

By: Senator(s) Wiggins

To: Finance

SENATE BILL NO. 2896

1 AN ACT TO PROVIDE FOR AN INCOME TAX CREDIT EQUAL TO THE
2 HOUSEHOLD AND DEPENDENT CARE SERVICES CREDIT AUTHORIZED FOR
3 FEDERAL INCOME TAX PURPOSES; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** There shall be allowed as a credit against the
6 tax imposed by this chapter an amount equal to the credit
7 authorized for federal income tax purposes under Section 21 of the
8 Internal Revenue Code for household and dependent care services
9 necessary for gainful employment.

10 **SECTION 2.** Section 1 of this act shall be codified in Title
11 27, Chapter 7, Mississippi Code of 1972.

12 **SECTION 3.** This act shall take effect and be in force from
13 and after January 1, 2023.

