

Senate Amendments to House Bill No. 1671

TO THE CLERK OF THE HOUSE:

THIS IS TO INFORM YOU THAT THE SENATE HAS ADOPTED THE AMENDMENTS SET OUT BELOW:

AMENDMENT NO. 1

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

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

49 27-7-22.43. (1) This section shall be known and may be
50 cited as the "Pregnancy Resource Act."

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

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

55 (b) "Eligible charitable organization" means an
56 organization that is exempt from federal income taxation under
57 Section 501(c)(3) of the Internal Revenue Code and is a pregnancy
58 resource center or crisis pregnancy center eligible to receive
59 funding disbursed by the Choose Life Advisory Committee under
60 Section 27-19-56.70, 27-19-56.277 and/or 27-19-56.412.

61 (3) (a) The tax credit authorized in this section shall be
62 available only to a taxpayer who is a business enterprise engaged
63 in commercial, industrial or professional activities and operating

64 as a corporation, limited liability company, partnership or sole
65 proprietorship. Except as otherwise provided in this section, a
66 credit is allowed against the taxes imposed by Sections 27-7-5,
67 27-15-103, 27-15-109 and 27-15-123, for voluntary cash
68 contributions made by a taxpayer during the taxable year to an
69 eligible charitable organization. For calendar year 2022, for a
70 taxpayer that is not operating as a corporation, a credit is also
71 allowed against ad valorem taxes assessed and levied on real
72 property for voluntary cash contributions made by the taxpayer
73 during the taxable year to an eligible charitable organization.
74 From and after January 1, 2023, a credit is also allowed against
75 ad valorem taxes assessed and levied on real property for
76 voluntary cash contributions made by a taxpayer during the taxable
77 year to an eligible charitable organization. The amount of credit
78 that may be utilized by a taxpayer in a taxable year shall be
79 limited to (i) an amount not to exceed fifty percent (50%) of the
80 total tax liability of the taxpayer for the taxes imposed by such
81 sections of law and (ii) an amount not to exceed fifty percent
82 (50%) of the total tax liability of the taxpayer for ad valorem
83 taxes assessed and levied on real property. Any tax credit
84 claimed under this section but not used in any taxable year may be
85 carried forward for five (5) consecutive years from the close of
86 the tax year in which the credits were earned.

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

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

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

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

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

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

109 (c) Any other information that the department requires
110 to administer this section.

111 (7) The department shall review each written certification
112 and determine whether the organization meets all the criteria to
113 be considered an eligible charitable organization and notify the
114 organization of its determination. The department may also
115 periodically request recertification from the organization. The

116 department shall compile and make available to the public a list
117 of eligible charitable organizations.

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

125 (9) (a) A taxpayer shall apply for credits with the
126 department on forms prescribed by the department. In the
127 application the taxpayer shall certify to the department the
128 dollar amount of the contributions made or to be made during the
129 calendar year. Within thirty (30) days after the receipt of an
130 application, the department shall allocate credits based on the
131 dollar amount of contributions as certified in the application.
132 However, if the department cannot allocate the full amount of
133 credits certified in the application due to the limit on the
134 aggregate amount of credits that may be awarded under this section
135 in a calendar year, the department shall so notify the applicant
136 within thirty (30) days with the amount of credits, if any, that
137 may be allocated to the applicant in the calendar year. Once the
138 department has allocated credits to a taxpayer, if the
139 contribution for which a credit is allocated has not been made as
140 of the date of the allocation, then the contribution must be made
141 not later than sixty (60) days from the date of the allocation.

142 If the contribution is not made within such time period, the
143 allocation shall be cancelled and returned to the department for
144 reallocation. Upon final documentation of the contributions, if
145 the actual dollar amount of the contributions is lower than the
146 amount estimated, the department shall adjust the tax credit
147 allowed under this section.

148 (b) For the purposes of using a tax credit against ad
149 valorem taxes assessed and levied on real property, a taxpayer
150 shall present to the appropriate tax collector the tax credit
151 documentation provided to the taxpayer by the Department of
152 Revenue, and the tax collector shall apply the tax credit against
153 such ad valorem taxes. The tax collector shall forward the tax
154 credit documentation to the Department of Revenue along with the
155 amount of the tax credit applied against ad valorem taxes, and the
156 department shall disburse funds to the tax collector for the
157 amount of the tax credit applied against ad valorem taxes. Such
158 payments by the Department of Revenue shall be made from current
159 tax collections.

