

By: Representative Wilkes

To: Ways and Means

HOUSE BILL NO. 1049

1 AN ACT TO AMEND SECTION 27-7-18, MISSISSIPPI CODE OF 1972, TO
 2 AUTHORIZE A DEDUCTION AS AN ADJUSTMENT TO GROSS INCOME FOR THE
 3 VOLUNTARY DONATION OF BLOOD, WITH OR WITHOUT REMUNERATION
 4 THEREFOR, TO A LICENSED HOSPITAL, BLOOD BANK, COMMUNITY BLOOD
 5 PROGRAM, OR OTHER LAWFUL ACTIVITY ENGAGED IN PROCESSING AND
 6 SUPPLYING HUMAN BLOOD FOR TRANSFUSIONS OR RELATED MEDICAL
 7 PURPOSES; TO PROVIDE FOR THE AMOUNT OF THE DEDUCTION FROM GROSS
 8 INCOME AUTHORIZED BY THIS ACT; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Section 27-7-18, Mississippi Code of 1972, is
 11 amended as follows:

12 27-7-18. (1) Alimony payments. In the case of a person
 13 described in Section 27-7-15(2)(e), there shall be allowed as a
 14 deduction from gross income amounts paid as periodic payments to
 15 the extent of such amounts as are includible in the gross income
 16 of the spouse as provided in Section 27-7-15(2)(e), payment of
 17 which is made within the person's taxable year.

18 (2) Unreimbursed moving expenses incurred after December 31,
 19 1994, are deductible as an adjustment to gross income in
 20 accordance with provisions of the United States Internal Revenue
 21 Code, and rules, regulations and revenue procedures thereunder



22 relating to moving expenses, not in direct conflict with the
23 provisions of the Mississippi Income Tax Law.

24 (3) Amounts paid after December 31, 1998, by a self-employed
25 individual for insurance which constitute medical care for the
26 taxpayer, his spouse and dependents, are deductible as an
27 adjustment to gross income in accordance with provisions of the
28 United States Internal Revenue Code, and rules, regulations and
29 revenue procedures thereunder relating to such payments, not in
30 direct conflict with the provisions of the Mississippi Income Tax
31 Law.

32 (4) Contributions or payments to a Mississippi Affordable
33 College Savings (MACS) Program account are deductible from gross
34 income as provided in Section 37-155-113. Payments made under a
35 prepaid tuition contract entered into under the Mississippi
36 Prepaid Affordable College Tuition Program are deductible as
37 provided in Section 37-155-17.

38 (5) (a) Unreimbursed travel expenses, lodging expenses and
39 lost wages an individual incurred as a result of, and related to,
40 the donation, while living, of one or more of his or her organs
41 for human organ transplantation, are deductible from gross income.
42 The deduction from gross income authorized by this subsection may
43 be claimed for only once and may not exceed Ten Thousand Dollars
44 (\$10,000.00).

45 (b) As used in this subsection, "organ" means all or
46 part of a liver, pancreas, kidney, intestine, lung or bone marrow.



47 (6) In the case of a self-employed individual, there shall
48 be allowed as a deduction from gross income an amount equal to:

49 (a) Seventeen percent (17%) of the federal
50 self-employment taxes imposed on such individual for taxable years
51 ending in calendar year 2017;

52 (b) Thirty-four percent (34%) of the federal
53 self-employment taxes imposed on such individual for taxable years
54 ending in calendar year 2018; and

55 (c) Fifty percent (50%) of the federal self-employment
56 taxes imposed on such individual for taxable years ending in
57 calendar year 2019 and thereafter.

58 (7) Contributions or payments to a Mississippi Achieving a
59 Better Life Experience (ABLE) Program account are deductible from
60 gross income as provided in Section 43-28-13.

61 (8) Voluntary donation of blood, with or without
62 remuneration therefor, to a licensed hospital, blood bank,
63 community blood program, or other lawful activity engaged in
64 processing and supplying human blood for transfusions and/or
65 related medical purposes. The deduction from gross income
66 authorized by this subsection shall be in the amount of One
67 Hundred Dollars (\$100.00) and may be claimed for only once,
68 regardless of the number of voluntary blood donations made during
69 a taxable year.

70 **SECTION 2.** Nothing in this act shall affect or defeat any
71 claim, assessment, appeal, suit, right or cause of action for



72 taxes due or accrued under the income tax laws before the date on
73 which this act becomes effective, whether such claims,
74 assessments, appeals, suits or actions have been begun before the
75 date on which this act becomes effective or are begun thereafter;
76 and the provisions of the income tax laws are expressly continued
77 in full force, effect and operation for the purpose of the
78 assessment, collection and enrollment of liens for any taxes due
79 or accrued and the execution of any warrant under such laws before
80 the date on which this act becomes effective, and for the
81 imposition of any penalties, forfeitures or claims for failure to
82 comply with such laws.

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

