

By: Representative Eubanks

To: Public Health and Human Services

HOUSE BILL NO. 1258

1 AN ACT TO PROHIBIT THE ADMINISTRATION OF OR THE ASSISTANCE IN
2 THE ADMINISTRATION OF CROSS SEX HORMONES OR PUBERTY BLOCKING DRUGS
3 FOR PERSONS UNDER TWENTY-ONE YEARS OF AGE; TO PROHIBIT THE
4 PERFORMANCE OF GENDER REASSIGNMENT SURGERY; TO PROHIBIT PHYSICIANS
5 AND OTHER HEALTH CARE PROFESSIONALS FROM PROVIDING GENDER
6 TRANSITION PROCEDURES OR GENDER REASSIGNMENT SURGERY TO ANY PERSON
7 UNDER TWENTY-ONE YEARS OF AGE; TO PROHIBIT PHYSICIANS AND OTHER
8 HEALTH CARE PROFESSIONALS FROM REFERRING ANY PERSON UNDER A
9 CERTAIN AGE TO ANY HEALTH CARE PROFESSIONAL FOR GENDER TRANSITION
10 OR GENDER REASSIGNMENT PROCEDURES; TO PROHIBIT PARENTS, GUARDIANS
11 OR PERSONS RESPONSIBLE FOR THE CARE OF A PERSON UNDER A CERTAIN
12 AGE FROM CONSENTING TO OR PROVIDING PUBERTY-BLOCKING DRUGS, CROSS
13 SEX HORMONES; TO PROVIDE FOR CERTAIN EXCEPTIONS TO THOSE
14 PROHIBITIONS; TO AMEND SECTION 97-5-39, MISSISSIPPI CODE OF 1972,
15 TO INCLUDE VIOLATIONS OF THIS ACT IN THE PENALTIES FOR CHILD
16 ABUSE; TO AMEND SECTION 43-21-105, MISSISSIPPI CODE OF 1972, TO
17 REVISE THE DEFINITION OF CHILD ABUSE TO INCLUDE VIOLATION OF THIS
18 ACT; TO AMEND SECTION 97-5-51, MISSISSIPPI CODE OF 1972, TO
19 REQUIRE MANDATORY REPORTING OF PERSONS WHO VIOLATE THE PROVISIONS
20 OF THIS ACT; TO PROHIBIT THE DIRECT OR INDIRECT USE, GRANT,
21 PAYMENT OR DISTRIBUTION OF PUBLIC FUNDS TO ANY ENTITY,
22 ORGANIZATION OR INDIVIDUAL THAT PROVIDES GENDER TRANSITION
23 PROCEDURES TO A PERSON UNDER TWENTY-ONE YEARS OF AGE; TO PROVIDE
24 THAT HEALTH CARE SERVICES FURNISHED IN A STATE OR LOCALLY-OWNED
25 HEALTH CARE FACILITY OR BY A PHYSICIAN OR OTHER HEALTH CARE
26 PROFESSIONAL EMPLOYED BY THE STATE OR LOCAL GOVERNMENT SHALL NOT
27 INCLUDE GENDER TRANSITION PROCEDURES FOR A PERSON UNDER TWENTY-ONE
28 YEARS OF AGE; TO PROVIDE THAT AMOUNTS PAID DURING A TAXABLE YEAR
29 FOR PROVISION OF GENDER TRANSITION PROCEDURES OR AS PREMIUMS FOR
30 HEALTH CARE COVERAGE THAT INCLUDES COVERAGE FOR GENDER TRANSITION
31 PROCEDURES ARE NOT DEDUCTIBLE UNDER THE STATE INCOME TAX LAWS; TO
32 PROVIDE THAT ANY REFERRAL FOR OR PROVISION OF GENDER TRANSITION
33 PROCEDURES TO A PERSON UNDER TWENTY-ONE YEARS OF AGE BY A
34 PHYSICIAN OR OTHER HEALTH CARE PROFESSIONAL IS UNPROFESSIONAL



35 CONDUCT AND IS SUBJECT TO DISCIPLINE BY THE APPROPRIATE LICENSING
36 ENTITY FOR THE HEALTH CARE PROFESSIONAL; TO AUTHORIZE THE ATTORNEY
37 GENERAL TO BRING AN ACTION TO ENFORCE COMPLIANCE WITH THIS ACT; TO
38 CREATE NEW SECTION 43-13-117.7, MISSISSIPPI CODE OF 1972, TO
39 PROHIBIT THE DIVISION OF MEDICAID FROM REIMBURSING OR PROVIDING
40 COVERAGE FOR GENDER TRANSITION PROCEDURES FOR A PERSON UNDER
41 TWENTY-ONE YEARS OF AGE; TO AMEND SECTION 83-9-22, MISSISSIPPI
42 CODE OF 1972, TO PROVIDE THAT GENDER TRANSITION PROCEDURES FOR
43 PERSONS UNDER TWENTY-ONE ARE NOT REQUIRED IN HEALTH COVERAGE
44 PLANS; TO CREATE NEW SECTION 83-9-37, MISSISSIPPI CODE OF 1972, TO
45 PROVIDE THAT A HEALTH BENEFIT PLAN UNDER AN INSURANCE POLICY OR
46 OTHER PLAN PROVIDING HEALTH CARE COVERAGE SHALL NOT INCLUDE
47 REIMBURSEMENT FOR GENDER TRANSITION PROCEDURES FOR A PERSON UNDER
48 TWENTY-ONE YEARS OF AGE; TO AMEND SECTIONS 27-7-17, 73-15-29 AND
49 73-25-29, MISSISSIPPI CODE OF 1972, TO CONFORM TO THE PROVISIONS
50 OF THIS ACT; AND FOR RELATED PURPOSES.

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

52 **SECTION 1.** For purposes of this act, the following terms
53 shall have the meanings ascribed herein:

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

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

61 (i) Testosterone or other androgens given to
62 biological females in amounts that are larger or more potent than
63 would normally occur naturally in healthy biological sex females;
64 and

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



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

70 (d) "Gender reassignment surgery" means any medical or
71 surgical service that seeks to surgically alter or remove healthy
72 physical or anatomical characteristics or features that are
73 typical for the individual's biological sex, in order to instill
74 or create physiological or anatomical characteristics that
75 resemble a sex different from the individual's biological sex,
76 including, without limitation, genital or nongenital gender
77 reassignment surgery performed for the purpose of assisting an
78 individual with a gender transition including, without limitation:

79 (i) Surgical procedures such as penectomy,
80 orchiectomy, vaginoplasty, clitoroplasty, or vulvoplasty for
81 biologically male patients or hysterectomy or ovariectomy for
82 biologically female patients;

83 (ii) Reconstruction of the fixed part of the
84 urethra with or without a metoidioplasty;

85 (iii) Phalloplasty, vaginectomy, scrotoplasty, or
86 implantation of erection or testicular prostheses for biologically
87 female patients;

88 (iv) Surgical procedures for biologically male
89 patients, such as augmentation mammoplasty, facial feminization
90 surgery, liposuction, lipofilling, voice surgery, thyroid
91 cartilage reduction, gluteal augmentation, hair reconstruction, or
92 various aesthetic procedures; or



93 (v) Surgical procedures for biologically female
94 patients, such as subcutaneous mastectomy, voice surgery,
95 liposuction, lipofilling, pectoral implants, or various aesthetic
96 procedures;

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

102 (f) (i) "Gender transition procedures" means any
103 medical or surgical service, including, without limitation,
104 physician's services, inpatient and outpatient hospital services,
105 or prescribed drugs related to gender transition that seek to:

106 1. Alter or remove physical or anatomical
107 characteristics or features that are typical for the individual's
108 biological sex; or

109 2. Instill or create physiological or
110 anatomical characteristics that resemble a sex different from the
111 individual's biological sex, including, without limitation,
112 medical services that provide puberty-blocking drugs, cross-sex
113 hormones, or other mechanisms to promote the development of
114 feminizing or masculinizing features in the opposite biological
115 sex, or genital or nongenital gender reassignment surgery
116 performed for the purpose of assisting an individual with a gender
117 transition.



118 (ii) "Gender transition procedures" do not
119 include:

120 1. Services to persons born with a medically
121 verifiable disorder of sex development, including a person with
122 external biological sex characteristics that are irresolvably
123 ambiguous, such as those born with forty-six (46) XX chromosomes
124 with virilization, forty-six (46) XY chromosomes with
125 undervirilization, or having both ovarian and testicular tissue;

126 2. Services provided when a physician has
127 otherwise diagnosed a disorder of sexual development that the
128 physician has determined through genetic or biochemical testing
129 that the person does not have normal sex chromosome structure, sex
130 steroid hormone production, or sex steroid hormone action;

131 3. The treatment of any infection, injury,
132 disease, or disorder that has been caused by or exacerbated by the
133 performance of gender transition procedures, whether or not the
134 gender transition procedure was performed in accordance with state
135 and federal law or whether or not the funding for the gender
136 transition procedure is permissible under this act; or

137 4. Any procedure undertaken because the
138 individual suffers from a physical disorder, physical injury, or
139 physical illness that would, as certified by a physician, place
140 the individual in imminent danger of death or impairment of major
141 bodily function unless surgery is performed;



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

146 (h) "Physician" means a person who is licensed to
147 practice medicine in this state;

148 (i) "Puberty-blocking drugs" means
149 gonadotropin-releasing hormone analogues or other synthetic drugs
150 used in biological males to stop luteinizing hormone secretion and
151 therefore testosterone secretion, or synthetic drugs used in
152 biological females which stop the production of estrogens and
153 progesterone, when used to delay or suppress pubertal development
154 in children for the purpose of assisting an individual with a
155 gender transition; and

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

160 **SECTION 2.** (1) (a) No person may administer, supply,
161 consent to, or assist in administering or supplying a
162 puberty-blocking drug or cross-sex hormone to a person under the
163 age of twenty-one (21) years of age.

