

By: Senator(s) Watson, Sojourner

To: Education;  
Appropriations

SENATE BILL NO. 2639

1 AN ACT TO ESTABLISH A MISSISSIPPI EDUCATION SAVINGS  
2 SCHOLARSHIP ACCOUNTS PROGRAM TO BE ADMINISTERED BY THE STATE  
3 DEPARTMENT OF EDUCATION; TO DEFINE ELIGIBILITY FOR THE PROGRAM; TO  
4 PROVIDE THAT PARTICIPATING FAMILIES RECEIVE 90% OF THE BASE  
5 STUDENT COST ALLOCATION UNDER THE MISSISSIPPI ADEQUATE EDUCATION  
6 FORMULA; TO PRESCRIBE THE AUTHORIZED EDUCATIONAL EXPENDITURES FOR  
7 EDUCATION SAVINGS SCHOLARSHIP ACCOUNT FUNDS WHICH SHALL INCLUDE  
8 PRIVATE SCHOOL TUITION, BOOKS ONLINE LEARNING PROGRAMS AND  
9 POSTSECONDARY EXPENSES; TO PROVIDE FOR THE TRANSFER OF ADEQUATE  
10 EDUCATION FUNDS BY THE STATE DEPARTMENT OF EDUCATION TO THE STATE  
11 TREASURER TO BE DEPOSITED INTO INDIVIDUAL STUDENT EDUCATION  
12 SAVINGS SCHOLARSHIP ACCOUNTS AND TO ESTABLISH FUNDS FOR THAT  
13 PURPOSE; TO PROVIDE FOR THE TRANSFER OF A PRO RATA AMOUNT OF LOCAL  
14 SCHOOL DISTRICT TAXES INTO INDIVIDUAL STUDENT EDUCATION SAVINGS  
15 SCHOLARSHIP ACCOUNTS BY THE LOCAL SCHOOL DISTRICT; TO AMEND  
16 SECTIONS 37-13-91 AND 27-7-18, MISSISSIPPI CODE OF 1972, IN  
17 CONFORMITY; AND FOR RELATED PURPOSES.

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

19 **SECTION 1. Definitions.** In Sections 1 through 3 of this  
20 act, unless the context otherwise requires:

21 (a) "Curriculum" means a complete course of study for a  
22 particular content area or grade level, including any supplemental  
23 materials required by the curriculum.

24 (b) "Department" means the State Department of  
25 Education.



26 (c) "Eligible postsecondary institution" means a  
27 community college, a university under the jurisdiction of the  
28 Board of Trustees of State Institutions of Higher Learning or an  
29 accredited private postsecondary institution.

30 (d) "Parent" means a resident of this state who is the  
31 parent or legal guardian of a qualified student.

32 (e) "Qualified school" means a nonpublic elementary or  
33 secondary school or a preschool for qualified students that is  
34 located in this state and that does not discriminate on the basis  
35 of race, color or national origin, or a legitimate homeschool  
36 program as determined under Section 37-13-91(3).

37 (f) "Qualified student" means a resident of this state  
38 who is any of the following:

39 (i) The student attended a public elementary or  
40 secondary school as a full-time student as defined in Section  
41 37-151-5 for at least the first one hundred (100) days of the  
42 prior fiscal year and who transferred from a public elementary or  
43 secondary school under a contract to participate in an education  
44 savings scholarship account.

45 (ii) The student registered to attend a public  
46 elementary or secondary school as a first-time student at least  
47 thirty (30) days before the beginning of the school year and who  
48 transferred from that school under a contract to participate in an  
49 education savings scholarship account.



50 (iii) The student previously participated in the  
51 Mississippi Education Savings Scholarship Accounts Program.

52 (iv) The student received a scholarship under  
53 Section 2 of this act and who continues to attend a qualified  
54 school.

55 (g) "Treasurer" means the Office of the State  
56 Treasurer.

