

**Adopted  
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

**Senate Bill No. 2696**

**BY: Committee**

**Amend by striking all after the enacting clause and inserting  
in lieu thereof the following:**

49           **SECTION 1.** Section 27-7-22.43, Mississippi Code of 1972, is  
50 amended as follows:

51           27-7-22.43. (1) This section shall be known and may be  
52 cited as the "Pregnancy Resource Act."

53           (2) For the purposes of this section, the following words  
54 and phrases shall have the meanings ascribed in this section  
55 unless the context clearly indicates otherwise:

56                   (a) "Department" means the Department of Revenue.

57                   (b) "Eligible charitable organization" means an  
58 organization that is exempt from federal income taxation under



59 Section 501(c)(3) of the Internal Revenue Code and is a pregnancy  
60 resource center or crisis pregnancy center eligible to receive  
61 funding disbursed by the Choose Life Advisory Committee, Choose  
62 Life Mississippi or any successor entity under Section  
63 27-19-56.70, 27-19-56.277 and/or 27-19-56.412.

64 (3) (a) The tax credit authorized in this section shall be  
65 available only to a taxpayer who is a business enterprise engaged  
66 in commercial, industrial or professional activities and operating  
67 as a corporation, limited liability company, partnership or sole  
68 proprietorship. Except as otherwise provided in this section, a  
69 credit is allowed against the taxes imposed by Sections 27-7-5,  
70 27-15-103, 27-15-109 and 27-15-123, for voluntary cash  
71 contributions made by a taxpayer during the taxable year to an  
72 eligible charitable organization. For calendar year 2022, for a  
73 taxpayer that is not operating as a corporation, a credit is also  
74 allowed against ad valorem taxes assessed and levied on real  
75 property for voluntary cash contributions made by the taxpayer  
76 during the taxable year to an eligible charitable organization.  
77 From and after January 1, 2023, a credit is also allowed against  
78 ad valorem taxes assessed and levied on real property for  
79 voluntary cash contributions made by a taxpayer during the taxable  
80 year to an eligible charitable organization. The amount of credit  
81 that may be utilized by a taxpayer in a taxable year shall be  
82 limited to (i) an amount not to exceed fifty percent (50%) of the  
83 total tax liability of the taxpayer for the taxes imposed by such



84 sections of law and (ii) an amount not to exceed fifty percent  
85 (50%) of the total tax liability of the taxpayer for ad valorem  
86 taxes assessed and levied on real property. Any tax credit  
87 claimed under this section but not used in any taxable year may be  
88 carried forward for five (5) consecutive years from the close of  
89 the tax year in which the credits were earned.

90 (b) A contribution for which a credit is claimed under  
91 this section may not be used as a deduction by the taxpayer for  
92 state income tax purposes.

93 (4) Taxpayers taking a credit authorized by this section  
94 shall provide the name of the eligible charitable organization and  
95 the amount of the contribution to the department on forms provided  
96 by the department.

97 (5) An eligible charitable organization shall provide the  
98 department with a written certification that it meets all criteria  
99 to be considered an eligible charitable organization. The  
100 organization shall also notify the department of any changes that  
101 may affect eligibility under this section.

102 (6) The eligible charitable organization's written  
103 certification must be signed by an officer of the organization  
104 under penalty of perjury. The written certification shall include  
105 the following:

106 (a) Verification of the organization's status under  
107 Section 501(c)(3) of the Internal Revenue Code;



108 (b) A statement that the organization does not provide,  
109 pay for or provide coverage of abortions and does not financially  
110 support any other entity that provides, pays for or provides  
111 coverage of abortions;

112 (c) Any other information that the department requires  
113 to administer this section.

114 (7) The department shall review each written certification  
115 and determine whether the organization meets all the criteria to  
116 be considered an eligible charitable organization and notify the  
117 organization of its determination. The department may also  
118 periodically request recertification from the organization. The  
119 department shall compile and make available to the public a list  
120 of eligible charitable organizations.

121 (8) Tax credits authorized by this section that are earned  
122 by a partnership, limited liability company, S corporation or  
123 other similar pass-through entity, shall be allocated among all  
124 partners, members or shareholders, respectively, either in  
125 proportion to their ownership interest in such entity or as the  
126 partners, members or shareholders mutually agree as provided in an  
127 executed document.

128 (9) (a) A taxpayer shall apply for credits with the  
129 department on forms prescribed by the department. In the  
130 application the taxpayer shall certify to the department the  
131 dollar amount of the contributions made or to be made during the  
132 calendar year. Within thirty (30) days after the receipt of an



133 application, the department shall allocate credits based on the  
134 dollar amount of contributions as certified in the application.  
135 However, if the department cannot allocate the full amount of  
136 credits certified in the application due to the limit on the  
137 aggregate amount of credits that may be awarded under this section  
138 in a calendar year, the department shall so notify the applicant  
139 within thirty (30) days with the amount of credits, if any, that  
140 may be allocated to the applicant in the calendar year. Once the  
141 department has allocated credits to a taxpayer, if the  
142 contribution for which a credit is allocated has not been made as  
143 of the date of the allocation, then the contribution must be made  
144 not later than sixty (60) days from the date of the allocation.  
145 If the contribution is not made within such time period, the  
146 allocation shall be cancelled and returned to the department for  
147 reallocation. Upon final documentation of the contributions, if  
148 the actual dollar amount of the contributions is lower than the  
149 amount estimated, the department shall adjust the tax credit  
150 allowed under this section.

151 (b) For the purposes of using a tax credit against ad  
152 valorem taxes assessed and levied on real property, a taxpayer  
153 shall present to the appropriate tax collector the tax credit  
154 documentation provided to the taxpayer by the Department of  
155 Revenue, and the tax collector shall apply the tax credit against  
156 such ad valorem taxes. The tax collector shall forward the tax  
157 credit documentation to the Department of Revenue along with the



158 amount of the tax credit applied against ad valorem taxes, and the  
159 department shall disburse funds to the tax collector for the  
160 amount of the tax credit applied against ad valorem taxes. Such  
161 payments by the Department of Revenue shall be made from current  
162 tax collections.

163 (10) The aggregate amount of tax credits that may be  
164 allocated by the department under this section during a calendar  
165 year shall not exceed Three Million Five Hundred Thousand Dollars  
166 (\$3,500,000.00). However, for calendar year 2023, and for each  
167 calendar year thereafter, the aggregate amount of tax credits that  
168 may be allocated by the department under this section during a  
169 calendar year shall not exceed Ten Million Dollars  
170 (\$10,000,000.00). For credits allocated during a calendar year  
171 for contributions to eligible charitable organizations, no more  
172 than fifty percent (50%) of such credits may be allocated for  
173 contributions to a single eligible charitable organization.

174 **SECTION 2.** Section 27-7-22.32, Mississippi Code of 1972, is  
175 amended as follows:

176 \* \* \*

177 27-7-22.32. (1) (a) There shall be allowed as a credit  
178 against the tax imposed by this chapter the amount of the  
179 qualified adoption expenses paid or incurred, not to exceed Two  
180 Thousand Five Hundred Dollars (\$2,500.00), for each dependent  
181 child legally adopted by a taxpayer under the laws of this state  
182 during calendar year 2006 or during any calendar year thereafter



183 through calendar year 2017, \* \* \* not to exceed Five Thousand  
184 Dollars (\$5,000.00) for each dependent child legally adopted by a  
185 taxpayer under the laws of this state during any calendar year  
186 thereafter through calendar year 2022, and not to exceed Ten  
187 Thousand Dollars (\$10,000.00) for each dependent child legally  
188 adopted by a taxpayer under the laws of this state during any  
189 calendar year thereafter. A taxpayer claiming a credit under this  
190 paragraph (a) may not claim a credit under paragraph (b) of this  
191 subsection for the adoption of the same child.

