MISSISSIPPI LEGISLATURE

REGULAR SESSION 2023

By: Representatives Newman, Gunn, Eubanks, To: Public Health and Human Tullos, Brown (20th), Williamson, Hopkins, Services Arnold, Kinkade, Ford (73rd), Bain, Patterson

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 LOCALLY-OWNED HEALTH CARE FACILITY OR BY A PHYSICIAN OR OTHER 8 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 GENDER TRANSITION PROCEDURES ARE NOT DEDUCTIBLE UNDER THE STATE 14 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 CONFORM TO THE PROVISIONS OF THIS ACT; TO AMEND SECTION 73-25-33, 28 MISSISSIPPI CODE OF 1972, TO EXCLUDE THE PERFORMANCE GENDER 29 TRANSITION PROCEDURES FROM THE "PRACTICE OF MEDICINE" MEANING; TO 30 AMEND SECTION 11-46-5, MISSISSIPPI CODE OF 1972, TO EXCLUDE FROM 31 TORT IMMUNITY VIOLATIONS OF THIS ACT; TO AMEND SECTION 41-41-219, 32 33 MISSISSIPPI CODE OF 1972, TO CONFORM TO THE PRECEDING SECTION; TO

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G3/5 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 <u>SECTION 1.</u> This act shall be known and may be cited as the 38 "Regulate Experimental Adolescent Procedures (REAP) Act.

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

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

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(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

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

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

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

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

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

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

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

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

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"Gender transition procedures" means any of 83 (f) (i) 84 the following medical or surgical services performed for the purpose of assisting an individual with a gender transition: 85 Prescribing or administering 86 1. 87 puberty-blocking drugs; 88 2. Prescribing or administering cross-sex 89 hormones; or Performing gender reassignment surgeries. 90 3. 91 (ii) "Gender transition procedures" do not include: 92 93 1. Services to persons born with a medically verifiable disorder of sex development, including a person with 94 95 external sex characteristics that are irresolvably ambiguous, such 96 as those born with forty-six (46) XX chromosomes with virilization, forty-six (46) XY chromosomes with 97 98 undervirilization, or having both ovarian and testicular tissue; 99 2. Services provided when a physician has otherwise diagnosed a disorder of sexual development that the 100 101 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 gender transition procedure was performed in accordance with state 107

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;

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

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(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

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

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

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

137 SECTION 4. Prohibition on use of public funds or tax deduction for gender transition procedures. (1) Public funds, 138 139 resources, facilities, personnel or any other thing of value that 140 is provided by the United States or the State of Mississippi shall not be directly or indirectly used, granted, paid, or distributed 141 142 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 state149 or a county or local government; or

(b) By a physician or other health care professionalemployed by the state or a county or local government.

(3) Any amount paid by an individual or an entity during a taxable year for provision of gender transition procedures or as premiums for health care coverage that includes coverage for gender transition procedures is not deductible under the state 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 outside the applicable standard of care and is unprofessional 159 conduct. A physician who violates Section 3 shall have his or her 160 161 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.

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

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

H. B. No. 1125 23/HR31/R644.4 PAGE 7 (GT\JAB) (4) Notwithstanding any other provision of law, an action under this act may be commenced, and relief may be granted, in a judicial proceeding without regard to whether the person commencing the action has sought or exhausted available 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 to191 enforce compliance with this act.

(b) This act does not deny, impair, or otherwise affect
any right or authority of the Attorney General, the State of
Mississippi, or any agency, officer, or employee of the state,
acting under any law other than this act, to institute or
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:

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(1) Business deductions.

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

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218 All interest paid or accrued during the (b) Interest. 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

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paragraph, the phrase "interest upon the indebtedness for the 232 233 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 Taxes paid or accrued within the taxable (C) Taxes. 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.

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

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

H. B. No. 1125 **~ OFFICIAL ~** 23/HR31/R644.4 PAGE 10 (GT\JAB) (e) Bad debts. Losses from debts ascertained to be
worthless and charged off during the taxable year, if sustained in
the conduct of the regular trade or business of the taxpayer;
provided, that such losses shall be allowed only when the taxpayer
has reported as income, on the accrual basis, the amount of such
debt or account.

262 Depreciation. A reasonable allowance for (f) 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%).

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

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

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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 stockholder or individual. This deduction shall be allowed in an 288 289 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.