57 **SECTION 2. Mississippi Education Savings Scholarship**

58 **Accounts Program.** (1) The Mississippi Education Savings  
59 Scholarship Accounts Program is established to provide options for  
60 the education of students in this state.

61 (2) To enroll a qualified student for an education savings  
62 scholarship account, the parent of the qualified student must sign  
63 an agreement to do all of the following:

64 (a) Provide an education for the qualified student in  
65 at least the subjects of reading, grammar, mathematics, social  
66 studies and science.

67 (b) Not enroll the qualified student in a school  
68 district or charter school and release the school district from  
69 all obligations to educate the qualified student.

70 (c) Use the money deposited in the qualified student's  
71 Mississippi Education Savings Scholarship Account only for the  
72 following expenses of the qualified student:

73 (i) Tuition or fees at a qualified school.

74 (ii) Textbooks required by a qualified school.



75 (iii) Educational therapies or services for the  
76 qualified student from a licensed or accredited practitioner or  
77 provider.

78 (iv) Tutoring services provided by a tutor  
79 accredited by a state, regional or national accrediting  
80 organization.

81 (v) Curriculum at a qualified school.

82 (vi) Tuition or fees for a nonpublic online  
83 learning program.

84 (vii) Fees for a nationally standardized  
85 norm-referenced achievement test, advanced placement examinations  
86 or any exams related to college or university admission.

87 (viii) Contributions to a qualified tuition  
88 program established pursuant to 26 United States Code Section 529  
89 for the benefit of the qualified student.

90 (ix) Tuition or fees at an eligible postsecondary  
91 institution.

92 (x) Textbooks required by an eligible  
93 postsecondary institution.

94 (xi) Fees for management of the education savings  
95 scholarship account by firms selected by the State Treasurer.

96 (xii) Services provided by a public school,  
97 including individual classes and extracurricular programs.

98 (3) In exchange for the parent's agreement pursuant to  
99 subsection (2) of this section, the department shall transfer from



100 the monies that would otherwise be allocated to a recipient's  
101 prior school district under the Mississippi Adequate Education  
102 Program to the State Treasurer for deposit into a Mississippi  
103 Education Savings Scholarship Account an amount that is equivalent  
104 to ninety percent (90%) of the base support level prescribed in  
105 Section 37-151-7(1) (b) for that particular student. The  
106 department may retain up to five percent (5%) of the base support  
107 level prescribed in Section 37-151-7(1) (b) for each student with  
108 an education savings scholarship account for deposit in the State  
109 Department of Education Education Savings Scholarship Account Fund  
110 established in subsection (4) of this section, out of which the  
111 department shall transfer one percent (1%) of the base support  
112 level prescribed in Section 37-151-7(1) (b) for each student with  
113 an education savings scholarship account to the State Treasurer  
114 for deposit in the State Treasurer Education Savings Scholarship  
115 Account Fund established in subsection (5) of this section.

116 (4) In exchange for the parent's agreement pursuant to  
117 subsection (2) of this section, in addition to the monies  
118 transferred by the State Department of Education under subsection  
119 (3), the school district in which the student recipient resides  
120 shall pay directly to the State Treasurer for deposit into a  
121 Mississippi Education Savings Scholarship Account an amount equal  
122 to ninety percent (90%) of the ad valorem tax receipts and in-lieu  
123 payments received per pupil for the support of the local school  
124 district in which the student recipient resides. The pro rata ad



125 valorem receipts and in-lieu receipts to be transferred to the  
126 Mississippi Education Savings Scholarship Account shall include  
127 all levies for the support of the local school district under  
128 Sections 37-57-1 (local contribution to the Adequate Education  
129 Program) and 37-57-105 (school district operational levy) and may  
130 not include any taxes levied for the retirement of the local  
131 school district's bonded indebtedness or short-term notes or any  
132 taxes levied for the support of vocation-technical education  
133 programs. Payments made under this section by a school district  
134 must be made before the expiration of three (3) business days  
135 after the funds are distributed to the school district by the tax  
136 collector.

