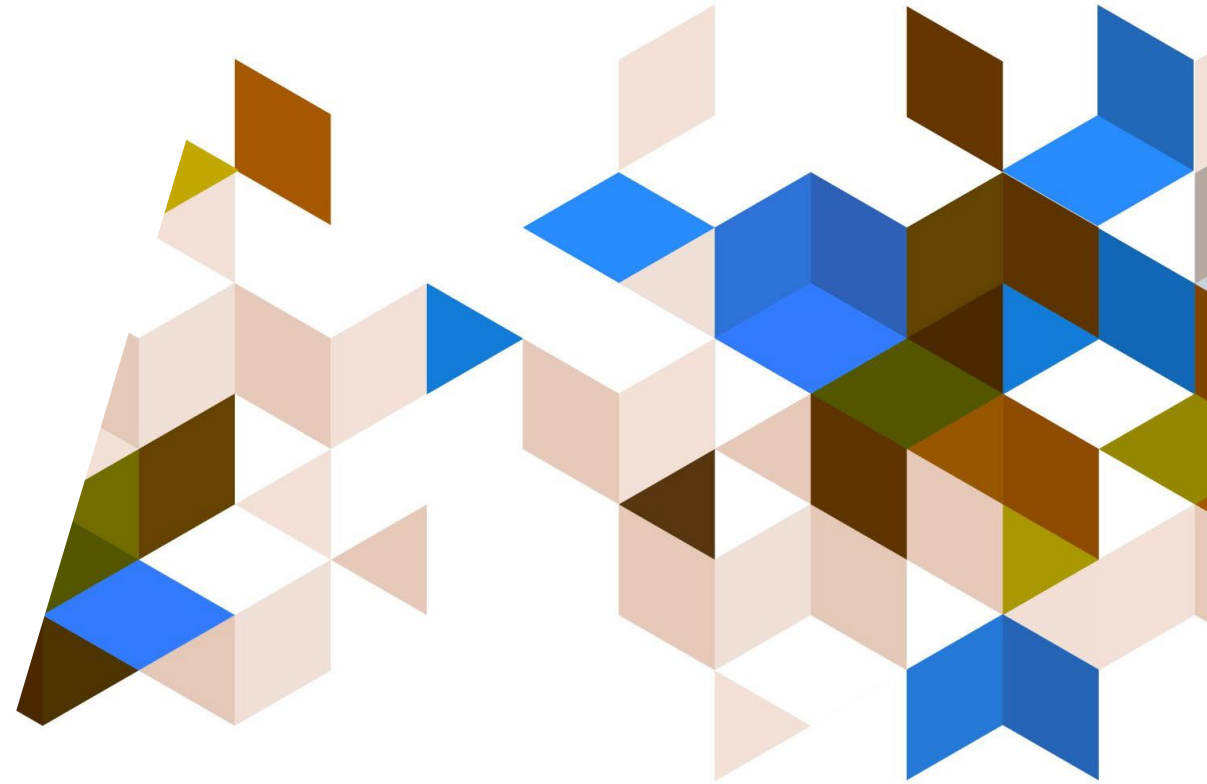


On the Books: New in County Law

Presenter: Steve A. Gray



Order of the Day

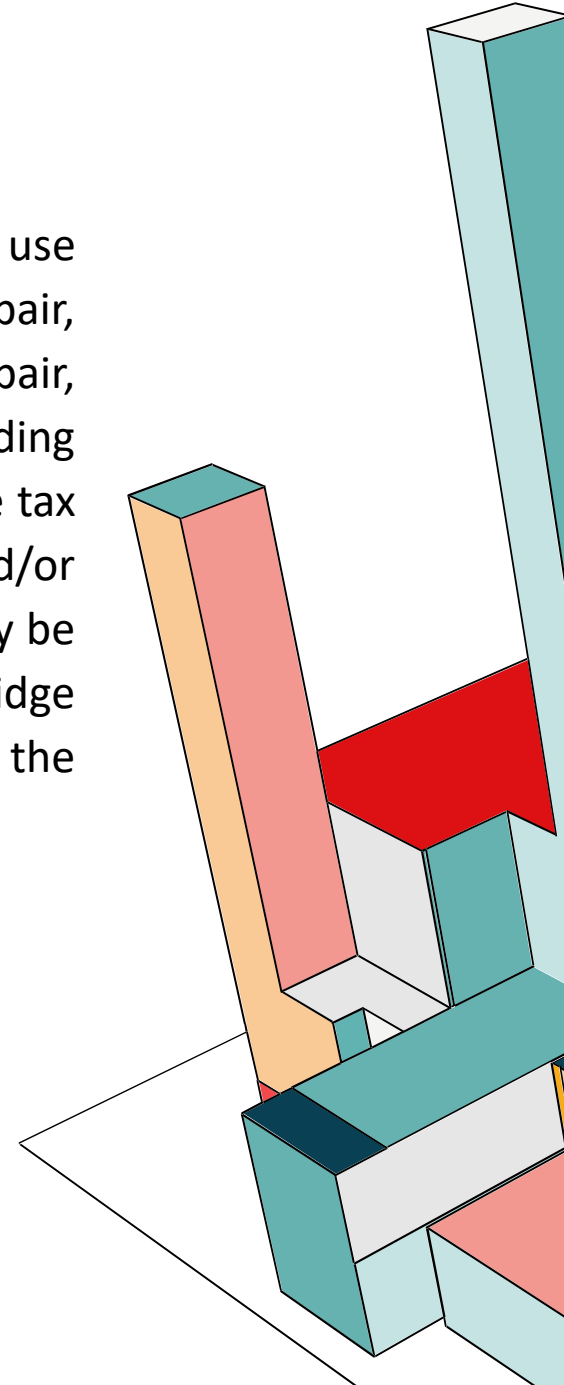
- Use Tax Expenditures *(SB-2492)*
- Mental Health (Civil Commitment) *(HB-1640)*
- College Ad Valorem Tax Exemption *(SB-2697)*
- Emergency Road & Bridge Repair Fund (ERBRF) *(HB-1826)*
- Medicaid Reimbursement Rate *(HB-757)*
- Law Enforcement / First Responder Line of Duty Fatality *(HB-1697)*
- Runoff Elections *(SB-2644)*
- Public Depositories *(HB-1577)*
- Harvest Permits *(SB-2644)*

Use Tax Expenditures

Use Tax Expenditures

Senate Bill 2492: This act amends 27-67-35, Mississippi code of 1972, and allows municipalities to use monies from use tax revenue for personal property or equipment to be used for the repair, maintenance and/or reconstruction of roads, streets and bridges, or to be used for the repair, maintenance and/or other improvements to water infrastructure and sewer infrastructure, including storm water and drainage improvement. This measure also allows counties to use monies from use tax revenue for personal property or equipment to be used for the repair, maintenance and/or reconstruction of roads, streets and bridges. This act also revises the types of expenditures that may be considered when calculating expenditures made by a municipality or county for road and bridge improvements and, for municipalities, water and sewer infrastructure improvements, during the previous fiscal year for the purpose of allocating use tax revenue to the municipality or county.