160 (10) The aggregate amount of tax credits that may be
161 allocated by the department under this section during a calendar
162 year shall not exceed Three Million Five Hundred Thousand Dollars
163 (\$3,500,000.00). However, for calendar year 2023, and for each
164 calendar year thereafter, the aggregate amount of tax credits that
165 may be allocated by the department under this section during a
166 calendar year shall not exceed Ten Million Dollars
167 (\$10,000,000.00). For credits allocated during a calendar year

168 for contributions to eligible charitable organizations, no more
169 than fifty percent (50%) of such credits may be allocated for
170 contributions to a single eligible charitable organization.

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

173 * * *

174 27-7-22.32. (1) (a) There shall be allowed as a credit
175 against the tax imposed by this chapter the amount of the
176 qualified adoption expenses paid or incurred, not to exceed Two
177 Thousand Five Hundred Dollars (\$2,500.00), for each dependent
178 child legally adopted by a taxpayer under the laws of this state
179 during calendar year 2006 or during any calendar year thereafter
180 through calendar year 2017, * * * not to exceed Five Thousand
181 Dollars (\$5,000.00) for each dependent child legally adopted by a
182 taxpayer under the laws of this state during any calendar year
183 thereafter through calendar year 2022, and not to exceed Ten
184 Thousand Dollars (\$10,000.00) for each dependent child legally
185 adopted by a taxpayer under the laws of this state during any
186 calendar year thereafter. A taxpayer claiming a credit under this
187 paragraph (a) may not claim a credit under paragraph (b) of this
188 subsection for the adoption of the same child.

189 (b) There shall be allowed as a credit against the tax
190 imposed by this chapter the amount of Five Thousand Dollars
191 (\$5,000.00) for each dependent child legally adopted by a taxpayer
192 under the laws of this state through the Mississippi Department of
193 Child Protection Services during calendar year 2018 or during any

194 calendar year thereafter through calendar year 2022, and the
195 amount of Ten Thousand Dollars (\$10,000.00) for each dependent
196 child legally adopted by a taxpayer under the laws of this state
197 through the Mississippi Department of Child Protection Services
198 during any calendar year thereafter. A taxpayer claiming a credit
199 under this paragraph (b) may not claim a credit under paragraph
200 (a) of this subsection for the adoption of the same child.

201 (2) The tax credit under this section may be claimed for the
202 taxable year in which the adoption becomes final under the laws of
203 this state. Any tax credit claimed under this section but not
204 used in any taxable year may be carried forward for the five (5)
205 succeeding tax years. A tax credit is allowed under this section
206 for any child for which an exemption is claimed during the same
207 taxable year under Section 27-7-21(e). For the purposes of this
208 section, the term "qualified adoption expenses" means and has the
209 same definition as that term has in 26 USCS * * * 23.

210 * * *

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

213 27-7-22.39. (1) As used in this section:

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

217 (b) "Qualifying charitable organization" means a
218 charitable organization that is exempt from federal income
219 taxation under Section 501(c)(3) of the Internal Revenue Code or

220 is a designated community action agency that receives community
221 services block grant program monies pursuant to 42 USC 9901. The
222 organization must spend at least fifty percent (50%) of its budget
223 on services to residents of this state who receive temporary
224 assistance for needy families benefits or low-income residents of
225 this state and their households or to children who have a chronic
226 illness or physical, intellectual, developmental or emotional
227 disability who are residents of this state. A charitable
228 organization that is exempt from federal income tax under Section
229 501(c)(3) of the Internal Revenue Code and that meets all other
230 requirements of this paragraph except that it does not spend at
231 least fifty percent (50%) of its overall budget in Mississippi may
232 be a qualifying charitable organization if it spends at least
233 fifty percent (50%) of its Mississippi budget on services to
234 qualified individuals in Mississippi and it certifies to the
235 department that one hundred percent (100%) of the voluntary cash
236 contributions from the taxpayer will be spent on services to
237 qualified individuals in Mississippi. Taxpayers choosing to make
238 donations through an umbrella charitable organization that
239 collects donations on behalf of member charities shall designate
240 that the donation be directed to a member charitable organization
241 that would qualify under this section on a stand-alone basis.
242 Qualifying charitable organization does not include any entity
243 that provides, pays for or provides coverage of abortions or that
244 financially supports any other entity that provides, pays for or
245 provides coverage of abortions.

