

By: Representatives McNeal, Baria, Patterson To: Ways and Means

## HOUSE BILL NO. 685

1 AN ACT TO AMEND SECTION 27-7-22.32, MISSISSIPPI CODE OF 1972,  
2 TO REVISE THE AMOUNT OF THE TAX CREDIT AUTHORIZED FOR EXPENSES  
3 INCURRED FOR THE ADOPTION OF A CHILD; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** Section 27-7-22.32, Mississippi Code of 1972, is  
6 amended as follows:

7 27-7-22.32. (1) (a) There shall be allowed as a credit  
8 against the tax imposed by this chapter the amount of the  
9 qualified adoption expenses paid or incurred, not to exceed Two  
10 Thousand Five Hundred Dollars (\$2,500.00), for each dependent  
11 child legally adopted by a taxpayer under the laws of this state  
12 during calendar year 2006 or during any calendar year thereafter  
13 through calendar year 2017, and not to exceed Five Thousand  
14 Dollars (\$5,000.00) for each dependent child legally adopted by a  
15 taxpayer under the laws of this state during any calendar year  
16 thereafter. A taxpayer claiming a credit under this paragraph (a)  
17 may not claim a credit under paragraph (b) of this subsection for  
18 the adoption of the same child.



19           (b) There shall be allowed as a credit against the tax  
20 imposed by this chapter the amount of Five Thousand Dollars  
21 (\$5,000.00) for each dependent child legally adopted by a taxpayer  
22 under the laws of this state through the Mississippi Department of  
23 Child Protection Services during calendar year 2018 or during any  
24 calendar year thereafter. A taxpayer claiming a credit under this  
25 paragraph (b) may not claim a credit under paragraph (a) of this  
26 subsection for the adoption of the same child.

27           (2) The tax credit under this section may be claimed for the  
28 taxable year in which the adoption becomes final under the laws of  
29 this state. Any tax credit claimed under this section but not  
30 used in any taxable year may be carried forward for the three (3)  
31 succeeding tax years. A tax credit is allowed under this section  
32 for any child for which an exemption is claimed during the same  
33 taxable year under Section 27-7-21(e). For the purposes of this  
34 section, the term "qualified adoption expenses" means and has the  
35 same definition as that term has in 26 USCS 23.

36           **SECTION 2.** Nothing in this act shall affect or defeat any  
37 claim, assessment, appeal, suit, right or cause of action for  
38 taxes due or accrued under the income tax laws before the date on  
39 which this act becomes effective, whether such claims,  
40 assessments, appeals, suits or actions have been begun before the  
41 date on which this act becomes effective or are begun thereafter;  
42 and the provisions of the income tax laws are expressly continued  
43 in full force, effect and operation for the purpose of the



44 assessment, collection and enrollment of liens for any taxes due  
45 or accrued and the execution of any warrant under such laws before  
46 the date on which this act becomes effective, and for the  
47 imposition of any penalties, forfeitures or claims for failure to  
48 comply with such laws.

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