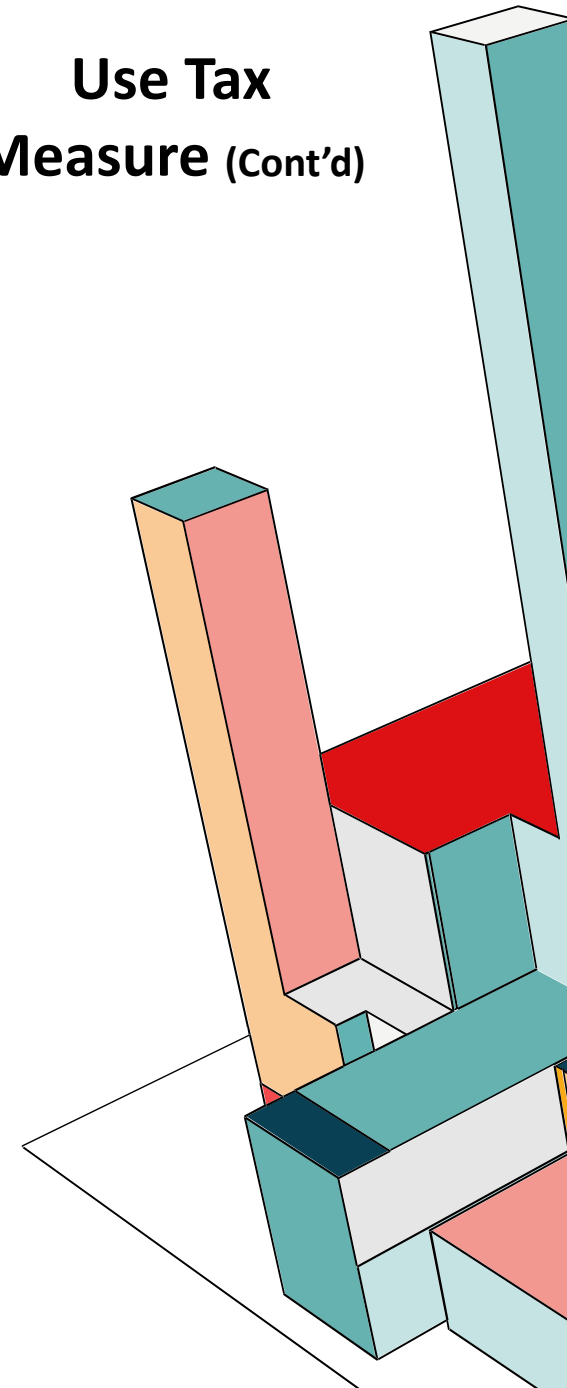
View Language



Use Tax Measure (Cont'd)

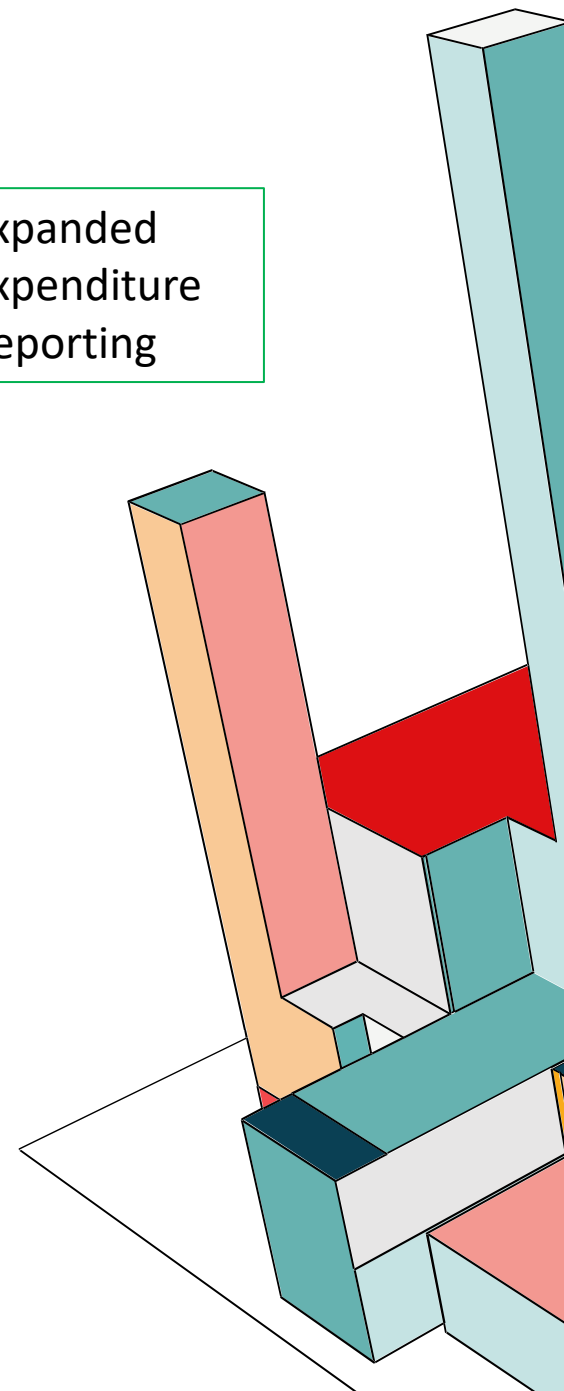
111 (2) (a) There is hereby created a special fund in the State
112 Treasury. The fund shall be maintained by the State Treasurer as
113 a separate and special fund, separate and apart from the General
114 Fund of the state. The fund shall consist of monies deposited
115 therein under Section 27-67-31(f) and monies from any other source
116 designated for deposit into such fund. Monies in the fund shall
117 be expended by the department to provide funds to assist counties
118 in this state in paying costs associated with (i) the repair,
119 maintenance and/or reconstruction of roads, streets and bridges in
120 counties, and/or (ii) as a pledge to pay all or a portion of debt
121 service on debt issued by a county for the purposes provided in
122 this subsection (2) (a). These monies shall not be used for
123 salaries, benefits or any form of compensation for employees, or
124 as provided in this subsection (2) (a), personal property or
125 equipment * * * ~~(other than equipment to be permanently installed~~
126 ~~as part of a road or bridge)~~ except for personal property or
127 equipment to be used for the purposes allowed in subparagraph (i)
128 of this subsection (2) (a), or for the construction or maintenance
129

Back to
Purchasing
Equipment
with the Use
Tax Revenue



162 subsection (2). Expenditure of the proceeds of bonds issued by a
163 county to pay costs associated with the repair, maintenance and/or
164 reconstruction of roads, streets and bridges shall not be
165 considered when determining the amount of county funds expended by
166 the county during the previous county fiscal year. Expenditures
167 by a county for purposes described in paragraph (a) of this
168 subsection (2) and for which the county may not use monies
169 received from the department under this subsection (2), may be
170 considered when calculating the amount of county funds expended by
171 the county during the previous county fiscal year, provided the
172 expenditures are related to purposes described in (i) and/or (ii)
173 in paragraph (a) of this subsection (2).

Expanded
Expenditure
Reporting



Use Tax Measure (Cont'd)

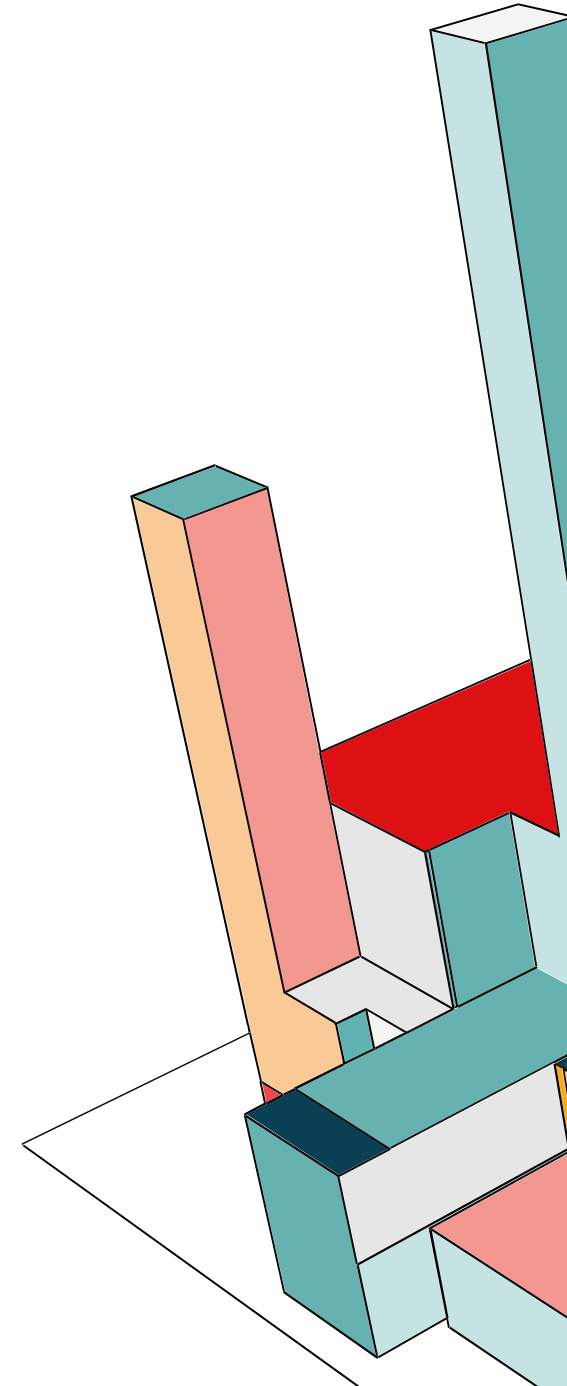
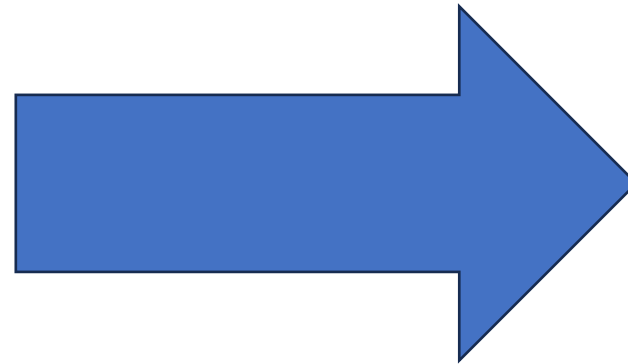
Mental Health