137 (5) The State Department of Education Education Savings  
138 Scholarship Account Fund is established consisting of monies  
139 retained by the department pursuant to subsection (3) of this  
140 section. The department shall administer the fund. Monies in the  
141 fund are subject to legislative appropriation. Monies in the fund  
142 shall be used for the department's costs in administering  
143 education savings scholarship accounts under Sections 1 through 3  
144 of this act. Monies in the fund are exempt from lapsing of  
145 appropriations.

146 (6) The State Treasurer Education Savings Scholarship  
147 Account Fund is established consisting of monies transferred by  
148 the State Department of Education to the State Treasurer pursuant  
149 to subsection (3) of this section. The State Treasurer shall



150 administer the fund. Monies in the fund shall be used for the  
151 State Treasurer's costs in administering the education savings  
152 scholarship accounts under Sections 1 through 3 of this act.  
153 Monies in the fund are subject to legislative appropriation.  
154 Monies in the fund are exempt from lapsing of appropriations.

155 (7) A parent must renew the qualified student's education  
156 savings scholarship account on an annual basis. A student who has  
157 previously qualified for an education savings scholarship account  
158 shall remain eligible to apply for renewal until the student  
159 finishes high school.

160 (8) A signed agreement under this section constitutes school  
161 attendance required by Section 37-13-91.

162 (9) A qualified school or a provider of services purchased  
163 pursuant to subsection (2) of this section may not share, refund  
164 or rebate any Mississippi Education Savings Scholarship Account  
165 monies with the parent or qualified student in any manner.

166 (10) On the qualified student's graduation from a  
167 postsecondary institution or after any period of four (4)  
168 consecutive years after high school graduation in which the  
169 student is not enrolled in an eligible postsecondary institution,  
170 the qualified student's Mississippi Education Savings Scholarship  
171 Account shall be closed and any remaining funds shall be returned  
172 to the state.



173 (11) Monies received pursuant to Sections 1 through 3 of  
174 this act do not constitute taxable income to the parent of the  
175 qualified student under the Mississippi Income Tax Law.

176 **SECTION 3. Education savings scholarship accounts;**

177 **administration; audit; rules.** (1) The State Treasurer may  
178 contract with private financial management firms to manage  
179 Mississippi Education Savings Scholarship Accounts with the  
180 supervision of the State Treasurer.

181 (2) The State Department of Education shall conduct or  
182 contract for annual audits of education savings scholarship  
183 accounts to ensure compliance with Section 2(2)(c) of this act.

184 (3) The department may remove any parent or qualified  
185 student from eligibility for a Mississippi Education Savings  
186 Scholarship Account as a result of an unsatisfactory audit opinion  
187 and shall notify the State Treasurer. A parent may appeal the  
188 department's decision.

189 (4) The department may refer cases of substantial misuse of  
190 monies to the Attorney General for investigation if the department  
191 obtains evidence of fraudulent use of an account.

192 (5) The department shall make quarterly transfers of the  
193 amount calculated pursuant to Section 37-151-7(1)(b) to the State  
194 Treasurer for deposit into the education savings scholarship  
195 account of each qualified student.

196 (6) The department shall determine a period that is between  
197 July 1 and May 1 of each year during which it will accept





198 applications for the following fiscal year. On or before May 30  
199 of each year, the department shall furnish to the Joint  
200 Legislative Budget Committee an estimate of the amount required to  
201 fund the education savings scholarship accounts for the following  
202 fiscal year. The department shall include in its budget request  
203 for the following fiscal year the amount estimated for each  
204 qualified student.

205 (7) The department may adopt rules and policies necessary  
206 for the administration of the Mississippi Education Savings  
207 Scholarship Accounts Program.

208 **SECTION 4.** Section 37-13-91, Mississippi Code of 1972, is  
209 amended as follows:

210 37-13-91. (1) This section shall be referred to as the  
211 "Mississippi Compulsory School Attendance Law."