192 (b) There shall be allowed as a credit against the tax  
193 imposed by this chapter the amount of Five Thousand Dollars  
194 (\$5,000.00) for each dependent child legally adopted by a taxpayer  
195 under the laws of this state through the Mississippi Department of  
196 Child Protection Services during calendar year 2018 or during any  
197 calendar year thereafter through calendar year 2022, and the  
198 amount of Ten Thousand Dollars (\$10,000.00) for each dependent  
199 child legally adopted by a taxpayer under the laws of this state  
200 through the Mississippi Department of Child Protection Services  
201 during any calendar year thereafter. A taxpayer claiming a credit  
202 under this paragraph (b) may not claim a credit under paragraph  
203 (a) of this subsection for the adoption of the same child.

204 (2) The tax credit under this section may be claimed for the  
205 taxable year in which the adoption becomes final under the laws of  
206 this state. Any tax credit claimed under this section but not  
207 used in any taxable year may be carried forward for the five (5)



208 succeeding tax years. A tax credit is allowed under this section  
209 for any child for which an exemption is claimed during the same  
210 taxable year under Section 27-7-21(e). For the purposes of this  
211 section, the term "qualified adoption expenses" means and has the  
212 same definition as that term has in 26 USCS \* \* \* 23.

213 \* \* \*

214 **SECTION 3.** Section 27-7-22.39, Mississippi Code of 1972, is  
215 amended as follows:

216 27-7-22.39. (1) As used in this section:

217 (a) "Low-income residents" means persons whose  
218 household income is less than one hundred fifty percent (150%) of  
219 the federal poverty level.

220 (b) "Qualifying charitable organization" means a  
221 charitable organization that is exempt from federal income  
222 taxation under Section 501(c)(3) of the Internal Revenue Code or  
223 is a designated community action agency that receives community  
224 services block grant program monies pursuant to 42 USC 9901. The  
225 organization must spend at least fifty percent (50%) of its budget  
226 on services to residents of this state who receive temporary  
227 assistance for needy families benefits or low-income residents of  
228 this state and their households or to children who have a chronic  
229 illness or physical, intellectual, developmental or emotional  
230 disability who are residents of this state. A charitable  
231 organization that is exempt from federal income tax under Section  
232 501(c)(3) of the Internal Revenue Code and that meets all other





233 requirements of this paragraph except that it does not spend at  
234 least fifty percent (50%) of its overall budget in Mississippi may  
235 be a qualifying charitable organization if it spends at least  
236 fifty percent (50%) of its Mississippi budget on services to  
237 qualified individuals in Mississippi and it certifies to the  
238 department that one hundred percent (100%) of the voluntary cash  
239 contributions from the taxpayer will be spent on services to  
240 qualified individuals in Mississippi. Taxpayers choosing to make  
241 donations through an umbrella charitable organization that  
242 collects donations on behalf of member charities shall designate  
243 that the donation be directed to a member charitable organization  
244 that would qualify under this section on a stand-alone basis.  
245 Qualifying charitable organization does not include any entity  
246 that provides, pays for or provides coverage of abortions or that  
247 financially supports any other entity that provides, pays for or  
248 provides coverage of abortions.

249 (c) "Qualifying foster care charitable organization"  
250 means a qualifying charitable organization that each operating  
251 year provides services to at least one hundred (100) qualified  
252 individuals in this state and spends at least fifty percent (50%)  
253 of its budget on services to qualified individuals in this state.  
254 A charitable organization that is exempt from federal income tax  
255 under Section 501(c)(3) of the Internal Revenue Code and that  
256 meets all other requirements of this paragraph except that it does  
257 not spend at least fifty percent (50%) of its overall budget in



258 Mississippi may be a qualifying foster care charitable  
259 organization if it spends at least fifty percent (50%) of its  
260 Mississippi budget on services to qualified individuals in  
261 Mississippi and it certifies to the department that one hundred  
262 percent (100%) of the voluntary cash contributions from the  
263 taxpayer will be spent on services to qualified individuals in  
264 Mississippi. For the purposes of this paragraph, "qualified  
265 individual" means a child in a foster care placement program  
266 established by the Department of Child Protection Services, a  
267 child placed under the Safe Families for Children model, or a  
268 child at significant risk of entering a foster care placement  
269 program established by the Department of Child Protection  
270 Services.

271 (d) "Services" means:

272 (i) Cash assistance, medical care, child care,  
273 food, clothing, shelter, and job-placement services or any other  
274 assistance that is reasonably necessary to meet immediate basic  
275 needs and that is provided and used in this state;

276 (ii) Job-training or education services or funding  
277 for parents, foster parents or guardians; or (iii)  
278 Job-training or education services or funding provided as part of  
279 a foster care independent living program.

280 (2) (a) Except as provided in subsections (3) and (4) of  
281 this section, a credit is allowed against the taxes imposed by  
282 this chapter for voluntary cash contributions by the taxpayer



283 during the taxable year to a qualifying charitable organization,  
284 other than a qualifying foster care charitable organization,  
285 through calendar year 2022, not to exceed:

286 ( \* \* \*i) The lesser of Four Hundred Dollars (\$400.00)  
287 or the amount of the contribution in any taxable year for a single  
288 individual or a head of household.

289 ( \* \* \*ii) The lesser of Eight Hundred Dollars  
290 (\$800.00) or the amount of the contribution in any taxable year  
291 for a married couple filing a joint return.

292 (b) Except as provided in subsections (3) and (4) of  
293 this section, from and after January 1, 2023, a credit is allowed  
294 against the taxes imposed by this chapter for voluntary cash  
295 contributions by the individual taxpayer during the taxable year  
296 to a qualifying charitable organization, other than a qualifying  
297 foster care charitable organization. A credit is also allowed  
298 against ad valorem taxes assessed and levied on real property for  
299 voluntary cash contributions made by the individual taxpayer  
300 during the taxable year to a qualifying charitable organization,  
301 other than a qualifying foster care charitable organization. The  
302 amount of credit that may be utilized by a taxpayer in a taxable  
303 year shall be limited to (i) an amount not to exceed fifty percent  
304 (50%) of the total tax liability of the taxpayer for the taxes  
305 imposed by this chapter and (ii) an amount not to exceed fifty  
306 percent (50%) of the total tax liability of the taxpayer for ad  
307 valorem taxes assessed and levied on real property. Any tax



308 credit claimed under this paragraph but not used in any taxable  
309 year may be carried forward for five (5) consecutive years from  
310 the close of the tax year in which the credits were earned.

311 (3) (a) A separate credit is allowed against the taxes  
312 imposed by this chapter for voluntary cash contributions during  
313 the taxable year to a qualifying foster care charitable  
314 organization. A contribution to a qualifying foster care  
315 charitable organization does not qualify for, and shall not be  
316 included in, any credit amount under subsection (2) of this  
317 section. If the voluntary cash contribution by the taxpayer is to  
318 a qualifying foster care charitable organization, through calendar  
319 year 2022, the credit shall not exceed:

320 ( \* \* \*i) The lesser of Five Hundred Dollars (\$500.00)  
321 or the amount of the contribution in any taxable year for a single  
322 individual or a head of household.

323 ( \* \* \*ii) The lesser of One Thousand Dollars  
324 (\$1,000.00) or the amount of the contribution in any taxable year  
325 for a married couple filing a joint return.

326 (b) From and after January 1, 2023, a separate credit  
327 is allowed against the taxes imposed by this chapter for voluntary  
328 cash contributions during the taxable year to a qualifying foster  
329 care charitable organization. A credit is also allowed against ad  
330 valorem taxes assessed and levied on real property for voluntary  
331 cash contributions made by the individual taxpayer during the  
332 taxable year to a qualifying foster care charitable organization.



333 The amount of credit that may be utilized by a taxpayer in a  
334 taxable year shall be limited to (i) an amount not to exceed fifty  
335 percent (50%) of the total tax liability of the taxpayer for the  
336 taxes imposed by this chapter and (ii) an amount not to exceed  
337 fifty percent (50%) of the total tax liability of the taxpayer for  
338 ad valorem taxes assessed and levied on real property. Any tax  
339 credit claimed under this paragraph but not used in any taxable  
340 year may be carried forward for five (5) consecutive years from  
341 the close of the tax year in which the credits were earned.

