

By: Representatives Newman, Gunn, Eubanks,  
Tullos, Brown (20th), Williamson, Hopkins,  
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To: Public Health and Human  
Services

HOUSE BILL NO. 1125

1 AN ACT TO CREATE THE "REGULATE EXPERIMENTAL ADOLESCENT  
2 PROCEDURES (REAP)" ACT FOR ANY PERSON UNDER EIGHTEEN YEARS OF AGE;  
3 TO PROVIDE DEFINITIONS FOR THE ACT; TO PROHIBIT THE DIRECT OR  
4 INDIRECT USE, GRANT, PAYMENT OR DISTRIBUTION OF PUBLIC FUNDS TO  
5 ANY ENTITY, ORGANIZATION OR INDIVIDUAL THAT PROVIDES GENDER  
6 TRANSITION PROCEDURES TO A PERSON UNDER EIGHTEEN YEARS OF AGE; TO  
7 PROVIDE THAT HEALTH CARE SERVICES FURNISHED IN A STATE OR  
8 LOCALLY-OWNED HEALTH CARE FACILITY OR BY A PHYSICIAN OR OTHER  
9 HEALTH CARE PROFESSIONAL EMPLOYED BY THE STATE OR LOCAL GOVERNMENT  
10 SHALL NOT INCLUDE GENDER TRANSITION PROCEDURES FOR A PERSON UNDER  
11 EIGHTEEN YEARS OF AGE; TO PROVIDE THAT AMOUNTS PAID DURING A  
12 TAXABLE YEAR FOR PROVISION OF GENDER TRANSITION PROCEDURES OR AS  
13 PREMIUMS FOR HEALTH CARE COVERAGE THAT INCLUDES COVERAGE FOR  
14 GENDER TRANSITION PROCEDURES ARE NOT DEDUCTIBLE UNDER THE STATE  
15 INCOME TAX LAWS; TO AUTHORIZE THE ATTORNEY GENERAL TO BRING AN  
16 ACTION TO ENFORCE COMPLIANCE WITH THIS ACT; TO CREATE NEW SECTION  
17 43-13-117.7, MISSISSIPPI CODE OF 1972, TO PROHIBIT THE DIVISION OF  
18 MEDICAID FROM REIMBURSING OR PROVIDING COVERAGE FOR GENDER  
19 TRANSITION PROCEDURES FOR A PERSON UNDER EIGHTEEN YEARS OF AGE; TO  
20 AMEND SECTION 83-9-22, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT  
21 HEALTH COVERAGE PLANS ARE NOT REQUIRED TO INCLUDE GENDER  
22 TRANSITION PROCEDURES; TO CREATE NEW SECTION 83-9-37, MISSISSIPPI  
23 CODE OF 1972, TO PROVIDE THAT A HEALTH BENEFIT PLAN UNDER AN  
24 INSURANCE POLICY OR OTHER PLAN PROVIDING HEALTH CARE COVERAGE  
25 SHALL NOT INCLUDE REIMBURSEMENT FOR GENDER TRANSITION PROCEDURES  
26 FOR A PERSON UNDER EIGHTEEN YEARS OF AGE; TO AMEND SECTIONS  
27 27-7-17, 73-15-29 AND 73-25-29, MISSISSIPPI CODE OF 1972, TO  
28 CONFORM TO THE PROVISIONS OF THIS ACT; TO AMEND SECTION 73-25-33,  
29 MISSISSIPPI CODE OF 1972, TO EXCLUDE THE PERFORMANCE GENDER  
30 TRANSITION PROCEDURES FROM THE "PRACTICE OF MEDICINE" MEANING; TO  
31 AMEND SECTION 11-46-5, MISSISSIPPI CODE OF 1972, TO EXCLUDE FROM  
32 TORT IMMUNITY VIOLATIONS OF THIS ACT; TO AMEND SECTION 41-41-219,  
33 MISSISSIPPI CODE OF 1972, TO CONFORM TO THE PRECEDING SECTION; TO



34 PROVIDE SEVERABILITY IF ANY PART OF THIS ACT IS FOUND  
35 UNCONSTITUTIONAL; AND FOR RELATED PURPOSES.

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

37 **SECTION 1.** This act shall be known and may be cited as the  
38 "Regulate Experimental Adolescent Procedures (REAP) Act.

39 **SECTION 2.** For purposes of this act, the following terms  
40 shall have the meanings ascribed herein:

41 (a) "Sex" means the biological indication of male and  
42 female in the context of reproductive potential or capacity, such  
43 as sex chromosomes, naturally occurring sex hormones, gonads, and  
44 nonambiguous internal and external genitalia present at birth,  
45 without regard to an individual's psychological, chosen, or  
46 subjective experience of gender;

47 (b) "Cross-sex hormones" means:

48 (i) Testosterone or other androgens given to  
49 females in amounts that are larger or more potent than would  
50 normally occur naturally in healthy sex females; and

51 (ii) Estrogen given to males in amounts that are  
52 larger or more potent than would normally occur naturally in  
53 healthy sex males;

54 (c) "Gender" means the psychological, behavioral,  
55 social, and cultural aspects of being male or female;

56 (d) "Gender reassignment surgery" means any medical or  
57 surgical service that seeks to surgically alter or remove healthy  
58 physical or anatomical characteristics or features, except for a  
59 male circumcision that are typical for the individual's sex, in



60 order to instill or create physiological or anatomical  
61 characteristics that resemble a sex different from the  
62 individual's sex, including, without limitation:

63 (i) Surgical procedures such as penectomy,  
64 castration, orchiectomy, vaginoplasty, clitoroplasty, or  
65 vulvoplasty for male patients;

66 (ii) Surgical procedures such as hysterectomy,  
67 oophorectomy, reconstruction of the urethra, metoidioplasty,  
68 phalloplasty, vaginectomy, scrotoplasty, or implantation of  
69 erection or testicular prostheses for female patients;

70 (iii) Surgical procedures such as augmentation  
71 mammoplasty, facial feminization surgery, liposuction,  
72 lipofilling, voice surgery, thyroid cartilage reduction, gluteal  
73 augmentation, hair reconstruction, or various aesthetic procedures  
74 for male patients; or

75 (iv) Surgical procedures such as subcutaneous  
76 mastectomy, voice surgery, liposuction, lipofilling, pectoral  
77 implants, or various aesthetic procedures for female patients;

78 (e) "Gender transition" means the process in which a  
79 person goes from identifying with and living as a gender that  
80 corresponds to his or her sex to identifying with and living as a  
81 gender different from his or her sex, and may involve social,  
82 legal, or physical changes;



83 (f) (i) "Gender transition procedures" means any of  
84 the following medical or surgical services performed for the  
85 purpose of assisting an individual with a gender transition:

- 86 1. Prescribing or administering  
87 puberty-blocking drugs;
- 88 2. Prescribing or administering cross-sex  
89 hormones; or
- 90 3. Performing gender reassignment surgeries.

