

**Adopted  
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

**House Bill No. 1671**

**BY: Committee**

**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.