342 (4) Subsections (2) and (3) of this section provide separate  
343 credits against taxes imposed by this chapter depending on the  
344 recipients of the contributions. A taxpayer, including a married  
345 couple filing a joint return, in the same taxable year, may either  
346 or both:

347 (a) Contribute to a qualifying charitable organization,  
348 other than a qualifying foster care charitable organization, and  
349 claim a credit under subsection (2) of this section.

350 (b) Contribute to a qualifying foster care charitable  
351 organization and claim a credit under subsection (3) of this  
352 section.

353 (5) A husband and wife who file separate returns for a  
354 taxable year in which they could have filed a joint return may  
355 each claim only one-half (1/2) of the tax credit that would have  
356 been allowed for a joint return.



357           (6) Except as otherwise provided in subsections (2) and (3)  
358 of this section, if the allowable tax credit exceeds the taxes  
359 otherwise due under this chapter on the claimant's income, or if  
360 there are no taxes due under this chapter, the taxpayer may carry  
361 forward the amount of the claim not used to offset the taxes under  
362 this chapter for not more than five (5) consecutive taxable years'  
363 income tax liability.

364           (7) The credit allowed by this section is in lieu of a  
365 deduction pursuant to Section 170 of the Internal Revenue Code and  
366 taken for state tax purposes.

367           (8) Taxpayers taking a credit authorized by this section  
368 shall provide the name of the qualifying charitable organization  
369 and the amount of the contribution to the department on forms  
370 provided by the department.

371           (9) A qualifying charitable organization shall provide the  
372 department with a written certification that it meets all criteria  
373 to be considered a qualifying charitable organization. The  
374 organization shall also notify the department of any changes that  
375 may affect the qualifications under this section.

376           (10) The charitable organization's written certification  
377 must be signed by an officer of the organization under penalty of  
378 perjury. The written certification shall include the following:

379                   (a) Verification of the organization's status under  
380 Section 501(c) (3) of the Internal Revenue Code or verification  
381 that the organization is a designated community action agency that



382 receives community services block grant program monies pursuant to  
383 42 USC 9901.

384 (b) Financial data indicating the organization's budget  
385 for the organization's prior operating year and the amount of that  
386 budget spent on services to residents of this state who either:

387 (i) Receive temporary assistance for needy  
388 families benefits;

389 (ii) Are low-income residents of this state;

390 (iii) Are children who have a chronic illness or  
391 physical, intellectual, developmental or emotional disability; or

392 (iv) Are children in a foster care placement  
393 program established by the Department of Child Protection  
394 Services, children placed under the Safe Families for Children  
395 model or children at significant risk of entering a foster care  
396 placement program established by the Department of Child  
397 Protection Services.

398 (c) A statement that the organization plans to continue  
399 spending at least fifty percent (50%) of its budget on services to  
400 residents of this state who receive temporary assistance for needy  
401 families benefits, who are low-income residents of this state, who  
402 are children who have a chronic illness or physical, intellectual,  
403 developmental or emotional disability or who are children in a  
404 foster care placement program established by the Department of  
405 Child Protection Services, children placed under the Safe Families  
406 for Children model or children at significant risk of entering a



407 foster care placement program established by the Department of  
408 Child Protection Services. A charitable organization that is  
409 exempt from federal income tax under Section 501(c)(3) of the  
410 Internal Revenue Code and that meets all other requirements for a  
411 qualifying charitable organization or qualifying foster care  
412 charitable organization except that it does not spend at least  
413 fifty percent (50%) of its overall budget in Mississippi shall  
414 submit a statement that it spends at least fifty percent (50%) of  
415 its Mississippi budget on services to qualified individuals in  
416 Mississippi and that one hundred percent (100%) of the voluntary  
417 cash contributions it receives from Mississippi taxpayers will be  
418 spent on services to qualified individuals in Mississippi.

419 (d) In the case of a foster care charitable  
420 organization, a statement that each operating year it provides  
421 services to at least one hundred (100) qualified individuals in  
422 this state.

423 (e) A statement that the organization does not provide,  
424 pay for or provide coverage of abortions and does not financially  
425 support any other entity that provides, pays for or provides  
426 coverage of abortions.

427 (f) Any other information that the department requires  
428 to administer this section.

429 (11) The department shall review each written certification  
430 and determine whether the organization meets all the criteria to  
431 be considered a qualifying charitable organization and notify the





432 organization of its determination. The department may also  
433 periodically request recertification from the organization. The  
434 department shall compile and make available to the public a list  
435 of the qualifying charitable organizations.

436 (12) The aggregate amount of tax credits that may be awarded  
437 under this section in any calendar year shall not exceed Three  
438 Million Dollars (\$3,000,000.00). However, for calendar year 2021,  
439 and for each calendar year thereafter, the aggregate amount of tax  
440 credits that may be awarded under this section in any calendar  
441 year shall not exceed One Million Dollars (\$1,000,000.00). In  
442 addition, any tax credits not awarded under this section before  
443 June 1, 2020, may be allocated during calendar year 2020 under  
444 Section 27-7-22.41 for contributions by taxpayers to eligible  
445 charitable organizations described in Section  
446 27-7-22.41(1)(b)(ii) as provided under such section,  
447 notwithstanding any limitation on the percentage of tax credits  
448 that may be allocated for such contributions.

449 (13) A taxpayer shall apply for credits with the department  
450 on forms prescribed by the department. In the application the  
451 taxpayer shall certify to the department the dollar amount of the  
452 contributions made or to be made during the calendar year. Within  
453 thirty (30) days after the receipt of an application, the  
454 department shall allocate credits based on the dollar amount of  
455 contributions as certified in the application. However, if the  
456 department cannot allocate the full amount of credits certified in



457 the application due to the limit on the aggregate amount of  
458 credits that may be awarded under this section in a calendar year,  
459 the department shall so notify the applicant within thirty (30)  
460 days with the amount of credits, if any, that may be allocated to  
461 the applicant in the calendar year. Once the department has  
462 allocated credits to a taxpayer, if the contribution for which a  
463 credit is allocated has not been made as of the date of the  
464 allocation, then the contribution must be made not later than  
465 sixty (60) days from the date of the allocation. If the  
466 contribution is not made within such time period, the allocation  
467 shall be cancelled and returned to the department for  
468 reallocation. Upon final documentation of the contributions, if  
469 the actual dollar amount of the contributions is lower than the  
470 amount estimated, the department shall adjust the tax credit  
471 allowed under this section.

472 (14) This section shall be repealed from and after January  
473 1, 2025.

474 **SECTION 4.** Section 27-7-22.41, Mississippi Code of 1972, is  
475 brought forward as follows:

476 27-7-22.41. (1) For the purposes of this section, the  
477 following words and phrases shall have the meanings ascribed in  
478 this section unless the context clearly indicates otherwise:

479 (a) "Department" means the Department of Revenue.



480 (b) "Eligible charitable organization" means an  
481 organization that is exempt from federal income taxation under  
482 Section 501(c) (3) of the Internal Revenue Code and is:

483 (i) Licensed by or under contract with the  
484 Mississippi Department of Child Protection Services and provides  
485 services for:

486 1. The prevention and diversion of children  
487 from custody with the Department of Child Protection Services,

488 2. The safety, care and well-being of  
489 children in custody with the Department of Child Protection  
490 Services, or

491 3. The express purpose of creating permanency  
492 for children through adoption; or

493 (ii) Certified by the department as an educational  
494 services charitable organization that is accredited by a regional  
495 accrediting organization and provides services to:

496 1. Children in a foster care placement  
497 program established by the Department of Child Protection  
498 Services, children placed under the Safe Families for Children  
499 model, or children at significant risk of entering a foster care  
500 placement program established by the Department of Child  
501 Protection Services,

502 2. Children who have a chronic illness or  
503 physical, intellectual, developmental or emotional disability, or



504                   3. Children eligible for free or reduced  
505 price meals programs under Section 37-11-7, or selected for  
506 participation in the Promise Neighborhoods Program sponsored by  
507 the U.S. Department of Education.