(Addressing Civil Commitments)

Addressing Reporting and Civil Commitment Procedures Regarding Mental Health

House Bill 1640: This act makes several amendments to the Mississippi code 41-19-33, 41-21-65, 41-21-67, 41-19-43, and 41-21-71 of 1972 related to mental health procedures. It revises the duties of regional mental health facilities and requires completion of a pre-affidavit screening before filing any affidavit for commitment. Community mental health centers must conduct a preliminary investigation before filing an affidavit for commitment. Additionally, amendments are made to various sections to align with the changes mentioned above, and hearing dates held after examiners' certificates are revised..

View Language



Mental Health (Cont'd)

339 (4) (a) The community mental health center shall submit a
340 written quarterly report to the board of supervisors of each
341 county in its region. The report shall include the following
342 information for the prior quarter:

343 (i) The number of occupancy percentages reported
344 by the crisis stabilization unit in the region;

345 (ii) The number of individuals held in jail after
346 the commitment process has been initiated and the number of
347 individuals the community mental health center provided treatment
348 to while they were in jail, as required by Section 41-21-67;

349 (iii) The number of pre-affidavit screenings
350 conducted;

351 (iv) The number of individuals diverted to a
352 lesser restrictive alternative from commitment;

353 (v) The number of crisis stabilization unit
354 denials and the reason for denial;

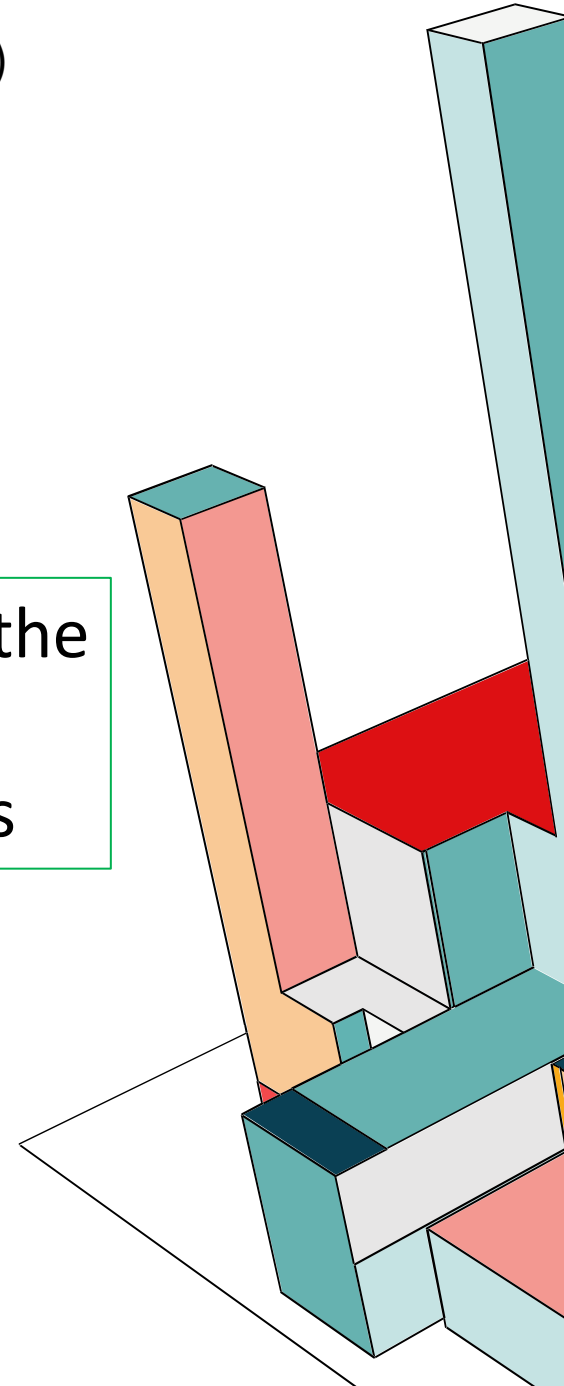
355 (vi) Summary report of Medicaid claims, including
356 denials; and

357 (vii) Cash balance as of the date of the end of
358 the quarter.

359 (b) The community mental health center shall provide
360 the Department of Mental Health, local sheriffs and chancery court
361 judges with a copy of the community mental health center's report
362 each quarter.

363 **SECTION 2.** Section 41-21-65, Mississippi Code of 1972, as

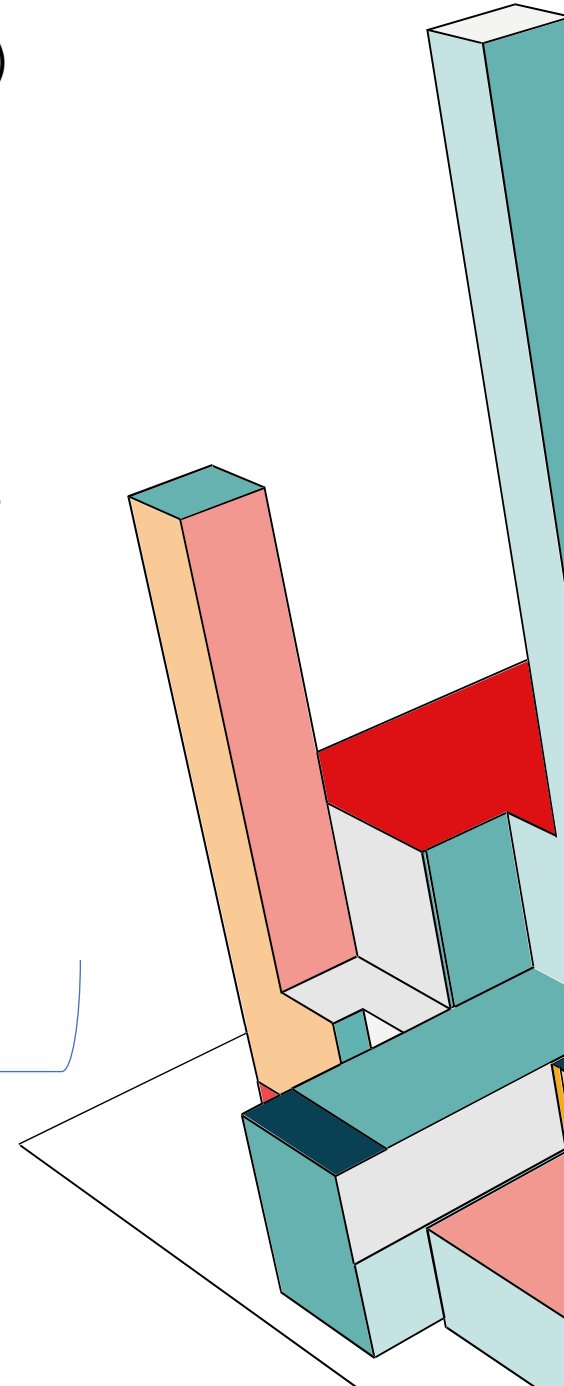
Reporting to the
Board of
Supervisors



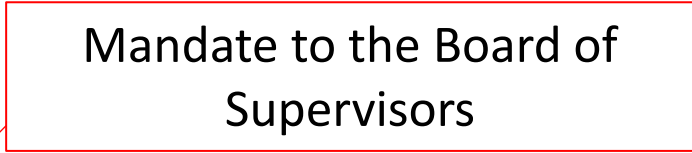
463 (9) The Department of Mental Health shall provide annual
464 training to chancery and circuit court clerks to inform them about
465 statutory procedures for civil commitments.

