

By: Representatives Currie, Arnold, Boyd (19th), Calvert, Carpenter, Creekmore IV, Darnell, Ford (54th), Hale, Lancaster, Mangold, Morgan, Pigott, Shanks, Turner, Wallace, Williamson

To: Public Health and Human Services

HOUSE BILL NO. 1127

1 AN ACT TO BE KNOWN AS THE MISSISSIPPI SAVE ADOLESCENTS FROM
2 EXPERIMENTATION (SAFE) ACT; TO PROVIDE LEGISLATIVE FINDINGS
3 REGARDING THE RISKS OF GENDER TRANSITION PROCEDURES FOR MINORS; TO
4 PROVIDE DEFINITIONS OF CERTAIN TERMS; TO PROHIBIT PHYSICIANS AND
5 OTHER HEALTH CARE PROFESSIONALS FROM PROVIDING GENDER TRANSITION
6 PROCEDURES TO ANY PERSON UNDER EIGHTEEN YEARS OF AGE; TO PROHIBIT
7 PHYSICIANS AND OTHER HEALTH CARE PROFESSIONALS FROM REFERRING ANY
8 PERSON UNDER EIGHTEEN YEARS OF AGE TO ANY HEALTH CARE PROFESSIONAL
9 FOR GENDER TRANSITION PROCEDURES; TO PROVIDE FOR CERTAIN
10 EXCEPTIONS TO THOSE PROHIBITIONS; TO PROHIBIT THE DIRECT OR
11 INDIRECT USE, GRANT, PAYMENT OR DISTRIBUTION OF PUBLIC FUNDS TO
12 ANY ENTITY, ORGANIZATION OR INDIVIDUAL THAT PROVIDES GENDER
13 TRANSITION PROCEDURES TO A PERSON UNDER EIGHTEEN YEARS OF AGE; TO
14 PROVIDE THAT HEALTH CARE SERVICES FURNISHED IN A STATE OR
15 LOCALLY-OWNED HEALTH CARE FACILITY OR BY A PHYSICIAN OR OTHER
16 HEALTH CARE PROFESSIONAL EMPLOYED BY THE STATE OR LOCAL GOVERNMENT
17 SHALL NOT INCLUDE GENDER TRANSITION PROCEDURES FOR A PERSON UNDER
18 EIGHTEEN YEARS OF AGE; TO PROVIDE THAT AMOUNTS PAID DURING A
19 TAXABLE YEAR FOR PROVISION OF GENDER TRANSITION PROCEDURES OR AS
20 PREMIUMS FOR HEALTH CARE COVERAGE THAT INCLUDES COVERAGE FOR
21 GENDER TRANSITION PROCEDURES ARE NOT DEDUCTIBLE UNDER THE STATE
22 INCOME TAX LAWS; TO PROVIDE THAT ANY REFERRAL FOR OR PROVISION OF
23 GENDER TRANSITION PROCEDURES TO A PERSON UNDER EIGHTEEN YEARS OF
24 AGE BY A PHYSICIAN OR OTHER HEALTH CARE PROFESSIONAL IS
25 UNPROFESSIONAL CONDUCT AND IS SUBJECT TO DISCIPLINE BY THE
26 APPROPRIATE LICENSING ENTITY FOR THE HEALTH CARE PROFESSIONAL; TO
27 AUTHORIZE THE ATTORNEY GENERAL TO BRING AN ACTION TO ENFORCE
28 COMPLIANCE WITH THIS ACT; TO CREATE NEW SECTION 43-13-117.7,
29 MISSISSIPPI CODE OF 1972, TO PROHIBIT THE DIVISION OF MEDICAID
30 FROM REIMBURSING OR PROVIDING COVERAGE FOR GENDER TRANSITION
31 PROCEDURES FOR A PERSON UNDER EIGHTEEN YEARS OF AGE; TO AMEND
32 SECTION 83-9-22, MISSISSIPPI CODE OF 1972, AND CREATE NEW SECTION
33 83-9-37, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT A HEALTH
34 BENEFIT PLAN UNDER AN INSURANCE POLICY OR OTHER PLAN PROVIDING



35 HEALTH CARE COVERAGE SHALL NOT INCLUDE REIMBURSEMENT FOR GENDER
36 TRANSITION PROCEDURES FOR A PERSON UNDER EIGHTEEN YEARS OF AGE,
37 AND IS NOT REQUIRED TO PROVIDE COVERAGE FOR GENDER TRANSITION
38 PROCEDURES FOR A PERSON UNDER EIGHTEEN YEARS OF AGE; TO AMEND
39 SECTIONS 27-7-17, 73-15-29 AND 73-25-29, MISSISSIPPI CODE OF 1972,
40 TO CONFORM TO THE PROVISIONS OF THIS ACT; AND FOR RELATED
41 PURPOSES.

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

43 **SECTION 1. Title.** This act shall be known and may be cited
44 as the "Mississippi Save Adolescents from Experimentation (SAFE)
45 Act"

46 **SECTION 2. Legislative findings.** The Legislature finds
47 that:

48 (a) Mississippi has a compelling government interest in
49 protecting the health and safety of its citizens, especially
50 vulnerable children;

51 (b) (i) Only a small percentage of the American
52 population experiences distress at identifying with their
53 biological sex.

