

By: Representative Reynolds

To: Ways and Means

## HOUSE BILL NO. 1057

1 AN ACT TO AMEND SECTION 27-7-31, TO PROVIDE THAT WHERE A  
2 HUSBAND AND WIFE FILE A JOINT INCOME TAX RETURN, AND ONE SPOUSE IS  
3 GRANTED RELIEF FROM LIABILITY UNDER THE INTERNAL REVENUE CODE FOR  
4 AN UNDERSTATEMENT OF TAX, SUCH SPOUSE SHALL BE GRANTED COMPARABLE  
5 RELIEF FROM LIABILITY UNDER THE STATE INCOME TAX LAWS; AND FOR  
6 RELATED PURPOSES.

7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

8 **SECTION 1.** Section 27-7-31, Mississippi Code of 1972, is  
9 amended as follows:

10 27-7-31. (1) Every resident individual (whether single or  
11 married) and every nonresident individual (whether single or  
12 married) owning or selling property, earning income, or doing  
13 business in the State of Mississippi, having a gross income for  
14 the taxable year in excess of the exemptions allowed hereunder,  
15 plus the standard deduction, shall make a return, which shall  
16 contain an oath or be verified by a written declaration that it is  
17 made under the penalties of perjury, stating specifically the  
18 items of gross income and the deductions and exemptions allowed by  
19 this article. The commissioner may prescribe methods by which the  
20 taxpayer may make such oath or declaration other than by writing.

21 (2) Married individuals may elect to file either separate or  
22 joint returns. In any case where a husband and wife file a joint  
23 return, and one spouse is granted relief from liability under 26  
24 USCS 6015, such spouse shall be granted comparable relief from  
25 liability for the tax imposed under this chapter.

26 (3) If the taxpayer is unable to make his own return, the  
27 return shall be made by a duly authorized agent or by the guardian  
28 or other person charged with the care of the person or estate of  
29 such taxpayer.

30           **SECTION 2.** This act shall take effect and be in force from  
31 and after January 1, 2006.