466 **SECTION 3.** Section 41-21-67, Mississippi Code of 1972, as
467 amended by House Bill No. 1088, 2024 Regular Session, is amended
468 as follows:


Training for Chancery & Circuit
Clerks



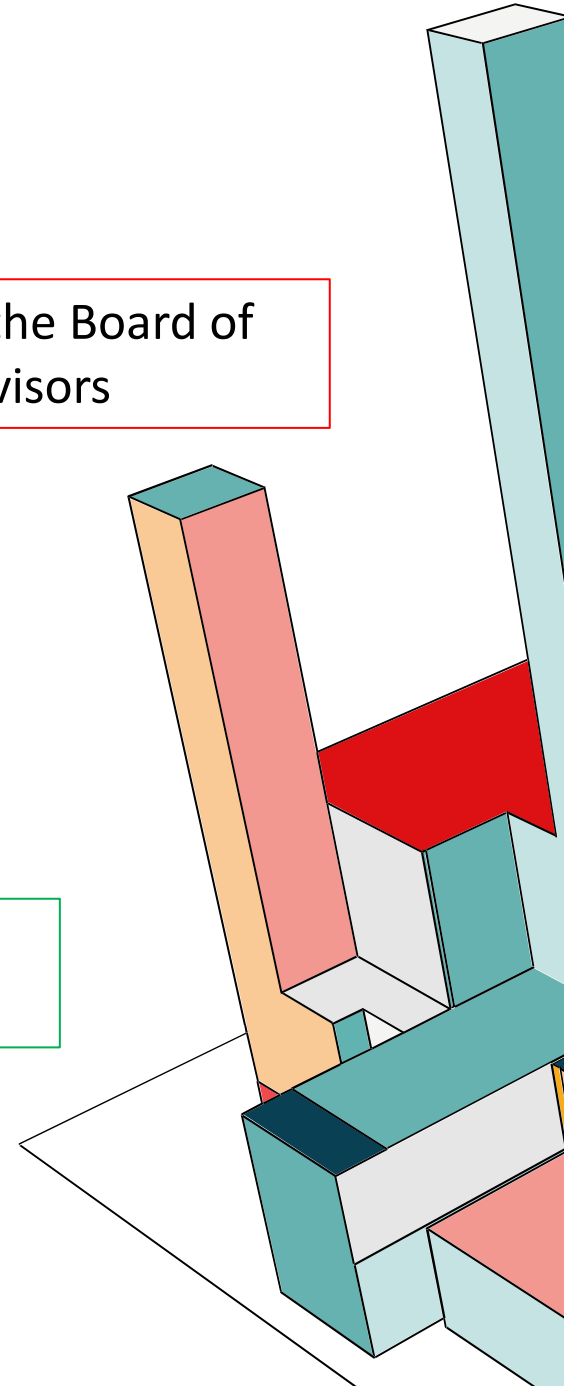
655 (b) A jail or other detention center may not be used
656 for custody unless the community mental health center has explored
657 and exhausted the availability of other appropriate facilities,
658 such as the crisis stabilization unit, the local hospital and any
659 Department of Mental Health certified location; the chancellor
660 specifically authorizes it; and the respondent is actively
661 violent. The county of residence of any such person shall pay the
662 cost of such interim treatment. The community mental health
663 center shall provide documentation of the person's violent
664 behavior and that no other appropriate facilities are available to
665 the chancellor. Under these circumstances, no person may remain
666 in a jail for longer than twenty-four (24) hours unless the
667 community mental health center requests an additional twenty-four
668 (24) hours from the chancellor. The community mental health
669 center shall provide treatment during this timeframe pending
670 placement at an appropriate facility.



Mandate to the Board of Supervisors



24 Hour Holding Period

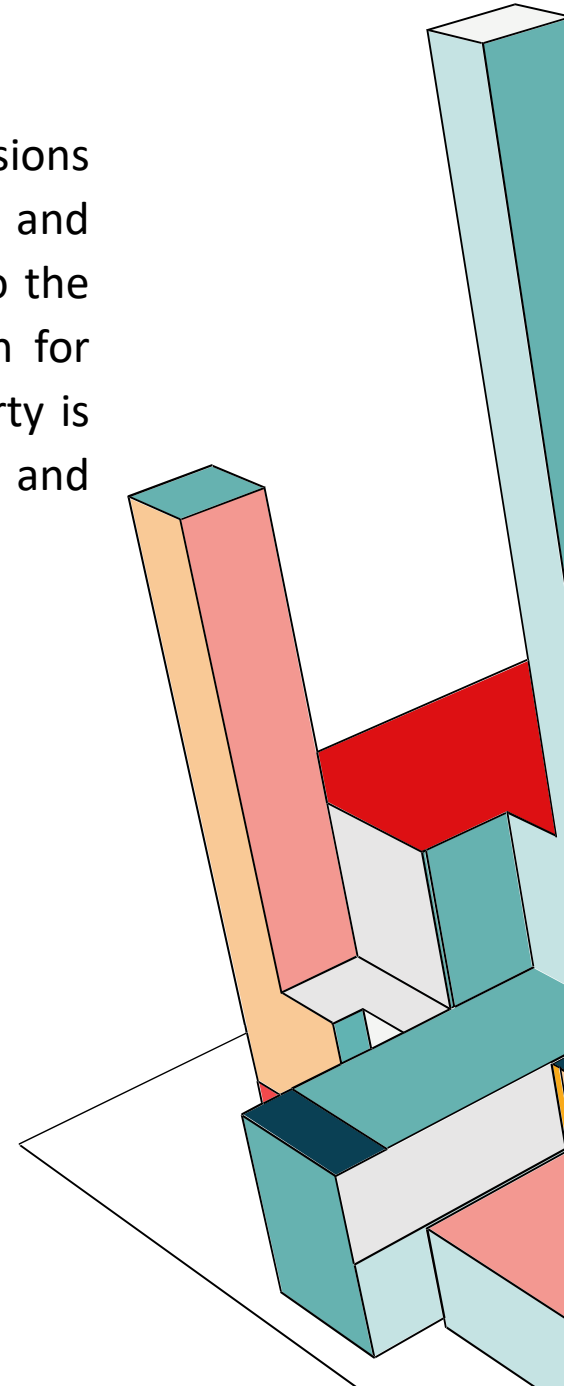


College Foundation Ad Valorem Tax Exemption

College Foundation Ad Valorem Exemption

Senate Bill 2697: This act amends 27-31-1, Mississippi code of 1972, and revises certain provisions regarding the leasing or other use of property belonging to an entity that is wholly owned by and controlled by an education foundation and whether the property will be treated as belonging to the foundation. **NOTE: Section 1** lines 43 through 45 limits the use of this ad valorem exemption for education and outreach purposes only, and not for generating revenue provided that the property is not leased or otherwise used to generate revenue that is not exclusively to benefit the education and outreach of the college institution.