(i) Reserve funds - insurance companies. In the case of insurance companies the net additions required by law to be made within the taxable year to reserve funds when such reserve funds are maintained for the purpose of liquidating policies at 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 part of a pension plan, stock bonus plan, disability or 307 308 death-benefit plan, or profit-sharing plan of such employer for the exclusive benefit of some or all of his, their, or its 309 310 employees, or their beneficiaries, shall be deductible from his, their, or its income only to the extent that, and for the taxable 311 year in which, the contribution is deductible for federal income 312 313 tax purposes under the Internal Revenue Code of 1986 and any other 314 provisions of similar purport in the Internal Revenue Laws of the United States, and the rules, regulations, rulings and 315 316 determinations promulgated thereunder, provided that: 317 The plan or trust be irrevocable. (i)

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

(iii) No part of the corpus or income of the plan
or trust can be used for purposes other than for the exclusive
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

H. B. No. 1125 **~ OFFICIAL ~** 23/HR31/R644.4 PAGE 13 (gt\jab) insured plans created under a retirement plan for which provision has been made under the laws of the United States of America, making such contributions deductible from income for federal income tax purposes, shall be deductible only to the same extent 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 (15) taxable years following the taxable year of the loss 343 344 beginning with any taxable year after December 31, 1991.

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

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

H. B. No. 1125 **~ OFFICIAL ~** 23/HR31/R644.4 PAGE 14 (GT\JAB) for any taxable year is not exhausted by carrybacks to the two (2) taxable years preceding the taxable year of the loss, then there shall be a net operating loss carryover to each of the twenty (20) taxable years following the taxable year of the loss beginning with any taxable year after the taxable year of the loss.

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

364 (i) No net operating loss deduction shall be365 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.

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

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

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

387 Dividend distributions - real estate investment (n) "Real estate investment trust" (hereinafter referred to 388 trusts. 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.

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

H. B. No. 1125 **~ OFFICIAL ~** 23/HR31/R644.4 PAGE 16 (gt\jab) 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.

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

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

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

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

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

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

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 in connection directly or indirectly with factoring transactions 445 446 or discounting transactions; 447 3. Royalty, patent, technical and copyright 448 fees; 449

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Licensing fees; and 4.

Other similar expenses and costs. 5.

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H. B. No. 1125 23/HR31/R644.4 PAGE 18 (GT\JAB) (ii) "Intangible property" means patents, patent
applications, trade names, trademarks, service marks, copyrights
and similar types of intangible assets.

(iii) "Interest expenses and cost" means amounts directly or indirectly allowed as deductions for purposes of determining taxable income under this chapter to the extent such interest expenses and costs are directly or indirectly for, related to, or in connection with the direct or indirect acquisition, maintenance, management, ownership, sale, exchange or 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 "Related entity" means: (V) 468 A stockholder who is an individual or a 1. 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

H. B. No. 1125 **~ OFFICIAL ~** 23/HR31/R644.4 PAGE 19 (GT\JAB) 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;

A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation, if the taxpayer owns, directly, indirectly, beneficially or constructively, at least fifty percent (50%) of the value of the corporation's outstanding stock under regulation 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.

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

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

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

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

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

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(3) Individual nonbusiness deductions.

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

H. B. No. 1125 **~ OFFICIAL ~** 23/HR31/R644.4 PAGE 21 (GT\JAB) (i) The deduction for state income taxes paid or other taxes allowed for federal purposes in lieu of state income taxes paid;

527 (ii) The deduction for gaming losses from gaming528 establishments;

(iii) The deduction for taxes collected by
licensed gaming establishments pursuant to Section 27-7-901;
(iv) The deduction for taxes collected by gaming
establishments pursuant to Section 27-7-903 * * *; and
(v) The deduction for medical expenses for the

534 provision of gender transition procedures as defined in Section 2 535 of this act.

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

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

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

H. B. No. 1125 **~ OFFICIAL ~** 23/HR31/R644.4 PAGE 22 (GT\JAB) 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 separate incomes, and filing combined returns, the standard 558 559 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.

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

H. B. No. 1125 ~ • OFFICIAL ~ 23/HR31/R644.4 PAGE 23 (GT\JAB) 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, Nonprofits, and Venues Act, and amended by the federal American 585 586 Rescue Plan Act, and/or (vi) the Mississippi Agriculture 587 Stabilization Act; and

588 (b) Such deductible expenses shall be allowed as589 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 <u>43-13-117.7.</u> 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.