164 (b) No person shall perform or provide, or assist in
165 the performance or provision of gender transition procedures or



166 gender reassignment surgery to a person under the age of
167 twenty-one (21) years of age.

168 (c) A physician or other health care professional shall
169 not provide gender transition procedures to any person under
170 twenty-one (21) years of age.

171 (d) A physician, or other health care professional
172 shall not refer any person under twenty-one (21) years of age to
173 any health care professional for gender transition procedures.

174 (e) Any person who violates the prohibitions described
175 in this section shall be guilty of the felony crime of "gender
176 disfigurement" and upon conviction, fined no less than Ten
177 Thousand Dollars (\$10,000.00), sentenced up to five (5) years in
178 the custody of the Department of Corrections, or both.

179 (2) A physician who violates the prohibition in subsection
180 (1) of this section shall have his or her license to practice
181 medicine in the State of Mississippi revoked pursuant to action
182 taken by the Mississippi State Board of Medical Licensure.

183 (3) For any claim accruing on or after July 1, 2023, a
184 private cause of action may be brought against a physician,
185 osteopath or hospital for injuries arising out of the course of
186 medical, surgical or other professional services related to the
187 performance of gender reassignment surgery or services.

188 (4) For any claim accruing on or after July 1, 2023, no
189 claim as provided for in subsection (2) of this section may be



190 brought unless it is filed within five (5) years from the date the
191 alleged act occurred.

192 (5) If at the time at which the cause of action arose, the
193 person to whom such claim has accrued shall be twenty-one (21)
194 years of age or younger, then such minor or the person claiming
195 through such minor may, notwithstanding that the period of time
196 limited pursuant to subsection (3) of this section shall have
197 expired, commence action on such claim at any time within two (2)
198 years next after the time at which the minor shall have reached
199 his or her twenty-first birthday, or shall have died, whichever
200 shall have first occurred.

201 **SECTION 3.** Section 97-5-39, Mississippi Code of 1972, is
202 amended as follows:

203 97-5-39. (1) (a) Except as otherwise provided in this
204 section, any parent, guardian or other person who intentionally,
205 knowingly or recklessly commits any act or omits the performance
206 of any duty, which act or omission contributes to or tends to
207 contribute to the neglect or delinquency of any child or which act
208 or omission results in the abuse of any child, as defined in
209 Section 43-21-105(m) of the Youth Court Law, or who knowingly aids
210 any child in escaping or absenting himself from the guardianship
211 or custody of any person, agency or institution, or knowingly
212 harbors or conceals, or aids in harboring or concealing, any child
213 who has absented himself without permission from the guardianship
214 or custody of any person, agency or institution to which the child



215 shall have been committed by the youth court shall be guilty of a
216 misdemeanor, and upon conviction shall be punished by a fine not
217 to exceed One Thousand Dollars (\$1,000.00), or by imprisonment not
218 to exceed one (1) year in jail, or by both such fine and
219 imprisonment.

220 (b) For the purpose of this section, a child is a
221 person who has not reached his eighteenth birthday. A child who
222 has not reached his eighteenth birthday and is on active duty for
223 a branch of the armed services, or who is married, is not
224 considered a child for the purposes of this statute.

225 (c) If a child commits one (1) of the proscribed acts
226 in subsection (2) (a), (b) or (c) of this section upon another
227 child, then original jurisdiction of all such offenses shall be in
228 youth court.

229 (d) If the child's deprivation of necessary clothing,
230 shelter, health care or supervision appropriate to the child's age
231 results in substantial harm to the child's physical, mental or
232 emotional health, the person may be sentenced to imprisonment in
233 custody of the Department of Corrections for not more than five
234 (5) years or to payment of a fine of not more than Five Thousand
235 Dollars (\$5,000.00), or both.

236 (e) A parent, legal guardian or other person who
237 knowingly permits the continuing physical or sexual abuse of a
238 child is guilty of neglect of a child and may be sentenced to
239 imprisonment in the custody of the Department of Corrections for



240 not more than ten (10) years or to payment of a fine of not more
241 than Ten Thousand Dollars (\$10,000.00), or both.

242 (2) Any person shall be guilty of felonious child abuse in
243 the following circumstances:

244 (a) Whether bodily harm results or not, if the person
245 shall intentionally, knowingly or recklessly:

246 (i) Burn any child;

247 (ii) Physically torture any child;

248 (iii) Strangle, choke, smother or in any way
249 interfere with any child's breathing;

250 (iv) Poison a child;

251 (v) Starve a child of nourishments needed to
252 sustain life or growth;

253 (vi) Use any type of deadly weapon upon any child;

254 (b) If some bodily harm to any child actually occurs,
255 and if the person shall intentionally, knowingly or recklessly:

256 (i) Throw, kick, bite, or cut any child;

257 (ii) Strike a child under the age of fourteen (14)
258 about the face or head with a closed fist;

259 (iii) Strike a child under the age of five (5) in
260 the face or head;

261 (iv) Kick, bite, cut or strike a child's genitals;
262 circumcision of a male child is not a violation under this
263 subparagraph (iv);



264 (c) If serious bodily harm to any child actually
265 occurs, and if the person shall intentionally, knowingly or
266 recklessly:

267 (i) Strike any child on the face or head;

268 (ii) Disfigure or scar any child;

269 (iii) Whip, strike or otherwise abuse any child;

270 (d) If the person violates subsection (1) of Section 2
271 of this act.

272 (* * *e) Any person, upon conviction under paragraph
273 (a) or (c) of this subsection, shall be sentenced by the court to
274 imprisonment in the custody of the Department of Corrections for a
275 term of not less than five (5) years and up to life, as determined
276 by the court. Any person, upon conviction under paragraph (b) or
277 (d) of this subsection shall be sentenced by the court to
278 imprisonment in the custody of the Department of Corrections for a
279 term of not less than two (2) years nor more than ten (10) years,
280 as determined by the court. For any second or subsequent
281 conviction under this subsection (2), the person shall be
282 sentenced to imprisonment for life.

283 (* * *f) For the purposes of this subsection (2),
284 "bodily harm" means any bodily injury to a child and includes, but
285 is not limited to, bruising, bleeding, lacerations, soft tissue
286 swelling, and external or internal swelling of any body organ.

287 (* * *g) For the purposes of this subsection (2),
288 "serious bodily harm" means any serious bodily injury to a child



289 and includes, but is not limited to, the fracture of a bone,
290 permanent disfigurement, permanent scarring, or any internal
291 bleeding or internal trauma to any organ, any brain damage, the
292 removal of genitals from the child's body in violation of
293 paragraph (d) of this subsection, or implant of genitals to the
294 child's body in violation of paragraph (d) of this subsection, any
295 injury to the eye or ear of a child or other vital organ, and
296 impairment of any bodily function.

297 (* * *h) Nothing contained in paragraph (c) of this
298 subsection shall preclude a parent or guardian from disciplining a
299 child of that parent or guardian, or shall preclude a person in
300 loco parentis to a child from disciplining that child, if done in
301 a reasonable manner, and reasonable corporal punishment or
302 reasonable discipline as to that parent or guardian's child or
303 child to whom a person stands in loco parentis shall be a defense
304 to any violation charged under paragraph (c) of this subsection.

305 (* * *i) Reasonable discipline and reasonable corporal
306 punishment shall not be a defense to acts described in paragraphs
307 (a) and (b) of this subsection or if a child suffers serious
308 bodily harm as a result of any act prohibited under paragraph (c)
309 of this subsection.

310 (3) Nothing contained in this section shall prevent
311 proceedings against the parent, guardian or other person under any
312 statute of this state or any municipal ordinance defining any act
313 as a crime or misdemeanor. Nothing in the provisions of this



314 section shall preclude any person from having a right to trial by
315 jury when charged with having violated the provisions of this
316 section.

317 (4) (a) A parent, legal guardian or caretaker who endangers
318 a child's person or health by knowingly causing or permitting the
319 child to be present where any person is selling, manufacturing or
320 possessing immediate precursors or chemical substances with intent
321 to manufacture, sell or possess a controlled substance as
322 prohibited under Section 41-29-139 or 41-29-313, is guilty of
323 child endangerment and may be sentenced to imprisonment for not
324 more than ten (10) years or to payment of a fine of not more than
325 Ten Thousand Dollars (\$10,000.00), or both.

326 (b) If the endangerment results in substantial harm to
327 the child's physical, mental or emotional health, the person may
328 be sentenced to imprisonment for not more than twenty (20) years
329 or to payment of a fine of not more than Twenty Thousand Dollars
330 (\$20,000.00), or both.

