

HB1810 • Mississippi

"Mississippi Human Capital Supplemental Tax Act"; create.

Dead

Risk: High

Comprehensive

Effective: Jan 01, 2027 | Last Action (Feb 25, 2026): Died In Committee

Summary

The Mississippi Human Capital Supplemental Tax Act creates a fund for workforce development with a 1% tax rate and establishes an advisory council to address AI impacts.

Business Impact

If you operate in Mississippi, you must pay a 1% tax on workforce development by January 1, 2024, or face penalties.

Key Provisions

- Establishes a 1% supplemental tax on AI displacement of human workers.
- Creates the Mississippi Workforce Transition and Development Fund for workforce development, including retraining, education programs, and new job opportunities.
- Creates the AI Workforce Impact Advisory Council to oversee fund initiatives, assess AI impacts, and provide policy recommendations.

Compliance Checklist

- File an annual Human Capital Impact Statement | Who: Covered employers | Penalty: Potential audit by the Department of Revenue
- Pay the Human Capital Supplemental Tax based on displaced positions | Who: Covered employers | Penalty: Possible financial penalties for non-payment

Industries Affected

Employment

Technology

Retail

Manufacturing

Topics

AI in Government

Comprehensive AI

Bill Sponsors

Name	Party	Role
Powell		Primary
Summers		Primary
Deweese		Primary
Read		Cosponsor
Bennett		Cosponsor
Creekmore IV		Cosponsor
Currie		Cosponsor
McGee		Cosponsor
Scott		Cosponsor
Turner		Cosponsor
Young		Cosponsor
Sanders		Primary

Official Source

<https://billstatus.ls.state.ms.us/2026/pdf/history/HB/HB1810.xml>

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