

By: Senator(s) Jackson (32nd)

To: Finance

SENATE BILL NO. 2104

1 AN ACT TO AUTHORIZE AN INCOME TAX CREDIT FOR TAXPAYERS THAT
 2 EMPLOY A PERSON WHO IS AN OFFENDER WHO IS BEING SUPERVISED BY THE
 3 COMMUNITY CORRECTIONS DIVISION OF THE DEPARTMENT OF CORRECTIONS OR
 4 WHO HAS BEEN DISCHARGED FROM THE CUSTODY OF THE DEPARTMENT OF
 5 CORRECTIONS; TO PROVIDE THE AMOUNT OF THE TAX CREDIT; TO LIMIT THE
 6 AMOUNT OF THE TAX CREDIT THAT MAY BE CLAIMED IN A TAXABLE YEAR;
 7 AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** (1) Subject to the provisions of this section, a
 10 taxpayer that employs a person who is an offender who is being
 11 supervised by the Community Corrections Division of the Department
 12 of Corrections or who has been discharged from the custody of the
 13 Department of Corrections, shall be allowed an annual credit
 14 against the taxes imposed under this chapter. The credit shall be
 15 for an annual amount of Five Hundred Dollars (\$500.00) for five
 16 (5) years for each person so employed. However, the tax credit
 17 shall not exceed the amount of tax imposed upon the taxpayer for
 18 the taxable year reduced by the sum of all other credits allowable
 19 to the taxpayer under this chapter, except credit for tax payments
 20 made by or on behalf of the taxpayer. In order to be eligible to



21 claim a tax credit for an employee, the taxpayer must employ the
22 employee for at least six (6) consecutive months during the year
23 for which the credit is claimed and the employee must work an
24 average of at least thirty (30) hours per week for the taxpayer
25 during that time.

26 (2) The tax credits provided for in this section shall be in
27 addition to any other credit authorized under law.

28 **SECTION 2.** Section 1 of this act shall be codified as a
29 separate section in Chapter 7, Title 27, Mississippi Code of 1972.

30 **SECTION 3.** This act shall take effect and be in force from
31 and after January 1, 2017.