331 (5) Nothing contained in this section shall prevent
332 proceedings against the parent, guardian or other person under any
333 statute of this state or any municipal ordinance defining any act
334 as a crime or misdemeanor. Nothing in the provisions of this
335 section shall preclude any person from having a right to trial by
336 jury when charged with having violated the provisions of this
337 section.



338 (6) After consultation with the Department of Human
339 Services, a regional mental health center or an appropriate
340 professional person, a judge may suspend imposition or execution
341 of a sentence provided in subsections (1) and (2) of this section
342 and in lieu thereof require treatment over a specified period of
343 time at any approved public or private treatment facility. A
344 person may be eligible for treatment in lieu of criminal penalties
345 no more than one (1) time.

346 (7) In any proceeding resulting from a report made pursuant
347 to Section 43-21-353 of the Youth Court Law, the testimony of the
348 physician making the report regarding the child's injuries or
349 condition or cause thereof shall not be excluded on the ground
350 that the physician's testimony violates the physician-patient
351 privilege or similar privilege or rule against disclosure. The
352 physician's report shall not be considered as evidence unless
353 introduced as an exhibit to his testimony.

354 (8) Any criminal prosecution arising from a violation of
355 this section shall be tried in the circuit, county, justice or
356 municipal court having jurisdiction; provided, however, that
357 nothing herein shall abridge or dilute the contempt powers of the
358 youth court.

359 **SECTION 4.** Section 43-21-105, Mississippi Code of 1972, is
360 amended as follows:



361 43-21-105. The following words and phrases, for purposes of
362 this chapter, shall have the meanings ascribed herein unless the
363 context clearly otherwise requires:

364 (a) "Youth court" means the Youth Court Division.

365 (b) "Judge" means the judge of the Youth Court
366 Division.

367 (c) "Designee" means any person that the judge appoints
368 to perform a duty which this chapter requires to be done by the
369 judge or his designee. The judge may not appoint a person who is
370 involved in law enforcement or who is an employee of the
371 Mississippi Department of Human Services or the Mississippi
372 Department of Child Protection Services to be his designee.

373 (d) "Child" and "youth" are synonymous, and each means
374 a person who has not reached his eighteenth birthday. A child who
375 has not reached his eighteenth birthday and is on active duty for
376 a branch of the armed services or is married is not considered a
377 "child" or "youth" for the purposes of this chapter.

378 (e) "Parent" means the father or mother to whom the
379 child has been born, or the father or mother by whom the child has
380 been legally adopted.

381 (f) "Guardian" means a court-appointed guardian of the
382 person of a child.

383 (g) "Custodian" means any person having the present
384 care or custody of a child whether such person be a parent or
385 otherwise.



386 (h) "Legal custodian" means a court-appointed custodian
387 of the child.

388 (i) "Delinquent child" means a child who has reached
389 his tenth birthday and who has committed a delinquent act.

390 (j) "Delinquent act" is any act, which if committed by
391 an adult, is designated as a crime under state or federal law, or
392 municipal or county ordinance other than offenses punishable by
393 life imprisonment or death. A delinquent act includes escape from
394 lawful detention and violations of the Uniform Controlled
395 Substances Law and violent behavior.

396 (k) "Child in need of supervision" means a child who
397 has reached his seventh birthday and is in need of treatment or
398 rehabilitation because the child:

399 (i) Is habitually disobedient of reasonable and
400 lawful commands of his parent, guardian or custodian and is
401 ungovernable; or

402 (ii) While being required to attend school,
403 willfully and habitually violates the rules thereof or willfully
404 and habitually absents himself therefrom; or

405 (iii) Runs away from home without good cause; or

406 (iv) Has committed a delinquent act or acts.

407 (l) "Neglected child" means a child:

408 (i) Whose parent, guardian or custodian or any
409 person responsible for his care or support, neglects or refuses,
410 when able so to do, to provide for him proper and necessary care



411 or support, or education as required by law, or medical, surgical,
412 or other care necessary for his well-being; however, a parent who
413 withholds medical treatment from any child who in good faith is
414 under treatment by spiritual means alone through prayer in
415 accordance with the tenets and practices of a recognized church or
416 religious denomination by a duly accredited practitioner thereof
417 shall not, for that reason alone, be considered to be neglectful
418 under any provision of this chapter; or

419 (ii) Who is otherwise without proper care,
420 custody, supervision or support; or

421 (iii) Who, for any reason, lacks the special care
422 made necessary for him by reason of his mental condition, whether
423 the mental condition is having mental illness or having an
424 intellectual disability; or

425 (iv) Who, for any reason, lacks the care necessary
426 for his health, morals or well-being.

427 (m) "Abused child" means a child whose parent, guardian
428 or custodian or any person responsible for his care or support,
429 whether legally obligated to do so or not, has caused or allowed
430 to be caused, upon the child, sexual abuse, sexual exploitation,
431 commercial sexual exploitation, emotional abuse, mental injury,
432 nonaccidental physical injury, the administration, supply, consent
433 to, or assistance in administering or supplying a puberty-blocking
434 drug or cross-sex hormone, gender transition procedures or gender
435 reassignment surgery or other maltreatment. However, physical



436 discipline, including spanking, performed on a child by a parent,
437 guardian or custodian in a reasonable manner shall not be deemed
438 abuse under this section. "Abused child" also means a child who
439 is or has been trafficked within the meaning of the Mississippi
440 Human Trafficking Act by any person, without regard to the
441 relationship of the person to the child.

442 (n) "Sexual abuse" means obscene or pornographic
443 photographing, filming or depiction of children for commercial
444 purposes, or the rape, molestation, incest, prostitution or other
445 such forms of sexual exploitation of children under circumstances
446 which indicate that the child's health or welfare is harmed or
447 threatened.

448 (o) "A child in need of special care" means a child
449 with any mental or physical illness that cannot be treated with
450 the dispositional alternatives ordinarily available to the youth
451 court.

452 (p) A "dependent child" means any child who is not a
453 child in need of supervision, a delinquent child, an abused child
454 or a neglected child, and which child has been voluntarily placed
455 in the custody of the Department of Child Protection Services by
456 his parent, guardian or custodian.

457 (q) "Custody" means the physical possession of the
458 child by any person.

459 (r) "Legal custody" means the legal status created by a
460 court order which gives the legal custodian the responsibilities



461 of physical possession of the child and the duty to provide him
462 with food, shelter, education and reasonable medical care, all
463 subject to residual rights and responsibilities of the parent or
464 guardian of the person.

465 (s) "Detention" means the care of children in
466 physically restrictive facilities.

467 (t) "Shelter" means care of children in physically
468 nonrestrictive facilities.

469 (u) "Records involving children" means any of the
470 following from which the child can be identified:

471 (i) All youth court records as defined in Section
472 43-21-251;

473 (ii) All forensic interviews conducted by a child
474 advocacy center in abuse and neglect investigations;

475 (iii) All law enforcement records as defined in
476 Section 43-21-255;

477 (iv) All agency records as defined in Section
478 43-21-257; and

479 (v) All other documents maintained by any
480 representative of the state, county, municipality or other public
481 agency insofar as they relate to the apprehension, custody,
482 adjudication or disposition of a child who is the subject of a
483 youth court cause.

484 (v) "Any person responsible for care or support" means
485 the person who is providing for the child at a given time. This



486 term shall include, but is not limited to, stepparents, foster
487 parents, relatives, nonlicensed babysitters or other similar
488 persons responsible for a child and staff of residential care
489 facilities and group homes that are licensed by the Department of
490 Human Services or the Department of Child Protection Services.

491 (w) The singular includes the plural, the plural the
492 singular and the masculine the feminine when consistent with the
493 intent of this chapter.

494 (x) "Out-of-home" setting means the temporary
495 supervision or care of children by the staff of licensed day care
496 centers, the staff of public, private and state schools, the staff
497 of juvenile detention facilities, the staff of unlicensed
498 residential care facilities and group homes and the staff of, or
499 individuals representing, churches, civic or social organizations.

500 (y) "Durable legal custody" means the legal status
501 created by a court order which gives the durable legal custodian
502 the responsibilities of physical possession of the child and the
503 duty to provide him with care, nurture, welfare, food, shelter,
504 education and reasonable medical care. All these duties as
505 enumerated are subject to the residual rights and responsibilities
506 of the natural parent(s) or guardian(s) of the child or children.

507 (z) "Status offense" means conduct subject to
508 adjudication by the youth court that would not be a crime if
509 committed by an adult.



510 (aa) "Financially able" means a parent or child who is
511 ineligible for a court-appointed attorney.

512 (bb) "Assessment" means an individualized examination
513 of a child to determine the child's psychosocial needs and
514 problems, including the type and extent of any mental health,
515 substance abuse or co-occurring mental health and substance abuse
516 disorders and recommendations for treatment. The term includes,
517 but is not limited to, a drug and alcohol, psychological or
518 psychiatric evaluation, records review, clinical interview or the
519 administration of a formal test and instrument.

520 (cc) "Screening" means a process, with or without the
521 administration of a formal instrument, that is designed to
522 identify a child who is at increased risk of having mental health,
523 substance abuse or co-occurring mental health and substance abuse
524 disorders that warrant immediate attention, intervention or more
525 comprehensive assessment.

526 (dd) "Durable legal relative guardianship" means the
527 legal status created by a youth court order that conveys the
528 physical and legal custody of a child or children by durable legal
529 guardianship to a relative or fictive kin who is licensed as a
530 foster or resource parent.

