

By: Senator(s) Nunnelee, Browning, Butler, Chaney, Dawkins, Harden, Hewes, Horhn, Jackson (11th), Jackson (15th), Jordan, King, Little, Michel, Morgan, Pickering, Robertson, Simmons, Thames, Walls, White, Wilemon

To: Finance

COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 2019

1 AN ACT TO PROVIDE AN INCOME TAX CREDIT IN AN AMOUNT NOT TO  
2 EXCEED \$5,000.00 FOR ATTORNEY'S FEES AND COURT COSTS ACTUALLY  
3 INCURRED FOR THE ADOPTION OF A CHILD; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** There shall be allowed as a credit against the  
6 tax imposed by this chapter the actual expenses incurred for an  
7 adoption by the taxpayer as attorney's fees and court costs, not  
8 to exceed Five Thousand Dollars (\$5,000.00), for each dependent  
9 child legally adopted by a taxpayer under the laws of this state  
10 during calendar year 2006 or during any calendar year thereafter.  
11 The tax credit under this section may be claimed only for the  
12 taxable year in which the adoption becomes final under the laws of  
13 this state and may include attorney's fees and court costs that  
14 relate to the adoption that were incurred in prior years. A tax  
15 credit is not allowed under this section for any child for which  
16 an exemption is claimed during the same taxable year under Section  
17 27-7-21(e).

18 **SECTION 2.** Section 1 of this act shall be codified in  
19 Chapter 7 of Title 27, Mississippi Code of 1972.

20 **SECTION 3.** This act shall take effect and be in force from  
21 and after January 1, 2006.