91 (ii) "Gender transition procedures" do not  
92 include:

- 93 1. Services to persons born with a medically  
94 verifiable disorder of sex development, including a person with  
95 external sex characteristics that are irresolvably ambiguous, such  
96 as those born with forty-six (46) XX chromosomes with  
97 virilization, forty-six (46) XY chromosomes with  
98 undervirilization, or having both ovarian and testicular tissue;
- 99 2. Services provided when a physician has  
100 otherwise diagnosed a disorder of sexual development that the  
101 physician has determined through genetic or biochemical testing  
102 that the person does not have normal sex chromosome structure, sex  
103 steroid hormone production, or sex steroid hormone action;
- 104 3. The treatment of any infection, injury,  
105 disease, or disorder that has been caused by or exacerbated by the  
106 performance of gender transition procedures, whether or not the  
107 gender transition procedure was performed in accordance with state



108 and federal law or whether or not the funding for the gender  
109 transition procedure is permissible under this act; or

110 4. Any procedure for a male circumcision;

111 (g) "Health care professional" means a person who is  
112 licensed, certified, or otherwise authorized by the laws of this  
113 state to administer health care in the ordinary course of the  
114 practice of his or her profession;

115 (h) "Physician" means a person who is licensed to  
116 practice medicine in this state as provided in Sections 73-25-1  
117 etc.;

118 (i) "Puberty-blocking drugs" means  
119 gonadotropin-releasing hormone analogues or other synthetic drugs  
120 used in males to stop luteinizing hormone secretion and therefore  
121 testosterone secretion, or synthetic drugs used in females which  
122 stop the production of estrogens and progesterone, when used to  
123 delay or suppress pubertal development in children for the purpose  
124 of assisting an individual with a gender transition; and

125 (j) "Public funds" means federal, state, county, or  
126 local government monies, in addition to any department, agency, or  
127 instrumentality authorized or appropriated under state law or  
128 derived from any fund in which such monies are deposited.

129 **SECTION 3.** (1) A person shall not knowingly provide gender  
130 transition procedures to any person under eighteen (18) years of  
131 age.



132 (2) A person shall not knowingly engage in conduct that aids  
133 or abets the performance or inducement of gender transition  
134 procedures to any person under eighteen (18) years of age. This  
135 subsection may not be construed to impose liability on any speech  
136 protected by federal or state law.

137 **SECTION 4. Prohibition on use of public funds or tax**  
138 **deduction for gender transition procedures.** (1) Public funds,  
139 resources, facilities, personnel or any other thing of value that  
140 is provided by the United States or the State of Mississippi shall  
141 not be directly or indirectly used, granted, paid, or distributed  
142 to any entity, organization, or individual that provides gender  
143 transition procedures to a person under eighteen (18) years of age  
144 in violation of this act.

145 (2) Health care services furnished in the following  
146 situations shall not include gender transition procedures for a  
147 person under eighteen (18) years of age:

148 (a) By or in a health care facility owned by the state  
149 or a county or local government; or

150 (b) By a physician or other health care professional  
151 employed by the state or a county or local government.

152 (3) Any amount paid by an individual or an entity during a  
153 taxable year for provision of gender transition procedures or as  
154 premiums for health care coverage that includes coverage for  
155 gender transition procedures is not deductible under the state  
156 income tax laws.



157           **SECTION 5. Enforcement.** (1) Any violation of Section 3 by  
158 a physician or other health care professional shall be considered  
159 outside the applicable standard of care and is unprofessional  
160 conduct. A physician who violates Section 3 shall have his or her  
161 license to practice medicine in the State of Mississippi revoked  
162 pursuant to action taken by the Mississippi State Board of Medical  
163 Licensure. A nonphysician healthcare professional who violates  
164 Section 3 shall have his or her license to practice their  
165 healthcare profession in the State of Mississippi revoked pursuant  
166 to action taken by the applicable licensing entity.

167           (2) A person may assert an actual or threatened violation of  
168 this act as a claim or defense in a judicial or administrative  
169 proceeding and obtain compensatory damages, punitive damages,  
170 injunctive relief, declaratory relief, or any other appropriate  
171 relief. Such claim may be brought against any facility,  
172 individual or entity causing or contributing to a violation of  
173 this act.

174           (3) (a) A person must bring a claim for a violation of this  
175 act no later than thirty (30) years after the day the cause of  
176 action accrues.

177           (b) A person under eighteen (18) years of age may bring  
178 an action throughout their minority through a parent or next  
179 friend, and may bring an action in their own name upon reaching  
180 majority at any time from that point until thirty (30) years after  
181 reaching the age of majority.



182 (4) Notwithstanding any other provision of law, an action  
183 under this act may be commenced, and relief may be granted, in a  
184 judicial proceeding without regard to whether the person  
185 commencing the action has sought or exhausted available  
186 administrative remedies.

187 (5) In any action or proceeding to enforce a provision of  
188 this act, a prevailing party who establishes a violation of this  
189 act shall recover reasonable attorney's fees.

190 (6) (a) The Attorney General shall bring an action to  
191 enforce compliance with this act.

192 (b) This act does not deny, impair, or otherwise affect  
193 any right or authority of the Attorney General, the State of  
194 Mississippi, or any agency, officer, or employee of the state,  
195 acting under any law other than this act, to institute or  
196 intervene in any proceeding.

197 **SECTION 6.** Section 27-7-17, Mississippi Code of 1972, is  
198 amended as follows:

199 27-7-17. In computing taxable income, there shall be allowed  
200 as deductions:

201 (1) **Business deductions.**

202 (a) **Business expenses.** All the ordinary and necessary  
203 expenses paid or incurred during the taxable year in carrying on  
204 any trade or business, including a reasonable allowance for  
205 salaries or other compensation for personal services actually  
206 rendered; nonreimbursable traveling expenses incident to current





207 employment, including a reasonable amount expended for meals and  
208 lodging while away from home in the pursuit of a trade or  
209 business; and rentals or other payments required to be made as a  
210 condition of the continued use or possession, for purposes of the  
211 trade or business of property to which the taxpayer has not taken  
212 or is not taking title or in which he had no equity. Expense  
213 incurred in connection with earning and distributing nontaxable  
214 income is not an allowable deduction. Limitations on  
215 entertainment expenses shall conform to the provisions of the  
216 Internal Revenue Code of 1986. There shall also be allowed a  
217 deduction for expenses as provided in Section 41-137-51.