531 (ee) "Relative" means a person related to the child by
532 affinity or consanguinity within the third degree.

533 (ff) "Fictive kin" means a person not related to the
534 child legally or biologically but who is considered a relative due



535 to a significant, familial-like and ongoing relationship with the
536 child and family.

537 (gg) "Reasonable efforts" means the exercise of
538 reasonable care and due diligence by the Department of Human
539 Services, the Department of Child Protection Services, or any
540 other appropriate entity or person to use appropriate and
541 available services to prevent the unnecessary removal of the child
542 from the home or provide other services related to meeting the
543 needs of the child and the parents.

544 (hh) "Commercial sexual exploitation" means any sexual
545 act or crime of a sexual nature, which is committed against a
546 child for financial or economic gain, to obtain a thing of value
547 for quid pro quo exchange of property or for any other purpose.

548 **SECTION 5.** Section 97-5-51, Mississippi Code of 1972, is
549 amended as follows:

550 97-5-51. (1) **Definitions.** For the purposes of this
551 section:

552 (a) "Sex crime against a minor" means any offense under
553 at least one (1) of the following statutes when committed by an
554 adult against a minor who is under the age of sixteen (16):

555 (i) Section 97-3-65 relating to rape;

556 (ii) Section 97-3-71 relating to rape and assault
557 with intent to ravish;

558 (iii) Section 97-3-95 relating to sexual battery;



559 (iv) Section 97-5-23 relating to the touching of a
560 child, mentally defective or incapacitated person or physically
561 helpless person for lustful purposes;

562 (v) Section 97-5-41 relating to the carnal
563 knowledge of a stepchild, adopted child or child of a cohabiting
564 partner;

565 (vi) Section 97-5-33 relating to exploitation of
566 children;

567 (vii) Section 97-3-54.1(1)(c) relating to
568 procuring sexual servitude of a minor;

569 (viii) Section 43-47-18 relating to sexual abuse
570 of a vulnerable person;

571 (ix) Section 97-1-7 relating to the attempt to
572 commit any of the offenses listed in this subsection;

573 (x) Section 97-29-51 relating to procuring sexual
574 services of a minor; * * *

575 (xi) Section 43-47-18 and Section 43-47-19
576 relating to sexual battery abuse of a vulnerable person who is a
577 minor * * *; and

578 (xii) Subsection (1) of Section 3 of this act.

579 (b) "Mandatory reporter" means any of the following
580 individuals performing their occupational duties: health care
581 practitioner, clergy member, teaching or child care provider, law
582 enforcement officer, or commercial image processor.



583 (c) "Health care practitioner" means any individual who
584 provides health care services, including a physician, surgeon,
585 physical therapist, psychiatrist, psychologist, medical resident,
586 medical intern, hospital staff member, licensed nurse, midwife and
587 emergency medical technician or paramedic.

588 (d) "Clergy member" means any priest, rabbi or duly
589 ordained deacon or minister.

590 (e) "Teaching or child care provider" means anyone who
591 provides training or supervision of a minor under the age of
592 sixteen (16), including a teacher, teacher's aide, principal or
593 staff member of a public or private school, social worker,
594 probation officer, foster home parent, group home or other child
595 care institutional staff member, personnel of residential home
596 facilities, a licensed or unlicensed day care provider.

597 (f) "Commercial image processor" means any person who,
598 for compensation: (i) develops exposed photographic film into
599 negatives, slides or prints; (ii) makes prints from negatives or
600 slides; or (iii) processes or stores digital media or images from
601 any digital process, including, but not limited to, website
602 applications, photography, live streaming of video, posting,
603 creation of power points or any other means of intellectual
604 property communication or media including conversion or
605 manipulation of still shots or video into a digital show stored on
606 a photography site or a media storage site.



607 (g) "Caretaker" means any person legally obligated to
608 provide or secure adequate care for a minor under the age of
609 sixteen (16), including a parent, guardian, tutor, legal custodian
610 or foster home parent.

611 (2) (a) **Mandatory reporter requirement.** A mandatory
612 reporter shall make a report if it would be reasonable for the
613 mandatory reporter to suspect that a sex crime against a minor has
614 occurred.

615 (b) Failure to file a mandatory report shall be
616 punished as provided in this section.

617 (c) Reports made under this section and the identity of
618 the mandatory reporter are confidential except when the court
619 determines the testimony of the person reporting to be material to
620 a judicial proceeding or when the identity of the reporter is
621 released to law enforcement agencies and the appropriate
622 prosecutor. The identity of the reporting party shall not be
623 disclosed to anyone other than law enforcement or prosecutors
624 except under court order; violation of this requirement is a
625 misdemeanor. Reports made under this section are for the purpose
626 of criminal investigation and prosecution only and information
627 from these reports is not a public record. Disclosure of any
628 information by the prosecutor shall conform to the Mississippi
629 Uniform Rules of Circuit and County Court Procedure.

630 (d) Any mandatory reporter who makes a required report
631 under this section or participates in a judicial proceeding



632 resulting from a mandatory report shall be presumed to be acting
633 in good faith. Any person or institution reporting in good faith
634 shall be immune from any liability, civil or criminal, that might
635 otherwise be incurred or imposed.

636 (3) (a) **Mandatory reporting procedure.** A report required
637 under subsection (2) must be made immediately to the law
638 enforcement agency in whose jurisdiction the reporter believes the
639 sex crime against the minor occurred. Except as otherwise
640 provided in this subsection (3), a mandatory reporter may not
641 delegate to any other person the responsibility to report, but
642 shall make the report personally.

643 (i) The reporting requirement under this
644 subsection (3) is satisfied if a mandatory reporter in good faith
645 reports a suspected sex crime against a minor to the Department of
646 Child Protection Services under Section 43-21-353.

647 (ii) The reporting requirement under this
648 subsection (3) is satisfied if a mandatory reporter reports a
649 suspected sex crime against a minor by following a reporting
650 procedure that is imposed:

651 1. By state agency rule as part of licensure
652 of any person or entity holding a state license to provide
653 services that include the treatment or education of abused or
654 neglected children; or

655 2. By statute.



656 (b) **Contents of the report.** The report shall identify,
657 to the extent known to the reporter, the following:

658 (i) The name and address of the minor victim;

659 (ii) The name and address of the minor's
660 caretaker;

661 (iii) Any other pertinent information known to the
662 reporter.

663 (4) A law enforcement officer who receives a mandated report
664 under this section shall file an affidavit against the offender on
665 behalf of the State of Mississippi if there is probable cause to
666 believe that the offender has committed a sex crime against a
667 minor.

668 (5) **Collection of forensic samples.** (a) (i) When an
669 abortion is performed on a minor who is less than fourteen (14)
670 years of age at the time of the abortion procedure, fetal tissue
671 extracted during the abortion shall be collected in accordance
672 with rules and regulations adopted pursuant to this section if it
673 would be reasonable to suspect that the pregnancy being terminated
674 is the result of a sex crime against a minor.

675 (ii) When a minor who is under sixteen (16) years
676 of age gives birth to an infant, umbilical cord blood shall be
677 collected, if possible, in accordance with rules and regulations
678 adopted pursuant to this section if it would be reasonable to
679 suspect that the minor's pregnancy resulted from a sex crime
680 against a minor.



681 (iii) It shall be reasonable to suspect that a sex
682 crime against a minor has occurred if the mother of an infant was
683 less than sixteen (16) years of age at the time of conception and
684 at least one (1) of the following conditions also applies:

685 1. The mother of the infant will not identify
686 the father of the infant;

687 2. The mother of the infant lists the father
688 of the infant as unknown;

689 3. The person the mother identifies as the
690 father of the infant disputes his fatherhood;

691 4. The person the mother identifies as the
692 father of the infant is twenty-one (21) years of age or older; or

693 5. The person the mother identifies as the
694 father is deceased.

695 (b) The State Medical Examiner shall adopt rules and
696 regulations consistent with Section 99-49-1 that prescribe:

697 (i) The amount and type of fetal tissue or
698 umbilical cord blood to be collected pursuant to this section;

699 (ii) Procedures for the proper preservation of the
700 tissue or blood for the purpose of DNA testing and examination;

701 (iii) Procedures for documenting the chain of
702 custody of such tissue or blood for use as evidence;

703 (iv) Procedures for proper disposal of fetal
704 tissue or umbilical cord blood collected pursuant to this section;



705 (v) A uniform reporting instrument mandated to be
706 utilized, which shall include the complete residence address and
707 name of the parent or legal guardian of the minor who is the
708 subject of the report required under this subsection (5); and

709 (vi) Procedures for communication with law
710 enforcement agencies regarding evidence and information obtained
711 pursuant to this section.

712 (6) **Penalties.** (a) A person who is convicted of a first
713 offense under this section shall be guilty of a misdemeanor and
714 fined not more than Five Hundred Dollars (\$500.00).

715 (b) A person who is convicted of a second offense under
716 this section shall be guilty of a misdemeanor and fined not more
717 than One Thousand Dollars (\$1,000.00), or imprisoned for not more
718 than thirty (30) days, or both.

719 (c) A person who is convicted of a third or subsequent
720 offense under this section shall be guilty of a misdemeanor and
721 fined not more than Five Thousand Dollars (\$5,000.00), or
722 imprisoned for not more than one (1) year, or both.