39 college located in the State of Mississippi, as the case may be.
40 For the sole purpose of applying the preceding sentence, all
41 property, real or personal, belonging to an entity that is wholly
42 owned by and controlled by such a foundation shall be treated as
43 belonging to the foundation, provided such property is not leased
44 or otherwise used to generate revenue that is not used exclusively
45 to benefit an institution described above. All property, real or

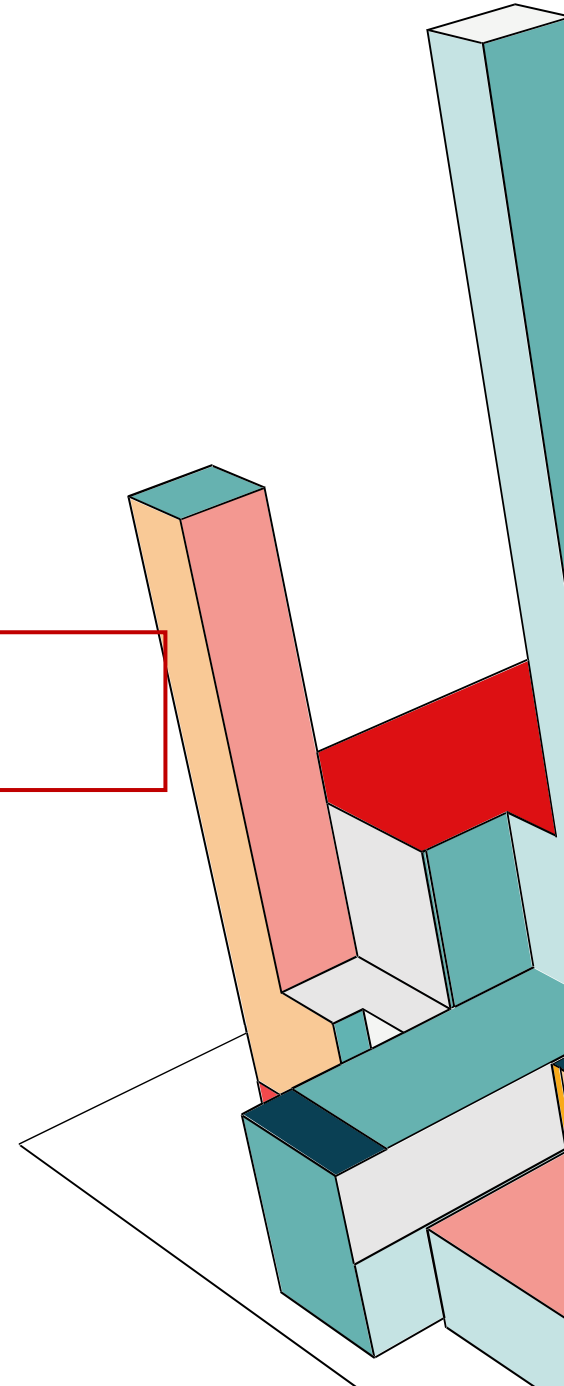


Emergency Road and Bridge Repair Fund (ERBRF)

Emergency Road & Bridge Repair Fund (ERBR)

Senate Bill 2468: This act bring various code sections forward that relate to or provide for the transference of funds. **NOTE: Section 1** of this act has a dollar amount assigned to the Emergency Road and Bridge Repair Fund for \$30 million.

72	2022 Emergency Road and		
73	Bridge Fund	6619440000	\$ 30,000,000.00
74	Strategic Multi-Modal		
75	Investments Fund	6695500000	\$ 10,000,000.00
76	2022 Infrastructure		
77	Match Fund	6619430000	<u>\$ 40,000,000.00</u>
78	TOTAL		\$ 820,375,000.00
79	SECTION 2. On the effective date of this act, the State		



Medicaid Reimbursement Rate

(Inmate Cost Containment Program)

Inmate Medicaid Reimbursement Rate

House Bill 757: This act reenacts 47-5-901 through 47-5-909, Mississippi code of 1972, which authorize and establish conditions for the housing of state offenders in county jails whenever the commissioner of corrections determines that physical space is not available in the state correctional institutions. This measure also amends 47-5-911, Mississippi code of 1972, which extends the date of the repealer on those reenacted code sections to year 2027.

79 reimbursement rate. The board of supervisors of any county shall
80 not be liable for any cost associated with medical attention for
81 prisoners who are pretrial detainees or for prisoners who have
82 been convicted that exceeds the Mississippi Medicaid reimbursement
83 rate or the reimbursement provided by the Department of
84 Corrections, whichever is greater. This limitation applies to all

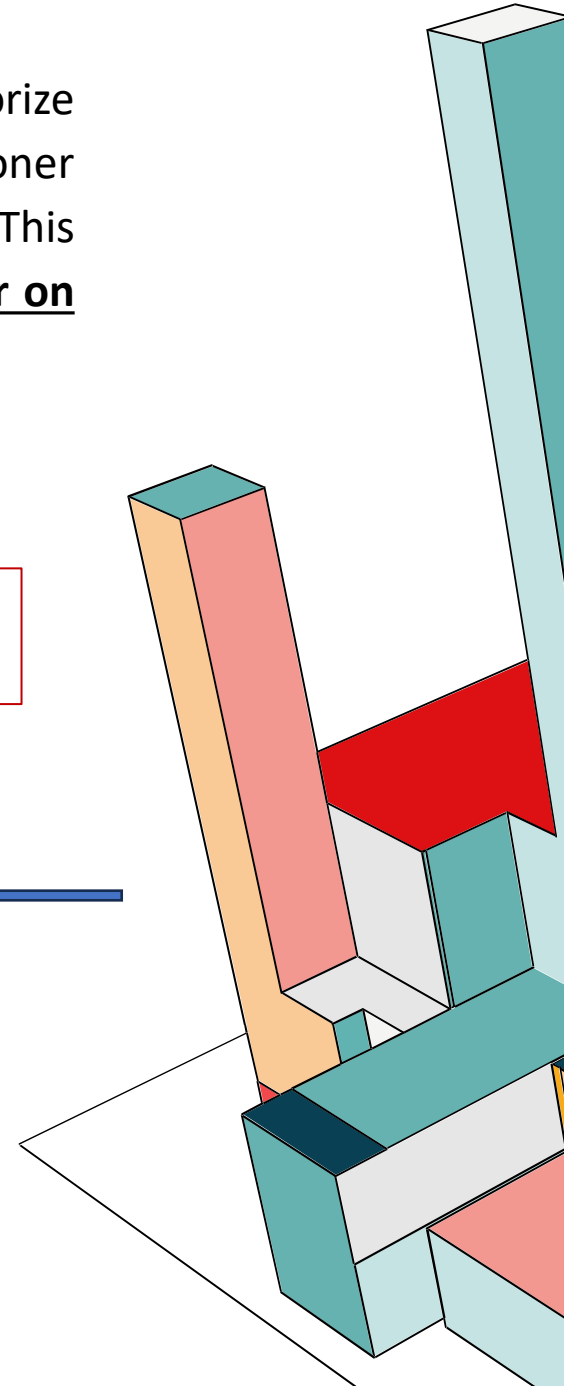
Current Law
Being Protected

223 **SECTION 6.** Section 47-5-911, Mississippi Code of 1972, is
224 amended as follows:

225 47-5-911. Sections 47-5-901 through 47-5-911 shall stand
226 repealed on July 1, * * * 2027.

New Repeal Date

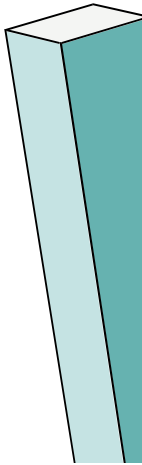
227 **SECTION 7.** This act shall take effect and be in force from
228 and after July 1, 2024.