508           (2) (a) The tax credit authorized in this section shall be  
509 available only to a taxpayer who is a business enterprise engaged  
510 in commercial, industrial or professional activities and operating  
511 as a corporation, limited liability company, partnership or sole  
512 proprietorship. Except as otherwise provided in this section, a  
513 credit is allowed against the taxes imposed by Sections 27-7-5,  
514 27-15-103, 27-15-109 and 27-15-123, for voluntary cash  
515 contributions made by a taxpayer during the taxable year to an  
516 eligible charitable organization. From and after January 1, 2022,  
517 for a taxpayer that is not operating as a corporation, a credit is  
518 also allowed against ad valorem taxes assessed and levied on real  
519 property for voluntary cash contributions made by the taxpayer  
520 during the taxable year to an eligible charitable organization.  
521 The amount of credit that may be utilized by a taxpayer in a  
522 taxable year shall be limited to (i) an amount not to exceed fifty  
523 percent (50%) of the total tax liability of the taxpayer for the  
524 taxes imposed by such sections of law and (ii) an amount not to  
525 exceed fifty percent (50%) of the total tax liability of the  
526 taxpayer for ad valorem taxes assessed and levied on real  
527 property. Any tax credit claimed under this section but not used  
528 in any taxable year may be carried forward for five (5)



529 consecutive years from the close of the tax year in which the  
530 credits were earned.

531 (b) A contribution to an eligible charitable  
532 organization for which a credit is claimed under this section does  
533 not qualify for and shall not be included in any credit that may  
534 be claimed under Section 27-7-22.39.

535 (c) A contribution for which a credit is claimed under  
536 this section may not be used as a deduction by the taxpayer for  
537 state income tax purposes.

538 (3) Taxpayers taking a credit authorized by this section  
539 shall provide the name of the eligible charitable organization and  
540 the amount of the contribution to the department on forms provided  
541 by the department.

542 (4) An eligible charitable organization shall provide the  
543 department with a written certification that it meets all criteria  
544 to be considered an eligible charitable organization. An eligible  
545 charitable organization must also provide the department with  
546 written documented proof of its license and/or written contract  
547 with the Mississippi Department of Child Protection Services. The  
548 organization shall also notify the department of any changes that  
549 may affect eligibility under this section.

550 (5) The eligible charitable organization's written  
551 certification must be signed by an officer of the organization  
552 under penalty of perjury. The written certification shall include  
553 the following:



554 (a) Verification of the organization's status under  
555 Section 501(c) (3) of the Internal Revenue Code;

556 (b) A statement that the organization does not provide,  
557 pay for or provide coverage of abortions and does not financially  
558 support any other entity that provides, pays for or provides  
559 coverage of abortions;

560 (c) A statement that the funds generated from the tax  
561 credit shall be used for educational resources, staff and  
562 expenditures and/or other purposes described in this section.

563 (d) Any other information that the department requires  
564 to administer this section.

565 (6) The department shall review each written certification  
566 and determine whether the organization meets all the criteria to  
567 be considered an eligible charitable organization and notify the  
568 organization of its determination. The department may also  
569 periodically request recertification from the organization. The  
570 department shall compile and make available to the public a list  
571 of eligible charitable organizations.

572 (7) Tax credits authorized by this section that are earned  
573 by a partnership, limited liability company, S corporation or  
574 other similar pass-through entity, shall be allocated among all  
575 partners, members or shareholders, respectively, either in  
576 proportion to their ownership interest in such entity or as the  
577 partners, members or shareholders mutually agree as provided in an  
578 executed document.



579           (8) (a) A taxpayer shall apply for credits with the  
580 department on forms prescribed by the department. In the  
581 application the taxpayer shall certify to the department the  
582 dollar amount of the contributions made or to be made during the  
583 calendar year. Within thirty (30) days after the receipt of an  
584 application, the department shall allocate credits based on the  
585 dollar amount of contributions as certified in the application.  
586 However, if the department cannot allocate the full amount of  
587 credits certified in the application due to the limit on the  
588 aggregate amount of credits that may be awarded under this section  
589 in a calendar year, the department shall so notify the applicant  
590 within thirty (30) days with the amount of credits, if any, that  
591 may be allocated to the applicant in the calendar year. Once the  
592 department has allocated credits to a taxpayer, if the  
593 contribution for which a credit is allocated has not been made as  
594 of the date of the allocation, then the contribution must be made  
595 not later than sixty (60) days from the date of the allocation.  
596 If the contribution is not made within such time period, the  
597 allocation shall be cancelled and returned to the department for  
598 reallocation. Upon final documentation of the contributions, if  
599 the actual dollar amount of the contributions is lower than the  
600 amount estimated, the department shall adjust the tax credit  
601 allowed under this section.

602           (b) A taxpayer who applied for a tax credit under this  
603 section during calendar year 2020, but who was unable to be



604 awarded the credit due to the limit on the aggregate amount of  
605 credits authorized for calendar year 2020, shall be given priority  
606 for tax credits authorized to be allocated to taxpayers under this  
607 section by Section 27-7-22.39.

608 (c) For the purposes of using a tax credit against ad  
609 valorem taxes assessed and levied on real property, a taxpayer  
610 shall present to the appropriate tax collector the tax credit  
611 documentation provided to the taxpayer by the Department of  
612 Revenue, and the tax collector shall apply the tax credit against  
613 such ad valorem taxes. The tax collector shall forward the tax  
614 credit documentation to the Department of Revenue along with the  
615 amount of the tax credit applied against ad valorem taxes, and the  
616 department shall disburse funds to the tax collector for the  
617 amount of the tax credit applied against ad valorem taxes. Such  
618 payments by the Department of Revenue shall be made from current  
619 tax collections.

620 (9) The aggregate amount of tax credits that may be  
621 allocated by the department under this section during a calendar  
622 year shall not exceed Five Million Dollars (\$5,000,000.00), and  
623 not more than fifty percent (50%) of tax credits allocated during  
624 a calendar year may be allocated for contributions to eligible  
625 charitable organizations described in subsection (1)(b)(ii) of  
626 this section. However, for calendar year 2021, the aggregate  
627 amount of tax credits that may be allocated by the department  
628 under this section during a calendar year shall not exceed Ten





629 Million Dollars (\$10,000,000.00), for calendar year 2022, the  
630 aggregate amount of tax credits that may be allocated by the  
631 department under this section during a calendar year shall not  
632 exceed Sixteen Million Dollars (\$16,000,000.00), and for calendar  
633 year 2023, and for each calendar year thereafter, the aggregate  
634 amount of tax credits that may be allocated by the department  
635 under this section during a calendar year shall not exceed  
636 Eighteen Million Dollars (\$18,000,000.00). For calendar year  
637 2021, and for each calendar year thereafter, fifty percent (50%)  
638 of the tax credits allocated during a calendar year shall be  
639 allocated for contributions to eligible charitable organizations  
640 described in subsection (1)(b)(i) of this section and fifty  
641 percent (50%) of the tax credits allocated during a calendar year  
642 shall be allocated for contributions to eligible charitable  
643 organizations described in subsection (1)(b)(ii) of this section.  
644 For calendar year 2021, and for each calendar year thereafter, for  
645 credits allocated during a calendar year for contributions to  
646 eligible charitable organizations described in subsection  
647 (1)(b)(i) of this section, no more than twenty-five percent (25%)  
648 of such credits may be allocated for contributions to a single  
649 eligible charitable organization. Except as otherwise provided in  
650 this section, for calendar year 2021, and for each calendar year  
651 thereafter, for credits allocated during a calendar year for  
652 contributions to eligible charitable organizations described in  
653 subsection (1)(b)(ii) of this section, no more than four and



654 one-half percent (4-1/2%) of such credits may be allocated for  
655 contributions to a single eligible charitable organization.

656 **SECTION 5.** (1) For the purposes of this section, the  
657 following words and phrases shall have the meanings ascribed in  
658 this section unless the context clearly indicates otherwise:

659 (a) "Department" means the Department of Revenue.

660 (b) "Eligible transitional home organization" means an  
661 organization that is exempt from federal income taxation under  
662 Section 501(c)(3) of the Internal Revenue Code that provides  
663 transitional housing for homeless persons age twenty-five (25) and  
664 under, homeless families and/or homeless and/or referred unwed  
665 pregnant women.

