MISSISSIPPI LEGISLATURE

REGULAR SESSION 2024

By: Senator(s) Wiggins

To: Judiciary, Division A

SENATE BILL NO. 2259

1 AN ACT TO AMEND SECTION 43-19-101, MISSISSIPPI CODE OF 1972, 2 TO INCREASE THE PERCENTAGE AMOUNT FOR THE CHILD-SUPPORT AWARD 3 GUIDELINES WHERE THE OBLIGOR'S MONTHLY INCOME IS \$1,500.00 OR 4 ABOVE; TO PROVIDE CHILD-SUPPORT AWARD GUIDELINES WHERE THE OBLIGOR'S MONTHLY INCOME IS LESS THAN \$1,500.00; AND FOR RELATED 5 6 PURPOSES. BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI: 7 8 SECTION 1. Section 43-19-101, Mississippi Code of 1972, is amended as follows: 9 43-19-101. (1) (a) If the obligor's monthly gross income 10 is \$1,500 or above, the following child-support award guidelines 11 12 shall be a rebuttable presumption in all judicial or 13 administrative proceedings regarding the awarding or modifying of 14 child-support awards in this state: 15 Number Of Children Percentage Of Adjusted Gross Income Due Support That Should Be Awarded For Support 16 1 17 * * *16% 18 2 * * *24% 19 3 * * *28% 20 * * *31% 4 G1/2 ~ OFFICIAL ~

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21	5 * * *	* * * <u>34</u> %	
22	<u>6 or more</u>	An additional 2% for	
23		each additional child	
24	(b) If the obligor	's monthly gross income is less than	
25	One Thousand Five Hundred Dollars (\$1,500.00), the following		
26	child-support award guidelines shall be a rebuttable presumption		
27	in all judicial or administrative proceedings regarding the		
28	awarding or modifying of child-support awards in this state:		
29	Low-income child-support guidelines		
30	Number Of Children	Percentage Of Adjusted Gross Income	
31	Due Support	That Should Be Awarded For Support	
32	<u>1</u>	14%	
33	<u>2</u>	<u>228</u>	
34	<u>3</u>	<u>26%</u>	
35	<u>4</u>	<u>29%</u>	
36	<u>5</u>	<u>32%</u>	
37	<u>6 or more</u>	An additional 2% for	
38		each additional child	
39	(2) The guidelines prov	ided for in subsection (1) of this	
40	section apply unless the judicial or administrative body awarding		
41	or modifying the child-support award makes a written finding or		
42	specific finding on the record that the application of the		
43	guidelines would be unjust or inappropriate in a particular case		
лл		nic encodified in Costion 42 10 102	

44 as determined under the criteria specified in Section 43-19-103.

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45 (3) The amount of "adjusted gross income" as that term is 46 used in subsection (1) of this section shall be calculated as 47 follows:

Determine gross income from all potential sources 48 (a) 49 that may reasonably be expected to be available to the absent 50 parent including, but not limited to, the following: wages and salary income; income from self-employment; income from 51 52 commissions; income from investments, including dividends, 53 interest income and income on any trust account or property; 54 absent parent's portion of any joint income of both parents; 55 workers' compensation, disability, unemployment, annuity and 56 retirement benefits, including an Individual Retirement Account 57 (IRA); any other payments made by any person, private entity, federal or state government or any unit of local government; 58 59 alimony; any income earned from an interest in or from inherited 60 property; any other form of earned income; and gross income shall 61 exclude any monetary benefits derived from a second household, such as income of the absent parent's current spouse; 62 63 (b)

(b) Subtract the following legally mandated deductions:
(i) Federal, state and local taxes. Contributions
to the payment of taxes over and beyond the actual liability for
the taxable year shall not be considered a mandatory deduction;
(ii) Social security contributions;
(iii) Retirement and disability contributions

69 except any voluntary retirement and disability contributions;

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(c) If the obligated parent is subject to an existing court order for another child or children, subtract the amount of that court-ordered support;

(d) If the absent parent is also the parent of another child or other children residing with him, then the court may subtract an amount that it deems appropriate to account for the needs of said child or children;

(e) Compute the total annual amount of adjusted gross
income based on paragraphs (a) through (d) of this subsection,
then divide this amount by twelve (12) to obtain the monthly
amount of adjusted gross income.

Upon conclusion of the calculation of paragraphs (a) through (e) of this subsection, multiply the monthly amount of adjusted gross income by the appropriate percentage designated in subsection (1) of this section to arrive at the amount of the monthly child-support award.

86 In cases in which the adjusted gross income as defined (4) in this section is more than One Hundred Thousand Dollars 87 88 (\$100,000.00) or less than Ten Thousand Dollars (\$10,000.00), the 89 court shall make a written finding in the record as to whether or 90 not the application of the guidelines established in this section is reasonable. The court shall take into account the basic 91 92 subsistence needs of the obligated parent who has a limited 93 ability to pay.

S. B. No. 2259 24/SS26/R653 PAGE 4 (ens\tb) 94 (5)Imputation of income shall not be based upon a standard 95 amount in lieu of fact-gathering. In the absence of specific sufficient evidence of past earnings and employment history to use 96 as the measure of an obligated parent's ability to pay, the 97 98 recommended child-support obligation amount should be based on 99 available information about the specific circumstances of the 100 obligated parent. This can include, but is not limited to, such 101 factors as assets, residence, job skills, educational attainment, 102 literacy, age, health, criminal record and other employment 103 barriers, and record of seeking work, as well as the local job 104 market, the availability of employers willing to hire the 105 obligated parent, prevailing earnings level in the local 106 community, and other relevant factors in the case.

107 Unless extended or waived, the Department of Human (6) 108 Services shall review the appropriateness of these guidelines 109 beginning January 1, 1994, and every four (4) years thereafter and 110 report its findings to the Legislature no later than the first day of the regular legislative session of that year. The Legislature 111 112 shall thereafter amend these guidelines when it finds that 113 amendment is necessary to ensure that equitable support is being 114 awarded in all cases involving the support of minor children.

(7) All orders involving support of minor children, as a matter of law, shall include reasonable medical support. Notice to the obligated parent's employer that medical support has been ordered shall be on a form as prescribed by the Department of

S. B. No. 2259 **~ OFFICIAL ~** 24/SS26/R653 PAGE 5 (ens\tb) Human Services. In any case in which the support of any child is involved, the court shall make the following findings either on the record or in the judgment:

122 (a) The availability to all parties of health insurance123 coverage for the child(ren);

124 (b) The cost of health insurance coverage to all125 parties.

126 The court shall then make appropriate provisions in the 127 judgment for the provision of health insurance coverage for the child(ren) in the manner that is in the best interests of the 128 129 child(ren). If the court requires the custodial parent to obtain 130 the coverage then its cost shall be taken into account in 131 establishing the child-support award. If the court determines 132 that health insurance coverage is not available to any party or 133 that it is not available to either party at a cost that is 134 reasonable as compared to the income of the parties, then the 135 court shall make specific findings as to such either on the record or in the judgment. In that event, the court shall make 136 137 appropriate provisions in the judgment for the payment of medical 138 expenses of the child(ren) in the absence of health insurance 139 coverage.

140 **SECTION 2.** This act shall take effect and be in force from 141 and after July 1, 2024.

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