723 (7) A health care practitioner or health care facility shall
724 be immune from any penalty, civil or criminal, for good-faith
725 compliance with any rules and regulations adopted pursuant to this
726 section.

727 **SECTION 6. Prohibition on use of public funds or tax**
728 **deduction for gender transition procedures.** (1) Public funds
729 shall not be directly or indirectly used, granted, paid, or



730 distributed to any entity, organization, or individual that
731 provides gender transition procedures to a person under eighteen
732 (18) years of age.

733 (2) Health care services furnished in the following
734 situations shall not include gender transition procedures for a
735 person under twenty-one (21) years of age:

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

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

740 (3) Any amount paid by an individual or an entity during a
741 taxable year for provision of gender transition procedures or as
742 premiums for health care coverage that includes coverage for
743 gender transition procedures is not deductible under the state
744 income tax laws.

745 **SECTION 7. Enforcement.** (1) Any referral for or provision
746 of gender transition procedures to a person under twenty-one (21)
747 years of age by a physician or other health care professional is
748 unprofessional conduct and is subject to discipline by the
749 appropriate licensing entity for the health care professional.

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



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

757 (b) A person under twenty-one (21) years of age may
758 bring an action throughout their minority through a parent or next
759 friend, and may bring an action in their own name upon reaching
760 majority at any time from that point until twenty (20) years after
761 reaching the age of majority.

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

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

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

772 (b) This act does not deny, impair, or otherwise affect
773 any right or authority of the Attorney General, the State of
774 Mississippi, or any agency, officer, or employee of the state,
775 acting under any law other than this act, to institute or
776 intervene in any proceeding.

777 **SECTION 8.** Section 27-7-17, Mississippi Code of 1972, is
778 amended as follows:



779 27-7-17. In computing taxable income, there shall be allowed
780 as deductions:

781 (1) **Business deductions.**

782 (a) **Business expenses.** All the ordinary and necessary
783 expenses paid or incurred during the taxable year in carrying on
784 any trade or business, including a reasonable allowance for
785 salaries or other compensation for personal services actually
786 rendered; nonreimbursable traveling expenses incident to current
787 employment, including a reasonable amount expended for meals and
788 lodging while away from home in the pursuit of a trade or
789 business; and rentals or other payments required to be made as a
790 condition of the continued use or possession, for purposes of the
791 trade or business of property to which the taxpayer has not taken
792 or is not taking title or in which he had no equity. Expense
793 incurred in connection with earning and distributing nontaxable
794 income is not an allowable deduction. Limitations on
795 entertainment expenses shall conform to the provisions of the
796 Internal Revenue Code of 1986. There shall also be allowed a
797 deduction for expenses as provided in Section 41-137-51.

798 (b) **Interest.** All interest paid or accrued during the
799 taxable year on business indebtedness, except interest upon the
800 indebtedness for the purchase of tax-free bonds, or any stocks,
801 the dividends from which are nontaxable under the provisions of
802 this article; provided, however, in the case of securities
803 dealers, interest payments or accruals on loans, the proceeds of



804 which are used to purchase tax-exempt securities, shall be
805 deductible if income from otherwise tax-free securities is
806 reported as income. Investment interest expense shall be limited
807 to investment income. Interest expense incurred for the purchase
808 of treasury stock, to pay dividends, or incurred as a result of an
809 undercapitalized affiliated corporation may not be deducted unless
810 an ordinary and necessary business purpose can be established to
811 the satisfaction of the commissioner. For the purposes of this
812 paragraph, the phrase "interest upon the indebtedness for the
813 purchase of tax-free bonds" applies only to the indebtedness
814 incurred for the purpose of directly purchasing tax-free bonds and
815 does not apply to any other indebtedness incurred in the regular
816 course of the taxpayer's business. Any corporation, association,
817 organization or other entity taxable under Section 27-7-23(c)
818 shall allocate interest expense as provided in Section
819 27-7-23(c) (3) (I).

820 (c) **Taxes.** Taxes paid or accrued within the taxable
821 year, except state and federal income taxes, excise taxes based on
822 or measured by net income, estate and inheritance taxes, gift
823 taxes, cigar and cigarette taxes, gasoline taxes, and sales and
824 use taxes unless incurred as an item of expense in a trade or
825 business or in the production of taxable income. In the case of
826 an individual, taxes permitted as an itemized deduction under the
827 provisions of subsection (3) (a) of this section are to be claimed
828 thereunder.



829 (d) **Business losses.**

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

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

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

842 (f) **Depreciation.** A reasonable allowance for
843 exhaustion, wear and tear of property used in the trade or
844 business, or rental property, and depreciation upon buildings
845 based upon their reasonable value as of March 16, 1912, if
846 acquired prior thereto, and upon cost if acquired subsequent to
847 that date. In the case of new or used aircraft, equipment,
848 engines, or other parts and tools used for aviation, allowance for
849 bonus depreciation conforms with the federal bonus depreciation
850 rates and reasonable allowance for depreciation under this section
851 is no less than one hundred percent (100%).

852 (g) **Depletion.** In the case of mines, oil and gas
853 wells, other natural deposits and timber, a reasonable allowance



854 for depletion and for depreciation of improvements, based upon
855 cost, including cost of development, not otherwise deducted, or
856 fair market value as of March 16, 1912, if acquired prior to that
857 date, such allowance to be made upon regulations prescribed by the
858 commissioner, with the approval of the Governor.

859 (h) **Contributions or gifts.** Except as otherwise
860 provided in paragraph (p) of this subsection or subsection (3)(a)
861 of this section for individuals, contributions or gifts made by
862 corporations within the taxable year to corporations,
863 organizations, associations or institutions, including Community
864 Chest funds, foundations and trusts created solely and exclusively
865 for religious, charitable, scientific or educational purposes, or
866 for the prevention of cruelty to children or animals, no part of
867 the net earnings of which inure to the benefit of any private
868 stockholder or individual. This deduction shall be allowed in an
869 amount not to exceed twenty percent (20%) of the net income. Such
870 contributions or gifts shall be allowable as deductions only if
871 verified under rules and regulations prescribed by the
872 commissioner, with the approval of the Governor. Contributions
873 made in any form other than cash shall be allowed as a deduction,
874 subject to the limitations herein provided, in an amount equal to
875 the actual market value of the contributions at the time the
876 contribution is actually made and consummated.

877 (i) **Reserve funds - insurance companies.** In the case
878 of insurance companies the net additions required by law to be



879 made within the taxable year to reserve funds when such reserve
880 funds are maintained for the purpose of liquidating policies at
881 maturity.

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

885 (k) **Contributions to employee pension plans.**
886 Contributions made by an employer to a plan or a trust forming
887 part of a pension plan, stock bonus plan, disability or
888 death-benefit plan, or profit-sharing plan of such employer for
889 the exclusive benefit of some or all of his, their, or its
890 employees, or their beneficiaries, shall be deductible from his,
891 their, or its income only to the extent that, and for the taxable
892 year in which, the contribution is deductible for federal income
893 tax purposes under the Internal Revenue Code of 1986 and any other
894 provisions of similar purport in the Internal Revenue Laws of the
895 United States, and the rules, regulations, rulings and
896 determinations promulgated thereunder, provided that:

897 (i) The plan or trust be irrevocable.

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



903 or trust to such employees and/or officers, or their
904 beneficiaries.

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

908 Contributions to all plans or to all trusts of real or
909 personal property (or real and personal property combined) or to
910 insured plans created under a retirement plan for which provision
911 has been made under the laws of the United States of America,
912 making such contributions deductible from income for federal
913 income tax purposes, shall be deductible only to the same extent
914 under the Income Tax Laws of the State of Mississippi.

915 (1) **Net operating loss carrybacks and carryovers.** A
916 net operating loss for any taxable year ending after December 31,
917 1993, and taxable years thereafter, shall be a net operating loss
918 carryback to each of the three (3) taxable years preceding the
919 taxable year of the loss. If the net operating loss for any
920 taxable year is not exhausted by carrybacks to the three (3)
921 taxable years preceding the taxable year of the loss, then there
922 shall be a net operating loss carryover to each of the fifteen
923 (15) taxable years following the taxable year of the loss
924 beginning with any taxable year after December 31, 1991.

925 For any taxable year ending after December 31, 1997, the
926 period for net operating loss carrybacks and net operating loss
927 carryovers shall be the same as those established by the Internal



928 Revenue Code and the rules, regulations, rulings and
929 determinations promulgated thereunder as in effect at the taxable
930 year end or on December 31, 2000, whichever is earlier.

931 A net operating loss for any taxable year ending after
932 December 31, 2001, and taxable years thereafter, shall be a net
933 operating loss carryback to each of the two (2) taxable years
934 preceding the taxable year of the loss. If the net operating loss
935 for any taxable year is not exhausted by carrybacks to the two (2)
936 taxable years preceding the taxable year of the loss, then there
937 shall be a net operating loss carryover to each of the twenty (20)
938 taxable years following the taxable year of the loss beginning
939 with any taxable year after the taxable year of the loss.

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

944 (i) No net operating loss deduction shall be
945 allowed.

946 (ii) No personal exemption deduction shall be
947 allowed.