666 "Eligible transitional home organization" does not include  
667 any entity that provides, pays for or provides coverage of  
668 abortions or that financially supports any other entity that  
669 provides, pays for or provides coverage of abortions.

670 "Eligible transitional home organization" does not include  
671 any entity that charges a fee for the services and/or benefits it  
672 provides as an eligible transitional home organization. The  
673 prohibition against charging a fee for services and/or benefits is  
674 limited to services and benefits the entity provides as an  
675 eligible transitional home organization and does not apply to any  
676 other services and/or benefits the entity may provide to persons  
677 not being served by the entity's transitional home services.



678 (c) "Transitional housing" means temporary housing the  
679 purpose of which is to provide homeless persons age twenty-five  
680 (25) and under, homeless families and/or homeless and/or referred  
681 unwed pregnant women with temporary shelter and facilitate their  
682 movement to permanent housing within an amount of time that the  
683 eligible transitional home organization determines to be  
684 appropriate.

685 "Transitional housing" includes a program designed by the  
686 eligible transitional home organization that offers structure,  
687 supervision, support, life skills, education and training as the  
688 eligible transitional home organization determines to be  
689 appropriate for each individual and/or family to achieve and/or  
690 maintain independence.

691 (2) (a) (i) The tax credit authorized in this subsection  
692 shall be available only to a taxpayer who is a business enterprise  
693 engaged in commercial, industrial or professional activities and  
694 operating as a corporation, limited liability company, partnership  
695 or sole proprietorship. Except as otherwise provided in this  
696 subsection, a credit is allowed against the taxes imposed by  
697 Sections 27-7-5, 27-15-103, 27-15-109 and 27-15-123, for voluntary  
698 cash contributions made by a taxpayer during the taxable year to  
699 an eligible transitional home organization. A credit is also  
700 allowed against ad valorem taxes assessed and levied on real  
701 property for voluntary cash contributions made by the taxpayer  
702 during the taxable year to an eligible transitional home



703 organization. The amount of credit that may be utilized by a  
704 taxpayer in a taxable year shall be limited to an amount not to  
705 exceed fifty percent (50%) of the total tax liability of the  
706 taxpayer for the taxes imposed by such sections of law and an  
707 amount not to exceed fifty percent (50%) of the total tax  
708 liability of the taxpayer for ad valorem taxes assessed and levied  
709 on real property. Any tax credit claimed under this subsection  
710 but not used in any taxable year may be carried forward for five  
711 (5) consecutive years from the close of the tax year in which the  
712 credits were earned.

713 (ii) A contribution to an eligible transitional  
714 home organization for which a credit is claimed under this  
715 subsection does not qualify for and shall not be included in any  
716 credit that may be claimed under subsection (3) of this section.

717 (iii) A contribution for which a credit is claimed  
718 under this subsection may not be used as a deduction by the  
719 taxpayer for state income tax purposes.

720 (b) Taxpayers taking a credit authorized by this  
721 subsection shall provide the name of the eligible transitional  
722 home organization and the amount of the contribution to the  
723 department on forms provided by the department.

724 (c) An eligible transitional home organization shall  
725 provide the department with a written certification that it meets  
726 all criteria to be considered an eligible transitional home



727 organization. The organization shall also notify the department  
728 of any changes that may affect eligibility under this section.

729 (d) The eligible transitional home organization's  
730 written certification must be signed by an officer of the  
731 organization under penalty of perjury. The written certification  
732 shall include the following:

733 (i) Verification of the organization's status  
734 under Section 501(c)(3) of the Internal Revenue Code;

735 (ii) Information about the facilities that  
736 demonstrate the applicant's ability to provide housing for  
737 homeless persons age twenty-five (25) and under, homeless  
738 families, and/or homeless and/or referred unwed pregnant women;

739 (iii) Sufficient materials to document the program  
740 of the applicant that demonstrate that the applicant has and runs  
741 a program that offers structure, supervision, support, life  
742 skills, education and training as the eligible transitional home  
743 organization determines to be appropriate for each individual  
744 and/or family to achieve and/or maintain independence;

745 (iv) A statement that the organization does not  
746 charge a fee for services or benefits provided in whole or in part  
747 by its transitional housing program; and

748 (v) Any other information that the department  
749 requires to administer this section.

750 (e) The department shall review each written  
751 certification and determine whether the organization meets all the



752 criteria to be considered an eligible transitional home  
753 organization and notify the organization of its determination.  
754 The department may also periodically request recertification from  
755 the organization. The department shall compile and make available  
756 to the public a list of eligible transitional home organizations.

757 (f) Tax credits authorized by this subsection that are  
758 earned by a partnership, limited liability company, S corporation  
759 or other similar pass-through entity, shall be allocated among all  
760 partners, members or shareholders, respectively, either in  
761 proportion to their ownership interest in such entity or as the  
762 partners, members or shareholders mutually agree as provided in an  
763 executed document.

764 (g) (i) A taxpayer shall apply for credits with the  
765 department on forms prescribed by the department. In the  
766 application the taxpayer shall certify to the department the  
767 dollar amount of the contributions made or to be made during the  
768 calendar year. Within thirty (30) days after the receipt of an  
769 application, the department shall allocate credits based on the  
770 dollar amount of contributions as certified in the application.  
771 However, if the department cannot allocate the full amount of  
772 credits certified in the application due to the limit on the  
773 aggregate amount of credits that may be awarded under this  
774 subsection in a calendar year, the department shall so notify the  
775 applicant within thirty (30) days with the amount of credits, if  
776 any, that may be allocated to the applicant in the calendar year.



777 Once the department has allocated credits to a taxpayer, if the  
778 contribution for which a credit is allocated has not been made as  
779 of the date of the allocation, then the contribution must be made  
780 not later than sixty (60) days from the date of the allocation.  
781 If the contribution is not made within such time period, the  
782 allocation shall be cancelled and returned to the department for  
783 reallocation. Upon final documentation of the contributions, if  
784 the actual dollar amount of the contributions is lower than the  
785 amount estimated, the department shall adjust the tax credit  
786 allowed under this subsection.

787           (ii) For the purposes of using a tax credit  
788 against ad valorem taxes assessed and levied on real property, a  
789 taxpayer shall present to the appropriate tax collector the tax  
790 credit documentation provided to the taxpayer by the Department of  
791 Revenue, and the tax collector shall apply the tax credit against  
792 such ad valorem taxes. The tax collector shall forward the tax  
793 credit documentation to the Department of Revenue along with the  
794 amount of the tax credit applied against ad valorem taxes, and the  
795 department shall disburse funds to the tax collector for the  
796 amount of the tax credit applied against ad valorem taxes. Such  
797 payments by the Department of Revenue shall be made from current  
798 tax collections.

799           (h) The aggregate amount of tax credits that may be  
800 allocated by the department under this subsection during a  
801 calendar year shall not exceed Ten Million Dollars



802 (\$10,000,000.00). For credits allocated during a calendar year  
803 for contributions to eligible transitional home organizations, no  
804 more than twenty-five percent (25%) of such credits may be  
805 allocated for contributions to a single eligible transitional home  
806 organization.

807 (3) (a) (i) Except as otherwise provided in this  
808 subsection, a credit is allowed against the taxes imposed by this  
809 chapter for voluntary cash contributions by an individual taxpayer  
810 during the taxable year to an eligible transitional home  
811 organization. A credit is also allowed against ad valorem taxes  
812 assessed and levied on real property for voluntary cash  
813 contributions made by an individual taxpayer during the taxable  
814 year to an eligible transitional home organization. The amount of  
815 credit that may be utilized by a taxpayer in a taxable year shall  
816 be limited to an amount not to exceed fifty percent (50%) of the  
817 total tax liability of the taxpayer for the taxes imposed by this  
818 chapter and an amount not to exceed fifty percent (50%) of the  
819 total tax liability of the taxpayer for ad valorem taxes assessed  
820 and levied on real property. Any tax credit claimed under this  
821 subsection but not used in any taxable year may be carried forward  
822 for five (5) consecutive years from the close of the tax year in  
823 which the credits were earned.