212 (2) The following terms as used in this section are defined  
213 as follows:

214 (a) "Parent" means the father or mother to whom a child  
215 has been born, or the father or mother by whom a child has been  
216 legally adopted.

217 (b) "Guardian" means a guardian of the person of a  
218 child, other than a parent, who is legally appointed by a court of  
219 competent jurisdiction.

220 (c) "Custodian" means any person having the present  
221 care or custody of a child, other than a parent or guardian of the  
222 child.



223           (d) "School day" means not less than five (5) and not  
224 more than eight (8) hours of actual teaching in which both  
225 teachers and pupils are in regular attendance for scheduled  
226 schoolwork.

227           (e) "School" means any public school, including a  
228 charter school, in this state or any nonpublic school in this  
229 state which is in session each school year for at least one  
230 hundred eighty (180) school days, except that the "nonpublic"  
231 school term shall be the number of days that each school shall  
232 require for promotion from grade to grade.

233           (f) "Compulsory-school-age child" means a child who has  
234 attained or will attain the age of six (6) years on or before  
235 September 1 of the calendar year and who has not attained the age  
236 of seventeen (17) years on or before September 1 of the calendar  
237 year; and shall include any child who has attained or will attain  
238 the age of five (5) years on or before September 1 and has  
239 enrolled in a full-day public school kindergarten program.

240           (g) "School attendance officer" means a person employed  
241 by the State Department of Education pursuant to Section 37-13-89.

242           (h) "Appropriate school official" means the  
243 superintendent of the school district, or his designee, or, in the  
244 case of a nonpublic school, the principal or the headmaster.

245           (i) "Nonpublic school" means an institution for the  
246 teaching of children, consisting of a physical plant, whether  
247 owned or leased, including a home, instructional staff members and



248 students, and which is in session each school year. This  
249 definition shall include, but not be limited to, private, church,  
250 parochial and home instruction programs.

251 (3) A parent, guardian or custodian of a  
252 compulsory-school-age child in this state shall cause the child to  
253 enroll in and attend a public school or legitimate nonpublic  
254 school for the period of time that the child is of compulsory  
255 school age, except under the following circumstances:

256 (a) When a compulsory-school-age child is physically,  
257 mentally or emotionally incapable of attending school as  
258 determined by the appropriate school official based upon  
259 sufficient medical documentation.

260 (b) When a compulsory-school-age child is enrolled in  
261 and pursuing a course of special education, remedial education or  
262 education for handicapped or physically or mentally disadvantaged  
263 children.

264 (c) When a compulsory-school-age child is being  
265 educated in a legitimate home instruction program.

266 The parent, guardian or custodian of a compulsory-school-age  
267 child described in this subsection, or the parent, guardian or  
268 custodian of a compulsory-school-age child attending any charter  
269 school or nonpublic school, or the appropriate school official for  
270 any or all children attending a charter school or nonpublic school  
271 shall complete a "certificate of enrollment" or shall sign a  
272 contract to participate in the Mississippi Education Savings



273 Scholarship Accounts Program pursuant to Sections 1 through 3 of  
274 this act, in order to facilitate the administration of this  
275 section.

276 The form of the certificate of enrollment shall be prepared  
277 by the Office of Compulsory School Attendance Enforcement of the  
278 State Department of Education and shall be designed to obtain the  
279 following information only:

280 (i) The name, address, telephone number and date  
281 of birth of the compulsory-school-age child;

282 (ii) The name, address and telephone number of the  
283 parent, guardian or custodian of the compulsory-school-age child;

284 (iii) A simple description of the type of  
285 education the compulsory-school-age child is receiving and, if the  
286 child is enrolled in a nonpublic school, the name and address of  
287 the school; and

288 (iv) The signature of the parent, guardian or  
289 custodian of the compulsory-school-age child or, for any or all  
290 compulsory-school-age child or children attending a charter school  
291 or nonpublic school, the signature of the appropriate school  
292 official and the date signed.

