

By: Representative Carpenter

To: Ways and Means

## HOUSE BILL NO. 172

1 AN ACT TO AUTHORIZE AN INCOME TAX CREDIT FOR TAXPAYERS THAT  
2 EMPLOY PERSONS WHO HAVE BEEN CONVICTED OF CERTAIN FELONY OFFENSES;  
3 TO PROVIDE THE AMOUNT OF THE TAX CREDIT; TO LIMIT THE AMOUNT OF  
4 THE TAX CREDIT THAT MAY BE CLAIMED IN A TAXABLE YEAR; AND FOR  
5 RELATED PURPOSES.

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

7 **SECTION 1.** (1) Subject to the provisions of this section, a  
8 taxpayer that employs a person who has been convicted of a felony  
9 offense for a nonviolent crime shall be allowed an annual credit  
10 against the taxes imposed under this chapter. The credit shall be  
11 for an annual amount of One Thousand Dollars (\$1,000.00) for five  
12 (5) years for each person so employed. However, the tax credit  
13 shall not exceed the amount of tax imposed upon the taxpayer for  
14 the taxable year reduced by the sum of all other credits allowable  
15 to the taxpayer under this chapter, except credit for tax payments  
16 made by or on behalf of the taxpayer. In order to be eligible to  
17 claim a tax credit for an employee, the taxpayer must employ the  
18 employee for at least nine (9) consecutive months during the year  
19 for which the credit is claimed and the employee must work an



20 average of at least thirty (30) hours per week for the taxpayer  
21 during that time. For the purposes of this subsection, the term  
22 "nonviolent crime" means and has the same definition as that term  
23 has in Section 47-7-3.

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

26 (3) Any taxpayer who is eligible for the credit authorized  
27 in this section before January 1, 2021, shall be eligible for the  
28 credit authorized in this section, notwithstanding the repeal of  
29 this section.

30 (4) This section shall be repealed from and after January 1,  
31 2021.

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

34 **SECTION 3.** This act shall take effect and be in force from  
35 and after January 1, 2018.