824 (ii) A husband and wife who file separate returns  
825 for a taxable year in which they could have filed a joint return





826 may each claim only one-half (1/2) of the tax credit that would  
827 have been allowed for a joint return.

828 (iii) A contribution to an eligible transitional  
829 home organization for which a credit is claimed under this  
830 subsection does not qualify for and shall not be included in any  
831 credit that may be claimed under subsection (2) of this section.

832 (iv) A contribution for which a credit is claimed  
833 under this subsection may not be used as a deduction by the  
834 taxpayer for state income tax purposes.

835 (b) Taxpayers taking a credit authorized by this  
836 subsection shall provide the name of the eligible transitional  
837 home organization and the amount of the contribution to the  
838 department on forms provided by the department.

839 (c) An eligible transitional home organization shall  
840 provide the department with a written certification that it meets  
841 all criteria to be considered an eligible transitional home  
842 organization. The organization shall also notify the department  
843 of any changes that may affect eligibility under this section.

844 (d) The eligible transitional housing organization's  
845 written certification must be signed by an officer of the  
846 organization under penalty of perjury. The written certification  
847 shall include the following:

848 (i) Verification of the organization's status  
849 under Section 501(c)(3) of the Internal Revenue Code;



850 (ii) Information about the facilities that  
851 demonstrate the applicant's ability to provide housing for  
852 homeless persons age twenty-five (25) and under, homeless  
853 families, and/or homeless and/or referred unwed pregnant women;

854 (iii) Sufficient materials to document the program  
855 of the applicant that demonstrate that the applicant has and runs  
856 a program that offers structure, supervision, support, life  
857 skills, education and training as the eligible transitional home  
858 organization determines to be appropriate for each individual  
859 and/or family to achieve and/or maintain independence;

860 (iv) A statement that the organization does not  
861 charge a fee for services or benefits provided in whole or in part  
862 by its transitional housing program; and

863 (v) Any other information that the department  
864 requires to administer this section.

865 (e) The department shall review each written  
866 certification and determine whether the organization meets all the  
867 criteria to be considered an eligible transitional home  
868 organization and notify the organization of its determination.

869 The department may also periodically request recertification from  
870 the organization. The department shall compile and make available  
871 to the public a list of eligible transitional home organizations.

872 (f) (i) A taxpayer shall apply for credits with the  
873 department on forms prescribed by the department. In the  
874 application the taxpayer shall certify to the department the



875 dollar amount of the contributions made or to be made during the  
876 calendar year. Within thirty (30) days after the receipt of an  
877 application, the department shall allocate credits based on the  
878 dollar amount of contributions as certified in the application.  
879 However, if the department cannot allocate the full amount of  
880 credits certified in the application due to the limit on the  
881 aggregate amount of credits that may be awarded under this  
882 subsection in a calendar year, the department shall so notify the  
883 applicant within thirty (30) days with the amount of credits, if  
884 any, that may be allocated to the applicant in the calendar year.  
885 Once the department has allocated credits to a taxpayer, if the  
886 contribution for which a credit is allocated has not been made as  
887 of the date of the allocation, then the contribution must be made  
888 not later than sixty (60) days from the date of the allocation.  
889 If the contribution is not made within such time period, the  
890 allocation shall be cancelled and returned to the department for  
891 reallocation. Upon final documentation of the contributions, if  
892 the actual dollar amount of the contributions is lower than the  
893 amount estimated, the department shall adjust the tax credit  
894 allowed under this subsection.

895                   (ii) For the purposes of using a tax credit  
896 against ad valorem taxes assessed and levied on real property, a  
897 taxpayer shall present to the appropriate tax collector the tax  
898 credit documentation provided to the taxpayer by the Department of  
899 Revenue, and the tax collector shall apply the tax credit against



900 such ad valorem taxes. The tax collector shall forward the tax  
901 credit documentation to the Department of Revenue along with the  
902 amount of the tax credit applied against ad valorem taxes, and the  
903 department shall disburse funds to the tax collector for the  
904 amount of the tax credit applied against ad valorem taxes. Such  
905 payments by the Department of Revenue shall be made from current  
906 tax collections.

907 (g) The aggregate amount of tax credits that may be  
908 allocated by the department under this subsection during a  
909 calendar year shall not exceed One Million Dollars  
910 (\$1,000,000.00).

911 **SECTION 6.** (1) (a) For the purposes of this section, the  
912 following words and phrases shall have the meanings ascribed in  
913 this section unless the context clearly indicates otherwise:

914 (i) "Department" means the Department of Revenue.

915 (ii) "Eligible charitable organization" means an  
916 organization that is exempt from federal income taxation under  
917 Section 501(c)(3) of the Internal Revenue Code and spends at least  
918 fifty percent (50%) of its budget on contracting or making other  
919 agreements or arrangements with physicians and/or nurse  
920 practitioners to provide health care services to low-income  
921 residents of this state including those who are mothers and to  
922 their households.

923 "Eligible charitable organization" does not include any  
924 entity that provides, pays for or provides coverage of abortions



925 or that financially supports any other entity that provides, pays  
926 for or provides coverage of abortions.

927 (iii) "Low-income residents" means persons whose  
928 household income does not exceed one hundred eighty-five percent  
929 (185%) of the federal poverty level converted to a modified  
930 adjusted gross income equivalent standard.

931 (iv) "Nurse practitioner" means a nurse  
932 practitioner certified under Section 73-15-20, Mississippi Code of  
933 1972.

934 (v) "Physician" means an individual licensed to  
935 practice medicine or osteopathic medicine under Section 73-25-1 et  
936 seq., Mississippi Code of 1972.

937 (2) (a) (i) The tax credit authorized in this subsection  
938 shall be available only to a taxpayer who is a business enterprise  
939 engaged in commercial, industrial or professional activities and  
940 operating as a corporation, limited liability company, partnership  
941 or sole proprietorship. Except as otherwise provided in this  
942 subsection, a credit is allowed against the taxes imposed by  
943 Sections 27-7-5, 27-15-103, 27-15-109 and 27-15-123, for voluntary  
944 cash contributions made by a taxpayer during the taxable year to  
945 an eligible charitable organization. A credit is also allowed  
946 against ad valorem taxes assessed and levied on real property for  
947 voluntary cash contributions made by the taxpayer during the  
948 taxable year to an eligible charitable organization. The amount  
949 of credit that may be utilized by a taxpayer in a taxable year



950 shall be limited to an amount not to exceed fifty percent (50%) of  
951 the total tax liability of the taxpayer for the taxes imposed by  
952 such sections of law and an amount not to exceed fifty percent  
953 (50%) of the total tax liability of the taxpayer for ad valorem  
954 taxes assessed and levied on real property. Any tax credit  
955 claimed under this subsection but not used in any taxable year may  
956 be carried forward for five (5) consecutive years from the close  
957 of the tax year in which the credits were earned.

958 (ii) A contribution to an eligible charitable  
959 organization for which a credit is claimed under this subsection  
960 does not qualify for and shall not be included in any credit that  
961 may be claimed under subsection (3) of this section.

962 (iii) A contribution for which a credit is claimed  
963 under this subsection may not be used as a deduction by the  
964 taxpayer for state income tax purposes.

965 (b) Taxpayers taking a credit authorized by this  
966 subsection shall provide the name of the eligible charitable  
967 organization and the amount of the contribution to the department  
968 on forms provided by the department.

969 (c) An eligible charitable organization shall provide  
970 the department with a written certification that it meets all  
971 criteria to be considered an eligible charitable organization.  
972 The organization shall also notify the department of any changes  
973 that may affect eligibility under this subsection.



974           (d) The eligible charitable organization's written  
975 certification must be signed by an officer of the organization  
976 under penalty of perjury. The written certification shall include  
977 the following:

978                   (i) Verification of the organization's status  
979 under Section 501(c)(3) of the Internal Revenue Code;

980                   (ii) A statement that the organization does not  
981 provide, pay for or provide coverage of abortions and does not  
982 financially support any other entity that provides, pays for or  
983 provides coverage of abortions;

984                   (iii) Any other information that the department  
985 requires to administer this subsection.