218 (b) **Interest.** All interest paid or accrued during the  
219 taxable year on business indebtedness, except interest upon the  
220 indebtedness for the purchase of tax-free bonds, or any stocks,  
221 the dividends from which are nontaxable under the provisions of  
222 this article; provided, however, in the case of securities  
223 dealers, interest payments or accruals on loans, the proceeds of  
224 which are used to purchase tax-exempt securities, shall be  
225 deductible if income from otherwise tax-free securities is  
226 reported as income. Investment interest expense shall be limited  
227 to investment income. Interest expense incurred for the purchase  
228 of treasury stock, to pay dividends, or incurred as a result of an  
229 undercapitalized affiliated corporation may not be deducted unless  
230 an ordinary and necessary business purpose can be established to  
231 the satisfaction of the commissioner. For the purposes of this



232 paragraph, the phrase "interest upon the indebtedness for the  
233 purchase of tax-free bonds" applies only to the indebtedness  
234 incurred for the purpose of directly purchasing tax-free bonds and  
235 does not apply to any other indebtedness incurred in the regular  
236 course of the taxpayer's business. Any corporation, association,  
237 organization or other entity taxable under Section 27-7-23(c)  
238 shall allocate interest expense as provided in Section  
239 27-7-23(c) (3) (I).

240 (c) **Taxes.** Taxes paid or accrued within the taxable  
241 year, except state and federal income taxes, excise taxes based on  
242 or measured by net income, estate and inheritance taxes, gift  
243 taxes, cigar and cigarette taxes, gasoline taxes, and sales and  
244 use taxes unless incurred as an item of expense in a trade or  
245 business or in the production of taxable income. In the case of  
246 an individual, taxes permitted as an itemized deduction under the  
247 provisions of subsection (3) (a) of this section are to be claimed  
248 thereunder.

249 (d) **Business losses.**

250 (i) Losses sustained during the taxable year not  
251 compensated for by insurance or otherwise, if incurred in trade or  
252 business, or nonbusiness transactions entered into for profit.

253 (ii) Limitations on losses from passive activities  
254 and rental real estate shall conform to the provisions of the  
255 Internal Revenue Code of 1986.



256 (e) **Bad debts.** Losses from debts ascertained to be  
257 worthless and charged off during the taxable year, if sustained in  
258 the conduct of the regular trade or business of the taxpayer;  
259 provided, that such losses shall be allowed only when the taxpayer  
260 has reported as income, on the accrual basis, the amount of such  
261 debt or account.

262 (f) **Depreciation.** A reasonable allowance for  
263 exhaustion, wear and tear of property used in the trade or  
264 business, or rental property, and depreciation upon buildings  
265 based upon their reasonable value as of March 16, 1912, if  
266 acquired prior thereto, and upon cost if acquired subsequent to  
267 that date. In the case of new or used aircraft, equipment,  
268 engines, or other parts and tools used for aviation, allowance for  
269 bonus depreciation conforms with the federal bonus depreciation  
270 rates and reasonable allowance for depreciation under this section  
271 is no less than one hundred percent (100%).

272 (g) **Depletion.** In the case of mines, oil and gas  
273 wells, other natural deposits and timber, a reasonable allowance  
274 for depletion and for depreciation of improvements, based upon  
275 cost, including cost of development, not otherwise deducted, or  
276 fair market value as of March 16, 1912, if acquired prior to that  
277 date, such allowance to be made upon regulations prescribed by the  
278 commissioner, with the approval of the Governor.

279 (h) **Contributions or gifts.** Except as otherwise  
280 provided in paragraph (p) of this subsection or subsection (3)(a)



281 of this section for individuals, contributions or gifts made by  
282 corporations within the taxable year to corporations,  
283 organizations, associations or institutions, including Community  
284 Chest funds, foundations and trusts created solely and exclusively  
285 for religious, charitable, scientific or educational purposes, or  
286 for the prevention of cruelty to children or animals, no part of  
287 the net earnings of which inure to the benefit of any private  
288 stockholder or individual. This deduction shall be allowed in an  
289 amount not to exceed twenty percent (20%) of the net income. Such  
290 contributions or gifts shall be allowable as deductions only if  
291 verified under rules and regulations prescribed by the  
292 commissioner, with the approval of the Governor. Contributions  
293 made in any form other than cash shall be allowed as a deduction,  
294 subject to the limitations herein provided, in an amount equal to  
295 the actual market value of the contributions at the time the  
296 contribution is actually made and consummated.

297           (i) **Reserve funds - insurance companies.** In the case  
298 of insurance companies the net additions required by law to be  
299 made within the taxable year to reserve funds when such reserve  
300 funds are maintained for the purpose of liquidating policies at  
301 maturity.

302           (j) **Annuity income.** The sums, other than dividends,  
303 paid within the taxpayer year on policy or annuity contracts when  
304 such income has been included in gross income.



305 (k) **Contributions to employee pension plans.**

306 Contributions made by an employer to a plan or a trust forming  
307 part of a pension plan, stock bonus plan, disability or  
308 death-benefit plan, or profit-sharing plan of such employer for  
309 the exclusive benefit of some or all of his, their, or its  
310 employees, or their beneficiaries, shall be deductible from his,  
311 their, or its income only to the extent that, and for the taxable  
312 year in which, the contribution is deductible for federal income  
313 tax purposes under the Internal Revenue Code of 1986 and any other  
314 provisions of similar purport in the Internal Revenue Laws of the  
315 United States, and the rules, regulations, rulings and  
316 determinations promulgated thereunder, provided that:

317 (i) The plan or trust be irrevocable.

318 (ii) The plan or trust constitute a part of a  
319 pension plan, stock bonus plan, disability or death-benefit plan,  
320 or profit-sharing plan for the exclusive benefit of some or all of  
321 the employer's employees and/or officers, or their beneficiaries,  
322 for the purpose of distributing the corpus and income of the plan  
323 or trust to such employees and/or officers, or their  
324 beneficiaries.

325 (iii) No part of the corpus or income of the plan  
326 or trust can be used for purposes other than for the exclusive  
327 benefit of employees and/or officers, or their beneficiaries.

328 Contributions to all plans or to all trusts of real or  
329 personal property (or real and personal property combined) or to



330 insured plans created under a retirement plan for which provision  
331 has been made under the laws of the United States of America,  
332 making such contributions deductible from income for federal  
333 income tax purposes, shall be deductible only to the same extent  
334 under the Income Tax Laws of the State of Mississippi.

335           (1) **Net operating loss carrybacks and carryovers.** A  
336 net operating loss for any taxable year ending after December 31,  
337 1993, and taxable years thereafter, shall be a net operating loss  
338 carryback to each of the three (3) taxable years preceding the  
339 taxable year of the loss. If the net operating loss for any  
340 taxable year is not exhausted by carrybacks to the three (3)  
341 taxable years preceding the taxable year of the loss, then there  
342 shall be a net operating loss carryover to each of the fifteen  
343 (15) taxable years following the taxable year of the loss  
344 beginning with any taxable year after December 31, 1991.