246 (c) "Qualifying foster care charitable organization"
247 means a qualifying charitable organization that each operating
248 year provides services to at least one hundred (100) qualified
249 individuals in this state and spends at least fifty percent (50%)
250 of its budget on services to qualified individuals in this state.
251 A charitable organization that is exempt from federal income tax
252 under Section 501(c)(3) of the Internal Revenue Code and that
253 meets all other requirements of this paragraph except that it does
254 not spend at least fifty percent (50%) of its overall budget in
255 Mississippi may be a qualifying foster care charitable
256 organization if it spends at least fifty percent (50%) of its
257 Mississippi budget on services to qualified individuals in
258 Mississippi and it certifies to the department that one hundred
259 percent (100%) of the voluntary cash contributions from the
260 taxpayer will be spent on services to qualified individuals in
261 Mississippi. For the purposes of this paragraph, "qualified
262 individual" means a child in a foster care placement program
263 established by the Department of Child Protection Services, a
264 child placed under the Safe Families for Children model, or a
265 child at significant risk of entering a foster care placement
266 program established by the Department of Child Protection
267 Services.

268 (d) "Services" means:

269 (i) Cash assistance, medical care, child care,
270 food, clothing, shelter, and job-placement services or any other

271 assistance that is reasonably necessary to meet immediate basic
272 needs and that is provided and used in this state;

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

277 (2) (a) Except as provided in subsections (3) and (4) of
278 this section, a credit is allowed against the taxes imposed by
279 this chapter for voluntary cash contributions by the taxpayer
280 during the taxable year to a qualifying charitable organization,
281 other than a qualifying foster care charitable organization,
282 through calendar year 2022, not to exceed:

283 (* * *i) the lesser of Four Hundred Dollars
284 (\$400.00) or the amount of the contribution in any taxable year
285 for a single individual or a head of household.

286 (* * *ii) The lesser of Eight Hundred Dollars
287 (\$800.00) or the amount of the contribution in any taxable year
288 for a married couple filing a joint return.

289 (b) Except as provided in subsections (3) and (4) of
290 this section, from and after January 1, 2023, a credit is allowed
291 against the taxes imposed by this chapter for voluntary cash
292 contributions by the individual taxpayer during the taxable year
293 to a qualifying charitable organization, other than a qualifying
294 foster care charitable organization. A credit is also allowed
295 against ad valorem taxes assessed and levied on real property for
296 voluntary cash contributions made by the individual taxpayer

297 during the taxable year to a qualifying charitable organization,
298 other than a qualifying foster care charitable organization. The
299 amount of credit that may be utilized by a taxpayer in a taxable
300 year shall be limited to (i) an amount not to exceed fifty percent
301 (50%) of the total tax liability of the taxpayer for the taxes
302 imposed by this chapter, and (ii) an amount not to exceed fifty
303 percent (50%) of the total tax liability of the taxpayer for ad
304 valorem taxes assessed and levied on real property. Any tax
305 credit claimed under this paragraph but not used in any taxable
306 year may be carried forward for five (5) consecutive years from
307 the close of the tax year in which the credits were earned.

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

317 (* * *i) the lesser of Five Hundred Dollars
318 (\$500.00) or the amount of the contribution in any taxable year
319 for a single individual or a head of household.

320 (* * *ii) The lesser of One Thousand Dollars
321 (\$1,000.00) or the amount of the contribution in any taxable year
322 for a married couple filing a joint return.

323 (b) From and after January 1, 2023, a separate credit
324 is allowed against the taxes imposed by this chapter for voluntary
325 cash contributions during the taxable year to a qualifying foster
326 care charitable organization. A credit is also allowed against ad
327 valorem taxes assessed and levied on real property for voluntary
328 cash contributions made by the individual taxpayer during the
329 taxable year to a qualifying foster care charitable organization.
330 The amount of credit that may be utilized by a taxpayer in a
331 taxable year shall be limited to (i) an amount not to exceed fifty
332 percent (50%) of the total tax liability of the taxpayer for the
333 taxes imposed by this chapter, and (ii) an amount not to exceed
334 fifty percent (50%) of the total tax liability of the taxpayer for
335 ad valorem taxes assessed and levied on real property. Any tax
336 credit claimed under this paragraph but not used in any taxable
337 year may be carried forward for five (5) consecutive years from
338 the close of the tax year in which the credits were earned.

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

344 (a) Contribute to a qualifying charitable organization,
345 other than a qualifying foster care charitable organization, and
346 claim a credit under subsection (2) of this section.

347 (b) Contribute to a qualifying foster care charitable
348 organization and claim a credit under subsection (3) of this
349 section.

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

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

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

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

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

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

376 (a) Verification of the organization's status under
377 Section 501(c)(3) of the Internal Revenue Code or verification
378 that the organization is a designated community action agency that
379 receives community services block grant program monies pursuant to
380 42 USC 9901.

