

By: Representative Mims

To: Ways and Means

HOUSE BILL NO. 270

1 AN ACT TO AUTHORIZE AN INCOME TAX CREDIT FOR CERTAIN PERSONS
2 WHO BEGIN EMPLOYMENT AS A REGISTERED NURSE OR ADVANCED PRACTICE
3 REGISTERED NURSE IN THIS STATE ON OR AFTER JULY 1, 2023; TO
4 PROVIDE ELIGIBILITY CRITERIA FOR THE TAX CREDIT; TO PROVIDE FOR
5 THE AMOUNT OF THE CREDIT; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** (1) As used in this section, the following words
8 and phrases shall have the meanings ascribed in this section
9 unless the context clearly indicates otherwise:

10 (a) "Advanced practice registered nurse" means and has
11 the same definition as such term has in Section 73-15-5,
12 Mississippi Code of 1972.

13 (b) "Registered nurse" means and has the same
14 definition as such term has in Section 73-15-5, Mississippi Code
15 of 1972.

16 (2) A taxpayer who, on or after July 1, 2023, begins
17 employment as a registered nurse or advanced practice registered
18 nurse in the State of Mississippi shall be allowed a credit
19 against the taxes imposed under this chapter in the manner



20 provided in this section. In order to be eligible to claim a
21 credit under this section, a taxpayer:

22 (a) Must not have been employed as a registered nurse
23 or advanced practice registered nurse in the State of Mississippi
24 before July 1, 2023, and must have been so employed outside the
25 State of Mississippi before July 1, 2023, and

26 (b) Must be employed as a registered nurse or advanced
27 practice registered nurse in the State of Mississippi for a weekly
28 average of not less than thirty-six (36) hours for not less than
29 six (6) months of a taxable year for which a credit is claimed.

30 The tax credit shall be for an amount equal to One Thousand
31 Five Hundred Dollars (\$1,500.00). However, the tax credit shall
32 not exceed the amount of tax imposed upon the taxpayer for the
33 taxable year reduced by the sum of all other credits allowable to
34 the taxpayer under this chapter, except credit for tax payments
35 made by or on behalf of the taxpayer. Any tax credit claimed
36 under this section but not used in any taxable year may be carried
37 forward for five (5) consecutive years from the close of the tax
38 year in which the credit was earned.

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

41 **SECTION 3.** This act shall take effect and be in force from
42 and after July 1, 2023.