345           For any taxable year ending after December 31, 1997, the  
346 period for net operating loss carrybacks and net operating loss  
347 carryovers shall be the same as those established by the Internal  
348 Revenue Code and the rules, regulations, rulings and  
349 determinations promulgated thereunder as in effect at the taxable  
350 year end or on December 31, 2000, whichever is earlier.

351           A net operating loss for any taxable year ending after  
352 December 31, 2001, and taxable years thereafter, shall be a net  
353 operating loss carryback to each of the two (2) taxable years  
354 preceding the taxable year of the loss. If the net operating loss



355 for any taxable year is not exhausted by carrybacks to the two (2)  
356 taxable years preceding the taxable year of the loss, then there  
357 shall be a net operating loss carryover to each of the twenty (20)  
358 taxable years following the taxable year of the loss beginning  
359 with any taxable year after the taxable year of the loss.

360 The term "net operating loss," for the purposes of this  
361 paragraph, shall be the excess of the deductions allowed over the  
362 gross income; provided, however, the following deductions shall  
363 not be allowed in computing same:

364 (i) No net operating loss deduction shall be  
365 allowed.

366 (ii) No personal exemption deduction shall be  
367 allowed.

368 (iii) Allowable deductions which are not  
369 attributable to taxpayer's trade or business shall be allowed only  
370 to the extent of the amount of gross income not derived from such  
371 trade or business.

372 Any taxpayer entitled to a carryback period as provided by  
373 this paragraph may elect to relinquish the entire carryback period  
374 with respect to a net operating loss for any taxable year ending  
375 after December 31, 1991. The election shall be made in the manner  
376 prescribed by the Department of Revenue and shall be made by the  
377 due date, including extensions of time, for filing the taxpayer's  
378 return for the taxable year of the net operating loss for which



379 the election is to be in effect. The election, once made for any  
380 taxable year, shall be irrevocable for that taxable year.

381 (m) **Amortization of pollution or environmental control**  
382 **facilities.** Allowance of deduction. Every taxpayer, at his  
383 election, shall be entitled to a deduction for pollution or  
384 environmental control facilities to the same extent as that  
385 allowed under the Internal Revenue Code and the rules,  
386 regulations, rulings and determinations promulgated thereunder.

387 (n) **Dividend distributions - real estate investment**  
388 **trusts.** "Real estate investment trust" (hereinafter referred to  
389 as REIT) shall have the meaning ascribed to such term in Section  
390 856 of the federal Internal Revenue Code of 1986, as amended. A  
391 REIT is allowed a dividend distributed deduction if the dividend  
392 distributions meet the requirements of Section 857 or are  
393 otherwise deductible under Section 858 or 860, federal Internal  
394 Revenue Code of 1986, as amended. In addition:

395 (i) A dividend distributed deduction shall only be  
396 allowed for dividends paid by a publicly traded REIT. A qualified  
397 REIT subsidiary shall be allowed a dividend distributed deduction  
398 if its owner is a publicly traded REIT.

399 (ii) Income generated from real estate contributed  
400 or sold to a REIT by a shareholder or related party shall not give  
401 rise to a dividend distributed deduction, unless the shareholder  
402 or related party would have received the dividend distributed  
403 deduction under this chapter.





404 (iii) A holding corporation receiving a dividend  
405 from a REIT shall not be allowed the deduction in Section  
406 27-7-15(4) (t) .

407 (iv) Any REIT not allowed the dividend distributed  
408 deduction in the federal Internal Revenue Code of 1986, as  
409 amended, shall not be allowed a dividend distributed deduction  
410 under this chapter.

411 The commissioner is authorized to promulgate rules and  
412 regulations consistent with the provisions in Section 269 of the  
413 federal Internal Revenue Code of 1986, as amended, so as to  
414 prevent the evasion or avoidance of state income tax.

415 (o) **Contributions to college savings trust fund**  
416 **accounts.** Contributions or payments to a Mississippi Affordable  
417 College Savings Program account are deductible as provided under  
418 Section 37-155-113. Payments made under a prepaid tuition  
419 contract entered into under the Mississippi Prepaid Affordable  
420 College Tuition Program are deductible as provided under Section  
421 37-155-17.

422 (p) **Contributions of human pharmaceutical products.** To  
423 the extent that a "major supplier" as defined in Section  
424 27-13-13(2) (d) contributes human pharmaceutical products in excess  
425 of Two Hundred Fifty Million Dollars (\$250,000,000.00) as  
426 determined under Section 170 of the Internal Revenue Code, the  
427 charitable contribution limitation associated with those donations



428 shall follow the federal limitation but cannot result in the  
429 Mississippi net income being reduced below zero.

430 (q) **Contributions to ABLE trust fund accounts.**

431 Contributions or payments to a Mississippi Achieving a Better Life  
432 Experience (ABLE) Program account are deductible as provided under  
433 Section 43-28-13.

434 (2) **Restrictions on the deductibility of certain intangible  
435 expenses and interest expenses with a related member.**

436 (a) As used in this subsection (2):

437 (i) "Intangible expenses and costs" include:

- 438 1. Expenses, losses and costs for, related  
439 to, or in connection directly or indirectly with the direct or  
440 indirect acquisition, use, maintenance or management, ownership,  
441 sale, exchange or any other disposition of intangible property to  
442 the extent such amounts are allowed as deductions or costs in  
443 determining taxable income under this chapter;
- 444 2. Expenses or losses related to or incurred  
445 in connection directly or indirectly with factoring transactions  
446 or discounting transactions;
- 447 3. Royalty, patent, technical and copyright  
448 fees;
- 449 4. Licensing fees; and
- 450 5. Other similar expenses and costs.



451                   (ii) "Intangible property" means patents, patent  
452 applications, trade names, trademarks, service marks, copyrights  
453 and similar types of intangible assets.

454                   (iii) "Interest expenses and cost" means amounts  
455 directly or indirectly allowed as deductions for purposes of  
456 determining taxable income under this chapter to the extent such  
457 interest expenses and costs are directly or indirectly for,  
458 related to, or in connection with the direct or indirect  
459 acquisition, maintenance, management, ownership, sale, exchange or  
460 disposition of intangible property.

461                   (iv) "Related member" means an entity or person  
462 that, with respect to the taxpayer during all or any portion of  
463 the taxable year, is a related entity, a component member as  
464 defined in the Internal Revenue Code, or is an entity or a person  
465 to or from whom there is attribution of stock ownership in  
466 accordance with Section 1563(e) of the Internal Revenue Code.

