

By: Senator(s) Butler

To: Finance

SENATE BILL NO. 2100

1 AN ACT TO PROVIDE AN INCOME TAX CREDIT IN AN AMOUNT EQUAL TO  
2 ANY COURT ORDERED CHILD SUPPORT PAYMENTS MADE BY THE TAXPAYER  
3 DURING THE TAX YEAR; 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, an amount equal to any court ordered  
7 child support payments made by the taxpayer during the tax year.  
8 The credit that may be utilized in any one (1) tax year shall be  
9 limited to an amount not greater than the total state income tax  
10 liability of the taxpayer.

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

13 **SECTION 3.** This act shall take effect and be in force from  
14 and after January 1, 2007.