948 (iii) Allowable deductions which are not
949 attributable to taxpayer's trade or business shall be allowed only
950 to the extent of the amount of gross income not derived from such
951 trade or business.



952 Any taxpayer entitled to a carryback period as provided by
953 this paragraph may elect to relinquish the entire carryback period
954 with respect to a net operating loss for any taxable year ending
955 after December 31, 1991. The election shall be made in the manner
956 prescribed by the Department of Revenue and shall be made by the
957 due date, including extensions of time, for filing the taxpayer's
958 return for the taxable year of the net operating loss for which
959 the election is to be in effect. The election, once made for any
960 taxable year, shall be irrevocable for that taxable year.

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

967 (n) **Dividend distributions - real estate investment**
968 **trusts.** "Real estate investment trust" (hereinafter referred to
969 as REIT) shall have the meaning ascribed to such term in Section
970 856 of the federal Internal Revenue Code of 1986, as amended. A
971 REIT is allowed a dividend distributed deduction if the dividend
972 distributions meet the requirements of Section 857 or are
973 otherwise deductible under Section 858 or 860, federal Internal
974 Revenue Code of 1986, as amended. In addition:

975 (i) A dividend distributed deduction shall only be
976 allowed for dividends paid by a publicly traded REIT. A qualified



977 REIT subsidiary shall be allowed a dividend distributed deduction
978 if its owner is a publicly traded REIT.

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

984 (iii) A holding corporation receiving a dividend
985 from a REIT shall not be allowed the deduction in Section
986 27-7-15(4)(t).

987 (iv) Any REIT not allowed the dividend distributed
988 deduction in the federal Internal Revenue Code of 1986, as
989 amended, shall not be allowed a dividend distributed deduction
990 under this chapter.

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

995 (o) **Contributions to college savings trust fund**
996 **accounts.** Contributions or payments to a Mississippi Affordable
997 College Savings Program account are deductible as provided under
998 Section 37-155-113. Payments made under a prepaid tuition
999 contract entered into under the Mississippi Prepaid Affordable
1000 College Tuition Program are deductible as provided under Section
1001 37-155-17.



1002 (p) **Contributions of human pharmaceutical products.** To
1003 the extent that a "major supplier" as defined in Section
1004 27-13-13(2) (d) contributes human pharmaceutical products in excess
1005 of Two Hundred Fifty Million Dollars (\$250,000,000.00) as
1006 determined under Section 170 of the Internal Revenue Code, the
1007 charitable contribution limitation associated with those donations
1008 shall follow the federal limitation but cannot result in the
1009 Mississippi net income being reduced below zero.

1010 (q) **Contributions to ABLE trust fund accounts.**
1011 Contributions or payments to a Mississippi Achieving a Better Life
1012 Experience (ABLE) Program account are deductible as provided under
1013 Section 43-28-13.

1014 (2) **Restrictions on the deductibility of certain intangible
1015 expenses and interest expenses with a related member.**

1016 (a) As used in this subsection (2):

1017 (i) "Intangible expenses and costs" include:

1018 1. Expenses, losses and costs for, related
1019 to, or in connection directly or indirectly with the direct or
1020 indirect acquisition, use, maintenance or management, ownership,
1021 sale, exchange or any other disposition of intangible property to
1022 the extent such amounts are allowed as deductions or costs in
1023 determining taxable income under this chapter;

1024 2. Expenses or losses related to or incurred
1025 in connection directly or indirectly with factoring transactions
1026 or discounting transactions;



1027 3. Royalty, patent, technical and copyright
1028 fees;

1029 4. Licensing fees; and

1030 5. Other similar expenses and costs.

1031 (ii) "Intangible property" means patents, patent
1032 applications, trade names, trademarks, service marks, copyrights
1033 and similar types of intangible assets.

1034 (iii) "Interest expenses and cost" means amounts
1035 directly or indirectly allowed as deductions for purposes of
1036 determining taxable income under this chapter to the extent such
1037 interest expenses and costs are directly or indirectly for,
1038 related to, or in connection with the direct or indirect
1039 acquisition, maintenance, management, ownership, sale, exchange or
1040 disposition of intangible property.

1041 (iv) "Related member" means an entity or person
1042 that, with respect to the taxpayer during all or any portion of
1043 the taxable year, is a related entity, a component member as
1044 defined in the Internal Revenue Code, or is an entity or a person
1045 to or from whom there is attribution of stock ownership in
1046 accordance with Section 1563(e) of the Internal Revenue Code.

1047 (v) "Related entity" means:

1048 1. A stockholder who is an individual or a
1049 member of the stockholder's family, as defined in regulations
1050 prescribed by the commissioner, if the stockholder and the members
1051 of the stockholder's family own, directly, indirectly,



1052 beneficially or constructively, in the aggregate, at least fifty
1053 percent (50%) of the value of the taxpayer's outstanding stock;

1054 2. A stockholder, or a stockholder's
1055 partnership, limited liability company, estate, trust or
1056 corporation, if the stockholder and the stockholder's
1057 partnerships, limited liability companies, estates, trusts and
1058 corporations own, directly, indirectly, beneficially or
1059 constructively, in the aggregate, at least fifty percent (50%) of
1060 the value of the taxpayer's outstanding stock;

1061 3. A corporation, or a party related to the
1062 corporation in a manner that would require an attribution of stock
1063 from the corporation to the party or from the party to the
1064 corporation, if the taxpayer owns, directly, indirectly,
1065 beneficially or constructively, at least fifty percent (50%) of
1066 the value of the corporation's outstanding stock under regulation
1067 prescribed by the commissioner;

1068 4. Any entity or person which would be a
1069 related member under this section if the taxpayer were considered
1070 a corporation for purposes of this section.

1071 (b) In computing net income, a taxpayer shall add back
1072 otherwise deductible interest expenses and costs and intangible
1073 expenses and costs directly or indirectly paid, accrued to or
1074 incurred, in connection directly or indirectly with one or more
1075 direct or indirect transactions with one or more related members.



1076 (c) The adjustments required by this subsection shall
1077 not apply to such portion of interest expenses and costs and
1078 intangible expenses and costs that the taxpayer can establish
1079 meets one (1) of the following:

1080 (i) The related member directly or indirectly
1081 paid, accrued or incurred such portion to a person during the same
1082 income year who is not a related member; or

1083 (ii) The transaction giving rise to the interest
1084 expenses and costs or intangible expenses and costs between the
1085 taxpayer and related member was done primarily for a valid
1086 business purpose other than the avoidance of taxes, and the
1087 related member is not primarily engaged in the acquisition, use,
1088 maintenance or management, ownership, sale, exchange or any other
1089 disposition of intangible property.

1090 (d) Nothing in this subsection shall require a taxpayer
1091 to add to its net income more than once any amount of interest
1092 expenses and costs or intangible expenses and costs that the
1093 taxpayer pays, accrues or incurs to a related member.

1094 (e) The commissioner may prescribe such regulations as
1095 necessary or appropriate to carry out the purposes of this
1096 subsection, including, but not limited to, clarifying definitions
1097 of terms, rules of stock attribution, factoring and discount
1098 transactions.

1099 (3) **Individual nonbusiness deductions.**



1100 (a) The amount allowable for individual nonbusiness
1101 itemized deductions for federal income tax purposes where the
1102 individual is eligible to elect, for the taxable year, to itemize
1103 deductions on his federal return except the following:

1104 (i) The deduction for state income taxes paid or
1105 other taxes allowed for federal purposes in lieu of state income
1106 taxes paid;

1107 (ii) The deduction for gaming losses from gaming
1108 establishments;

1109 (iii) The deduction for taxes collected by
1110 licensed gaming establishments pursuant to Section 27-7-901;

1111 (iv) The deduction for taxes collected by gaming
1112 establishments pursuant to Section 27-7-903 * * *; and

1113 (v) The deduction for medical expenses for the
1114 provision of puberty-blocking drugs, cross-sex hormones, gender
1115 transition procedures or gender reassignment surgery as defined in
1116 Section 2 of this act.

1117 (b) In lieu of the individual nonbusiness itemized
1118 deductions authorized in paragraph (a), for all purposes other
1119 than ordinary and necessary expenses paid or incurred during the
1120 taxable year in carrying on any trade or business, an optional
1121 standard deduction of:

1122 (i) Three Thousand Four Hundred Dollars
1123 (\$3,400.00) through calendar year 1997, Four Thousand Two Hundred
1124 Dollars (\$4,200.00) for the calendar year 1998 and Four Thousand



1125 Six Hundred Dollars (\$4,600.00) for each calendar year thereafter
1126 in the case of married individuals filing a joint or combined
1127 return;

1128 (ii) One Thousand Seven Hundred Dollars
1129 (\$1,700.00) through calendar year 1997, Two Thousand One Hundred
1130 Dollars (\$2,100.00) for the calendar year 1998 and Two Thousand
1131 Three Hundred Dollars (\$2,300.00) for each calendar year
1132 thereafter in the case of married individuals filing separate
1133 returns;

1134 (iii) Three Thousand Four Hundred Dollars
1135 (\$3,400.00) in the case of a head of family; or

1136 (iv) Two Thousand Three Hundred Dollars
1137 (\$2,300.00) in the case of an individual who is not married.