Law Enforcement / First
Responders Killed in the Line
of Duty

Payment to Beneficiaries for Law Enforcement/First Responder Killed in the Line of Duty

House Bill 1697: This act authorizes municipalities, counties, state agencies, boards or commissions, and public universities and colleges to adopt policies under which they are authorized to pay, for up to 60 days, the full regular compensation of any law enforcement officer, firefighter or emergency medical technician who protects the public interest of the municipality or county and who is killed in the line of duty. **NOTE: This is at the discretion of the authorities that choose to offer this payment.**



HOUSE BILL NO. 1697
(As Sent to Governor)

Volume of Authors

MISSISSIPPI LEGISLATURE

By: Representatives Grady, Burch, Carpenter,
Eure, Felsher, Ford (73rd), Hawkins, Hulum,
Hurst, Lott, Mansell, McKnight, Zuber,
Nelson, Mickens, Faulkner, Anthony, Foster

Double Referred

REGULAR SESSION 2024

To: State Affairs;
Appropriations A

1 AN ACT TO AUTHORIZE MUNICIPALITIES, COUNTIES, STATE AGENCIES,
2 BOARDS OR COMMISSIONS, AND PUBLIC UNIVERSITIES AND COLLEGES TO
3 ADOPT POLICIES UNDER WHICH THEY ARE AUTHORIZED TO PAY, FOR UP TO
4 60 DAYS, THE FULL REGULAR COMPENSATION OF ANY LAW ENFORCEMENT
5 OFFICER, FIREFIGHTER OR EMERGENCY MEDICAL TECHNICIAN WHO PROTECTS
6 THE PUBLIC INTEREST OF THE MUNICIPALITY OR COUNTY AND WHO IS
7 KILLED IN THE LINE OF DUTY; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** (1) Whenever used in this section, the term:

10 (a) "Covered individual" means any individual who
11 receives monetary compensation for his or her service as a law
12 enforcement officer or firefighter, including a volunteer
13 firefighter and any individual who receives monetary compensation
14 for his or her service as an emergency medical technician as
15 defined in this section when employed by an employer as defined in
16 this section; it does not include employees of independent
17 contractors.

18 (b) "Employer" means a county or municipality, any
19 state agency, board or commission, public universities and
20 colleges that employ, appoint or otherwise engage the services of
21 covered individuals.

22 (c) "Firefighter" means an individual who is trained
23 for the prevention and control of loss of life and property from
24 fire or other emergencies, who is assigned to firefighting
25 activity, and is required to respond to alarms and performs
26 emergency actions at the location of a fire, hazardous materials
27 or other emergency incident.

28 (d) "Law enforcement officer" means any lawfully sworn
29 officer or employee of the state or any political subdivision of
30 the state whose duties require the officer or employee to
31 investigate, pursue, apprehend, arrest, transport or maintain
32 custody of persons who are charged with, suspected of committing,
33 or convicted of a crime, whether the officer is on regular duty on
34 full-time status, an auxiliary or reserve officer, or is serving
35 on a temporary or part-time status.

36 (e) "Cause of death" means any cause of death that
37 would be covered under the Public Safety Officers' Benefits Act of
38 1976, the Hometown Heroes Survivors Benefits Act of 2003,
39 generally codified at 42 USCS Chapter 46, or the Safeguarding
40 America's First Responders Act of 2020.

41 (f) "Emergency medical technician" means a person
42 licensed under Section 41-59-1 et seq., to provide emergency
43 medical services as an emergency medical technician-ambulance,
44 emergency medical technician-advanced, emergency medical
45 technician-paramedic, or emergency medical
46 technician-nurse-paramedic and who is employed by a nonprivate
47 entity.

48 (2) (a) (i) The governing authorities of any municipality,
49 the board of supervisors of any county, any state agency, board or
50 commission, and any public university or college **may** establish a
51 policy to pay to the covered individual's beneficiary the full
52 amount of the covered individual's regular compensation for up to
53 sixty (60) days when a covered individual, while engaged in the
54 performance of the person's official duties, dies or receives
55 accidental or intentional bodily injury that results in the loss
56 of the covered individual's life and such death is the result of a
57 covered cause of death, provided that the death is not the result
58 of suicide and that the bodily injury is not intentionally
59 self-inflicted.

60 (ii) If the governing authorities of a
61 municipality, the board of supervisors of a county, any state
62 agency, board or commission or public university or college adopt
63 a policy pursuant to paragraph (a) (i) of this subsection (2), then
64 within one (1) day after the date of death of a covered individual
65 who dies while in performance of his or her duties, as set under
66 this subsection, the governing authorities of the municipality, or
67 the board of supervisors, the state agency, board or commission,
68 public university or college, as the case may be, **may** make a
69 payment in the amount set out under subparagraph (i) of this
70 subsection (2) to the beneficiary of the covered individual.

71 (b) The payment provided for in this subsection **shall**
72 be made to the beneficiary who was designated in writing by the
73 covered individual, signed by the covered individual and delivered
74 to the employer during the covered individual's lifetime. If no
75 such designation is made, then the payment **shall** be made to the
76 surviving child or children and spouse in equal portions, and if
77 there is no surviving child or spouse, then to the parent or
78 parents. If a beneficiary is not designated and there is no
79 surviving child, spouse or parent, then the payment **shall** be made
80 to the covered individual's estate.

81 (c) The payment made in this subsection is in addition
82 to any workers' compensation or pension benefits or other payments
83 made pursuant to Section 45-2-1 and is exempt from the claims and
84 demands of creditors of the covered individual.

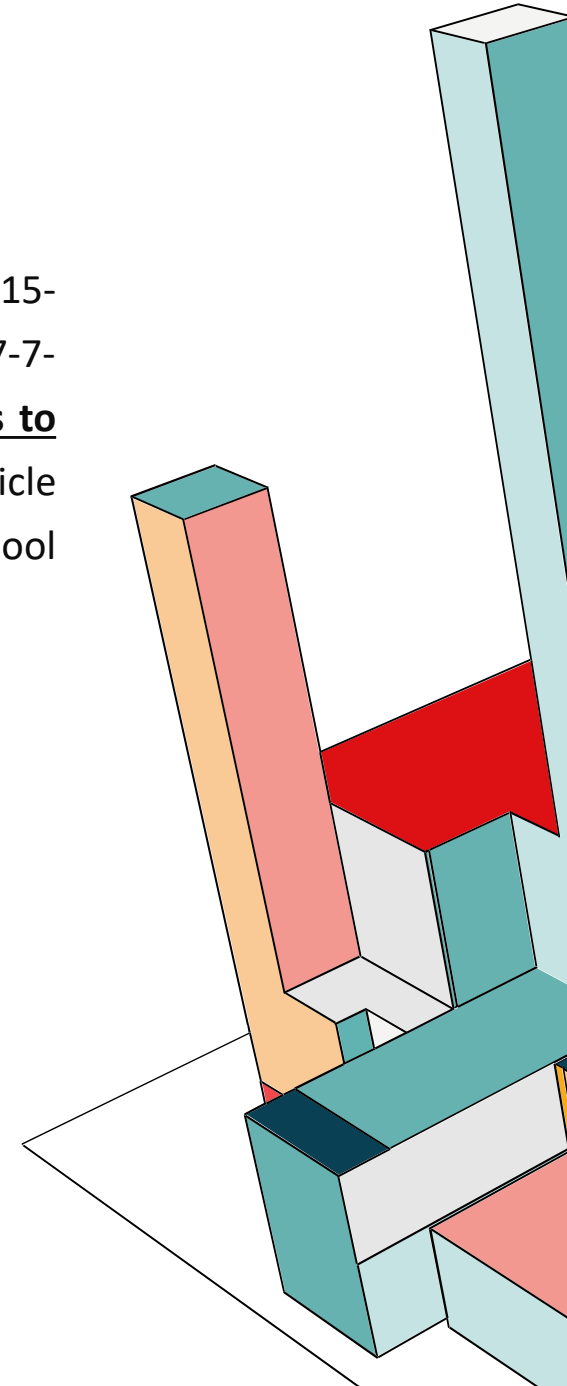
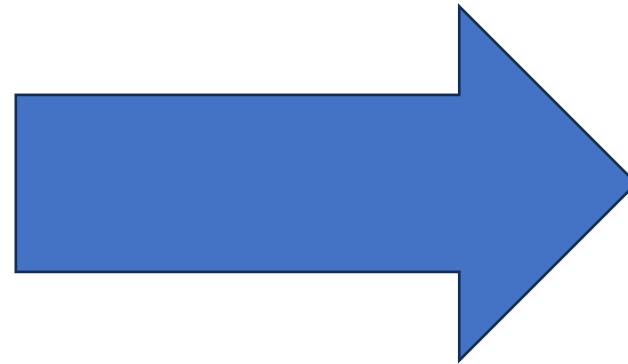
85 **SECTION 2.** This act **shall** take effect and be in force from
86 and after its passage.

