

By: Representative Holland (By Request)

To: Ways and Means

HOUSE BILL NO. 543

1 AN ACT TO AMEND SECTION 27-7-18, MISSISSIPPI CODE OF 1972, TO
2 AUTHORIZE AN ADJUSTMENT TO GROSS INCOME UNDER THE STATE INCOME TAX
3 LAW FOR THE COSTS PAID BY A TAXPAYER FOR PURCHASING TEXTBOOKS AND
4 OTHER SCHOOL SUPPLIES FOR A STUDENT IN A HOME INSTRUCTION PROGRAM
5 WHO IS A DEPENDENT OF THE TAXPAYER; AND FOR RELATED PURPOSES.

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

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

9 27-7-18. (1) Alimony payments. In the case of a person
10 described in Section 27-7-15(2)(e), there shall be allowed as a
11 deduction from gross income amounts paid as periodic payments to
12 the extent of such amounts as are includible in the gross income
13 of the spouse as provided in Section 27-7-15(2)(e), payment of
14 which is made within the person's taxable year.

15 (2) Unreimbursed moving expenses incurred after December 31,
16 1994, are deductible as an adjustment to gross income in
17 accordance with provisions of the United States Internal Revenue
18 Code, and rules, regulations and revenue procedures thereunder
19 relating to moving expenses, not in direct conflict with the
20 provisions of the Mississippi Income Tax Law.

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



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

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

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

44 (6) The actual costs paid by a taxpayer for purchasing
45 textbooks and other school supplies for a student in a legitimate
46 home instruction program as described in Section 37-13-91 who is a
47 dependent of the taxpayer are deductible as an adjustment to gross
48 income, not exceeding Three Hundred Dollars (\$300.00) during the
49 taxable year for any student.

50 **SECTION 2.** Nothing in this act shall affect or defeat any
51 claim, assessment, appeal, suit, right or cause of action for
52 taxes due or accrued under the income tax laws before the date on
53 which this act becomes effective, whether such claims,
54 assessments, appeals, suits or actions have been begun before the
55 date on which this act becomes effective or are begun thereafter;
56 and the provisions of the income tax laws are expressly continued
57 in full force, effect and operation for the purpose of the
58 assessment, collection and enrollment of liens for any taxes due
59 or accrued and the execution of any warrant under such laws before
60 the date on which this act becomes effective, and for the



61 imposition of any penalties, forfeitures or claims for failure to
62 comply with such laws.

63 **SECTION 3.** This act shall take effect and be in force from
64 and after January 1, 2011.