467                   (v) "Related entity" means:

468                               1. A stockholder who is an individual or a  
469 member of the stockholder's family, as defined in regulations  
470 prescribed by the commissioner, if the stockholder and the members  
471 of the stockholder's family own, directly, indirectly,  
472 beneficially or constructively, in the aggregate, at least fifty  
473 percent (50%) of the value of the taxpayer's outstanding stock;

474                               2. A stockholder, or a stockholder's  
475 partnership, limited liability company, estate, trust or



476 corporation, if the stockholder and the stockholder's  
477 partnerships, limited liability companies, estates, trusts and  
478 corporations own, directly, indirectly, beneficially or  
479 constructively, in the aggregate, at least fifty percent (50%) of  
480 the value of the taxpayer's outstanding stock;

481           3. A corporation, or a party related to the  
482 corporation in a manner that would require an attribution of stock  
483 from the corporation to the party or from the party to the  
484 corporation, if the taxpayer owns, directly, indirectly,  
485 beneficially or constructively, at least fifty percent (50%) of  
486 the value of the corporation's outstanding stock under regulation  
487 prescribed by the commissioner;

488           4. Any entity or person which would be a  
489 related member under this section if the taxpayer were considered  
490 a corporation for purposes of this section.

491           (b) In computing net income, a taxpayer shall add back  
492 otherwise deductible interest expenses and costs and intangible  
493 expenses and costs directly or indirectly paid, accrued to or  
494 incurred, in connection directly or indirectly with one or more  
495 direct or indirect transactions with one or more related members.

496           (c) The adjustments required by this subsection shall  
497 not apply to such portion of interest expenses and costs and  
498 intangible expenses and costs that the taxpayer can establish  
499 meets one (1) of the following:



500 (i) The related member directly or indirectly  
501 paid, accrued or incurred such portion to a person during the same  
502 income year who is not a related member; or

503 (ii) The transaction giving rise to the interest  
504 expenses and costs or intangible expenses and costs between the  
505 taxpayer and related member was done primarily for a valid  
506 business purpose other than the avoidance of taxes, and the  
507 related member is not primarily engaged in the acquisition, use,  
508 maintenance or management, ownership, sale, exchange or any other  
509 disposition of intangible property.

510 (d) Nothing in this subsection shall require a taxpayer  
511 to add to its net income more than once any amount of interest  
512 expenses and costs or intangible expenses and costs that the  
513 taxpayer pays, accrues or incurs to a related member.

514 (e) The commissioner may prescribe such regulations as  
515 necessary or appropriate to carry out the purposes of this  
516 subsection, including, but not limited to, clarifying definitions  
517 of terms, rules of stock attribution, factoring and discount  
518 transactions.

519 (3) **Individual nonbusiness deductions.**

520 (a) The amount allowable for individual nonbusiness  
521 itemized deductions for federal income tax purposes where the  
522 individual is eligible to elect, for the taxable year, to itemize  
523 deductions on his federal return except the following:



524 (i) The deduction for state income taxes paid or  
525 other taxes allowed for federal purposes in lieu of state income  
526 taxes paid;

527 (ii) The deduction for gaming losses from gaming  
528 establishments;

529 (iii) The deduction for taxes collected by  
530 licensed gaming establishments pursuant to Section 27-7-901;

531 (iv) The deduction for taxes collected by gaming  
532 establishments pursuant to Section 27-7-903 \* \* \*; and

533 (v) The deduction for medical expenses for the  
534 provision of gender transition procedures as defined in Section 2  
535 of this act.

536 (b) In lieu of the individual nonbusiness itemized  
537 deductions authorized in paragraph (a), for all purposes other  
538 than ordinary and necessary expenses paid or incurred during the  
539 taxable year in carrying on any trade or business, an optional  
540 standard deduction of:

541 (i) Three Thousand Four Hundred Dollars  
542 (\$3,400.00) through calendar year 1997, Four Thousand Two Hundred  
543 Dollars (\$4,200.00) for the calendar year 1998 and Four Thousand  
544 Six Hundred Dollars (\$4,600.00) for each calendar year thereafter  
545 in the case of married individuals filing a joint or combined  
546 return;

547 (ii) One Thousand Seven Hundred Dollars  
548 (\$1,700.00) through calendar year 1997, Two Thousand One Hundred



549 Dollars (\$2,100.00) for the calendar year 1998 and Two Thousand  
550 Three Hundred Dollars (\$2,300.00) for each calendar year  
551 thereafter in the case of married individuals filing separate  
552 returns;

553 (iii) Three Thousand Four Hundred Dollars  
554 (\$3,400.00) in the case of a head of family; or

555 (iv) Two Thousand Three Hundred Dollars  
556 (\$2,300.00) in the case of an individual who is not married.

557 In the case of a husband and wife living together, having  
558 separate incomes, and filing combined returns, the standard  
559 deduction authorized may be divided in any manner they choose. In  
560 the case of separate returns by a husband and wife, the standard  
561 deduction shall not be allowed to either if the taxable income of  
562 one of the spouses is determined without regard to the standard  
563 deduction.

564 (c) A nonresident individual shall be allowed the same  
565 individual nonbusiness deductions as are authorized for resident  
566 individuals in paragraph (a) or (b) of this subsection; however,  
567 the nonresident individual is entitled only to that proportion of  
568 the individual nonbusiness deductions as his net income from  
569 sources within the State of Mississippi bears to his total or  
570 entire net income from all sources.

571 (4) Nothing in this section shall permit the same item to be  
572 deducted more than once, either in fact or in effect.



573 (5) Notwithstanding any other provision in Title 27,  
574 Mississippi Code of 1972, there shall be allowed an income tax  
575 deduction for otherwise deductible expenses if:

576 (a) The payment(s) for such deductible expenses are  
577 made with the grant or loan program of the Paycheck Protection  
578 Program as authorized under (i) the Coronavirus Aid, Relief, and  
579 Economic Security (CARES) Act and the Consolidated Appropriations  
580 Act of 2021, (ii) the COVID-19 Economic Injury Disaster Loan  
581 Program, (iii) the 2020 COVID-19 Mississippi Business Assistance  
582 Act, (iv) the Rental Assistance Grant Program, (v) the Shuttered  
583 Venue Operators Grant Program and Restaurant Revitalization Fund  
584 authorized by the Economic Aid to Hard-Hit Small Businesses,  
585 Nonprofits, and Venues Act, and amended by the federal American  
586 Rescue Plan Act, and/or (vi) the Mississippi Agriculture  
587 Stabilization Act; and

588 (b) Such deductible expenses shall be allowed as  
589 deductions for federal income tax purposes.

590 **SECTION 7.** The following shall be codified as Section  
591 43-13-117.7, Mississippi Code of 1972:

592 43-13-117.7. Notwithstanding any other provisions of Section  
593 43-13-117, the division shall not reimburse or provide coverage  
594 for gender transition procedures for a person under eighteen (18)  
595 years of age. As used in this section, the term "gender  
596 transition procedures" means the same as defined in Section 2 of  
597 this act.