54 (ii) According to the American Psychiatric
55 Association, "For natal adult males, prevalence ranges from 0.005%
56 to 0.014%, and for natal females, from 0.002% to 0.003%.";

57 (c) For the small percentage of children who are gender
58 nonconforming or experience distress at identifying with their
59 biological sex, studies consistently demonstrate that the majority
60 come to identify with their biological sex in adolescence or
61 adulthood, thereby rendering most physiological interventions
62 unnecessary;



63 (d) Furthermore, scientific studies show that
64 individuals struggling with distress at identifying with their
65 biological sex often have already experienced psychopathology,
66 which indicates these individuals should be encouraged to seek
67 mental health services to address comorbidities and underlying
68 causes of their distress before undertaking any hormonal or
69 surgical intervention;

70 (e) Even among people who have undergone inpatient
71 gender reassignment procedures, suicide rates, psychiatric
72 morbidities, and mortality rates remain markedly elevated above
73 the background population;

74 (f) (i) Some health care providers are prescribing
75 puberty blocking drugs, such as gonadotropin-releasing hormone
76 analogues, in order to delay the onset or progression of puberty
77 in children who experience distress at identifying with their
78 biological sex.

79 (ii) The prescribing of puberty-blocking drugs is
80 being done despite the lack of any long-term longitudinal studies
81 evaluating the risks and benefits of using these drugs for the
82 treatment of such distress or gender transition;

83 (g) Health care providers are also prescribing
84 cross-sex hormones for children who experience distress at
85 identifying with their biological sex, despite the fact that no
86 randomized clinical trials have been conducted on the efficacy or



87 safety of the use of cross-sex hormones in adults or children for
88 the purpose of treating such distress or gender transition;

89 (h) The use of cross-sex hormones comes with serious
90 known risks, such as:

91 (i) For biological females:

92 1. Erythrocytosis, which is an increase in
93 red blood cells;

94 2. Severe liver dysfunction;

95 3. Coronary artery disease, including heart
96 attacks;

97 4. Cerebrovascular disease, including
98 strokes;

99 5. Hypertension;

100 6. Increased risk of breast and uterine
101 cancers; and

102 7. Irreversible infertility; and

103 (ii) For biological males:

104 1. Thromboembolic disease, including blood
105 clots;

106 2. Cholelithiasis, including gallstones;

107 3. Coronary artery disease, including heart
108 attacks;

109 4. Macroprolactinoma, which is a tumor of the
110 pituitary gland;



111 5. Cerebrovascular disease, including
112 strokes;

113 6. Hypertriglyceridemia, which is an elevated
114 level of tryglycerides in the blood;

115 7. Breast cancer; and

116 8. Irreversible infertility;

117 (i) Genital and nongenital gender reassignment
118 surgeries are generally not recommended for children, although
119 evidence indicates referrals for children to have such surgeries
120 are becoming more frequent;

121 (j) (i) Genital gender reassignment surgery includes
122 several irreversible invasive procedures for males and females and
123 involves the alteration of biologically healthy and functional
124 body parts.

125 (ii) For biological males, surgery may involve:

126 1. Genital reconstruction including
127 penectomy, which is the removal of the penis;

128 2. Orchiectomy, which is the removal of the
129 testicles;

130 3. Vaginoplasty, which is the construction of
131 a vagina-like structure, typically through a penile inversion
132 procedure;

133 4. Clitoroplasty, which is the construction
134 of a clitoris-like structure; and



135 5. Vulvoplasty, which is the construction of
136 a vulva-like structure.

137 (iii) For biological females, surgery may involve:

138 1. A hysterectomy or oophorectomy;

139 2. Reconstruction of the urethra;

140 3. Genital reconstruction including
141 metoidioplasty or phalloplasty, which is the construction of a
142 penis-like structure;

143 4. Vaginectomy, which is the removal of the
144 vagina;

145 5. Scrotoplasty, which is the construction of
146 a penis-like and scrotum-like structure; and

147 6. Implantation of erection or testicular
148 prostheses;

149 (k) The complications, risks, and long-term care
150 concerns associated with genital gender reassignment surgery for
151 both males and females are numerous and complex;

152 (1) (i) Nongenital gender reassignment surgery
153 includes various invasive procedures for males and females and
154 also involves the alteration or removal of biologically normal and
155 functional body parts.

156 (ii) For biological males, this surgery may
157 involve:

158 1. Augmentation mammoplasty;

159 2. Facial feminization surgery;



- 160 3. Liposuction;
161 4. Lipofilling;
162 5. Voice surgery;
163 6. Thyroid cartilage reduction;
164 7. Gluteal augmentation;
165 8. Hair reconstruction; and
166 9. Other aesthetic procedures.

167 (iii) For biological females, this surgery may
168 involve:

- 169 1. A subcutaneous mastectomy;
170 2. Voice surgery;
171 3. Liposuction;
172 4. Lipofilling;
173 5. Pectoral implants; and
174 6. Other aesthetic procedures;

175 (m) (i) It is an accepted principle of economics and
176 public policy that when a service or product is subsidized or
177 reimbursed, demand for that service or product is increased.

178 (ii) Between 2015 and 2016, gender reassignment
179 surgeries increased by nearly twenty percent (20%) in the United
180 States;

181 (n) It is of grave concern to the Legislature that the
182 medical community is allowing individuals who experience distress
183 at identifying with their biological sex to be subjects of
184 irreversible and drastic nongenital gender reassignment surgery



185 and irreversible, permanently sterilizing genital gender
186 reassignment surgery, despite the lack of studies showing that the
187 benefits of such extreme interventions outweigh the risks; and

188 (o) The risks of gender transition procedures far
189 outweigh any benefit at this stage of clinical study on these
190 procedures.

