

By: Senator(s) Dawkins

To: Finance

SENATE BILL NO. 2633

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 as  
7 attorney's fees and court costs, not to exceed Five Thousand  
8 Dollars (\$5,000.00), for each dependent child legally adopted by a  
9 taxpayer under the laws of this state during calendar year 2006 or  
10 during any calendar year thereafter. The tax credit under this  
11 section may be claimed only for the taxable year in which the  
12 adoption becomes final under the laws of this state. A tax credit  
13 is not allowed under this section for any child for which an  
14 exemption is claimed during the same taxable year under Section  
15 27-7-21(e).

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

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