293 The certificate of enrollment shall be returned to the school  
294 attendance officer where the child resides on or before September  
295 15 of each year. Any parent, guardian or custodian found by the  
296 school attendance officer to be in noncompliance with this section  
297 shall comply, after written notice of the noncompliance by the



298 school attendance officer, with this subsection within ten (10)  
299 days after the notice or be in violation of this section.  
300 However, in the event the child has been enrolled in a public  
301 school within fifteen (15) calendar days after the first day of  
302 the school year as required in subsection (6), the parent or  
303 custodian may, at a later date, enroll the child in a legitimate  
304 nonpublic school or legitimate home instruction program and send  
305 the certificate of enrollment to the school attendance officer and  
306 be in compliance with this subsection.

307 For the purposes of this subsection, a legitimate nonpublic  
308 school or legitimate home instruction program shall be those not  
309 operated or instituted for the purpose of avoiding or  
310 circumventing the compulsory attendance law.

311 (4) An "unlawful absence" is an absence for an entire school  
312 day or during part of a school day by a compulsory-school-age  
313 child, which absence is not due to a valid excuse for temporary  
314 nonattendance. For purposes of reporting absenteeism under  
315 subsection (6) of this section, if a compulsory-school-age child  
316 has an absence that is more than thirty-seven percent (37%) of the  
317 instructional day, as fixed by the school board for the school at  
318 which the compulsory-school-age child is enrolled, the child must  
319 be considered absent the entire school day. Days missed from  
320 school due to disciplinary suspension shall not be considered an  
321 "excused" absence under this section. This subsection shall not  
322 apply to children enrolled in a nonpublic school.



323           Each of the following shall constitute a valid excuse for  
324 temporary nonattendance of a compulsory-school-age child enrolled  
325 in a noncharter public school, provided satisfactory evidence of  
326 the excuse is provided to the superintendent of the school  
327 district, or his designee:

328           (a) An absence is excused when the absence results from  
329 the compulsory-school-age child's attendance at an authorized  
330 school activity with the prior approval of the superintendent of  
331 the school district, or his designee. These activities may  
332 include field trips, athletic contests, student conventions,  
333 musical festivals and any similar activity.

334           (b) An absence is excused when the absence results from  
335 illness or injury which prevents the compulsory-school-age child  
336 from being physically able to attend school.

337           (c) An absence is excused when isolation of a  
338 compulsory-school-age child is ordered by the county health  
339 officer, by the State Board of Health or appropriate school  
340 official.

341           (d) An absence is excused when it results from the  
342 death or serious illness of a member of the immediate family of a  
343 compulsory-school-age child. The immediate family members of a  
344 compulsory-school-age child shall include children, spouse,  
345 grandparents, parents, brothers and sisters, including  
346 stepbrothers and stepsisters.



347 (e) An absence is excused when it results from a  
348 medical or dental appointment of a compulsory-school-age child.

349 (f) An absence is excused when it results from the  
350 attendance of a compulsory-school-age child at the proceedings of  
351 a court or an administrative tribunal if the child is a party to  
352 the action or under subpoena as a witness.

353 (g) An absence may be excused if the religion to which  
354 the compulsory-school-age child or the child's parents adheres,  
355 requires or suggests the observance of a religious event. The  
356 approval of the absence is within the discretion of the  
357 superintendent of the school district, or his designee, but  
358 approval should be granted unless the religion's observance is of  
359 such duration as to interfere with the education of the child.

360 (h) An absence may be excused when it is demonstrated  
361 to the satisfaction of the superintendent of the school district,  
362 or his designee, that the purpose of the absence is to take  
363 advantage of a valid educational opportunity such as travel,  
364 including vacations or other family travel. Approval of the  
365 absence must be gained from the superintendent of the school  
366 district, or his designee, before the absence, but the approval  
367 shall not be unreasonably withheld.