986           (e) The department shall review each written  
987 certification and determine whether the organization meets all the  
988 criteria to be considered an eligible charitable organization and  
989 notify the organization of its determination. The department may  
990 also periodically request recertification from the organization.  
991 The department shall compile and make available to the public a  
992 list of eligible charitable organizations.

993           (f) Tax credits authorized by this subsection that are  
994 earned by a partnership, limited liability company, S corporation  
995 or other similar pass-through entity, shall be allocated among all  
996 partners, members or shareholders, respectively, either in  
997 proportion to their ownership interest in such entity or as the



998 partners, members or shareholders mutually agree as provided in an  
999 executed document.

1000 (g) (i) A taxpayer shall apply for credits with the  
1001 department on forms prescribed by the department. In the  
1002 application the taxpayer shall certify to the department the  
1003 dollar amount of the contributions made or to be made during the  
1004 calendar year. Within thirty (30) days after the receipt of an  
1005 application, the department shall allocate credits based on the  
1006 dollar amount of contributions as certified in the application.  
1007 However, if the department cannot allocate the full amount of  
1008 credits certified in the application due to the limit on the  
1009 aggregate amount of credits that may be awarded under this  
1010 subsection in a calendar year, the department shall so notify the  
1011 applicant within thirty (30) days with the amount of credits, if  
1012 any, that may be allocated to the applicant in the calendar year.  
1013 Once the department has allocated credits to a taxpayer, if the  
1014 contribution for which a credit is allocated has not been made as  
1015 of the date of the allocation, then the contribution must be made  
1016 not later than sixty (60) days from the date of the allocation.  
1017 If the contribution is not made within such time period, the  
1018 allocation shall be cancelled and returned to the department for  
1019 reallocation. Upon final documentation of the contributions, if  
1020 the actual dollar amount of the contributions is lower than the  
1021 amount estimated, the department shall adjust the tax credit  
1022 allowed under this subsection.





1023                   (ii) For the purposes of using a tax credit  
1024 against ad valorem taxes assessed and levied on real property, a  
1025 taxpayer shall present to the appropriate tax collector the tax  
1026 credit documentation provided to the taxpayer by the Department of  
1027 Revenue, and the tax collector shall apply the tax credit against  
1028 such ad valorem taxes. The tax collector shall forward the tax  
1029 credit documentation to the Department of Revenue along with the  
1030 amount of the tax credit applied against ad valorem taxes, and the  
1031 department shall disburse funds to the tax collector for the  
1032 amount of the tax credit applied against ad valorem taxes. Such  
1033 payments by the Department of Revenue shall be made from current  
1034 tax collections.

1035                   (h) The aggregate amount of tax credits that may be  
1036 allocated by the department under this subsection during a  
1037 calendar year shall not exceed Three Million Dollars  
1038 (\$3,000,000.00).

1039           (3) (a) (i) Except as otherwise provided in this  
1040 subsection, a credit is allowed against the taxes imposed by this  
1041 chapter for voluntary cash contributions by an individual taxpayer  
1042 during the taxable year to an eligible charitable organization. A  
1043 credit is also allowed against ad valorem taxes assessed and  
1044 levied on real property for voluntary cash contributions made by  
1045 the taxpayer during the taxable year to an eligible charitable  
1046 organization. The amount of credit that may be utilized by a  
1047 taxpayer in a taxable year shall be limited to an amount not to



1048 exceed fifty percent (50%) of the total tax liability of the  
1049 taxpayer for the taxes imposed by this chapter and an amount not  
1050 to exceed fifty percent (50%) of the total tax liability of the  
1051 taxpayer for ad valorem taxes assessed and levied on real  
1052 property. Any tax credit claimed under this subsection but not  
1053 used in any taxable year may be carried forward for five (5)  
1054 consecutive years from the close of the tax year in which the  
1055 credits were earned.

1056                   (ii) A husband and wife who file separate returns  
1057 for a taxable year in which they could have filed a joint return  
1058 may each claim only one-half (1/2) of the tax credit that would  
1059 have been allowed for a joint return.

1060                   (iii) A contribution to an eligible charitable  
1061 organization for which a credit is claimed under this subsection  
1062 does not qualify for and shall not be included in any credit that  
1063 may be claimed under subsection (2) of this section.

1064                   (iv) A contribution for which a credit is claimed  
1065 under this subsection may not be used as a deduction by the  
1066 taxpayer for state income tax purposes.

1067                   (b) Taxpayers taking a credit authorized by this  
1068 subsection shall provide the name of the eligible charitable  
1069 organization and the amount of the contribution to the department  
1070 on forms provided by the department.

1071                   (c) An eligible charitable organization shall provide  
1072 the department with a written certification that it meets all



1073 criteria to be considered an eligible charitable organization.  
1074 The organization shall also notify the department of any changes  
1075 that may affect eligibility under this subsection.

1076 (d) The eligible charitable organization's written  
1077 certification must be signed by an officer of the organization  
1078 under penalty of perjury. The written certification shall include  
1079 the following:

1080 (i) Verification of the organization's status  
1081 under Section 501(c)(3) of the Internal Revenue Code;

1082 (ii) A statement that the organization does not  
1083 provide, pay for or provide coverage of abortions and does not  
1084 financially support any other entity that provides, pays for or  
1085 provides coverage of abortions;

1086 (iii) Any other information that the department  
1087 requires to administer this subsection.

1088 (e) The department shall review each written  
1089 certification and determine whether the organization meets all the  
1090 criteria to be considered an eligible charitable organization and  
1091 notify the organization of its determination. The department may  
1092 also periodically request recertification from the organization.  
1093 The department shall compile and make available to the public a  
1094 list of eligible charitable organizations.

1095 (f) (i) A taxpayer shall apply for credits with the  
1096 department on forms prescribed by the department. In the  
1097 application the taxpayer shall certify to the department the



1098 dollar amount of the contributions made or to be made during the  
1099 calendar year. Within thirty (30) days after the receipt of an  
1100 application, the department shall allocate credits based on the  
1101 dollar amount of contributions as certified in the application.  
1102 However, if the department cannot allocate the full amount of  
1103 credits certified in the application due to the limit on the  
1104 aggregate amount of credits that may be awarded under this  
1105 subsection in a calendar year, the department shall so notify the  
1106 applicant within thirty (30) days with the amount of credits, if  
1107 any, that may be allocated to the applicant in the calendar year.  
1108 Once the department has allocated credits to a taxpayer, if the  
1109 contribution for which a credit is allocated has not been made as  
1110 of the date of the allocation, then the contribution must be made  
1111 not later than sixty (60) days from the date of the allocation.  
1112 If the contribution is not made within such time period, the  
1113 allocation shall be cancelled and returned to the department for  
1114 reallocation. Upon final documentation of the contributions, if  
1115 the actual dollar amount of the contributions is lower than the  
1116 amount estimated, the department shall adjust the tax credit  
1117 allowed under this subsection.

1118                   (ii) For the purposes of using a tax credit  
1119 against ad valorem taxes assessed and levied on real property, a  
1120 taxpayer shall present to the appropriate tax collector the tax  
1121 credit documentation provided to the taxpayer by the Department of  
1122 Revenue, and the tax collector shall apply the tax credit against



1123 such ad valorem taxes. The tax collector shall forward the tax  
1124 credit documentation to the Department of Revenue along with the  
1125 amount of the tax credit applied against ad valorem taxes, and the  
1126 department shall disburse funds to the tax collector for the  
1127 amount of the tax credit applied against ad valorem taxes. Such  
1128 payments by the Department of Revenue shall be made from current  
1129 tax collections.

1130 (g) The aggregate amount of tax credits that may be  
1131 allocated by the department under this subsection during a  
1132 calendar year shall not exceed One Million Dollars  
1133 (\$1,000,000.00).