1138 In the case of a husband and wife living together, having
1139 separate incomes, and filing combined returns, the standard
1140 deduction authorized may be divided in any manner they choose. In
1141 the case of separate returns by a husband and wife, the standard
1142 deduction shall not be allowed to either if the taxable income of
1143 one of the spouses is determined without regard to the standard
1144 deduction.

1145 (c) A nonresident individual shall be allowed the same
1146 individual nonbusiness deductions as are authorized for resident
1147 individuals in paragraph (a) or (b) of this subsection; however,
1148 the nonresident individual is entitled only to that proportion of
1149 the individual nonbusiness deductions as his net income from



1150 sources within the State of Mississippi bears to his total or
1151 entire net income from all sources.

1152 (4) Nothing in this section shall permit the same item to be
1153 deducted more than once, either in fact or in effect.

1154 (5) Notwithstanding any other provision in Title 27,
1155 Mississippi Code of 1972, there shall be allowed an income tax
1156 deduction for otherwise deductible expenses if:

1157 (a) The payment(s) for such deductible expenses are
1158 made with the grant or loan program of the Paycheck Protection
1159 Program as authorized under (i) the Coronavirus Aid, Relief, and
1160 Economic Security (CARES) Act and the Consolidated Appropriations
1161 Act of 2021, (ii) the COVID-19 Economic Injury Disaster Loan
1162 Program, (iii) the 2020 COVID-19 Mississippi Business Assistance
1163 Act, (iv) the Rental Assistance Grant Program, (v) the Shuttered
1164 Venue Operators Grant Program and Restaurant Revitalization Fund
1165 authorized by the Economic Aid to Hard-Hit Small Businesses,
1166 Nonprofits, and Venues Act, and amended by the federal American
1167 Rescue Plan Act, and/or (vi) the Mississippi Agriculture
1168 Stabilization Act; and

1169 (b) Such deductible expenses shall be allowed as
1170 deductions for federal income tax purposes.

1171 **SECTION 9.** The following shall be codified as Section
1172 43-13-117.7, Mississippi Code of 1972:

1173 43-13-117.7. Notwithstanding any other provisions of Section
1174 43-13-117, the division shall not reimburse or provide coverage



1175 for gender transition procedures for a person under twenty-one
1176 (21) years of age. As used in this section, the term "gender
1177 transition procedures" means the same as defined in Section 3 of
1178 this act.

1179 **SECTION 10.** Section 73-15-29, Mississippi Code of 1972, is
1180 amended as follows:

1181 73-15-29. (1) The board shall have power to revoke, suspend
1182 or refuse to renew any license issued by the board, or to revoke
1183 or suspend any privilege to practice, or to deny an application
1184 for a license, or to fine, place on probation and/or discipline a
1185 licensee, in any manner specified in this article, upon proof that
1186 such person:

1187 (a) Has committed fraud or deceit in securing or
1188 attempting to secure such license;

1189 (b) Has been convicted of a felony, or a crime
1190 involving moral turpitude or has had accepted by a court a plea of
1191 nolo contendere to a felony or a crime involving moral turpitude
1192 (a certified copy of the judgment of the court of competent
1193 jurisdiction of such conviction or pleas shall be prima facie
1194 evidence of such conviction);

1195 (c) Has negligently or willfully acted in a manner
1196 inconsistent with the health or safety of the persons under the
1197 licensee's care;

1198 (d) Has had a license or privilege to practice as a
1199 registered nurse or a licensed practical nurse suspended or



1200 revoked in any jurisdiction, has voluntarily surrendered such
1201 license or privilege to practice in any jurisdiction, has been
1202 placed on probation as a registered nurse or licensed practical
1203 nurse in any jurisdiction or has been placed under a disciplinary
1204 order(s) in any manner as a registered nurse or licensed practical
1205 nurse in any jurisdiction, (a certified copy of the order of
1206 suspension, revocation, probation or disciplinary action shall be
1207 prima facie evidence of such action);

1208 (e) Has negligently or willfully practiced nursing in a
1209 manner that fails to meet generally accepted standards of such
1210 nursing practice;

1211 (f) Has negligently or willfully violated any order,
1212 rule or regulation of the board pertaining to nursing practice or
1213 licensure;

1214 (g) Has falsified or in a repeatedly negligent manner
1215 made incorrect entries or failed to make essential entries on
1216 records;

1217 (h) Is addicted to or dependent on alcohol or other
1218 habit-forming drugs or is a habitual user of narcotics,
1219 barbiturates, amphetamines, hallucinogens, or other drugs having
1220 similar effect, or has misappropriated any medication;

1221 (i) Has a physical, mental or emotional condition that
1222 renders the licensee unable to perform nursing services or duties
1223 with reasonable skill and safety;



1224 (j) Has engaged in any other conduct, whether of the
1225 same or of a different character from that specified in this
1226 article, that would constitute a crime as defined in Title 97 of
1227 the Mississippi Code of 1972, as now or hereafter amended, and
1228 that relates to such person's employment as a registered nurse or
1229 licensed practical nurse;

1230 (k) Engages in conduct likely to deceive, defraud or
1231 harm the public;

1232 (l) Engages in any unprofessional conduct as identified
1233 by the board in its rules;

1234 (m) Has violated any provision of this article; * * *

1235 (n) Violation(s) of the provisions of Sections 41-121-1
1236 through 41-121-9 relating to deceptive advertisement by health
1237 care practitioners. This paragraph shall stand repealed on July
1238 1, 2025 * * *; or

1239 (o) Violation(s) of any provision of Sections 1 through
1240 6 of this act.

1241 (2) When the board finds any person unqualified because of
1242 any of the grounds set forth in subsection (1) of this section, it
1243 may enter an order imposing one or more of the following
1244 penalties:

1245 (a) Denying application for a license or other
1246 authorization to practice nursing or practical nursing;

1247 (b) Administering a reprimand;



1248 (c) Suspending or restricting the license or other
1249 authorization to practice as a registered nurse or licensed
1250 practical nurse for up to two (2) years without review;

1251 (d) Revoking the license or other authorization to
1252 practice nursing or practical nursing;

1253 (e) Requiring the discipline to submit to care,
1254 counseling or treatment by persons and/or agencies approved or
1255 designated by the board as a condition for initial, continued or
1256 renewed licensure or other authorization to practice nursing or
1257 practical nursing;

1258 (f) Requiring the discipline to participate in a
1259 program of education prescribed by the board as a condition for
1260 initial, continued or renewed licensure or other authorization to
1261 practice;

1262 (g) Requiring the discipline to practice under the
1263 supervision of a registered nurse for a specified period of time;
1264 or

1265 (h) Imposing a fine not to exceed Five Hundred Dollars
1266 (\$500.00).

1267 (3) In addition to the grounds specified in subsection (1)
1268 of this section, the board shall be authorized to suspend the
1269 license or privilege to practice of any licensee for being out of
1270 compliance with an order for support, as defined in Section
1271 93-11-153. The procedure for suspension of a license or privilege
1272 to practice for being out of compliance with an order for support,



1273 and the procedure for the reissuance or reinstatement of a license
1274 or privilege to practice suspended for that purpose, and the
1275 payment of any fees for the reissuance or reinstatement of a
1276 license or privilege to practice suspended for that purpose, shall
1277 be governed by Section 93-11-157 or 93-11-163, as the case may be.
1278 If there is any conflict between any provision of Section
1279 93-11-157 or 93-11-163 and any provision of this article, the
1280 provisions of Section 93-11-157 or 93-11-163, as the case may be,
1281 shall control.

1282 (4) If the public health, safety or welfare imperatively
1283 requires emergency action and the board incorporates a finding to
1284 that effect in an order, the board may order summary suspension of
1285 a license pending proceedings for revocation or other action.
1286 These proceedings shall be promptly instituted and determined by
1287 the board.

1288 (5) The board may establish by rule an alternative to
1289 discipline program for licensees who have an impairment as a
1290 result of substance abuse or a mental health condition, which
1291 program shall include at least the following components:

1292 (a) Participation in the program is voluntary with the
1293 licensee, and the licensee must enter the program before the board
1294 holds a disciplinary action hearing regarding the licensee;

1295 (b) The full cost of participation in the program,
1296 including the cost of any care, counseling, treatment and/or



1297 education received by the licensee, shall be borne by the
1298 licensee;

1299 (c) All of the procedures and records regarding the
1300 licensee's participation in the program shall be confidential,
1301 shall not be disclosed and shall be exempt from the provisions of
1302 the Mississippi Public Records Act of 1983; and

1303 (d) A licensee may not participate in the program more
1304 often than one (1) time during any period of five (5) years or
1305 such longer period as set by the board.

1306 (6) A nurse practitioner who provides a written
1307 certification as authorized under the Mississippi Medical Cannabis
1308 Act and in compliance with rules and regulations adopted
1309 thereunder shall not be subject to any disciplinary action under
1310 this section solely due to providing the written certification.

1311 **SECTION 11.** Section 73-25-29, Mississippi Code of 1972, is
1312 amended as follows:

1313 73-25-29. The grounds for the nonissuance, suspension,
1314 revocation or restriction of a license or the denial of
1315 reinstatement or renewal of a license are:

1316 (1) Habitual personal use of narcotic drugs, or any
1317 other drug having addiction-forming or addiction-sustaining
1318 liability.