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

384 (i) Receive temporary assistance for needy
385 families benefits;

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

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

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

395 (c) A statement that the organization plans to continue
396 spending at least fifty percent (50%) of its budget on services to
397 residents of this state who receive temporary assistance for needy
398 families benefits, who are low-income residents of this state, who

399 are children who have a chronic illness or physical, intellectual,
400 developmental or emotional disability or who are children in a
401 foster care placement program established by the Department of
402 Child Protection Services, children placed under the Safe Families
403 for Children model or children at significant risk of entering a
404 foster care placement program established by the Department of
405 Child Protection Services. A charitable organization that is
406 exempt from federal income tax under Section 501(c)(3) of the
407 Internal Revenue Code and that meets all other requirements for a
408 qualifying charitable organization or qualifying foster care
409 charitable organization except that it does not spend at least
410 fifty percent (50%) of its overall budget in Mississippi shall
411 submit a statement that it spends at least fifty percent (50%) of
412 its Mississippi budget on services to qualified individuals in
413 Mississippi and that one hundred percent (100%) of the voluntary
414 cash contributions it receives from Mississippi taxpayers will be
415 spent on services to qualified individuals in Mississippi.

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

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

424 (f) Any other information that the department requires
425 to administer this section.

426 (11) The department shall review each written certification
427 and determine whether the organization meets all the criteria to
428 be considered a qualifying charitable organization and notify the
429 organization of its determination. The department may also
430 periodically request recertification from the organization. The
431 department shall compile and make available to the public a list
432 of the qualifying charitable organizations.

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

446 (13) A taxpayer shall apply for credits with the department
447 on forms prescribed by the department. In the application the
448 taxpayer shall certify to the department the dollar amount of the
449 contributions made or to be made during the calendar year. Within

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

469 (14) This section shall be repealed from and after January
470 1, 2025.

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

473 27-7-22.41. (1) For the purposes of this section, the
474 following words and phrases shall have the meanings ascribed in
475 this section unless the context clearly indicates otherwise:

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

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

480 (i) Licensed by or under contract with the
481 Mississippi Department of Child Protection Services and provides
482 services for:

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

485 2. The safety, care and well-being of
486 children in custody with the Department of Child Protection
487 Services, or

488 3. The express purpose of creating permanency
489 for children through adoption; or

490 (ii) Certified by the department as an educational
491 services charitable organization that is accredited by a regional
492 accrediting organization and provides services to:

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

499 2. Children who have a chronic illness or
500 physical, intellectual, developmental or emotional disability, or

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

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

526 consecutive years from the close of the tax year in which the
527 credits were earned.

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

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

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

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

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

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

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

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

560 (d) Any other information that the department requires
561 to administer this section.

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

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

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

599 (b) A taxpayer who applied for a tax credit under this
600 section during calendar year 2020, but who was unable to be
601 awarded the credit due to the limit on the aggregate amount of

602 credits authorized for calendar year 2020, shall be given priority
603 for tax credits authorized to be allocated to taxpayers under this
604 section by Section 27-7-22.39.

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

617 (9) The aggregate amount of tax credits that may be
618 allocated by the department under this section during a calendar
619 year shall not exceed Five Million Dollars (\$5,000,000.00), and
620 not more than fifty percent (50%) of tax credits allocated during
621 a calendar year may be allocated for contributions to eligible
622 charitable organizations described in subsection (1)(b)(ii) of
623 this section. However, for calendar year 2021, the aggregate
624 amount of tax credits that may be allocated by the department
625 under this section during a calendar year shall not exceed Ten
626 Million Dollars (\$10,000,000.00), for calendar year 2022, the
627 aggregate amount of tax credits that may be allocated by the

628 department under this section during a calendar year shall not
629 exceed Sixteen Million Dollars (\$16,000,000.00), and for calendar
630 year 2023, and for each calendar year thereafter, the aggregate
631 amount of tax credits that may be allocated by the department
632 under this section during a calendar year shall not exceed
633 Eighteen Million Dollars (\$18,000,000.00). For calendar year
634 2021, and for each calendar year thereafter, fifty percent (50%)
635 of the tax credits allocated during a calendar year shall be
636 allocated for contributions to eligible charitable organizations
637 described in subsection (1)(b)(i) of this section and fifty
638 percent (50%) of the tax credits allocated during a calendar year
639 shall be allocated for contributions to eligible charitable
640 organizations described in subsection (1)(b)(ii) of this section.
641 For calendar year 2021, and for each calendar year thereafter, for
642 credits allocated during a calendar year for contributions to
643 eligible charitable organizations described in subsection
644 (1)(b)(i) of this section, no more than twenty-five percent (25%)
645 of such credits may be allocated for contributions to a single
646 eligible charitable organization. Except as otherwise provided in
647 this section, for calendar year 2021, and for each calendar year
648 thereafter, for credits allocated during a calendar year for
649 contributions to eligible charitable organizations described in
650 subsection (1)(b)(ii) of this section, no more than four and
651 one-half percent (4-1/2%) of such credits may be allocated for
652 contributions to a single eligible charitable organization.