H. B. No. 1125 **~ OFFICIAL ~** 23/HR31/R644.4 PAGE 24 (GT\JAB) 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 or607 attempting to secure such license;

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

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

(d) Has had a license or privilege to practice as a registered nurse or a licensed practical nurse suspended or revoked in any jurisdiction, has voluntarily surrendered such license or privilege to practice in any jurisdiction, has been placed on probation as a registered nurse or licensed practical 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);

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

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

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

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

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

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

H. B. No. 1125 ~ OFFICIAL ~ 23/HR31/R644.4 PAGE 26 (gT\JAB) 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 or650 harm the public;

651 (1) Engages in any unprofessional conduct as identified652 by the board in its rules;

(m) Has violated any provision of this article; * * *
(n) Violation(s) of the provisions of Sections 41-121-1
through 41-121-9 relating to deceptive advertisement by health
care practitioners. This paragraph shall stand repealed on July
1, 2025 * * *; or

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

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

664 (a) Denying application for a license or other665 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 to671 practice nursing or practical nursing;

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

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

(g) Requiring the disciplinee to practice under the
 supervision of a registered nurse for a specified period of time;
 or

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

686 In addition to the grounds specified in subsection (1) (3)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.

H. B. No. 1125 *** OFFICIAL *** 23/HR31/R644.4 PAGE 28 (gt\jab) 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.

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

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

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

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

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

H. B. No. 1125 23/HR31/R644.4 PAGE 29 (GT\JAB) (d) A licensee may not participate in the program more
often than one (1) time during any period of five (5) years or
such longer period as set by the board.

(6) A nurse practitioner who provides a written
certification as authorized under the Mississippi Medical Cannabis
Act and in compliance with rules and regulations adopted
thereunder shall not be subject to any disciplinary action under
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:

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

738 (2) Habitual use of intoxicating liquors, or any739 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.

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

H. B. No. 1125 ~ OFFICIAL ~ 23/HR31/R644.4 PAGE 30 (GT\JAB) 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.

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

756 (7) Obtaining or attempting to obtain a license by757 fraud or deception.

(8) Unprofessional conduct, which includes, but is notlimited to:

760 (a) Practicing medicine under a false or assumed761 name or impersonating another practitioner, living or dead.

(b) Knowingly performing any act which in any wayassists an unlicensed person to practice medicine.

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

767 (d) Being guilty of any dishonorable or unethical768 conduct likely to deceive, defraud or harm the public.

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

H. B. No. 1125 **~ OFFICIAL ~** 23/HR31/R644.4 PAGE 31 (GT\JAB) 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.

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

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

785 The refusal of a licensing authority of another (9) 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.

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

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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 Final sanctions imposed by the United States (11)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 copy of the notice of final sanction being prima facie evidence 806 807 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 or813 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.

H. B. No. 1125 23/HR31/R644.4 PAGE 33 (GT\JAB) 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 <u>(17) Violation(s) of any provision of Sections 1</u> 828 <u>through 6 of this act.</u>

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.

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

H. B. No. 1125 **~ OFFICIAL ~** 23/HR31/R644.4 PAGE 34 (gt\jab) 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 relief of any wound or fracture or other bodily injury or 854 855 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

H. B. No. 1125 ~ OFFICIAL ~ 23/HR31/R644.4 PAGE 35 (GT\JAB) 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 violation of this section. 879

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

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

887 As used in this section, a "health coverage plan" (d) 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 accident insurance policy, or any other insurance contract of this 892 893 type, including a group insurance plan and the State Health and Life Insurance Plan. 894

H. B. No. 1125 **~ OFFICIAL ~** 23/HR31/R644.4 PAGE 36 (GT\JAB) 895 (2)Notwithstanding any other provision of the law to (a) 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 <u>(4) This section does not require a health coverage plan to</u> 918 provide coverage for gender transition procedures for a person 919 under eighteen (18) years of age. As used in this section, the

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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 <u>83-9-37.</u> (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 waived from and after July 1, 1993, as to the state, and from and 943 after October 1, 1993, as to political subdivisions; provided, 944

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H. B. No. 1125 23/HR31/R644.4 PAGE 38 (GT\JAB) 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 <u>described in subsection (2) of Section 73-25-33 and subsection (5)</u> 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.

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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

H. B. No. 1125 **~ OFFICIAL ~** 23/HR31/R644.4 PAGE 40 (gt\jab) 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.