

By: Representative Fleming

To: Ways and Means

HOUSE BILL NO. 110

1 AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR TAXPAYERS WHO  
 2 INCUR EXPENSES FOR TUTORIAL SERVICES FOR DEPENDENTS ENROLLED AS  
 3 STUDENTS IN MISSISSIPPI PUBLIC SCHOOLS; TO LIMIT THE AMOUNT OF THE  
 4 INCOME TAX CREDIT THAT MAY BE CLAIMED BY A TAXPAYER; TO PROVIDE  
 5 THAT THE STATE TAX COMMISSION SHALL DEVELOP A LIST OF TUTORIAL  
 6 SERVICE EXPENSES FOR WHICH THE CREDIT MAY BE CLAIMED AND SHALL  
 7 DEVELOP GUIDELINES FOR ADMINISTERING THE CREDIT AND HOW IT MAY BE  
 8 OBTAINED; TO PROVIDE THAT A TAXPAYER MUST PROVIDE CERTAIN  
 9 INFORMATION TO THE STATE TAX COMMISSION IN ORDER TO RECEIVE THE  
 10 INCOME TAX CREDIT; AND FOR RELATED PURPOSES.

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

12 **SECTION 1.** (1) (a) For any taxpayer who incurs expenses  
 13 for tutorial services for a dependent of the taxpayer enrolled as  
 14 a student in a Mississippi public school, a credit against the  
 15 taxes imposed by this chapter shall be allowed in the amount  
 16 provided in this section. If a taxpayer incurs expenses for  
 17 tutorial services for more than one (1) dependent enrolled in a  
 18 Mississippi public school, the taxpayer may claim the credit for  
 19 the aggregate amount of such expenses. However, the maximum  
 20 aggregate income tax credit that may be claimed by a taxpayer for  
 21 a taxable year shall not exceed the lesser of Three Thousand  
 22 Dollars (\$3,000.00) or the amount of income tax imposed upon the  
 23 taxpayer for the taxable year reduced by the sum of all other  
 24 credits allowable to such taxpayer under the state income tax  
 25 laws, except credit for tax payments made by or on behalf of the  
 26 taxpayer. In the case of married individuals filing separate  
 27 returns, each person may claim an amount not to exceed one-half  
 28 (1/2) of the tax credit that would have been allowed for a joint  
 29 return.

30 (2) The State Tax Commission shall develop a list of  
 31 tutorial service expenses for which the credit may be claimed and

32 shall develop guidelines for administering the credit and how it  
33 may be obtained.

34 (3) To obtain the credit provided for in this section, a  
35 taxpayer must provide to the State Tax Commission proof of the  
36 expenses incurred for which the credit is claimed and any other  
37 information required by the State Tax Commission.

38 **SECTION 2.** Section 1 of this act shall be codified as a  
39 separate code section in Chapter 7, Title 27, Mississippi Code of  
40 1972.

41 **SECTION 3.** Nothing in this act shall affect or defeat any  
42 claim, assessment, appeal, suit, right or cause of action for  
43 taxes due or accrued under the income tax laws before the date on  
44 which this act becomes effective, whether such claims,  
45 assessments, appeals, suits or actions have been begun before the  
46 date on which this act becomes effective or are begun thereafter;  
47 and the provisions of the income tax laws are expressly continued  
48 in full force, effect and operation for the purpose of the  
49 assessment, collection and enrollment of liens for any taxes due  
50 or accrued and the execution of any warrant under such laws before  
51 the date on which this act becomes effective, and for the  
52 imposition of any penalties, forfeitures or claims for failure to  
53 comply with such laws.

54 **SECTION 4.** This act shall take effect and be in force from  
55 and after January 1, 2006.