598           **SECTION 8.** Section 73-15-29, Mississippi Code of 1972, is  
599 amended as follows:

600           73-15-29. (1) The board shall have power to revoke, suspend  
601 or refuse to renew any license issued by the board, or to revoke  
602 or suspend any privilege to practice, or to deny an application  
603 for a license, or to fine, place on probation and/or discipline a  
604 licensee, in any manner specified in this article, upon proof that  
605 such person:

606                   (a) Has committed fraud or deceit in securing or  
607 attempting to secure such license;

608                   (b) Has been convicted of a felony, or a crime  
609 involving moral turpitude or has had accepted by a court a plea of  
610 nolo contendere to a felony or a crime involving moral turpitude  
611 (a certified copy of the judgment of the court of competent  
612 jurisdiction of such conviction or pleas shall be prima facie  
613 evidence of such conviction);

614                   (c) Has negligently or willfully acted in a manner  
615 inconsistent with the health or safety of the persons under the  
616 licensee's care;

617                   (d) Has had a license or privilege to practice as a  
618 registered nurse or a licensed practical nurse suspended or  
619 revoked in any jurisdiction, has voluntarily surrendered such  
620 license or privilege to practice in any jurisdiction, has been  
621 placed on probation as a registered nurse or licensed practical  
622 nurse in any jurisdiction or has been placed under a disciplinary



623 order(s) in any manner as a registered nurse or licensed practical  
624 nurse in any jurisdiction, (a certified copy of the order of  
625 suspension, revocation, probation or disciplinary action shall be  
626 prima facie evidence of such action);

627 (e) Has negligently or willfully practiced nursing in a  
628 manner that fails to meet generally accepted standards of such  
629 nursing practice;

630 (f) Has negligently or willfully violated any order,  
631 rule or regulation of the board pertaining to nursing practice or  
632 licensure;

633 (g) Has falsified or in a repeatedly negligent manner  
634 made incorrect entries or failed to make essential entries on  
635 records;

636 (h) Is addicted to or dependent on alcohol or other  
637 habit-forming drugs or is a habitual user of narcotics,  
638 barbiturates, amphetamines, hallucinogens, or other drugs having  
639 similar effect, or has misappropriated any medication;

640 (i) Has a physical, mental or emotional condition that  
641 renders the licensee unable to perform nursing services or duties  
642 with reasonable skill and safety;

643 (j) Has engaged in any other conduct, whether of the  
644 same or of a different character from that specified in this  
645 article, that would constitute a crime as defined in Title 97 of  
646 the Mississippi Code of 1972, as now or hereafter amended, and



647 that relates to such person's employment as a registered nurse or  
648 licensed practical nurse;

649 (k) Engages in conduct likely to deceive, defraud or  
650 harm the public;

651 (l) Engages in any unprofessional conduct as identified  
652 by the board in its rules;

653 (m) Has violated any provision of this article; \* \* \*

654 (n) Violation(s) of the provisions of Sections 41-121-1  
655 through 41-121-9 relating to deceptive advertisement by health  
656 care practitioners. This paragraph shall stand repealed on July  
657 1, 2025 \* \* \*; or

658 (o) Violation(s) of any provision of Sections 1 through  
659 6 of this act.

660 (2) When the board finds any person unqualified because of  
661 any of the grounds set forth in subsection (1) of this section, it  
662 may enter an order imposing one or more of the following  
663 penalties:

664 (a) Denying application for a license or other  
665 authorization to practice nursing or practical nursing;

666 (b) Administering a reprimand;

667 (c) Suspending or restricting the license or other  
668 authorization to practice as a registered nurse or licensed  
669 practical nurse for up to two (2) years without review;

670 (d) Revoking the license or other authorization to  
671 practice nursing or practical nursing;



672 (e) Requiring the discipline to submit to care,  
673 counseling or treatment by persons and/or agencies approved or  
674 designated by the board as a condition for initial, continued or  
675 renewed licensure or other authorization to practice nursing or  
676 practical nursing;

677 (f) Requiring the discipline to participate in a  
678 program of education prescribed by the board as a condition for  
679 initial, continued or renewed licensure or other authorization to  
680 practice;

681 (g) Requiring the discipline to practice under the  
682 supervision of a registered nurse for a specified period of time;  
683 or

684 (h) Imposing a fine not to exceed Five Hundred Dollars  
685 (\$500.00).

686 (3) In addition to the grounds specified in subsection (1)  
687 of this section, the board shall be authorized to suspend the  
688 license or privilege to practice of any licensee for being out of  
689 compliance with an order for support, as defined in Section  
690 93-11-153. The procedure for suspension of a license or privilege  
691 to practice for being out of compliance with an order for support,  
692 and the procedure for the reissuance or reinstatement of a license  
693 or privilege to practice suspended for that purpose, and the  
694 payment of any fees for the reissuance or reinstatement of a  
695 license or privilege to practice suspended for that purpose, shall  
696 be governed by Section 93-11-157 or 93-11-163, as the case may be.



697 If there is any conflict between any provision of Section  
698 93-11-157 or 93-11-163 and any provision of this article, the  
699 provisions of Section 93-11-157 or 93-11-163, as the case may be,  
700 shall control.

701 (4) If the public health, safety or welfare imperatively  
702 requires emergency action and the board incorporates a finding to  
703 that effect in an order, the board may order summary suspension of  
704 a license pending proceedings for revocation or other action.  
705 These proceedings shall be promptly instituted and determined by  
706 the board.

707 (5) The board may establish by rule an alternative to  
708 discipline program for licensees who have an impairment as a  
709 result of substance abuse or a mental health condition, which  
710 program shall include at least the following components:

711 (a) Participation in the program is voluntary with the  
712 licensee, and the licensee must enter the program before the board  
713 holds a disciplinary action hearing regarding the licensee;

714 (b) The full cost of participation in the program,  
715 including the cost of any care, counseling, treatment and/or  
716 education received by the licensee, shall be borne by the  
717 licensee;

718 (c) All of the procedures and records regarding the  
719 licensee's participation in the program shall be confidential,  
720 shall not be disclosed and shall be exempt from the provisions of  
721 the Mississippi Public Records Act of 1983; and



722 (d) A licensee may not participate in the program more  
723 often than one (1) time during any period of five (5) years or  
724 such longer period as set by the board.

725 (6) A nurse practitioner who provides a written  
726 certification as authorized under the Mississippi Medical Cannabis  
727 Act and in compliance with rules and regulations adopted  
728 thereunder shall not be subject to any disciplinary action under  
729 this section solely due to providing the written certification.

730 **SECTION 9.** Section 73-25-29, Mississippi Code of 1972, is  
731 amended as follows:

732 73-25-29. The grounds for the nonissuance, suspension,  
733 revocation or restriction of a license or the denial of  
734 reinstatement or renewal of a license are:

735 (1) Habitual personal use of narcotic drugs, or any  
736 other drug having addiction-forming or addiction-sustaining  
737 liability.

738 (2) Habitual use of intoxicating liquors, or any  
739 beverage, to an extent which affects professional competency.