368 (i) An absence may be excused when it is demonstrated  
369 to the satisfaction of the superintendent of the school district,  
370 or his designee, that conditions are sufficient to warrant the  
371 compulsory-school-age child's nonattendance. However, no absences



372 shall be excused by the school district superintendent, or his  
373 designee, when any student suspensions or expulsions circumvent  
374 the intent and spirit of the compulsory attendance law.

375 (j) An absence is excused when it results from the  
376 attendance of a compulsory-school-age child participating in  
377 official organized events sponsored by the 4-H or Future Farmers  
378 of America (FFA). The excuse for the 4-H or FFA event must be  
379 provided in writing to the appropriate school superintendent by  
380 the Extension Agent or High School Agricultural Instructor/FFA  
381 Advisor.

382 (k) An absence is excused when it results from the  
383 compulsory-school-age child officially being employed to serve as  
384 a page at the State Capitol for the Mississippi House of  
385 Representatives or Senate.

386 (5) Any parent, guardian or custodian of a  
387 compulsory-school-age child subject to this section who refuses or  
388 willfully fails to perform any of the duties imposed upon him or  
389 her under this section or who intentionally falsifies any  
390 information required to be contained in a certificate of  
391 enrollment, shall be guilty of contributing to the neglect of a  
392 child and, upon conviction, shall be punished in accordance with  
393 Section 97-5-39.

394 Upon prosecution of a parent, guardian or custodian of a  
395 compulsory-school-age child for violation of this section, the  
396 presentation of evidence by the prosecutor that shows that the





397 child has not been enrolled in school within eighteen (18)  
398 calendar days after the first day of the school year of the public  
399 school which the child is eligible to attend, or that the child  
400 has accumulated twelve (12) unlawful absences during the school  
401 year at the public school in which the child has been enrolled,  
402 shall establish a prima facie case that the child's parent,  
403 guardian or custodian is responsible for the absences and has  
404 refused or willfully failed to perform the duties imposed upon him  
405 or her under this section. However, no proceedings under this  
406 section shall be brought against a parent, guardian or custodian  
407 of a compulsory-school-age child unless the school attendance  
408 officer has contacted promptly the home of the child and has  
409 provided written notice to the parent, guardian or custodian of  
410 the requirement for the child's enrollment or attendance.

411 (6) If a compulsory-school-age child has not been enrolled  
412 in a school within fifteen (15) calendar days after the first day  
413 of the school year of the school which the child is eligible to  
414 attend or the child has accumulated five (5) unlawful absences  
415 during the school year of the public school in which the child is  
416 enrolled, the school district superintendent or his designee shall  
417 report, within two (2) school days or within five (5) calendar  
418 days, whichever is less, the absences to the school attendance  
419 officer. The State Department of Education shall prescribe a  
420 uniform method for schools to utilize in reporting the unlawful  
421 absences to the school attendance officer. The superintendent or



422 his designee, also shall report any student suspensions or student  
423 expulsions to the school attendance officer when they occur.

424 (7) When a school attendance officer has made all attempts  
425 to secure enrollment and/or attendance of a compulsory-school-age  
426 child and is unable to effect the enrollment and/or attendance,  
427 the attendance officer shall file a petition with the youth court  
428 under Section 43-21-451 or shall file a petition in a court of  
429 competent jurisdiction as it pertains to parent or child.  
430 Sheriffs, deputy sheriffs and municipal law enforcement officers  
431 shall be fully authorized to investigate all cases of  
432 nonattendance and unlawful absences by compulsory-school-age  
433 children, and shall be authorized to file a petition with the  
434 youth court under Section 43-21-451 or file a petition or  
435 information in the court of competent jurisdiction as it pertains  
436 to parent or child for violation of this section. The youth court  
437 shall expedite a hearing to make an appropriate adjudication and a  
438 disposition to ensure compliance with the Compulsory School  
439 Attendance Law, and may order the child to enroll or re-enroll in  
440 school. The superintendent of the school district to which the  
441 child is ordered may assign, in his discretion, the child to the  
442 alternative school program of the school established pursuant to  
443 Section 37-13-92.