191 **SECTION 3. Definitions.** As used in this act:

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

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

199 (i) Testosterone or other androgens given to
200 biological females in amounts that are larger or more potent than
201 would normally occur naturally in healthy biological sex females;
202 and

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

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

208 (d) "Gender reassignment surgery" means any medical or
209 surgical service that seeks to surgically alter or remove healthy



210 physical or anatomical characteristics or features that are
211 typical for the individual's biological sex, in order to instill
212 or create physiological or anatomical characteristics that
213 resemble a sex different from the individual's biological sex,
214 including, without limitation, genital or nongenital gender
215 reassignment surgery performed for the purpose of assisting an
216 individual with a gender transition;

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

222 (f) (i) "Gender transition procedures" means any
223 medical or surgical service, including, without limitation,
224 physician's services, inpatient and outpatient hospital services,
225 or prescribed drugs related to gender transition that seeks to:

226 1. Alter or remove physical or anatomical
227 characteristics or features that are typical for the individual's
228 biological sex; or

229 2. Instill or create physiological or
230 anatomical characteristics that resemble a sex different from the
231 individual's biological sex, including, without limitation,
232 medical services that provide puberty-blocking drugs, cross-sex
233 hormones, or other mechanisms to promote the development of
234 feminizing or masculinizing features in the opposite biological



235 sex, or genital or nongenital gender reassignment surgery
236 performed for the purpose of assisting an individual with a gender
237 transition.

238 (ii) "Gender transition procedures" do not
239 include:

240 1. Services to persons born with a medically
241 verifiable disorder of sex development, including a person with
242 external biological sex characteristics that are irresolvably
243 ambiguous, such as those born with forty-six (46) XX chromosomes
244 with virilization, forty-six (46) XY chromosomes with
245 undervirilization, or having both ovarian and testicular tissue;

246 2. Services provided when a physician has
247 otherwise diagnosed a disorder of sexual development that the
248 physician has determined through genetic or biochemical testing
249 that the person does not have normal sex chromosome structure, sex
250 steroid hormone production, or sex steroid hormone action;

251 3. The treatment of any infection, injury,
252 disease, or disorder that has been caused by or exacerbated by the
253 performance of gender transition procedures, whether or not the
254 gender transition procedure was performed in accordance with state
255 and federal law or whether not funding for the gender transition
256 procedure is permissible under this act; or

257 4. Any procedure undertaken because the
258 individual suffers from a physical disorder, physical injury, or
259 physical illness that would, as certified by a physician, place



260 the individual in imminent danger of death or impairment of major
261 bodily function unless surgery is performed;

262 (g) "Genital gender reassignment surgery" means a
263 medical procedure performed for the purpose of assisting an
264 individual with a gender transition, including, without
265 limitation:

266 (i) Surgical procedures such as penectomy,
267 orchiectomy, vaginoplasty, clitoroplasty, or vulvoplasty for
268 biologically male patients or hysterectomy or ovariectomy for
269 biologically female patients;

270 (ii) Reconstruction of the fixed part of the
271 urethra with or without a metoidioplasty; or

272 (iii) Phalloplasty, vaginectomy, scrotoplasty, or
273 implantation of erection or testicular prostheses for biologically
274 female patients;

275 (h) "Health care professional" a person who is
276 licensed, certified, or otherwise authorized by the laws of this
277 state to administer health care in the ordinary course of the
278 practice of his or her profession;

279 (i) "Nongenital gender reassignment surgery" means
280 medical procedures performed for the purpose of assisting an
281 individual with a gender transition, including, without
282 limitation:

283 (i) Surgical procedures for biologically male
284 patients, such as augmentation mammoplasty, facial feminization



285 surgery, liposuction, lipofilling, voice surgery, thyroid
286 cartilage reduction, gluteal augmentation, hair reconstruction, or
287 various aesthetic procedures; or

288 (ii) Surgical procedures for biologically female
289 patients, such as subcutaneous mastectomy, voice surgery,
290 liposuction, lipofilling, pectoral implants, or various aesthetic
291 procedures;

292 (j) "Physician" means a person who is licensed to
293 practice medicine in this state;

294 (k) "Puberty-blocking drugs" means
295 gonadotropin-releasing hormone analogues or other synthetic drugs
296 used in biological males to stop luteinizing hormone secretion and
297 therefore testosterone secretion, or synthetic drugs used in
298 biological females which stop the production of estrogens and
299 progesterone, when used to delay or suppress pubertal development
300 in children for the purpose of assisting an individual with a
301 gender transition; and

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

306 **SECTION 4. Prohibition of gender transition procedures for**
307 **minors.** (1) A physician or other health care professional shall
308 not provide gender transition procedures to any person under
309 eighteen (18) years of age.



310 (2) A physician, or other health care professional shall not
311 refer any person under eighteen (18) years of age to any health
312 care professional for gender transition procedures.

313 (3) A physician or other health care professional is not
314 prohibited from providing any of the following procedures which
315 are not gender transition procedures to an person under eighteen
316 (18) years of age:

317 (a) Services to persons born with a medically
318 verifiable disorder of sex development, including a person with
319 external biological sex characteristics that are irresolvably
320 ambiguous, such as those born with forty-six (46) XX chromosomes
321 with virilization, forty-six (46) XY chromosomes with
322 undervirilization, or having both ovarian and testicular tissue;

323 (b) Services provided when a physician has otherwise
324 diagnosed a disorder of sexual development that the physician has
325 determined through genetic or biochemical testing that the person
326 does not have normal sex chromosome structure, sex steroid hormone
327 production, or sex steroid hormone action;

328 (c) The treatment of any infection, injury, disease, or
329 disorder that has been caused by or exacerbated by the performance
330 of gender transition procedures, whether or not the gender
331 transition procedure was performed in accordance with state and
332 federal law or whether not funding for the gender transition
333 procedure is permissible under this act; or



334 (d) Any procedure undertaken because the person suffers
335 from a physical disorder, physical injury, or physical illness
336 that would, as certified by a physician, place the person in
337 imminent danger of death or impairment of major bodily function
338 unless surgery is performed.

339 **SECTION 5. Prohibition on use of public funds or tax**
340 **deduction for gender transition procedures.** (1) Public funds
341 shall not be directly or indirectly used, granted, paid, or
342 distributed to any entity, organization, or individual that
343 provides gender transition procedures to a person under eighteen
344 (18) years of age.