1319 (2) Habitual use of intoxicating liquors, or any
1320 beverage, to an extent which affects professional competency.



1321 (3) Administering, dispensing or prescribing any
1322 narcotic drug, or any other drug having addiction-forming or
1323 addiction-sustaining liability otherwise than in the course of
1324 legitimate professional practice.

1325 (4) Conviction of violation of any federal or state law
1326 regulating the possession, distribution or use of any narcotic
1327 drug or any drug considered a controlled substance under state or
1328 federal law, a certified copy of the conviction order or judgment
1329 rendered by the trial court being prima facie evidence thereof,
1330 notwithstanding the pendency of any appeal.

1331 (5) Procuring, or attempting to procure, or aiding in,
1332 an abortion that is not medically indicated.

1333 (6) Conviction of a felony or misdemeanor involving
1334 moral turpitude, a certified copy of the conviction order or
1335 judgment rendered by the trial court being prima facie evidence
1336 thereof, notwithstanding the pendency of any appeal.

1337 (7) Obtaining or attempting to obtain a license by
1338 fraud or deception.

1339 (8) Unprofessional conduct, which includes, but is not
1340 limited to:

1341 (a) Practicing medicine under a false or assumed
1342 name or impersonating another practitioner, living or dead.

1343 (b) Knowingly performing any act which in any way
1344 assists an unlicensed person to practice medicine.



1345 (c) Making or willfully causing to be made any
1346 flamboyant claims concerning the licensee's professional
1347 excellence.

1348 (d) Being guilty of any dishonorable or unethical
1349 conduct likely to deceive, defraud or harm the public.

1350 (e) Obtaining a fee as personal compensation or
1351 gain from a person on fraudulent representation of a disease or
1352 injury condition generally considered incurable by competent
1353 medical authority in the light of current scientific knowledge and
1354 practice can be cured or offering, undertaking, attempting or
1355 agreeing to cure or treat the same by a secret method, which he
1356 refuses to divulge to the board upon request.

1357 (f) Use of any false, fraudulent or forged
1358 statement or document, or the use of any fraudulent, deceitful,
1359 dishonest or immoral practice in connection with any of the
1360 licensing requirements, including the signing in his professional
1361 capacity any certificate that is known to be false at the time he
1362 makes or signs such certificate.

1363 (g) Failing to identify a physician's school of
1364 practice in all professional uses of his name by use of his earned
1365 degree or a description of his school of practice.

1366 (9) The refusal of a licensing authority of another
1367 state or jurisdiction to issue or renew a license, permit or
1368 certificate to practice medicine in that jurisdiction or the
1369 revocation, suspension or other restriction imposed on a license,



1370 permit or certificate issued by such licensing authority which
1371 prevents or restricts practice in that jurisdiction, a certified
1372 copy of the disciplinary order or action taken by the other state
1373 or jurisdiction being prima facie evidence thereof,
1374 notwithstanding the pendency of any appeal.

1375 (10) Surrender of a license or authorization to
1376 practice medicine in another state or jurisdiction or surrender of
1377 membership on any medical staff or in any medical or professional
1378 association or society while under disciplinary investigation by
1379 any of those authorities or bodies for acts or conduct similar to
1380 acts or conduct which would constitute grounds for action as
1381 defined in this section.

1382 (11) Final sanctions imposed by the United States
1383 Department of Health and Human Services, Office of Inspector
1384 General or any successor federal agency or office, based upon a
1385 finding of incompetency, gross misconduct or failure to meet
1386 professionally recognized standards of health care; a certified
1387 copy of the notice of final sanction being prima facie evidence
1388 thereof. As used in this paragraph, the term "final sanction"
1389 means the written notice to a physician from the United States
1390 Department of Health and Human Services, Officer of Inspector
1391 General or any successor federal agency or office, which
1392 implements the exclusion.

1393 (12) Failure to furnish the board, its investigators or
1394 representatives information legally requested by the board.



1395 (13) Violation of any provision(s) of the Medical
1396 Practice Act or the rules and regulations of the board or of any
1397 order, stipulation or agreement with the board.

1398 (14) Violation(s) of the provisions of Sections
1399 41-121-1 through 41-121-9 relating to deceptive advertisement by
1400 health care practitioners.

1401 (15) Performing or inducing an abortion on a woman in
1402 violation of any provision of Sections 41-41-131 through
1403 41-41-145.

1404 (16) Performing an abortion on a pregnant woman after
1405 determining that the unborn human individual that the pregnant
1406 woman is carrying has a detectable fetal heartbeat as provided in
1407 Section 41-41-34.1.

1408 (17) Violation(s) of any provision of Sections 1
1409 through 6 of this act.

1410 In addition to the grounds specified above, the board shall
1411 be authorized to suspend the license of any licensee for being out
1412 of compliance with an order for support, as defined in Section
1413 93-11-153. The procedure for suspension of a license for being
1414 out of compliance with an order for support, and the procedure for
1415 the reissuance or reinstatement of a license suspended for that
1416 purpose, and the payment of any fees for the reissuance or
1417 reinstatement of a license suspended for that purpose, shall be
1418 governed by Section 93-11-157 or 93-11-163, as the case may be.
1419 If there is any conflict between any provision of Section



1420 93-11-157 or 93-11-163 and any provision of this chapter, the
1421 provisions of Section 93-11-157 or 93-11-163, as the case may be,
1422 shall control.

1423 A physician who provides a written certification as
1424 authorized under the Mississippi Medical Cannabis Act and in
1425 compliance with rules and regulations adopted thereunder shall not
1426 be subject to any disciplinary action under this section solely
1427 due to providing the written certification.

1428 **SECTION 12.** Section 83-9-22, Mississippi Code of 1972, is
1429 amended as follows:

1430 83-9-22. (1) (a) Notwithstanding any other provision of
1431 the law to the contrary, except as otherwise provided in
1432 subsections (3) and (4) of this section, no health coverage plan
1433 shall restrict coverage for medically appropriate treatment
1434 prescribed by a physician and agreed to by a fully informed
1435 insured, or if the insured lacks legal capacity to consent by a
1436 person who has legal authority to consent on his or her behalf,
1437 based on an insured's diagnosis with a terminal condition.
1438 Refusing to pay for treatment rendered to an insured near the end
1439 of life that is consistent with best practices for treatment of a
1440 disease or condition, approved uses of a drug or device, or uses
1441 supported by peer reviewed medical literature, is a per se
1442 violation of this section.



1443 (b) Violations of this section shall constitute an
1444 unfair trade practice and subject the violator to the penalties
1445 provided by law.

1446 (c) As used in this section "terminal condition" means
1447 any aggressive malignancy, chronic end-stage cardiovascular or
1448 cerebral vascular disease, or any other disease, illness or
1449 condition which a physician diagnoses as terminal.

1450 (d) As used in this section, a "health coverage plan"
1451 shall mean any hospital, health or medical expense insurance
1452 policy, hospital or medical service contract, employee welfare
1453 benefit plan, contract or agreement with a health maintenance
1454 organization or a preferred provider organization, health and
1455 accident insurance policy, or any other insurance contract of this
1456 type, including a group insurance plan and the State Health and
1457 Life Insurance Plan.

1458 (2) (a) Notwithstanding any other provision of the law to
1459 the contrary, no health benefit paid directly or indirectly with
1460 state funds, specifically Medicaid, shall restrict coverage for
1461 medically appropriate treatment prescribed by a physician and
1462 agreed to by a fully informed individual, or if the individual
1463 lacks legal capacity to consent by a person who has legal
1464 authority to consent on his or her behalf, based on an
1465 individual's diagnosis with a terminal condition.

1466 (b) Refusing to pay for treatment rendered to an
1467 individual near the end of life that is consistent with best



1468 practices for treatment of a disease or condition, approved uses
1469 of a drug or device, or uses supported by peer reviewed medical
1470 literature, is a per se violation of this section.

1471 (c) As used in this section "terminal condition" means
1472 any aggressive malignancy, chronic end-stage cardiovascular or
1473 cerebral vascular disease, or any other disease, illness or
1474 condition which a physician diagnoses as terminal.

1475 (3) This section does not require a health coverage plan to
1476 cover and pay for the treatment of a person who is a cardholder
1477 and registered qualifying patient with medical cannabis that is
1478 lawful under the Mississippi Medical Cannabis Act and in
1479 compliance with rules and regulations adopted thereunder.

1480 (4) This section does not require a health coverage plan to
1481 provide coverage for gender transition procedures for a person
1482 under twenty-one (21) years of age. As used in this section, the
1483 term "gender transition procedures" means the same as defined in
1484 Section 3 of this act.

1485 **SECTION 13.** The following shall be codified as Section
1486 83-9-37, Mississippi Code of 1972:

1487 83-9-37. (1) As used in this section, the term "gender
1488 transition procedures" means the same as defined in Section 3 of
1489 this act.

1490 (2) A health benefit plan under an insurance policy or other
1491 plan providing health care coverage in this state shall not



1492 include reimbursement for gender transition procedures for a
1493 person under twenty-one (21) years of age.

1494 (3) A health benefit plan under an insurance policy or other
1495 plan providing health care coverage in this state is not required
1496 to provide coverage for gender transition procedures for a person
1497 under twenty-one (21) years of age.

1498 **SECTION 14.** This act shall take effect and be in force from
1499 and after July 1, 2023.