444 (8) The State Board of Education shall adopt rules and  
445 regulations for the purpose of reprimanding any school



446 superintendents who fail to timely report unexcused absences under  
447 the provisions of this section.

448 (9) Notwithstanding any provision or implication herein to  
449 the contrary, it is not the intention of this section to impair  
450 the primary right and the obligation of the parent or parents, or  
451 person or persons in loco parentis to a child, to choose the  
452 proper education and training for such child, and nothing in this  
453 section shall ever be construed to grant, by implication or  
454 otherwise, to the State of Mississippi, any of its officers,  
455 agencies or subdivisions any right or authority to control,  
456 manage, supervise or make any suggestion as to the control,  
457 management or supervision of any private or parochial school or  
458 institution for the education or training of children, of any kind  
459 whatsoever that is not a public school according to the laws of  
460 this state; and this section shall never be construed so as to  
461 grant, by implication or otherwise, any right or authority to any  
462 state agency or other entity to control, manage, supervise,  
463 provide for or affect the operation, management, program,  
464 curriculum, admissions policy or discipline of any such school or  
465 home instruction program.

466 (10) If a pupil will be educated pursuant to a Mississippi  
467 Education Savings Scholarship Account under Sections 1 through 3  
468 of this act, the State Department of Education shall provide a  
469 copy of the contract to participate in the Mississippi Education



470 Savings Scholarship Accounts Program to the school superintendent  
471 of the school district where the pupil resides.

472 **SECTION 5.** Section 27-7-18, Mississippi Code of 1972, is  
473 amended as follows:

474 27-7-18. (1) Alimony payments. In the case of a person  
475 described in Section 27-7-15(2)(e), there shall be allowed as a  
476 deduction from gross income amounts paid as periodic payments to  
477 the extent of such amounts as are includible in the gross income  
478 of the spouse as provided in Section 27-7-15(2)(e), payment of  
479 which is made within the person's taxable year.

480 (2) Unreimbursed moving expenses incurred after December 31,  
481 1994, are deductible as an adjustment to gross income in  
482 accordance with provisions of the United States Internal Revenue  
483 Code, and rules, regulations and revenue procedures thereunder  
484 relating to moving expenses, not in direct conflict with the  
485 provisions of the Mississippi Income Tax Law.

486 (3) Amounts paid after December 31, 1998, by a self-employed  
487 individual for insurance which constitute medical care for the  
488 taxpayer, his spouse and dependents, are deductible as an  
489 adjustment to gross income in accordance with provisions of the  
490 United States Internal Revenue Code, and rules, regulations and  
491 revenue procedures thereunder relating to such payments, not in  
492 direct conflict with the provisions of the Mississippi Income Tax  
493 Law.



494 (4) Contributions or payments to a Mississippi Affordable  
495 College Savings (MACS) Program account are deductible from gross  
496 income as provided in Section 37-155-113. Payments made under a  
497 prepaid tuition contract entered into under the Mississippi  
498 Prepaid Affordable College Tuition Program are deductible as  
499 provided in Section 37-155-17.

500 (5) (a) Unreimbursed travel expenses, lodging expenses and  
501 lost wages an individual incurred as a result of, and related to,  
502 the donation, while living, of one or more of his or her organs  
503 for human organ transplantation, are deductible from gross income.  
504 The deduction from gross income authorized by this subsection may  
505 be claimed for only once and may not exceed Ten Thousand Dollars  
506 (\$10,000.00).

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

509 (6) Payments received from Mississippi Education Savings  
510 Scholarship Accounts by an eligible student or parent, as defined  
511 in Section 2 of this act, are deductible as an adjustment to gross  
512 income.

513 **SECTION 6.** This act shall take effect and be in force from  
514 and after July 1, 2014.