740 (3) Administering, dispensing or prescribing any  
741 narcotic drug, or any other drug having addiction-forming or  
742 addiction-sustaining liability otherwise than in the course of  
743 legitimate professional practice.

744 (4) Conviction of violation of any federal or state law  
745 regulating the possession, distribution or use of any narcotic  
746 drug or any drug considered a controlled substance under state or



747 federal law, a certified copy of the conviction order or judgment  
748 rendered by the trial court being prima facie evidence thereof,  
749 notwithstanding the pendency of any appeal.

750 (5) Procuring, or attempting to procure, or aiding in,  
751 an abortion that is not medically indicated.

752 (6) Conviction of a felony or misdemeanor involving  
753 moral turpitude, a certified copy of the conviction order or  
754 judgment rendered by the trial court being prima facie evidence  
755 thereof, notwithstanding the pendency of any appeal.

756 (7) Obtaining or attempting to obtain a license by  
757 fraud or deception.

758 (8) Unprofessional conduct, which includes, but is not  
759 limited to:

760 (a) Practicing medicine under a false or assumed  
761 name or impersonating another practitioner, living or dead.

762 (b) Knowingly performing any act which in any way  
763 assists an unlicensed person to practice medicine.

764 (c) Making or willfully causing to be made any  
765 flamboyant claims concerning the licensee's professional  
766 excellence.

767 (d) Being guilty of any dishonorable or unethical  
768 conduct likely to deceive, defraud or harm the public.

769 (e) Obtaining a fee as personal compensation or  
770 gain from a person on fraudulent representation of a disease or  
771 injury condition generally considered incurable by competent



772 medical authority in the light of current scientific knowledge and  
773 practice can be cured or offering, undertaking, attempting or  
774 agreeing to cure or treat the same by a secret method, which he  
775 refuses to divulge to the board upon request.

776 (f) Use of any false, fraudulent or forged  
777 statement or document, or the use of any fraudulent, deceitful,  
778 dishonest or immoral practice in connection with any of the  
779 licensing requirements, including the signing in his professional  
780 capacity any certificate that is known to be false at the time he  
781 makes or signs such certificate.

782 (g) Failing to identify a physician's school of  
783 practice in all professional uses of his name by use of his earned  
784 degree or a description of his school of practice.

785 (9) The refusal of a licensing authority of another  
786 state or jurisdiction to issue or renew a license, permit or  
787 certificate to practice medicine in that jurisdiction or the  
788 revocation, suspension or other restriction imposed on a license,  
789 permit or certificate issued by such licensing authority which  
790 prevents or restricts practice in that jurisdiction, a certified  
791 copy of the disciplinary order or action taken by the other state  
792 or jurisdiction being prima facie evidence thereof,  
793 notwithstanding the pendency of any appeal.

794 (10) Surrender of a license or authorization to  
795 practice medicine in another state or jurisdiction or surrender of  
796 membership on any medical staff or in any medical or professional





797 association or society while under disciplinary investigation by  
798 any of those authorities or bodies for acts or conduct similar to  
799 acts or conduct which would constitute grounds for action as  
800 defined in this section.

801 (11) Final sanctions imposed by the United States  
802 Department of Health and Human Services, Office of Inspector  
803 General or any successor federal agency or office, based upon a  
804 finding of incompetency, gross misconduct or failure to meet  
805 professionally recognized standards of health care; a certified  
806 copy of the notice of final sanction being prima facie evidence  
807 thereof. As used in this paragraph, the term "final sanction"  
808 means the written notice to a physician from the United States  
809 Department of Health and Human Services, Officer of Inspector  
810 General or any successor federal agency or office, which  
811 implements the exclusion.

812 (12) Failure to furnish the board, its investigators or  
813 representatives information legally requested by the board.

814 (13) Violation of any provision(s) of the Medical  
815 Practice Act or the rules and regulations of the board or of any  
816 order, stipulation or agreement with the board.

817 (14) Violation(s) of the provisions of Sections  
818 41-121-1 through 41-121-9 relating to deceptive advertisement by  
819 health care practitioners.



820                   (15) Performing or inducing an abortion on a woman in  
821 violation of any provision of Sections 41-41-131 through  
822 41-41-145.

823                   (16) Performing an abortion on a pregnant woman after  
824 determining that the unborn human individual that the pregnant  
825 woman is carrying has a detectable fetal heartbeat as provided in  
826 Section 41-41-34.1.

827                   (17) Violation(s) of any provision of Sections 1  
828 through 6 of this act.

829                   In addition to the grounds specified above, the board shall  
830 be authorized to suspend the license of any licensee for being out  
831 of compliance with an order for support, as defined in Section  
832 93-11-153. The procedure for suspension of a license for being  
833 out of compliance with an order for support, and the procedure for  
834 the reissuance or reinstatement of a license suspended for that  
835 purpose, and the payment of any fees for the reissuance or  
836 reinstatement of a license suspended for that purpose, shall be  
837 governed by Section 93-11-157 or 93-11-163, as the case may be.  
838 If there is any conflict between any provision of Section  
839 93-11-157 or 93-11-163 and any provision of this chapter, the  
840 provisions of Section 93-11-157 or 93-11-163, as the case may be,  
841 shall control.

842                   A physician who provides a written certification as  
843 authorized under the Mississippi Medical Cannabis Act and in  
844 compliance with rules and regulations adopted thereunder shall not



845 be subject to any disciplinary action under this section solely  
846 due to providing the written certification.

847 **SECTION 10.** Section 73-25-33, Mississippi Code of 1972, is  
848 amended as follows:

849 73-25-33. (1) The practice of medicine shall mean to  
850 suggest, recommend, prescribe, or direct for the use of any  
851 person, any drug, medicine, appliance, or other agency, whether  
852 material or not material, for the cure, relief, or palliation of  
853 any ailment or disease of the mind or body, or for the cure or  
854 relief of any wound or fracture or other bodily injury or  
855 deformity, or the practice of obstetrics or midwifery, after  
856 having received, or with the intent of receiving therefor, either  
857 directly or indirectly, any bonus, gift, profit or compensation;  
858 provided, that nothing in this section shall apply to females  
859 engaged solely in the practice of midwifery.

860 (2) The practice of medicine shall not mean to provide  
861 gender transition procedures for any person under eighteen (18)  
862 years of age; or

863 (3) For purposes of this section, "gender transition  
864 procedures" means the same as defined in Section 2 of this act.

