

By: Senator(s) Burton, Brown, Browning,  
Butler, Chaney, Clarke, Cuevas, Davis,  
Dawkins, Gordon, Harden, Hewes, Horhn, Hyde-  
Smith, Jackson (11th), Jackson (15th), King,  
Kirby, Lee (35th), Little, Nunnelee,  
Pickering, Robertson, Ross, Simmons, Thames,  
Thomas, Walls, White, Posey

To: Finance

SENATE BILL NO. 2981

1 AN ACT TO AMEND SECTION 27-7-18, MISSISSIPPI CODE OF 1972, TO  
2 DEDUCT FROM GROSS INCOME UNDER THE INCOME TAX LAWS UNREIMBURSED  
3 TRAVEL EXPENSES, LODGING EXPENSES AND LOST WAGES AN INDIVIDUAL  
4 INCURRED AS A RESULT OF, AND RELATED TO, THE DONATION, WHILE  
5 LIVING, OF ONE OR MORE OF HIS OR HER ORGANS FOR HUMAN ORGAN  
6 TRANSPLANTATION; TO PROVIDE THAT THIS DEDUCTION MAY BE CLAIMED  
7 ONLY ONCE; TO LIMIT THE TOTAL AMOUNT OF THE DEDUCTION TO  
8 \$10,000.00; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Section 27-7-18, Mississippi Code of 1972, is  
11 amended as follows:

12 27-7-18. (1) Alimony payments. In the case of a person  
13 described in Section 27-7-15(2)(e), there shall be allowed as a  
14 deduction from gross income amounts paid as periodic payments to  
15 the extent of such amounts as are includible in the gross income  
16 of the spouse as provided in Section 27-7-15(2)(e), payment of  
17 which is made within the person's taxable year.

18 (2) Unreimbursed moving expenses incurred after December 31,  
19 1994, are deductible as an adjustment to gross income in  
20 accordance with provisions of the United States Internal Revenue  
21 Code, and rules, regulations and revenue procedures thereunder  
22 relating to moving expenses, not in direct conflict with the  
23 provisions of the Mississippi Income Tax Law.

24 (3) Amounts paid after December 31, 1998, by a self-employed  
25 individual for insurance which constitute medical care for the  
26 taxpayer, his spouse and dependents, are deductible as an  
27 adjustment to gross income in accordance with provisions of the  
28 United States Internal Revenue Code, and rules, regulations and  
29 revenue procedures thereunder relating to such payments, not in

30 direct conflict with the provisions of the Mississippi Income Tax  
31 Law.

32 (4) Contributions or payments to a Mississippi Affordable  
33 College Savings (MACS) Program account are deductible from gross  
34 income as provided in Section 37-155-113. Payments made under a  
35 prepaid tuition contract entered into under the Mississippi  
36 Prepaid Affordable College Tuition Program are deductible as  
37 provided in Section 37-155-17.

38 (5) (a) Unreimbursed travel expenses, lodging expenses and  
39 lost wages an individual incurred as a result of, and related to,  
40 the donation, while living, of one or more of his or her organs  
41 for human organ transplantation, are deductible from gross income.  
42 The deduction from gross income authorized by this subsection may  
43 be claimed for only once and may not exceed Ten Thousand Dollars  
44 (\$10,000.00).

45 (b) As used in this subsection, "organ" means all or  
46 part of a liver, pancreas, kidney, intestine, lung or bone marrow.

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