

By: Senator(s) Hill

To: Finance

SENATE BILL NO. 2947

1 AN ACT TO AUTHORIZE AN INCOME TAX CREDIT IN THE AMOUNT OF THE  
 2 UNREIMBURSED EDUCATIONAL EXPENDITURES MADE BY A TAXPAYER IN  
 3 CONNECTION WITH ENROLLMENT, ATTENDANCE, OR PARTICIPATION OF THE  
 4 TAXPAYER'S DEPENDENT CHILD IN A PRIVATE ELEMENTARY OR HIGH SCHOOL  
 5 EDUCATION PROGRAM OR HOMESCHOOLING IN MISSISSIPPI; TO PROVIDE THAT  
 6 THE AMOUNT OF SUCH CREDIT SHALL NOT EXCEED AN AMOUNT EQUAL TO THE  
 7 STATE SHARE OF THE ADEQUATE EDUCATION PROGRAM PAYMENTS FOR EACH  
 8 STUDENT IN AVERAGE DAILY ATTENDANCE AT THE SCHOOL DISTRICT IN  
 9 WHICH THE DEPENDENT CHILD RESIDES; AND FOR RELATED PURPOSES.

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

11 **SECTION 1.** (1) As used in this section:

12 (a) "Dependent child" means an individual who:

13 (i) Is eligible to receive a free elementary or  
14 high school education in a Mississippi public school;

15 (ii) Qualifies as a dependent (as defined in  
16 Section 152 of the Internal Revenue Code) of the taxpayer; and

17 (iii) Is the natural or adopted child or the  
18 taxpayer or, if custody of the child has been awarded in a court  
19 proceeding to someone other than the mother or father, the  
20 court-appointed guardian or custodian of the child.



21 (b) "Education expenditure" refers to any expenditures  
22 made in connection with enrollment, attendance, or participation  
23 of the taxpayer's dependent child in a private elementary or high  
24 school education program in Mississippi. The term includes  
25 tuition, fees, computer software, textbooks, workbooks, curricula,  
26 school supplies (other than personal computers), and other written  
27 materials used primarily for academic instruction or for academic  
28 tutoring, or both.

29 (c) "Private elementary or high school education  
30 program" means homeschooling or attendance at a private school in  
31 Mississippi that satisfies a child's obligation under Section  
32 37-13-91 for compulsory attendance at a school. The term does not  
33 include the delivery of instructional service in a home setting to  
34 a dependent child who is enrolled in a public school or a charter  
35 school.

36 (2) (a) There shall be allowed a credit against the taxes  
37 imposed by this chapter the amount of unreimbursed educational  
38 expenditures made by a taxpayer for a dependent child during the  
39 calendar year 2017 and any calendar year thereafter; however, the  
40 amount of the credit shall not exceed an amount equal to the base  
41 student cost under the Mississippi Adequate Education Program for  
42 the school year ending during the calendar year.

43 (b) If the amount allowable as a credit exceeds the tax  
44 imposed by this chapter, the excess may be carried forward for  
45 three (3) succeeding tax years or the taxpayer may elect to



46 receive a refund of the amount of such excess. Refund requests  
47 shall be submitted to the Department of Revenue on forms provided  
48 by the department. Refunds shall be made from current  
49 collections.

50 (3) In order to be eligible for the credit, a taxpayer shall  
51 provide such documentation of educational expenditures as the  
52 Department of Revenue may prescribe.

53 **SECTION 2.** This section shall be codified in Chapter 7,  
54 Title 27, Mississippi Code of 1972.

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