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

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

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

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

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

675 (c) "Transitional housing" means temporary housing the
676 purpose of which is to provide homeless persons age twenty-five
677 (25) and under, homeless families and/or homeless and/or referred
678 unwed pregnant women with temporary shelter and facilitate their

679 movement to permanent housing within an amount of time that the
680 eligible transitional home organization determines to be
681 appropriate.

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

688 (2) (a) (i) The tax credit authorized in this subsection
689 shall be available only to a taxpayer who is a business enterprise
690 engaged in commercial, industrial or professional activities and
691 operating as a corporation, limited liability company, partnership
692 or sole proprietorship. Except as otherwise provided in this
693 subsection, a credit is allowed against the taxes imposed by
694 Sections 27-7-5, 27-15-103, 27-15-109 and 27-15-123, for voluntary
695 cash contributions made by a taxpayer during the taxable year to
696 an eligible transitional home organization. A credit is also
697 allowed against ad valorem taxes assessed and levied on real
698 property for voluntary cash contributions made by the taxpayer
699 during the taxable year to an eligible transitional home
700 organization. The amount of credit that may be utilized by a
701 taxpayer in a taxable year shall be limited to an amount not to
702 exceed fifty percent (50%) of the total tax liability of the
703 taxpayer for the taxes imposed by such sections of law and an
704 amount not to exceed fifty percent (50%) of the total tax

705 liability of the taxpayer for ad valorem taxes assessed and levied
706 on real property. Any tax credit claimed under this subsection
707 but not used in any taxable year may be carried forward for five
708 (5) consecutive years from the close of the tax year in which the
709 credits were earned.

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

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

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

721 (c) An eligible transitional home organization shall
722 provide the department with a written certification that it meets
723 all criteria to be considered an eligible transitional home
724 organization. The organization shall also notify the department
725 of any changes that may affect eligibility under this section.

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

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

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

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

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

745 (v) Any other information that the department
746 requires to administer this section.

747 (e) The department shall review each written
748 certification and determine whether the organization meets all the
749 criteria to be considered an eligible transitional home
750 organization and notify the organization of its determination.

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

754 (f) Tax credits authorized by this subsection that are
755 earned by a partnership, limited liability company, S corporation

756 or other similar pass-through entity, shall be allocated among all
757 partners, members or shareholders, respectively, either in
758 proportion to their ownership interest in such entity or as the
759 partners, members or shareholders mutually agree as provided in an
760 executed document.

761 (g) (i) A taxpayer shall apply for credits with the
762 department on forms prescribed by the department. In the
763 application the taxpayer shall certify to the department the
764 dollar amount of the contributions made or to be made during the
765 calendar year. Within thirty (30) days after the receipt of an
766 application, the department shall allocate credits based on the
767 dollar amount of contributions as certified in the application.
768 However, if the department cannot allocate the full amount of
769 credits certified in the application due to the limit on the
770 aggregate amount of credits that may be awarded under this
771 subsection in a calendar year, the department shall so notify the
772 applicant within thirty (30) days with the amount of credits, if
773 any, that may be allocated to the applicant in the calendar year.
774 Once the department has allocated credits to a taxpayer, if the
775 contribution for which a credit is allocated has not been made as
776 of the date of the allocation, then the contribution must be made
777 not later than sixty (60) days from the date of the allocation.
778 If the contribution is not made within such time period, the
779 allocation shall be cancelled and returned to the department for
780 reallocation. Upon final documentation of the contributions, if
781 the actual dollar amount of the contributions is lower than the

782 amount estimated, the department shall adjust the tax credit
783 allowed under this subsection.

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

796 (h) The aggregate amount of tax credits that may be
797 allocated by the department under this subsection during a
798 calendar year shall not exceed Ten Million Dollars
799 (\$10,000,000.00). For credits allocated during a calendar year
800 for contributions to eligible transitional home organizations, no
801 more than twenty-five percent (25%) of such credits may be
802 allocated for contributions to a single eligible transitional home
803 organization.

