

By: Senator(s) Fillingane

To: Finance

SENATE BILL NO. 2397

1 AN ACT TO AMEND SECTION 27-7-18, MISSISSIPPI CODE OF 1972, TO
2 PROVIDE THAT UNREIMBURSED EXPENSES OF MEMBERS OF THE NATIONAL
3 GUARD OR THE ARMED FORCES RESERVES FOR OVERNIGHT TRAVEL AWAY FROM
4 HOME TO ATTEND MEETINGS OF THE NATIONAL GUARD OR RESERVES ARE
5 DEDUCTIBLE AS AN ADJUSTMENT TO GROSS INCOME UNDER THE STATE INCOME
6 TAX LAW IN ACCORDANCE WITH PROVISIONS OF THE UNITED STATES
7 INTERNAL REVENUE CODE; AND FOR RELATED PURPOSES.

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

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

11 27-7-18. (1) Alimony payments. In the case of a person
12 described in Section 27-7-15(2)(e), there shall be allowed as a
13 deduction from gross income amounts paid as periodic payments to
14 the extent of such amounts as are includible in the gross income
15 of the spouse as provided in Section 27-7-15(2)(e), payment of
16 which is made within the person's taxable year.

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

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

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

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

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

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

46 (6) Unreimbursed expenses of members of the National Guard
47 or any reserve component of the Armed Forces of the United States
48 for overnight travel away from home to attend meetings of the
49 National Guard or reserve component of the armed forces are
50 deductible as an adjustment to gross income in accordance with
51 provisions of the United States Internal Revenue Code, and rules,
52 regulations and revenue procedures thereunder relating to those
53 travel expenses, not in direct conflict with the provisions of the
54 Mississippi Income Tax Law.

55 **SECTION 2.** This act shall take effect and be in force from
56 and after January 1, 2007.