Run-off Elections

Election Runoffs

Senate Bill 2144: This act amends various sections of the Mississippi code of 1972, including 23-15-171, 23-15-191, 23-15-193, 23-15-213, 23-15-833, 23-15-857, 23-15-981, 23-15-1031, 23-15-1083, 37-5-9, 37-7-215, 37-7-217, 37-7-227, and 37-7-711. This measure **extends the timeframe for runoff elections from three weeks to four weeks after the initial election**. Additionally, it introduces a new section within Title 23, Chapter 15, Article 27 of the Mississippi code to prohibit ranked-choice voting in statewide, county, local, municipal, or school district elections.

View Language



346 **SECTION 13.** (1) Ranked-choice voting, also known as instant
347 runoff voting, is prohibited in statewide, county, local,
348 municipal and school district elections in the State of
349 Mississippi.

350 (2) Any voting method that allows electors to rank
351 candidates for an office in order of preference and has ballots
352 cast that will be tabulated in multiple rounds following the
353 elimination of a candidate until a single candidate attains a
354 majority shall not be used in determining the election or
355 nomination of any candidate for elective office in this state,
356 including elective offices for any county, municipality, school
357 district, state or federal office.

358 (3) Any existing or future ordinance or policy enacted or
359 adopted by a county, municipality, school district, or any other
360 local governmental entity that conflicts with this section is void
361 on and after July 1, 2024.

362 (4) This section shall not apply to electors who are
363 entitled to vote absentee ballot under the federal Uniformed and
364 Overseas Citizens Absentee Voting Act, 52 USC Section 20301 et
365 seq., as amended.

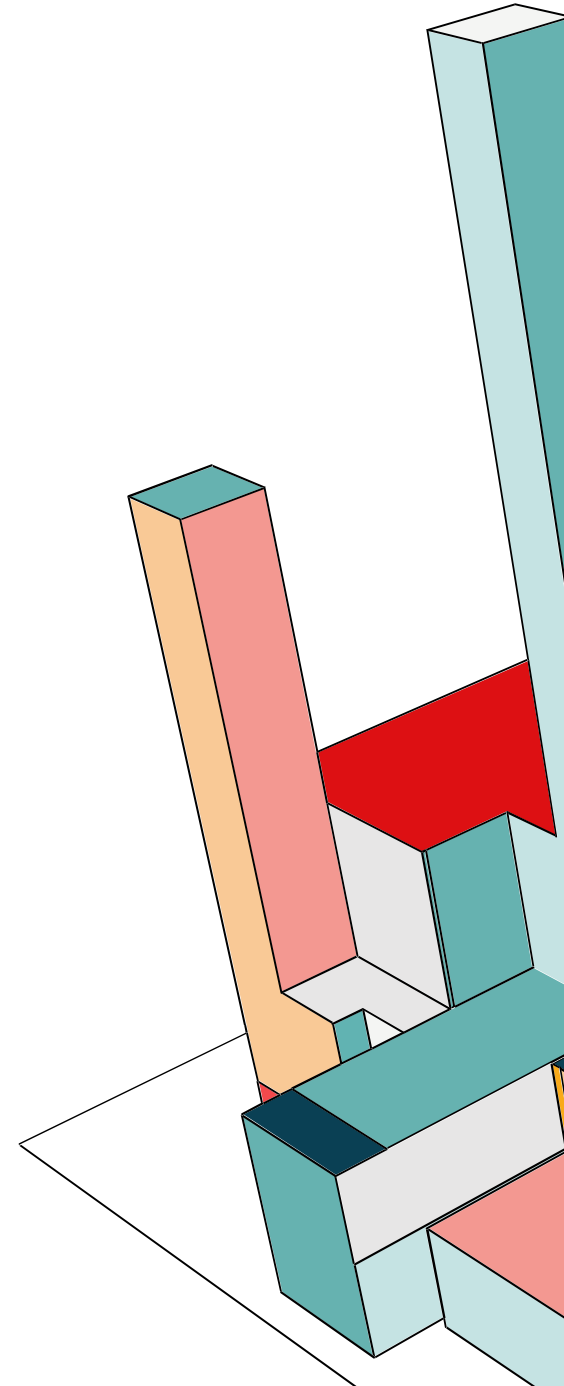
366 **SECTION 14.** Section 13 of this act shall take effect and be
367 in force from and after July 1, 2024. The remainder of this act
368 shall take effect and be in force from and after January 1, 2025.

Public Depositories

Bidding Terms Regarding Public Depositories

House Bill 1577: This act updates and align bidding terms for public deposits between counties and municipalities in Mississippi. It also repeals a section allowing counties and municipalities to follow the same process for selecting public depositories. **NOTE:** Struck ~~“no less frequently than every four (4) years”~~ and added “up to four (4) years.”

9 **SECTION 1.** Section 27-105-305, Mississippi Code of 1972, is
10 amended as follows:
11 27-105-305. The board of supervisors at the regular December
12 1997 meeting, and annually thereafter or, in the discretion of the
13 board of supervisors, thereafter at such other interval of time as
14 determined by the board of supervisors, * * * ~~but no less~~
15 ~~frequently than~~ up to every four (4) years, shall give notice to
16 all financial institutions in its county whose accounts are
17 insured by the Federal Deposit Insurance Corporation (or any



55 If the board of supervisors elects to open and consider the
56 bids or offers, it shall not open or consider any bid which, if
57 accepted, would result in a contract in which a member of the
58 board of supervisors would have a direct or indirect interest.

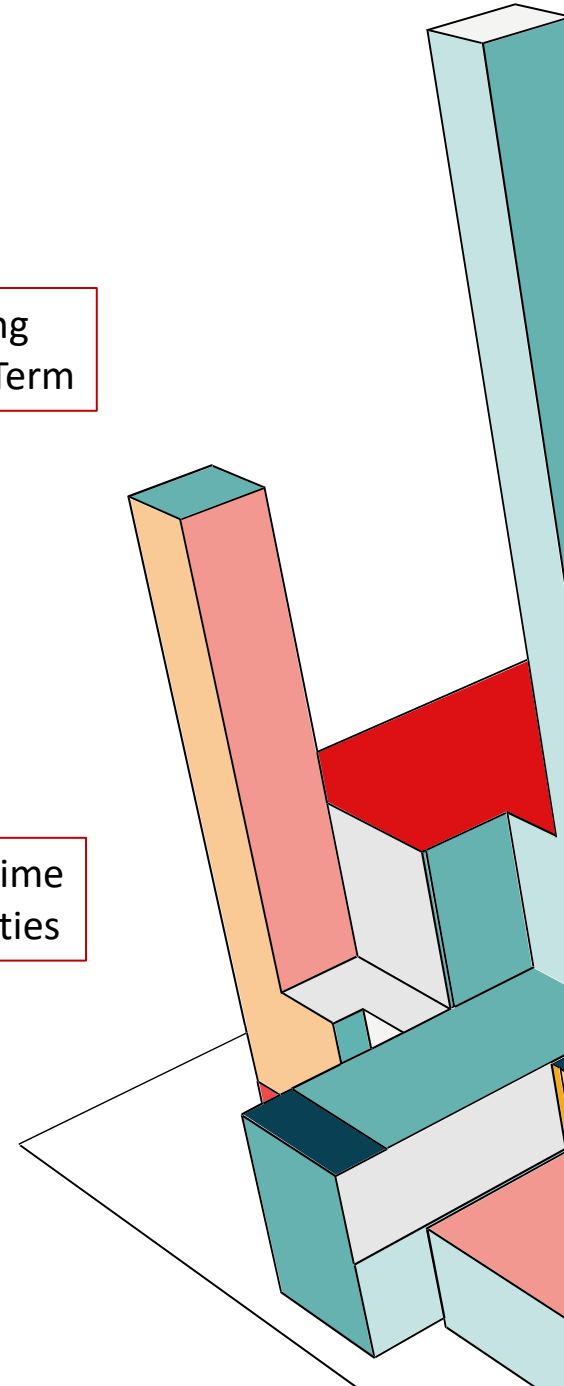
59 The board is prohibited from designating a depository during the
60 last year of a four-year term.