804 (3) (a) (i) Except as otherwise provided in this
805 subsection, a credit is allowed against the taxes imposed by this
806 chapter for voluntary cash contributions by an individual taxpayer
807 during the taxable year to an eligible transitional home

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

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

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

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

832 (b) Taxpayers taking a credit authorized by this
833 subsection shall provide the name of the eligible transitional

834 home organization and the amount of the contribution to the
835 department on forms provided by the department.

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

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

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

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

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

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

860 (v) Any other information that the department
861 requires to administer this section.

862 (e) The department shall review each written
863 certification and determine whether the organization meets all the
864 criteria to be considered an eligible transitional home
865 organization and notify the organization of its determination.
866 The department may also periodically request recertification from
867 the organization. The department shall compile and make available
868 to the public a list of eligible transitional home organizations.

869 (f) (i) A taxpayer shall apply for credits with the
870 department on forms prescribed by the department. In the
871 application the taxpayer shall certify to the department the
872 dollar amount of the contributions made or to be made during the
873 calendar year. Within thirty (30) days after the receipt of an
874 application, the department shall allocate credits based on the
875 dollar amount of contributions as certified in the application.
876 However, if the department cannot allocate the full amount of
877 credits certified in the application due to the limit on the
878 aggregate amount of credits that may be awarded under this
879 subsection in a calendar year, the department shall so notify the
880 applicant within thirty (30) days with the amount of credits, if
881 any, that may be allocated to the applicant in the calendar year.
882 Once the department has allocated credits to a taxpayer, if the
883 contribution for which a credit is allocated has not been made as
884 of the date of the allocation, then the contribution must be made
885 not later than sixty (60) days from the date of the allocation.

886 If the contribution is not made within such time period, the
887 allocation shall be cancelled and returned to the department for
888 reallocation. Upon final documentation of the contributions, if
889 the actual dollar amount of the contributions is lower than the
890 amount estimated, the department shall adjust the tax credit
891 allowed under this subsection.

892 (ii) For the purposes of using a tax credit
893 against ad valorem taxes assessed and levied on real property, a
894 taxpayer shall present to the appropriate tax collector the tax
895 credit documentation provided to the taxpayer by the Department of
896 Revenue, and the tax collector shall apply the tax credit against
897 such ad valorem taxes. The tax collector shall forward the tax
898 credit documentation to the Department of Revenue along with the
899 amount of the tax credit applied against ad valorem taxes, and the
900 department shall disburse funds to the tax collector for the
901 amount of the tax credit applied against ad valorem taxes. Such
902 payments by the Department of Revenue shall be made from current
903 tax collections.

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

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

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

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

920 "Eligible charitable organization" does not include any
921 entity that provides, pays for or provides coverage of abortions
922 or that financially supports any other entity that provides, pays
923 for or provides coverage of abortions.

924 (iii) "Low-income residents" means persons whose
925 household income does not exceed one hundred eighty-five percent
926 (185%) of the federal poverty level converted to a modified
927 adjusted gross income equivalent standard.

928 (iv) "Nurse practitioner" means a nurse
929 practitioner certified under Section 73-15-20, Mississippi Code of
930 1972.

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

934 (2) (a) (i) The tax credit authorized in this subsection
935 shall be available only to a taxpayer who is a business enterprise
936 engaged in commercial, industrial or professional activities and
937 operating as a corporation, limited liability company, partnership

938 or sole proprietorship. Except as otherwise provided in this
939 subsection, a credit is allowed against the taxes imposed by
940 Sections 27-7-5, 27-15-103, 27-15-109 and 27-15-123, for voluntary
941 cash contributions made by a taxpayer during the taxable year to
942 an eligible charitable organization. A credit is also allowed
943 against ad valorem taxes assessed and levied on real property for
944 voluntary cash contributions made by the taxpayer during the
945 taxable year to an eligible charitable organization. The amount
946 of credit that may be utilized by a taxpayer in a taxable year
947 shall be limited to an amount not to exceed fifty percent (50%) of
948 the total tax liability of the taxpayer for the taxes imposed by
949 such sections of law and an amount not to exceed fifty percent
950 (50%) of the total tax liability of the taxpayer for ad valorem
951 taxes assessed and levied on real property. Any tax credit
952 claimed under this subsection but not used in any taxable year may
953 be carried forward for five (5) consecutive years from the close
954 of the tax year in which the credits were earned.

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

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

962 (b) Taxpayers taking a credit authorized by this
963 subsection shall provide the name of the eligible charitable

964 organization and the amount of the contribution to the department
965 on forms provided by the department.

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

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

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

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

981 (iii) Any other information that the department
982 requires to administer this subsection.