865 **SECTION 11.** Section 83-9-22, Mississippi Code of 1972, is  
866 amended as follows:

867 83-9-22. (1) (a) Notwithstanding any other provision of  
868 the law to the contrary, except as otherwise provided in  
869 subsections (3) and (4) of this section, no health coverage plan



870 shall restrict coverage for medically appropriate treatment  
871 prescribed by a physician and agreed to by a fully informed  
872 insured, or if the insured lacks legal capacity to consent by a  
873 person who has legal authority to consent on his or her behalf,  
874 based on an insured's diagnosis with a terminal condition.  
875 Refusing to pay for treatment rendered to an insured near the end  
876 of life that is consistent with best practices for treatment of a  
877 disease or condition, approved uses of a drug or device, or uses  
878 supported by peer reviewed medical literature, is a per se  
879 violation of this section.

880 (b) Violations of this section shall constitute an  
881 unfair trade practice and subject the violator to the penalties  
882 provided by law.

883 (c) As used in this section "terminal condition" means  
884 any aggressive malignancy, chronic end-stage cardiovascular or  
885 cerebral vascular disease, or any other disease, illness or  
886 condition which a physician diagnoses as terminal.

887 (d) As used in this section, a "health coverage plan"  
888 shall mean any hospital, health or medical expense insurance  
889 policy, hospital or medical service contract, employee welfare  
890 benefit plan, contract or agreement with a health maintenance  
891 organization or a preferred provider organization, health and  
892 accident insurance policy, or any other insurance contract of this  
893 type, including a group insurance plan and the State Health and  
894 Life Insurance Plan.



895           (2)   (a)   Notwithstanding any other provision of the law to  
896 the contrary, no health benefit paid directly or indirectly with  
897 state funds, specifically Medicaid, shall restrict coverage for  
898 medically appropriate treatment prescribed by a physician and  
899 agreed to by a fully informed individual, or if the individual  
900 lacks legal capacity to consent by a person who has legal  
901 authority to consent on his or her behalf, based on an  
902 individual's diagnosis with a terminal condition.

903           (b)   Refusing to pay for treatment rendered to an  
904 individual near the end of life that is consistent with best  
905 practices for treatment of a disease or condition, approved uses  
906 of a drug or device, or uses supported by peer reviewed medical  
907 literature, is a per se violation of this section.

908           (c)   As used in this section "terminal condition" means  
909 any aggressive malignancy, chronic end-stage cardiovascular or  
910 cerebral vascular disease, or any other disease, illness or  
911 condition which a physician diagnoses as terminal.

912           (3)   This section does not require a health coverage plan to  
913 cover and pay for the treatment of a person who is a cardholder  
914 and registered qualifying patient with medical cannabis that is  
915 lawful under the Mississippi Medical Cannabis Act and in  
916 compliance with rules and regulations adopted thereunder.

917           (4)   This section does not require a health coverage plan to  
918 provide coverage for gender transition procedures for a person  
919 under eighteen (18) years of age. As used in this section, the



920 term "gender transition procedures" means the same as defined in  
921 Section 2 of this act.

922 **SECTION 12.** The following shall be codified as Section  
923 83-9-37, Mississippi Code of 1972:

924 83-9-37. (1) As used in this section, the term "gender  
925 transition procedures" means the same as defined in Section 2 of  
926 this act.

927 (2) A health benefit plan under an insurance policy or other  
928 plan providing health care coverage in this state shall not  
929 include reimbursement for gender transition procedures for a  
930 person under eighteen (18) years of age.

931 (3) A health benefit plan under an insurance policy or other  
932 plan providing health care coverage in this state is not required  
933 to provide coverage for gender transition procedures for a person  
934 under eighteen (18) years of age.

935 **SECTION 13.** Section 11-46-5, Mississippi Code of 1972, is  
936 amended as follows:

937 11-46-5. (1) Notwithstanding the immunity granted in  
938 Section 11-46-3, or the provisions of any other law to the  
939 contrary, the immunity of the state and its political subdivisions  
940 from claims for money damages arising out of the torts of such  
941 governmental entities and the torts of their employees while  
942 acting within the course and scope of their employment is hereby  
943 waived from and after July 1, 1993, as to the state, and from and  
944 after October 1, 1993, as to political subdivisions; provided,



945 however, immunity of a governmental entity in any such case shall  
946 be waived only to the extent of the maximum amount of liability  
947 provided for in Section 11-46-15.

948 (2) For the purposes of this chapter an employee shall not  
949 be considered as acting within the course and scope of his  
950 employment and a governmental entity shall not be liable or be  
951 considered to have waived immunity for any conduct of its employee  
952 if the employee's conduct constituted fraud, malice, libel,  
953 slander, defamation or any criminal offense other than traffic  
954 violations.

955 (3) For the purposes of this chapter and not otherwise, it  
956 shall be a rebuttable presumption that any act or omission of an  
957 employee within the time and at the place of his employment is  
958 within the course and scope of his employment, except for actions  
959 described in subsection (2) of Section 73-25-33 and subsection (5)  
960 of this section.

961 (4) Nothing contained in this chapter shall be construed to  
962 waive the immunity of the state from suit in federal courts  
963 guaranteed by the Eleventh Amendment to the Constitution of the  
964 United States.

965 (5) For purposes of this chapter, an employee shall not be  
966 considered as acting within the course and scope of his or her  
967 employment and a governmental entity shall be liable or be  
968 considered to have waived immunity for any conduct of its employee  
969 if the employee's conduct constituted a violation of this act.



970           **SECTION 14.** Section 41-41-219, Mississippi Code of 1972, is  
971 amended as follows:

972           41-41-219. (1) Except as otherwise provided in this act, a  
973 health care provider or institution acting in good faith and in  
974 accordance with generally accepted health care standards  
975 applicable to the health care provider or institution is not  
976 subject to civil or criminal liability or to discipline for  
977 unprofessional conduct for:

978                   (a) Complying with a health care decision of a person  
979 apparently having authority to make a health care decision for a  
980 patient, including a decision to withhold or withdraw health care;

981                   (b) Declining to comply with a health care decision of  
982 a person based on a belief that the person then lacked authority;  
983 or

984                   (c) Complying with an advance health care directive and  
985 assuming that the directive was valid when made and has not been  
986 revoked or terminated.

987           (2) An individual acting as agent or surrogate under  
988 Sections 41-41-201 through 41-41-229 is not subject to civil or  
989 criminal liability or to discipline for unprofessional conduct for  
990 health care decisions made in good faith.

991           **SECTION 15.** If any section, paragraph, sentence, clause,  
992 phrase or any part of this act passed on or after the effective  
993 date of this act is declared to be unconstitutional or void, or if  
994 for any reason is declared to be invalid or of no effect, the





995 remaining sections, paragraphs, sentences, clauses, phrases or  
996 parts of this act shall be in no manner affected thereby but shall  
997 remain in full force and effect.

998 Unless the contrary intent shall clearly appear in the  
999 particular act in question, each and every act passed hereafter  
1000 shall be read and construed as though the provisions of the first  
1001 paragraph of this section form an integral part thereof, whether  
1002 expressly set out therein or not.

1003 **SECTION 16.** This act shall take effect and be in force from  
1004 and after its passage.

