

By: Representative Lamar

To: Ways and Means

HOUSE BILL NO. 953

1 AN ACT TO CREATE NEW SECTION 27-7-22.39, MISSISSIPPI CODE OF
2 1972, TO AUTHORIZE A STATE INCOME TAX CREDIT TO VENISON PROCESSORS
3 FOR A PERCENTAGE OF THE PRODUCTION COST OF PROCESSING VENISON
4 DONATED BY HUNTERS FOR THE MISSISSIPPI HUNTER'S HARVEST PROGRAM OF
5 THE MISSISSIPPI WILDLIFE FEDERATION FOR WHICH THE PROCESSOR HAS
6 NOT BEEN PAID OR OTHERWISE RECEIVED REIMBURSEMENT; AND FOR RELATED
7 PURPOSES.

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

9 **SECTION 1.** The following shall be codified as Section
10 27-7-22.39, Mississippi Code of 1972:

11 27-7-22.39. A credit is allowed against the tax imposed by
12 this chapter to a processor of venison located in this state in
13 the amount of fifty percent (50%) of the production cost of
14 processing venison donated by hunters for the Mississippi Hunter's
15 Harvest Program of the Mississippi Wildlife Federation for which
16 the processor has not been paid or otherwise received
17 reimbursement. The credit allowed by this section shall not
18 exceed the total state income tax liability of the processor for
19 the taxable year.



20 **SECTION 2.** This act shall take effect and be in force from
21 and after January 1, 2018.