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

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

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

1016 reallocation. Upon final documentation of the contributions, if
1017 the actual dollar amount of the contributions is lower than the
1018 amount estimated, the department shall adjust the tax credit
1019 allowed under this subsection.

1020 (ii) For the purposes of using a tax credit
1021 against ad valorem taxes assessed and levied on real property, a
1022 taxpayer shall present to the appropriate tax collector the tax
1023 credit documentation provided to the taxpayer by the Department of
1024 Revenue, and the tax collector shall apply the tax credit against
1025 such ad valorem taxes. The tax collector shall forward the tax
1026 credit documentation to the Department of Revenue along with the
1027 amount of the tax credit applied against ad valorem taxes, and the
1028 department shall disburse funds to the tax collector for the
1029 amount of the tax credit applied against ad valorem taxes. Such
1030 payments by the Department of Revenue shall be made from current
1031 tax collections.

1032 (h) The aggregate amount of tax credits that may be
1033 allocated by the department under this subsection during a
1034 calendar year shall not exceed Three Million Dollars
1035 (\$3,000,000.00).

1036 (3) (a) (i) Except as otherwise provided in this
1037 subsection, a credit is allowed against the taxes imposed by this
1038 chapter for voluntary cash contributions by an individual taxpayer
1039 during the taxable year to an eligible charitable organization. A
1040 credit is also allowed against ad valorem taxes assessed and
1041 levied on real property for voluntary cash contributions made by

1042 the taxpayer during the taxable year to an eligible charitable
1043 organization. The amount of credit that may be utilized by a
1044 taxpayer in a taxable year shall be limited to an amount not to
1045 exceed fifty percent (50%) of the total tax liability of the
1046 taxpayer for the taxes imposed by this chapter and an amount not
1047 to exceed fifty percent (50%) of the total tax liability of the
1048 taxpayer for ad valorem taxes assessed and levied on real
1049 property. Any tax credit claimed under this subsection but not
1050 used in any taxable year may be carried forward for five (5)
1051 consecutive years from the close of the tax year in which the
1052 credits were earned.

1053 (ii) A husband and wife who file separate returns
1054 for a taxable year in which they could have filed a joint return
1055 may each claim only one-half (1/2) of the tax credit that would
1056 have been allowed for a joint return.

1057 (iii) A contribution to an eligible charitable
1058 organization for which a credit is claimed under this subsection
1059 does not qualify for and shall not be included in any credit that
1060 may be claimed under subsection (2) of this section.

1061 (iv) A contribution for which a credit is claimed
1062 under this subsection may not be used as a deduction by the
1063 taxpayer for state income tax purposes.

1064 (b) Taxpayers taking a credit authorized by this
1065 subsection shall provide the name of the eligible charitable
1066 organization and the amount of the contribution to the department
1067 on forms provided by the department.

1068 (c) An eligible charitable organization shall provide
1069 the department with a written certification that it meets all
1070 criteria to be considered an eligible charitable organization.
1071 The organization shall also notify the department of any changes
1072 that may affect eligibility under this subsection.

1073 (d) The eligible charitable organization's written
1074 certification must be signed by an officer of the organization
1075 under penalty of perjury. The written certification shall include
1076 the following:

1077 (i) Verification of the organization's status
1078 under Section 501(c)(3) of the Internal Revenue Code;

1079 (ii) A statement that the organization does not
1080 provide, pay for or provide coverage of abortions and does not
1081 financially support any other entity that provides, pays for or
1082 provides coverage of abortions;

1083 (iii) Any other information that the department
1084 requires to administer this subsection.

1085 (e) The department shall review each written
1086 certification and determine whether the organization meets all the
1087 criteria to be considered an eligible charitable organization and
1088 notify the organization of its determination. The department may
1089 also periodically request recertification from the organization.
1090 The department shall compile and make available to the public a
1091 list of eligible charitable organizations.

1092 (f) (i) A taxpayer shall apply for credits with the
1093 department on forms prescribed by the department. In the

1094 application the taxpayer shall certify to the department the
1095 dollar amount of the contributions made or to be made during the
1096 calendar year. Within thirty (30) days after the receipt of an
1097 application, the department shall allocate credits based on the
1098 dollar amount of contributions as certified in the application.
1099 However, if the department cannot allocate the full amount of
1100 credits certified in the application due to the limit on the
1101 aggregate amount of credits that may be awarded under this
1102 subsection in a calendar year, the department shall so notify the
1103 applicant within thirty (30) days with the amount of credits, if
1104 any, that may be allocated to the applicant in the calendar year.
1105 Once the department has allocated credits to a taxpayer, if the
1106 contribution for which a credit is allocated has not been made as
1107 of the date of the allocation, then the contribution must be made
1108 not later than sixty (60) days from the date of the allocation.
1109 If the contribution is not made within such time period, the
1110 allocation shall be cancelled and returned to the department for
1111 reallocation. Upon final documentation of the contributions, if
1112 the actual dollar amount of the contributions is lower than the
1113 amount estimated, the department shall adjust the tax credit
1114 allowed under this subsection.

