

By: Representative Moore

To: Ways and Means

HOUSE BILL NO. 646

1 AN ACT TO AMEND SECTION 27-7-18, MISSISSIPPI CODE OF 1972, TO  
 2 PROVIDE THAT TUITION PAYMENTS MADE BY A TAXPAYER FOR TUITION  
 3 REQUIRED FOR A DEPENDENT CHILD TO ATTEND A NONPUBLIC SCHOOL,  
 4 CERTAIN EXPENSES PAID BY A TAXPAYER FOR THE HOME SCHOOLING OF A  
 5 DEPENDENT CHILD AND CERTAIN COSTS PAID BY A TAXPAYER WHICH ARE  
 6 ASSOCIATED WITH THE ENROLLMENT OF A DEPENDENT CHILD IN A PUBLIC  
 7 SCHOOL, ARE DEDUCTIBLE AS AN ADJUSTMENT TO GROSS INCOME FOR STATE  
 8 INCOME TAX PURPOSES; 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       (6) (a) Payments made by a taxpayer for tuition required  
48 for a child who is a dependent of the taxpayer to attend a  
49 nonpublic elementary or secondary school are deductible as an  
50 adjustment to gross income. The deduction authorized in this  
51 subsection shall be equal to the amount of such tuition paid  
52 during a taxable year; however, the deduction shall not exceed  
53 Five Thousand Dollars (\$5,000.00) per child for a taxable year.  
54 The aggregate amount of deductions claimed by a taxpayer under  
55 this subsection for a taxable year shall not exceed the taxpayer's  
56 total taxable income for the taxable year.

57       (b) As used in this subsection, the following words and  
58 phrases shall have the meanings ascribed herein unless the context  
59 clearly indicates otherwise:

60               (i) "Tuition" means the:

61                       1. Monthly, semester, annual or other term  
62 charge and all required fees imposed as a condition of enrollment  
63 in a nonpublic school;

64                       2. Costs required for the purchase of school  
65 uniforms required by a nonpublic school for general day-to-day  
66 use;

67                       3. Costs required for the purchase of  
68 textbooks, curricula and/or other instructional materials required  
69 by a nonpublic school; and

70                       4. Costs required for the purchase of school  
71 supplies required by a nonpublic school.



72 (ii) "Nonpublic school" means an institution for  
73 the teaching of children, consisting of a physical plant (whether  
74 owned or leased), instructional staff members and students, and  
75 which is in session each school year and maintains educational  
76 standards equivalent to the standards established by the State  
77 Department of Education for the state schools as outlined in the  
78 Approval Requirements of the State Board of Education for  
79 Nonpublic Schools. The term "nonpublic school" includes, but is  
80 not limited to, private, church and parochial schools.

81 (7) Expenses paid by a taxpayer for the home schooling of a  
82 child who is a dependent of the taxpayer are deductible as an  
83 adjustment to gross income. The deduction authorized in this  
84 subsection shall be equal to fifty percent (50%) of the amount of  
85 such expenses paid by a taxpayer during a taxable year; however,  
86 the deduction shall not exceed Five Thousand Dollars (\$5,000.00)  
87 per child for a taxable year. The aggregate amount of deductions  
88 claimed by a taxpayer under this subsection for a taxable year  
89 shall not exceed the taxpayer's total taxable income for the  
90 taxable year. Expenses for which a deduction may be claimed under  
91 this subsection include the purchase of textbooks and curricula  
92 necessary for the home schooling of a child. For the purposes of  
93 this subsection, a child is "home schooled" if the child is being  
94 educated by private teachers, parents, guardians or custodians in  
95 a legitimate home instruction program, as described in the  
96 Mississippi Compulsory School Attendance Law (Section 37-13-91).



97           (8) Amounts paid by a taxpayer which are associated with the  
98 enrollment of a child who is a dependent of the taxpayer in a  
99 public elementary or secondary school are deductible as an  
100 adjustment to gross income. The deduction authorized in this  
101 subsection shall be equal to fifty percent (50%) of the amount of  
102 such payments made during a taxable year; however, the deduction  
103 shall not exceed Five Thousand Dollars (\$5,000.00) per child for a  
104 taxable year. The aggregate amount of deductions claimed by a  
105 taxpayer under this subsection for a taxable year shall not exceed  
106 the taxpayer's total taxable income for the taxable year.  
107 Expenses for which a deduction may be claimed under this section  
108 include (i) costs required for the purchase of school uniforms  
109 required by a primary or secondary public school for general  
110 day-to-day use; (ii) costs required for the purchase of textbooks,  
111 curricula and/or other instructional materials required by a  
112 primary or secondary public school; and (iii) costs required for  
113 the purchase of school supplies required by a public elementary or  
114 secondary school.

115           **SECTION 2.** Nothing in this act shall affect or defeat any  
116 claim, assessment, appeal, suit, right or cause of action for  
117 taxes due or accrued under the income tax laws before the date on  
118 which this act becomes effective, whether such claims,  
119 assessments, appeals, suits or actions have been begun before the  
120 date on which this act becomes effective or are begun thereafter;  
121 and the provisions of the income tax laws are expressly continued



122 in full force, effect and operation for the purpose of the  
123 assessment, collection and enrollment of liens for any taxes due  
124 or accrued and the execution of any warrant under such laws before  
125 the date on which this act becomes effective, and for the  
126 imposition of any penalties, forfeitures or claims for failure to  
127 comply with such laws.

128         **SECTION 3.** This act shall take effect and be in force from  
129 and after January 1, 2013.