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

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

350 (b) By a physician or other health care professional
351 employed by state or a county or local government.

352 (3) Any amount paid by an individual or an entity during a
353 taxable year for provision of gender transition procedures or as
354 premiums for health care coverage that includes coverage for
355 gender transition procedures is not deductible under the state
356 income tax laws.

357 **SECTION 6. Enforcement.** (1) Any referral for or provision
358 of gender transition procedures to a person under eighteen (18)



359 years of age by a physician or other health care professional is
360 unprofessional conduct and is subject to discipline by the
361 appropriate licensing entity for the health care professional.

362 (2) A person may assert an actual or threatened violation of
363 this act as a claim or defense in a judicial or administrative
364 proceeding and obtain compensatory damages, injunctive relief,
365 declaratory relief, or any other appropriate relief.

366 (3) (a) A person must bring a claim for a violation of this
367 act no later than two (2) years after the day the cause of action
368 accrues.

369 (b) A person under eighteen (18) years of age may bring
370 an action throughout their minority through a parent or next
371 friend, and may bring an action in their own name upon reaching
372 majority at any time from that point until twenty (20) years after
373 reaching the age of majority.

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

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

382 (6) (a) The Attorney General may bring an action to enforce
383 compliance with this act.



384 (b) This act does not deny, impair, or otherwise affect
385 any right or authority of the Attorney General, the State of
386 Mississippi, or any agency, officer, or employee of the state,
387 acting under any law other than this act, to institute or
388 intervene in any proceeding.

389 **SECTION 7.** Section 27-7-17, Mississippi Code of 1972, is
390 amended as follows:

391 27-7-17. In computing taxable income, there shall be allowed
392 as deductions:

393 (1) **Business deductions.**

394 (a) **Business expenses.** All the ordinary and necessary
395 expenses paid or incurred during the taxable year in carrying on
396 any trade or business, including a reasonable allowance for
397 salaries or other compensation for personal services actually
398 rendered; nonreimbursable traveling expenses incident to current
399 employment, including a reasonable amount expended for meals and
400 lodging while away from home in the pursuit of a trade or
401 business; and rentals or other payments required to be made as a
402 condition of the continued use or possession, for purposes of the
403 trade or business of property to which the taxpayer has not taken
404 or is not taking title or in which he had no equity. Expense
405 incurred in connection with earning and distributing nontaxable
406 income is not an allowable deduction. Limitations on
407 entertainment expenses shall conform to the provisions of the



408 Internal Revenue Code of 1986. There shall also be allowed a
409 deduction for expenses as provided in Section 41-137-51.

410 (b) **Interest.** All interest paid or accrued during the
411 taxable year on business indebtedness, except interest upon the
412 indebtedness for the purchase of tax-free bonds, or any stocks,
413 the dividends from which are nontaxable under the provisions of
414 this article; provided, however, in the case of securities
415 dealers, interest payments or accruals on loans, the proceeds of
416 which are used to purchase tax-exempt securities, shall be
417 deductible if income from otherwise tax-free securities is
418 reported as income. Investment interest expense shall be limited
419 to investment income. Interest expense incurred for the purchase
420 of treasury stock, to pay dividends, or incurred as a result of an
421 undercapitalized affiliated corporation may not be deducted unless
422 an ordinary and necessary business purpose can be established to
423 the satisfaction of the commissioner. For the purposes of this
424 paragraph, the phrase "interest upon the indebtedness for the
425 purchase of tax-free bonds" applies only to the indebtedness
426 incurred for the purpose of directly purchasing tax-free bonds and
427 does not apply to any other indebtedness incurred in the regular
428 course of the taxpayer's business. Any corporation, association,
429 organization or other entity taxable under Section 27-7-23(c)
430 shall allocate interest expense as provided in Section
431 27-7-23(c) (3) (I).



432 (c) **Taxes.** Taxes paid or accrued within the taxable
433 year, except state and federal income taxes, excise taxes based on
434 or measured by net income, estate and inheritance taxes, gift
435 taxes, cigar and cigarette taxes, gasoline taxes, and sales and
436 use taxes unless incurred as an item of expense in a trade or
437 business or in the production of taxable income. In the case of
438 an individual, taxes permitted as an itemized deduction under the
439 provisions of subsection (3)(a) of this section are to be claimed
440 thereunder.

441 (d) **Business losses.**

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

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

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

454 (f) **Depreciation.** A reasonable allowance for
455 exhaustion, wear and tear of property used in the trade or
456 business, or rental property, and depreciation upon buildings



457 based upon their reasonable value as of March 16, 1912, if
458 acquired prior thereto, and upon cost if acquired subsequent to
459 that date. In the case of new or used aircraft, equipment,
460 engines, or other parts and tools used for aviation, allowance for
461 bonus depreciation conforms with the federal bonus depreciation
462 rates and reasonable allowance for depreciation under this section
463 is no less than one hundred percent (100%).

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

471 (h) **Contributions or gifts.** Except as otherwise
472 provided in paragraph (p) of this subsection or subsection (3)(a)
473 of this section for individuals, contributions or gifts made by
474 corporations within the taxable year to corporations,
475 organizations, associations or institutions, including Community
476 Chest funds, foundations and trusts created solely and exclusively
477 for religious, charitable, scientific or educational purposes, or
478 for the prevention of cruelty to children or animals, no part of
479 the net earnings of which inure to the benefit of any private
480 stockholder or individual. This deduction shall be allowed in an
481 amount not to exceed twenty percent (20%) of the net income. Such



482 contributions or gifts shall be allowable as deductions only if
483 verified under rules and regulations prescribed by the
484 commissioner, with the approval of the Governor. Contributions
485 made in any form other than cash shall be allowed as a deduction,
486 subject to the limitations herein provided, in an amount equal to
487 the actual market value of the contributions at the time the
488 contribution is actually made and consummated.