1134 **SECTION 7.** (1) As used in this section, the following words  
1135 and phrases shall have the meanings ascribed in this section  
1136 unless the context clearly indicates otherwise:

1137 (a) "Employment-related expenses" means and has the  
1138 same definition as such term has in 26 USCS Section 21.

1139 (b) "Qualifying individual" means and has the same  
1140 definition as such term has in 26 USCS Section 21(b)(1)(A).

1141 (2) Subject to the provisions of this section, any taxpayer  
1142 allowed to claim a federal income tax credit under 26 USCS Section  
1143 21 for employment-related expenses incurred related to one (1) or  
1144 more qualifying individuals shall be allowed a credit against the  
1145 taxes imposed under this chapter in the manner prescribed in this  
1146 section. The amount of the credit shall be equal to fifty percent  
1147 (50%) of the amount of the federal income tax credit lawfully



1148 claimed by the taxpayer for such employment-related expenses on  
1149 the taxpayer's federal income tax return. However, the amount of  
1150 credit that may be utilized by a taxpayer in a taxable year shall  
1151 be limited to an amount not to exceed the total tax liability of  
1152 the taxpayer for the taxes imposed under this chapter. In order  
1153 to claim the credit provided for in this section, a taxpayer must  
1154 claim the federal income tax credit on the taxpayer's federal  
1155 income tax return and have an adjusted gross income for such  
1156 return of not more than Fifty Thousand Dollars (\$50,000.00). A  
1157 taxpayer must provide a copy of such return and any other  
1158 information required by the department.

1159       **SECTION 8.** Sections 5, 6, and 7 of this act shall be  
1160 codified as new sections in Chapter 7, Title 27, Mississippi Code  
1161 of 1972.

1162       **SECTION 9.** Nothing in this act shall affect or defeat any  
1163 claim, assessment, appeal, suit, right or cause of action for  
1164 taxes due or accrued under the income tax laws, insurance premium  
1165 tax laws or ad valorem tax laws before the date on which this act  
1166 becomes effective, whether such claims, assessments, appeals,  
1167 suits or actions have been begun before the date on which this act  
1168 becomes effective or are begun thereafter; and the provisions of  
1169 the income tax laws, insurance premium tax laws and ad valorem tax  
1170 laws are expressly continued in full force, effect and operation  
1171 for the purpose of the assessment, collection and enrollment of  
1172 liens for any taxes due or accrued and the execution of any



1173 warrant under such laws before the date on which this act becomes  
1174 effective, and for the imposition of any penalties, forfeitures or  
1175 claims for failure to comply with such laws.

1176         **SECTION 10.** This act shall take effect and be in force from  
1177 and after January 1, 2023.

**Further, amend by striking the title in its entirety and  
inserting in lieu thereof the following:**

1         AN ACT TO AMEND SECTION 27-7-22.43, MISSISSIPPI CODE OF 1972,  
2 WHICH PROVIDES AN INCOME TAX CREDIT, INSURANCE PREMIUM TAX CREDIT  
3 AND AD VALOREM TAX CREDIT FOR CONTRIBUTIONS MADE BY CERTAIN  
4 TAXPAYERS TO CERTAIN ELIGIBLE CHARITABLE ORGANIZATIONS UNDER THE  
5 PREGNANCY RESOURCE ACT, TO INCREASE THE AMOUNT OF CREDITS THAT MAY  
6 BE ALLOCATED BY THE DEPARTMENT OF REVENUE UNDER THIS SECTION; TO  
7 REFLECT THE CHANGE OF THE NAME OF THE CHOOSE LIFE ADVISORY  
8 COMMITTEE TO CHOOSE LIFE MISSISSIPPI; TO REVISE THE TAXPAYERS  
9 ELIGIBLE FOR AN AD VALOREM TAX CREDIT FOR SUCH CONTRIBUTIONS; TO  
10 AMEND SECTION 27-7-22.32, MISSISSIPPI CODE OF 1972, WHICH  
11 AUTHORIZES AN INCOME TAX CREDIT FOR EXPENSES INCURRED FOR THE  
12 ADOPTION OF A CHILD, TO INCREASE THE AMOUNT OF THE CREDIT AND TO  
13 DELETE THE REVERTER ON THE PROVISION OF LAW THAT INCREASES THE  
14 MAXIMUM AMOUNT OF THE TAX CREDIT FROM \$2,500 TO \$5,000 PER CHILD  
15 AND THE PROVISION THAT AUTHORIZES AN INCOME TAX CREDIT FOR A CHILD  
16 ADOPTED THROUGH THE MISSISSIPPI DEPARTMENT OF CHILD PROTECTION  
17 SERVICES; TO AMEND SECTION 27-7-22.39, MISSISSIPPI CODE OF 1972,  
18 WHICH AUTHORIZES INCOME TAX CREDITS FOR VOLUNTARY CASH  
19 CONTRIBUTIONS TO QUALIFYING CHARITABLE ORGANIZATIONS AND  
20 QUALIFYING FOSTER CARE CHARITABLE ORGANIZATIONS, TO REVISE THE  
21 AMOUNT OF CREDIT THAT A TAXPAYER IS ALLOWED TO CLAIM FOR SUCH A  
22 VOLUNTARY CASH CONTRIBUTION; TO BRING FORWARD SECTION 27-7-22.41,  
23 MISSISSIPPI CODE OF 1972, WHICH PROVIDES AN INCOME TAX CREDIT,  
24 INSURANCE PREMIUM TAX CREDIT AND AD VALOREM TAX CREDIT FOR  
25 CONTRIBUTIONS MADE BY CERTAIN TAXPAYERS TO CERTAIN ELIGIBLE  
26 CHARITABLE ORGANIZATIONS, FOR THE PURPOSES OF POSSIBLE AMENDMENT;  
27 TO AUTHORIZE AN INCOME TAX CREDIT, INSURANCE PREMIUM TAX CREDIT  
28 AND AD VALOREM TAX CREDIT FOR VOLUNTARY CASH CONTRIBUTIONS BY  
29 TAXPAYERS TO ELIGIBLE TRANSITIONAL HOME ORGANIZATIONS; TO LIMIT  
30 THE AMOUNT OF THE TAX CREDIT; TO PROVIDE THAT UNUSED PORTIONS OF A  
31 TAX CREDIT MAY BE CARRIED FORWARD FOR FIVE CONSECUTIVE YEARS FROM  
32 THE CLOSE OF THE TAX YEAR IN WHICH THE CREDIT WAS EARNED; TO  
33 PROVIDE THE CRITERIA THAT AN ELIGIBLE TRANSITIONAL HOME  
34 ORGANIZATION MUST MEET IN ORDER FOR A CONTRIBUTION TO THE



35 ORGANIZATION TO QUALIFY FOR A TAX CREDIT AUTHORIZED BY THIS ACT;  
36 TO AUTHORIZE AN INCOME TAX CREDIT, INSURANCE PREMIUM TAX CREDIT  
37 AND AD VALOREM TAX CREDIT FOR VOLUNTARY CASH CONTRIBUTIONS BY  
38 TAXPAYERS TO ELIGIBLE CHARITABLE ORGANIZATIONS; TO LIMIT THE  
39 AMOUNT OF THE TAX CREDIT; TO PROVIDE THAT UNUSED PORTIONS OF A TAX  
40 CREDIT MAY BE CARRIED FORWARD FOR FIVE CONSECUTIVE YEARS FROM THE  
41 CLOSE OF THE TAX YEAR IN WHICH THE CREDIT WAS EARNED; TO PROVIDE  
42 THE CRITERIA THAT AN ELIGIBLE CHARITABLE ORGANIZATION MUST MEET IN  
43 ORDER FOR A CONTRIBUTION TO THE ORGANIZATION TO QUALIFY FOR A TAX  
44 CREDIT AUTHORIZED BY THIS ACT; TO AUTHORIZE AN INCOME TAX CREDIT  
45 FOR CERTAIN TAXPAYERS CLAIMING A FEDERAL INCOME TAX CREDIT FOR  
46 CERTAIN DEPENDENT CARE EXPENSES; TO PROVIDE THE AMOUNT OF THE  
47 CREDIT; AND FOR RELATED PURPOSES.

