

By: Senator(s) Wiggins, England

To: Finance

COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 3099

1 AN ACT TO AUTHORIZE AN INCOME TAX CREDIT FOR EMPLOYERS WHO  
2 SPONSOR SKILLS TRAINING FOR EMPLOYEES; TO PROVIDE FOR THE AMOUNT  
3 OF THE TAX CREDIT; TO PROVIDE THAT THE TAX CREDIT WILL BE GRANTED  
4 TO EMPLOYERS THAT PARTICIPATE IN EMPLOYER-SPONSORED TRAINING  
5 PROGRAMS THROUGH ANY COMMUNITY COLLEGE OR JUNIOR COLLEGE IN THE  
6 DISTRICT WITHIN WHICH THE EMPLOYER IS LOCATED OR TRAINING APPROVED  
7 BY THE COMMUNITY COLLEGE OR JUNIOR COLLEGE; TO PROVIDE THAT A  
8 COMMUNITY COLLEGE OR JUNIOR COLLEGE MAY COMMIT TO PROVIDE  
9 EMPLOYER-SPONSORED SKILLS TRAINING PROGRAMS FOR AN EMPLOYER FOR A  
10 MULTIPLE NUMBER OF YEARS, NOT TO EXCEED FIVE YEARS; TO PROVIDE  
11 THAT THE MISSISSIPPI COMMUNITY COLLEGE BOARD SHALL MAKE A REPORT  
12 TO THE LEGISLATURE BY JANUARY 30 OF EACH YEAR SUMMARIZING THE  
13 NUMBER OF PARTICIPANTS, THE JUNIOR OR COMMUNITY COLLEGE THROUGH  
14 WHICH THE TRAINING WAS OFFERED, AND THE TYPE TRAINING OFFERED; AND  
15 FOR RELATED PURPOSES.

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

17 **SECTION 1.** (1) As used in this section, the following words  
18 and phrases shall have the meanings ascribed herein unless the  
19 context clearly requires otherwise:

20 (a) "Skills training" means any employer-sponsored  
21 training by an appropriate community/junior college or training  
22 approved by such community/junior college that enhances skills  
23 that improve job performance. If the employer provides



24 preemployment training, the portion of the preemployment training  
25 that involves skills training shall be eligible for the credit.

26 (b) "Employer-sponsored training" means training  
27 provided by the appropriate community/junior college in the  
28 district within which the employer is located or training approved  
29 by such community/junior college.

30 (c) "Employer" means those permanent business  
31 enterprises as defined and set out in Section 57-73-21.

32 (2) A fifty percent (50%) income tax credit shall be granted  
33 to any employer sponsoring skills training. The fifty percent  
34 (50%) credit shall be granted to employers that participate in  
35 employer-sponsored training programs through any community/junior  
36 college in the district within which the employer is located or  
37 training approved by such community/junior college. The credit is  
38 applied to qualified training expenses, which are expenses related  
39 to instructors, instructional materials and equipment, and the  
40 construction and maintenance of facilities by such employer  
41 designated for training purposes which are attributable to  
42 training provided through such community/junior college or  
43 training approved by such community/junior college. The credit  
44 allowed under this section shall only be used by the actual  
45 employer qualifying for the credit. The credit shall not exceed  
46 fifty percent (50%) of the taxpayer's income tax liability in a  
47 tax year and may be carried forward for five (5) successive years  
48 if the amount allowable as a credit exceeds the income tax



49 liability in a tax year; however, thereafter, if the amount  
50 allowable as a credit exceeds the tax liability, the amount of  
51 excess credit shall not be refundable or carried forward to any  
52 other taxable year. The credit authorized under this section  
53 shall not exceed Two Thousand Five Hundred Dollars (\$2,500.00) per  
54 employee during any one (1) year. The maximum aggregate amount of  
55 tax credits that may be claimed by all taxpayers claiming a credit  
56 under this section in a taxable year shall not exceed One Million  
57 Dollars (\$1,000,000.00). Nothing in this section shall be  
58 interpreted in any manner as to prevent the continuing operation  
59 of state-supported university programs.

60 (3) Employer-sponsored training shall include an evaluation  
61 by the local community or junior college that serves the employer  
62 to ensure that the training provided is job related and conforms  
63 to the definition of "skills training" in subsection (1)(a) of  
64 this section.

65 (4) Employers shall be certified as eligible for the tax  
66 credit by the local community or junior college that serves the  
67 employer and the department.

68 (5) The tax credits provided for in this section shall be in  
69 addition to all other tax credits heretofore granted by the laws  
70 of the state.

71 (6) A community/junior college may commit to provide  
72 employer-sponsored skills training programs for an employer for a  
73 multiple number of years, not to exceed five (5) years.



74           (7) The Mississippi Community College Board shall make a  
75 report to the Legislature by January 30 of each year summarizing  
76 the number of participants, the junior or community college  
77 through which the training was offered, and the type of training  
78 offered.

79           (8) This section shall stand repealed from and after  
80 December 31, 2027.

81           **SECTION 2.** Section 1 of this act shall be codified as a new  
82 section in Title 27, Chapter 7, Mississippi Code of 1972.

83           **SECTION 3.** This act shall take effect and be in force from  
84 and after January 1, 2024.