489 (i) **Reserve funds - insurance companies.** In the case
490 of insurance companies the net additions required by law to be
491 made within the taxable year to reserve funds when such reserve
492 funds are maintained for the purpose of liquidating policies at
493 maturity.

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

497 (k) **Contributions to employee pension plans.**
498 Contributions made by an employer to a plan or a trust forming
499 part of a pension plan, stock bonus plan, disability or
500 death-benefit plan, or profit-sharing plan of such employer for
501 the exclusive benefit of some or all of his, their, or its
502 employees, or their beneficiaries, shall be deductible from his,
503 their, or its income only to the extent that, and for the taxable
504 year in which, the contribution is deductible for federal income
505 tax purposes under the Internal Revenue Code of 1986 and any other
506 provisions of similar purport in the Internal Revenue Laws of the



507 United States, and the rules, regulations, rulings and
508 determinations promulgated thereunder, provided that:

509 (i) The plan or trust be irrevocable.

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

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

520 Contributions to all plans or to all trusts of real or
521 personal property (or real and personal property combined) or to
522 insured plans created under a retirement plan for which provision
523 has been made under the laws of the United States of America,
524 making such contributions deductible from income for federal
525 income tax purposes, shall be deductible only to the same extent
526 under the Income Tax Laws of the State of Mississippi.

527 (1) **Net operating loss carrybacks and carryovers.** A
528 net operating loss for any taxable year ending after December 31,
529 1993, and taxable years thereafter, shall be a net operating loss
530 carryback to each of the three (3) taxable years preceding the
531 taxable year of the loss. If the net operating loss for any



532 taxable year is not exhausted by carrybacks to the three (3)
533 taxable years preceding the taxable year of the loss, then there
534 shall be a net operating loss carryover to each of the fifteen
535 (15) taxable years following the taxable year of the loss
536 beginning with any taxable year after December 31, 1991.

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

543 A net operating loss for any taxable year ending after
544 December 31, 2001, and taxable years thereafter, shall be a net
545 operating loss carryback to each of the two (2) taxable years
546 preceding the taxable year of the loss. If the net operating loss
547 for any taxable year is not exhausted by carrybacks to the two (2)
548 taxable years preceding the taxable year of the loss, then there
549 shall be a net operating loss carryover to each of the twenty (20)
550 taxable years following the taxable year of the loss beginning
551 with any taxable year after the taxable year of the loss.

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



556 (i) No net operating loss deduction shall be
557 allowed.

558 (ii) No personal exemption deduction shall be
559 allowed.

560 (iii) Allowable deductions which are not
561 attributable to taxpayer's trade or business shall be allowed only
562 to the extent of the amount of gross income not derived from such
563 trade or business.

564 Any taxpayer entitled to a carryback period as provided by
565 this paragraph may elect to relinquish the entire carryback period
566 with respect to a net operating loss for any taxable year ending
567 after December 31, 1991. The election shall be made in the manner
568 prescribed by the Department of Revenue and shall be made by the
569 due date, including extensions of time, for filing the taxpayer's
570 return for the taxable year of the net operating loss for which
571 the election is to be in effect. The election, once made for any
572 taxable year, shall be irrevocable for that taxable year.

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

579 (n) **Dividend distributions - real estate investment**
580 **trusts.** "Real estate investment trust" (hereinafter referred to



581 as REIT) shall have the meaning ascribed to such term in Section
582 856 of the federal Internal Revenue Code of 1986, as amended. A
583 REIT is allowed a dividend distributed deduction if the dividend
584 distributions meet the requirements of Section 857 or are
585 otherwise deductible under Section 858 or 860, federal Internal
586 Revenue Code of 1986, as amended. In addition:

587 (i) A dividend distributed deduction shall only be
588 allowed for dividends paid by a publicly traded REIT. A qualified
589 REIT subsidiary shall be allowed a dividend distributed deduction
590 if its owner is a publicly traded REIT.

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

596 (iii) A holding corporation receiving a dividend
597 from a REIT shall not be allowed the deduction in Section
598 27-7-15(4) (t).

599 (iv) Any REIT not allowed the dividend distributed
600 deduction in the federal Internal Revenue Code of 1986, as
601 amended, shall not be allowed a dividend distributed deduction
602 under this chapter.

603 The commissioner is authorized to promulgate rules and
604 regulations consistent with the provisions in Section 269 of the



605 federal Internal Revenue Code of 1986, as amended, so as to
606 prevent the evasion or avoidance of state income tax.

607 (o) **Contributions to college savings trust fund**
608 **accounts.** Contributions or payments to a Mississippi Affordable
609 College Savings Program account are deductible as provided under
610 Section 37-155-113. Payments made under a prepaid tuition
611 contract entered into under the Mississippi Prepaid Affordable
612 College Tuition Program are deductible as provided under Section
613 37-155-17.

614 (p) **Contributions of human pharmaceutical products.** To
615 the extent that a "major supplier" as defined in Section
616 27-13-13(2) (d) contributes human pharmaceutical products in excess
617 of Two Hundred Fifty Million Dollars (\$250,000,000.00) as
618 determined under Section 170 of the Internal Revenue Code, the
619 charitable contribution limitation associated with those donations
620 shall follow the federal limitation but cannot result in the
621 Mississippi net income being reduced below zero.

622 (q) **Contributions to ABLE trust fund accounts.**
623 Contributions or payments to a Mississippi Achieving a Better Life
624 Experience (ABLE) Program account are deductible as provided under
625 Section 43-28-13.

