

By: Representative Moore

To: Ways and Means

HOUSE BILL NO. 82

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, 2014.

