

By: Representative Roberson

To: Ways and Means

HOUSE BILL NO. 392

1 AN ACT TO AMEND SECTION 27-7-22.44, MISSISSIPPI CODE OF 1972,
2 TO EXTEND THE CALENDAR YEARS FOR WHICH AN EMPLOYER TAXPAYER MAY
3 CLAIM AN INCOME TAX CREDIT FOR BLOOD DONATIONS MADE BY EMPLOYEES
4 DURING A BLOOD DRIVE; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-7-22.44, Mississippi Code of 1972, is
7 amended as follows:

8 27-7-22.44. (1) As used in this section, the following
9 words shall have the meanings ascribed herein unless the context
10 clearly requires otherwise:

11 (a) "Blood donation" means the voluntary and
12 uncompensated donation of whole blood, or specific components of
13 blood, by an employee, drawn for use by a nonprofit blood bank
14 organization as part of a blood drive.

15 (b) "Blood drive" means a function held at a specific
16 date and time which is organized by a nonprofit blood bank
17 organization in coordination with an employer or group of
18 employers and is closed to nonemployees.



19 (c) "Employee" means an individual employed by an
20 employer authorized to claim a tax credit under this section.

21 (d) "Employer" means a sole proprietor, general
22 partnership, limited partnership, limited liability company,
23 corporation or other legally recognized business entity.

24 (e) "Verified donation" means a blood donation by an
25 employee, made during a blood drive, which can be documented by an
26 employer.

27 (2) Subject to the provisions of this section, for calendar
28 year 2022 and for calendar years 2023, 2024, 2025 and 2026, a
29 taxpayer that is an employer shall be allowed a credit against the
30 taxes imposed under this chapter for each verified blood donation
31 made by an employee as part of a blood drive. The credit shall be
32 for an amount equal to Twenty Dollars (\$20.00) for each verified
33 donation. However, the tax credit shall not exceed the amount of
34 tax imposed upon the taxpayer for the taxable year reduced by the
35 sum of all other credits allowable to the taxpayer under this
36 chapter, except credit for tax payments made by or on behalf of
37 the taxpayer. The maximum aggregate amount of tax credits that
38 may be claimed by all taxpayers claiming a credit under this
39 section in a taxable year shall not exceed One Hundred Thousand
40 Dollars (\$100,000.00). The department shall annually calculate
41 and publish a percentage by which the tax credit authorized by
42 this section shall be reduced so the maximum aggregate amount of
43 tax credits claimed by all taxpayers claiming a credit in a



44 taxable year does not exceed One Hundred Thousand Dollars
45 (\$100,000.00).

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