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

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

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



630 1. Expenses, losses and costs for, related
631 to, or in connection directly or indirectly with the direct or
632 indirect acquisition, use, maintenance or management, ownership,
633 sale, exchange or any other disposition of intangible property to
634 the extent such amounts are allowed as deductions or costs in
635 determining taxable income under this chapter;

636 2. Expenses or losses related to or incurred
637 in connection directly or indirectly with factoring transactions
638 or discounting transactions;

639 3. Royalty, patent, technical and copyright
640 fees;

641 4. Licensing fees; and

642 5. Other similar expenses and costs.

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

646 (iii) "Interest expenses and cost" means amounts
647 directly or indirectly allowed as deductions for purposes of
648 determining taxable income under this chapter to the extent such
649 interest expenses and costs are directly or indirectly for,
650 related to, or in connection with the direct or indirect
651 acquisition, maintenance, management, ownership, sale, exchange or
652 disposition of intangible property.

653 (iv) "Related member" means an entity or person
654 that, with respect to the taxpayer during all or any portion of



655 the taxable year, is a related entity, a component member as
656 defined in the Internal Revenue Code, or is an entity or a person
657 to or from whom there is attribution of stock ownership in
658 accordance with Section 1563(e) of the Internal Revenue Code.

659 (v) "Related entity" means:

660 1. A stockholder who is an individual or a
661 member of the stockholder's family, as defined in regulations
662 prescribed by the commissioner, if the stockholder and the members
663 of the stockholder's family own, directly, indirectly,
664 beneficially or constructively, in the aggregate, at least fifty
665 percent (50%) of the value of the taxpayer's outstanding stock;

666 2. A stockholder, or a stockholder's
667 partnership, limited liability company, estate, trust or
668 corporation, if the stockholder and the stockholder's
669 partnerships, limited liability companies, estates, trusts and
670 corporations own, directly, indirectly, beneficially or
671 constructively, in the aggregate, at least fifty percent (50%) of
672 the value of the taxpayer's outstanding stock;

673 3. A corporation, or a party related to the
674 corporation in a manner that would require an attribution of stock
675 from the corporation to the party or from the party to the
676 corporation, if the taxpayer owns, directly, indirectly,
677 beneficially or constructively, at least fifty percent (50%) of
678 the value of the corporation's outstanding stock under regulation
679 prescribed by the commissioner;



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

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

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

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

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

702 (d) Nothing in this subsection shall require a taxpayer
703 to add to its net income more than once any amount of interest



704 expenses and costs or intangible expenses and costs that the
705 taxpayer pays, accrues or incurs to a related member.

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

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

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

716 (i) The deduction for state income taxes paid or
717 other taxes allowed for federal purposes in lieu of state income
718 taxes paid;

719 (ii) The deduction for gaming losses from gaming
720 establishments;

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

723 (iv) The deduction for taxes collected by gaming
724 establishments pursuant to Section 27-7-903 * * *;

725 (v) The deduction for medical expenses for the
726 provision of gender transition procedures as defined in Section 3
727 of this act.



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

733 (i) Three Thousand Four Hundred Dollars
734 (\$3,400.00) through calendar year 1997, Four Thousand Two Hundred
735 Dollars (\$4,200.00) for the calendar year 1998 and Four Thousand
736 Six Hundred Dollars (\$4,600.00) for each calendar year thereafter
737 in the case of married individuals filing a joint or combined
738 return;

739 (ii) One Thousand Seven Hundred Dollars
740 (\$1,700.00) through calendar year 1997, Two Thousand One Hundred
741 Dollars (\$2,100.00) for the calendar year 1998 and Two Thousand
742 Three Hundred Dollars (\$2,300.00) for each calendar year
743 thereafter in the case of married individuals filing separate
744 returns;

745 (iii) Three Thousand Four Hundred Dollars
746 (\$3,400.00) in the case of a head of family; or

747 (iv) Two Thousand Three Hundred Dollars
748 (\$2,300.00) in the case of an individual who is not married.

749 In the case of a husband and wife living together, having
750 separate incomes, and filing combined returns, the standard
751 deduction authorized may be divided in any manner they choose. In
752 the case of separate returns by a husband and wife, the standard



753 deduction shall not be allowed to either if the taxable income of
754 one of the spouses is determined without regard to the standard
755 deduction.

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

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

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

768 (a) The payment(s) for such deductible expenses are
769 made with the grant or loan program of the Paycheck Protection
770 Program as authorized under (i) the Coronavirus Aid, Relief, and
771 Economic Security (CARES) Act and the Consolidated Appropriations
772 Act of 2021, (ii) the COVID-19 Economic Injury Disaster Loan
773 Program, (iii) the 2020 COVID-19 Mississippi Business Assistance
774 Act, (iv) the Rental Assistance Grant Program, (v) the Shuttered
775 Venue Operators Grant Program and Restaurant Revitalization Fund
776 authorized by the Economic Aid to Hard-Hit Small Businesses,
777 Nonprofits, and Venues Act, and amended by the federal American



778 Rescue Plan Act, and/or (vi) the Mississippi Agriculture
779 Stabilization Act; and

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

782 **SECTION 8.** The following shall be codified as Section
783 43-13-117.7, Mississippi Code of 1972:

784 43-13-117.7. Notwithstanding any other provisions of Section
785 43-13-117, the division shall not reimburse or provide coverage
786 for gender transition procedures for a person under eighteen (18)
787 years of age. As used in this section, the term "gender
788 transition procedures" means the same as defined in Section 3 of
789 this act.