1115 (ii) For the purposes of using a tax credit
1116 against ad valorem taxes assessed and levied on real property, a
1117 taxpayer shall present to the appropriate tax collector the tax
1118 credit documentation provided to the taxpayer by the Department of
1119 Revenue, and the tax collector shall apply the tax credit against

1120 such ad valorem taxes. The tax collector shall forward the tax
1121 credit documentation to the Department of Revenue along with the
1122 amount of the tax credit applied against ad valorem taxes, and the
1123 department shall disburse funds to the tax collector for the
1124 amount of the tax credit applied against ad valorem taxes. Such
1125 payments by the Department of Revenue shall be made from current
1126 tax collections.

1127 (g) The aggregate amount of tax credits that may be
1128 allocated by the department under this subsection during a
1129 calendar year shall not exceed One Million Dollars
1130 (\$1,000,000.00).

1131 **SECTION 7.** (1) As used in this section, the following words
1132 and phrases shall have the meanings ascribed in this section
1133 unless the context clearly indicates otherwise:

1134 (a) "Employment-related expenses" means and has the
1135 same definition as such term has in 26 USCS Section 21.

1136 (b) "Qualifying individual" means and has the same
1137 definition as such term has in 26 USCS Section 21(b)(1)(A).

1138 (2) Subject to the provisions of this section, any taxpayer
1139 allowed to claim a federal income tax credit under 26 USCS Section
1140 21 for employment-related expenses incurred related to one or more
1141 qualifying individuals shall be allowed a credit against the taxes
1142 imposed under this chapter in the manner prescribed in this
1143 section. The amount of the credit shall be equal to fifty percent
1144 (50%) of the amount of the federal income tax credit lawfully
1145 claimed by the taxpayer for such employment-related expenses on

1146 the taxpayer's federal income tax return. However, the amount of
1147 credit that may be utilized by a taxpayer in a taxable year shall
1148 be limited to an amount not to exceed the total tax liability of
1149 the taxpayer for the taxes imposed under this chapter. In order
1150 to claim the credit provided for in this section, a taxpayer must
1151 claim the federal income tax credit on the taxpayer's federal
1152 income tax return and have an adjusted gross income for such
1153 return of not more than Fifty Thousand Dollars (\$50,000.00). A
1154 taxpayer must provide a copy of such return and any other
1155 information required by the department.

1156 **SECTION 8.** Sections 5, 6 and 7 of this act shall be codified
1157 as new sections in Title 27, Chapter 7, Mississippi Code of 1972.

1158 **SECTION 9.** Nothing in this act shall affect or defeat any
1159 claim, assessment, appeal, suit, right or cause of action for
1160 taxes due or accrued under the income tax laws, insurance premium
1161 tax laws or ad valorem tax laws before the date on which this act
1162 becomes effective, whether such claims, assessments, appeals,
1163 suits or actions have been begun before the date on which this act
1164 becomes effective or are begun thereafter; and the provisions of
1165 the income tax laws, insurance premium tax laws and ad valorem tax
1166 laws are expressly continued in full force, effect and operation
1167 for the purpose of the assessment, collection and enrollment of
1168 liens for any taxes due or accrued and the execution of any
1169 warrant under such laws before the date on which this act becomes
1170 effective, and for the imposition of any penalties, forfeitures or
1171 claims for failure to comply with such laws.

1172 **SECTION 10.** This act shall take effect and be in force from
1173 and after January 1, 2023, and shall stand repealed on December
1174 31, 2022.

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

41 ORDER FOR A CONTRIBUTION TO THE ORGANIZATION TO QUALIFY FOR A TAX
42 CREDIT AUTHORIZED BY THIS ACT; TO AUTHORIZE AN INCOME TAX CREDIT
43 FOR CERTAIN TAXPAYERS CLAIMING A FEDERAL INCOME TAX CREDIT FOR
44 CERTAIN DEPENDENT CARE EXPENSES; TO PROVIDE THE AMOUNT OF THE
45 CREDIT; AND FOR RELATED PURPOSES.

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Eugene S. Clarke
Secretary of the Senate