

By: Representative Sanford

To: Ways and Means

HOUSE BILL NO. 243

1 AN ACT TO AMEND SECTION 27-7-22.32, MISSISSIPPI CODE OF 1972,  
2 WHICH AUTHORIZES AN INCOME TAX CREDIT FOR EXPENSES INCURRED FOR  
3 THE ADOPTION OF A CHILD, TO DELETE THE REVERTER ON THE PROVISION  
4 OF LAW THAT INCREASES THE MAXIMUM AMOUNT OF THE TAX CREDIT FROM  
5 \$2,500 TO \$5,000 PER CHILD AND THE PROVISION THAT AUTHORIZES AN  
6 INCOME TAX CREDIT FOR A CHILD ADOPTED THROUGH THE MISSISSIPPI  
7 DEPARTMENT OF CHILD PROTECTION SERVICES; AND FOR RELATED PURPOSES.

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

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

11 \* \* \*

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



21 thereafter. A taxpayer claiming a credit under this paragraph (a)  
22 may not claim a credit under paragraph (b) of this subsection for  
23 the adoption of the same child.

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

32 (2) The tax credit under this section may be claimed for the  
33 taxable year in which the adoption becomes final under the laws of  
34 this state. Any tax credit claimed under this section but not  
35 used in any taxable year may be carried forward for the five (5)  
36 succeeding tax years. A tax credit is allowed under this section  
37 for any child for which an exemption is claimed during the same  
38 taxable year under Section 27-7-21(e). For the purposes of this  
39 section, the term "qualified adoption expenses" means and has the  
40 same definition as that term has in 26 USCS \* \* \* 23.

41 \* \* \*

42 **SECTION 2.** This act shall take effect and be in force from  
43 and after July 1, 2023.