790 **SECTION 9.** Section 73-15-29, Mississippi Code of 1972, is
791 amended as follows:

792 73-15-29. (1) The board shall have power to revoke, suspend
793 or refuse to renew any license issued by the board, or to revoke
794 or suspend any privilege to practice, or to deny an application
795 for a license, or to fine, place on probation and/or discipline a
796 licensee, in any manner specified in this article, upon proof that
797 such person:

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

800 (b) Has been convicted of a felony, or a crime
801 involving moral turpitude or has had accepted by a court a plea of
802 nolo contendere to a felony or a crime involving moral turpitude



803 (a certified copy of the judgment of the court of competent
804 jurisdiction of such conviction or pleas shall be prima facie
805 evidence of such conviction);

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

809 (d) Has had a license or privilege to practice as a
810 registered nurse or a licensed practical nurse suspended or
811 revoked in any jurisdiction, has voluntarily surrendered such
812 license or privilege to practice in any jurisdiction, has been
813 placed on probation as a registered nurse or licensed practical
814 nurse in any jurisdiction or has been placed under a disciplinary
815 order(s) in any manner as a registered nurse or licensed practical
816 nurse in any jurisdiction, (a certified copy of the order of
817 suspension, revocation, probation or disciplinary action shall be
818 prima facie evidence of such action);

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

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

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



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

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

835 (j) Has engaged in any other conduct, whether of the
836 same or of a different character from that specified in this
837 article, that would constitute a crime as defined in Title 97 of
838 the Mississippi Code of 1972, as now or hereafter amended, and
839 that relates to such person's employment as a registered nurse or
840 licensed practical nurse;

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

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

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

846 (n) Violation(s) of the provisions of Sections 41-121-1
847 through 41-121-9 relating to deceptive advertisement by health
848 care practitioners. This paragraph shall stand repealed on July
849 1, 2025 * * *; or

850 (o) Violation(s) of any provision of Sections 1 through
851 6 of this act.



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

856 (a) Denying application for a license or other
857 authorization to practice nursing or practical nursing;

858 (b) Administering a reprimand;

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

862 (d) Revoking the license or other authorization to
863 practice nursing or practical nursing;

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

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

873 (g) Requiring the discipline to practice under the
874 supervision of a registered nurse for a specified period of time;
875 or



876 (h) Imposing a fine not to exceed Five Hundred Dollars
877 (\$500.00).

878 (3) In addition to the grounds specified in subsection (1)
879 of this section, the board shall be authorized to suspend the
880 license or privilege to practice of any licensee for being out of
881 compliance with an order for support, as defined in Section
882 93-11-153. The procedure for suspension of a license or privilege
883 to practice for being out of compliance with an order for support,
884 and the procedure for the reissuance or reinstatement of a license
885 or privilege to practice suspended for that purpose, and the
886 payment of any fees for the reissuance or reinstatement of a
887 license or privilege to practice suspended for that purpose, shall
888 be governed by Section 93-11-157 or 93-11-163, as the case may be.
889 If there is any conflict between any provision of Section
890 93-11-157 or 93-11-163 and any provision of this article, the
891 provisions of Section 93-11-157 or 93-11-163, as the case may be,
892 shall control.

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

899 (5) The board may establish by rule an alternative to
900 discipline program for licensees who have an impairment as a



901 result of substance abuse or a mental health condition, which
902 program shall include at least the following components:

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

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

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

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

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

922 **SECTION 10.** Section 73-25-29, Mississippi Code of 1972, is
923 amended as follows:



924 73-25-29. The grounds for the nonissuance, suspension,
925 revocation or restriction of a license or the denial of
926 reinstatement or renewal of a license are:

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

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

932 (3) Administering, dispensing or prescribing any
933 narcotic drug, or any other drug having addiction-forming or
934 addiction-sustaining liability otherwise than in the course of
935 legitimate professional practice.

936 (4) Conviction of violation of any federal or state law
937 regulating the possession, distribution or use of any narcotic
938 drug or any drug considered a controlled substance under state or
939 federal law, a certified copy of the conviction order or judgment
940 rendered by the trial court being prima facie evidence thereof,
941 notwithstanding the pendency of any appeal.

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

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



948 (7) Obtaining or attempting to obtain a license by
949 fraud or deception.

950 (8) Unprofessional conduct, which includes, but is not
951 limited to:

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

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

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

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

961 (e) Obtaining a fee as personal compensation or
962 gain from a person on fraudulent representation of a disease or
963 injury condition generally considered incurable by competent
964 medical authority in the light of current scientific knowledge and
965 practice can be cured or offering, undertaking, attempting or
966 agreeing to cure or treat the same by a secret method, which he
967 refuses to divulge to the board upon request.

968 (f) Use of any false, fraudulent or forged
969 statement or document, or the use of any fraudulent, deceitful,
970 dishonest or immoral practice in connection with any of the
971 licensing requirements, including the signing in his professional



972 capacity any certificate that is known to be false at the time he
973 makes or signs such certificate.

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

977 (9) The refusal of a licensing authority of another
978 state or jurisdiction to issue or renew a license, permit or
979 certificate to practice medicine in that jurisdiction or the
980 revocation, suspension or other restriction imposed on a license,
981 permit or certificate issued by such licensing authority which
982 prevents or restricts practice in that jurisdiction, a certified
983 copy of the disciplinary order or action taken by the other state
984 or jurisdiction being prima facie evidence thereof,
985 notwithstanding the pendency of any appeal.

986 (10) Surrender of a license or authorization to
987 practice medicine in another state or jurisdiction or surrender of
988 membership on any medical staff or in any medical or professional
989 association or society while under disciplinary investigation by
990 any of those authorities or bodies for acts or conduct similar to
991 acts or conduct which would constitute grounds for action as
992 defined in this section.

993 (11) Final sanctions imposed by the United States
994 Department of Health and Human Services, Office of Inspector
995 General or any successor federal agency or office, based upon a
996 finding of incompetency, gross misconduct or failure to meet



997 professionally recognized standards of health care; a certified
998 copy of the notice of final sanction being prima facie evidence
999 thereof. As used in this paragraph, the term "final sanction"
1000 means the written notice to a physician from the United States
1001 Department of Health and Human Services, Officer of Inspector
1002 General or any successor federal agency or office, which
1003 implements the exclusion.

