

Emergency Income Tax Regulation No. 1

MISSISSIPPI
STATE TAX COMMISSION

REGULATIONS – INCOME TAX

Emergency Income Tax Regulation No. 1 STATE AND LOCAL GENERAL SALES
TAXES NOT DEDUCTABLE AS INDIVIDUAL NONBUSINESS ITEMIZED DEDUCTION

The deduction allowed for federal income tax purposes for State and local general sales taxes in lieu of the deduction for State and local income taxes will not be an allowable individual nonbusiness itemized deduction for Mississippi Income Tax purposes. Miss. Code Ann. § 27-7-17(3)(a)(i) specifically bars an individual nonbusiness itemized deduction for state income taxes paid and therefore would also bar any deduction in lieu of the deduction for state income taxes. If sales taxes are deducted on federal form Schedule A, an adjustment must be made for state purposes.

Adopted on this the 17th day of December, 2004.

(SEAL)

JOSEPH L. BLOUNT, CHAIRMAN
AND COMMISSIONER OF REVENUE
MISSISSIPPI STATE TAX COMMISSION

Approved on this the 17th day of December, 2004.

HALEY BARBOUR, GOVERNOR
STATE OF MISSISSIPPI