1004 (12) Failure to furnish the board, its investigators or
1005 representatives information legally requested by the board.

1006 (13) Violation of any provision(s) of the Medical
1007 Practice Act or the rules and regulations of the board or of any
1008 order, stipulation or agreement with the board.

1009 (14) Violation(s) of the provisions of Sections
1010 41-121-1 through 41-121-9 relating to deceptive advertisement by
1011 health care practitioners.

1012 (15) Performing or inducing an abortion on a woman in
1013 violation of any provision of Sections 41-41-131 through
1014 41-41-145.

1015 (16) Performing an abortion on a pregnant woman after
1016 determining that the unborn human individual that the pregnant
1017 woman is carrying has a detectable fetal heartbeat as provided in
1018 Section 41-41-34.1.

1019 (17) Violation(s) of any provision of Sections 1
1020 through 6 of this act.



1021 In addition to the grounds specified above, the board shall
1022 be authorized to suspend the license of any licensee for being out
1023 of compliance with an order for support, as defined in Section
1024 93-11-153. The procedure for suspension of a license for being
1025 out of compliance with an order for support, and the procedure for
1026 the reissuance or reinstatement of a license suspended for that
1027 purpose, and the payment of any fees for the reissuance or
1028 reinstatement of a license suspended for that purpose, shall be
1029 governed by Section 93-11-157 or 93-11-163, as the case may be.
1030 If there is any conflict between any provision of Section
1031 93-11-157 or 93-11-163 and any provision of this chapter, the
1032 provisions of Section 93-11-157 or 93-11-163, as the case may be,
1033 shall control.

1034 A physician who provides a written certification as
1035 authorized under the Mississippi Medical Cannabis Act and in
1036 compliance with rules and regulations adopted thereunder shall not
1037 be subject to any disciplinary action under this section solely
1038 due to providing the written certification.

1039 **SECTION 11.** Section 83-9-22, Mississippi Code of 1972, is
1040 amended as follows:

1041 83-9-22. (1) (a) Notwithstanding any other provision of
1042 the law to the contrary, except as otherwise provided in
1043 subsections (3) and (4) of this section, no health coverage plan
1044 shall restrict coverage for medically appropriate treatment
1045 prescribed by a physician and agreed to by a fully informed



1046 insured, or if the insured lacks legal capacity to consent by a
1047 person who has legal authority to consent on his or her behalf,
1048 based on an insured's diagnosis with a terminal condition.
1049 Refusing to pay for treatment rendered to an insured near the end
1050 of life that is consistent with best practices for treatment of a
1051 disease or condition, approved uses of a drug or device, or uses
1052 supported by peer reviewed medical literature, is a per se
1053 violation of this section.

1054 (b) Violations of this section shall constitute an
1055 unfair trade practice and subject the violator to the penalties
1056 provided by law.

1057 (c) As used in this section "terminal condition" means
1058 any aggressive malignancy, chronic end-stage cardiovascular or
1059 cerebral vascular disease, or any other disease, illness or
1060 condition which a physician diagnoses as terminal.

1061 (d) As used in this section, a "health coverage plan"
1062 shall mean any hospital, health or medical expense insurance
1063 policy, hospital or medical service contract, employee welfare
1064 benefit plan, contract or agreement with a health maintenance
1065 organization or a preferred provider organization, health and
1066 accident insurance policy, or any other insurance contract of this
1067 type, including a group insurance plan and the State Health and
1068 Life Insurance Plan.

1069 (2) (a) Notwithstanding any other provision of the law to
1070 the contrary, no health benefit paid directly or indirectly with



1071 state funds, specifically Medicaid, shall restrict coverage for
1072 medically appropriate treatment prescribed by a physician and
1073 agreed to by a fully informed individual, or if the individual
1074 lacks legal capacity to consent by a person who has legal
1075 authority to consent on his or her behalf, based on an
1076 individual's diagnosis with a terminal condition.

1077 (b) Refusing to pay for treatment rendered to an
1078 individual near the end of life that is consistent with best
1079 practices for treatment of a disease or condition, approved uses
1080 of a drug or device, or uses supported by peer reviewed medical
1081 literature, is a per se violation of this section.

1082 (c) As used in this section "terminal condition" means
1083 any aggressive malignancy, chronic end-stage cardiovascular or
1084 cerebral vascular disease, or any other disease, illness or
1085 condition which a physician diagnoses as terminal.

1086 (3) This section does not require a health coverage plan to
1087 cover and pay for the treatment of a person who is a cardholder
1088 and registered qualifying patient with medical cannabis that is
1089 lawful under the Mississippi Medical Cannabis Act and in
1090 compliance with rules and regulations adopted thereunder.

1091 (4) This section does not require a health coverage plan to
1092 provide coverage for gender transition procedures for a person
1093 under eighteen (18) years of age. As used in this section, the
1094 term "gender transition procedures" means the same as defined in
1095 Section 3 of this act.



1096 **SECTION 12.** The following shall be codified as Section
1097 83-9-37, Mississippi Code of 1972:

1098 83-9-37. (1) As used in this section, the term "gender
1099 transition procedures" means the same as defined in Section 3 of
1100 this act.

1101 (2) A health benefit plan under an insurance policy or other
1102 plan providing health care coverage in this state shall not
1103 include reimbursement for gender transition procedures for a
1104 person under eighteen (18) years of age.

1105 (3) A health benefit plan under an insurance policy or other
1106 plan providing health care coverage in this state is not required
1107 to provide coverage for gender transition procedures for a person
1108 under eighteen (18) years of age.

1109 **SECTION 13.** This act shall take effect and be in force from
1110 and after July 1, 2023.