Prohibition During
Last Four Years of Term

61 **SECTION 2.** Section 27-105-353, Mississippi Code of 1972, is
62 amended as follows:

63 27-105-353. The board of mayor and aldermen or other
64 municipal authorities of each and every city, town or village in
65 the state are required to select a depository in the manner
66 provided by law for the selection of county depositories,
67 including the same intervals of time as counties for receiving
68 bids from financial institutions for the privilege of holding
69 public funds. Before being selected, a depository must be
70 certified by the State Treasurer as meeting the capital ratio

Aligning Municipal Time
Intervals with Counties

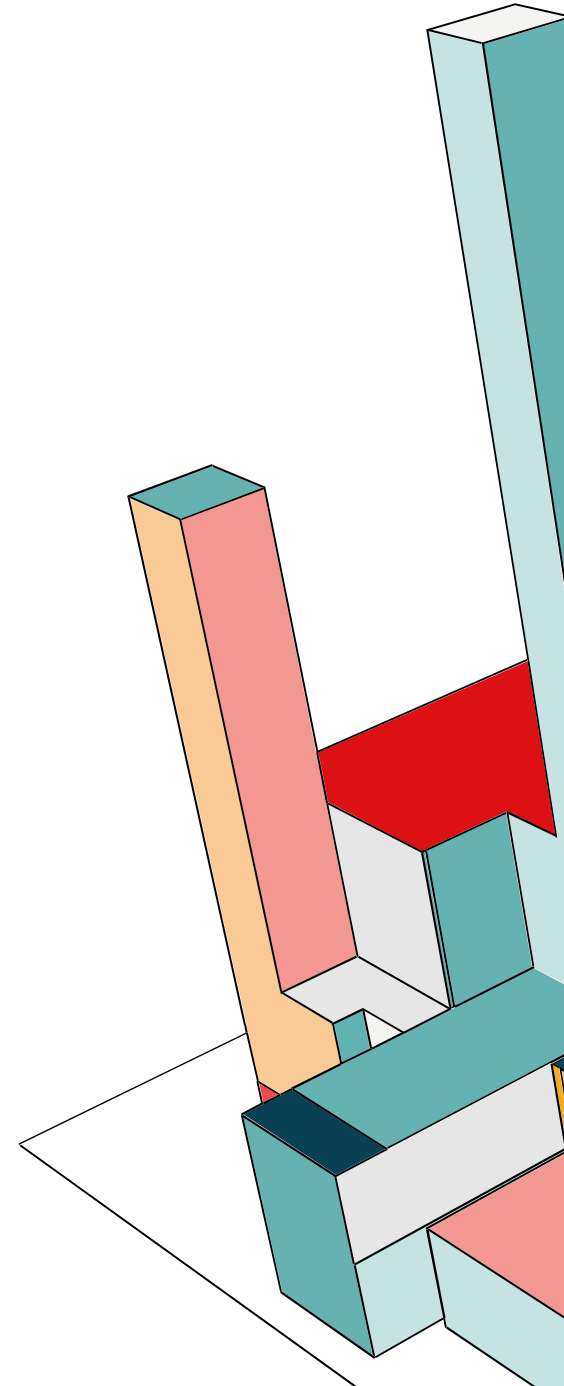


Harvest Permits

(Weight Limits)

Permit License Tag Weight Category

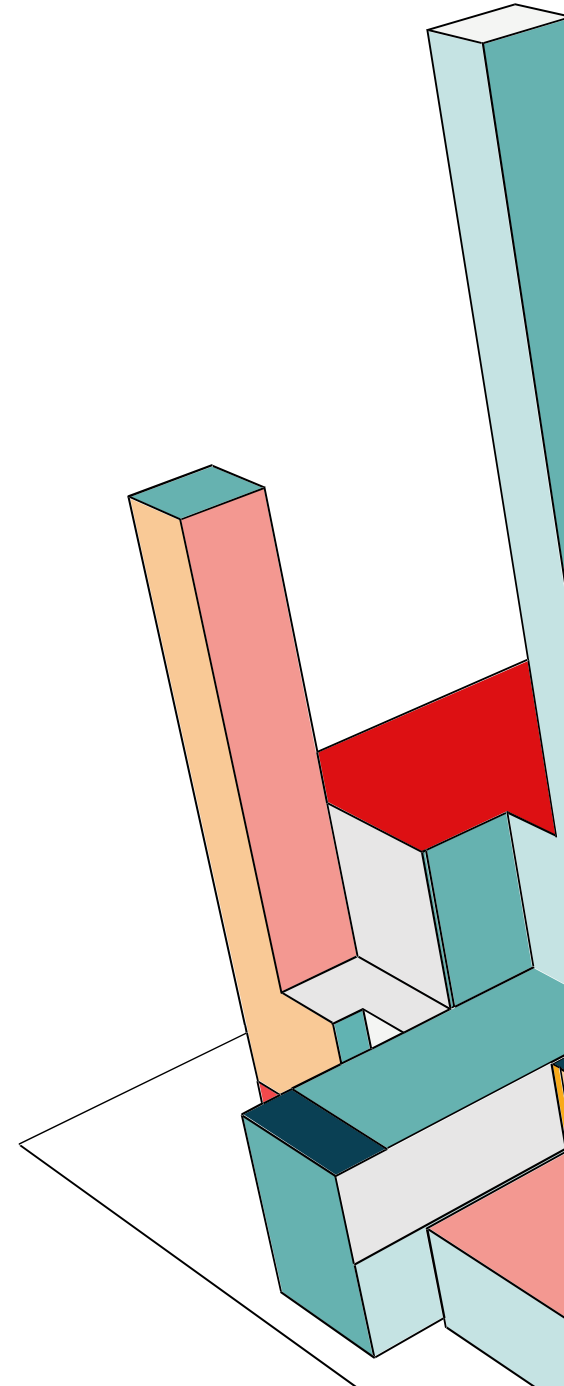
Senate Bill 2644: This act amends 27-19-11, Mississippi code of 1972 and extend the weight category for harvest permit license tag holders. **NOTE: Harvest Permit weight category extended from 84,000 pounds to 88,000 pounds.**



47 78001 - 80000 1,512.00 1,512.00 864.00
48 80001 - * * * ~~84000~~ 88000 1,776.00 1,776.00
49 1,152.00

50 The purchase of the license tag exceeding 80,000 gross
51 vehicle weight is limited to the transport of products as provided
52 for harvest permits as defined in Section 27-19-81(4). Such
53 license tag shall be a "HP" license tag with weight allowance
54 printed on the cab card only.

55 In addition to the above levied annual highway privilege tax
56 on vehicles with a gross weight exceeding ten thousand (10,000)
57 pounds, there is levied and shall be collected an additional
58 privilege tax in the amount of One Thousand Eight Hundred
59 Seventy-five Dollars (\$1,875.00) for each current or later year
60 model vehicle based upon a licensed weight of * * * ~~eighty four~~
61 ~~thousand (84,000)~~ eighty-eight thousand (88,000) pounds. This
62 additional privilege tax shall be reduced by the amount of One
63 Hundred Seventy-five Dollars (\$175.00) for each year of age to a
64 minimum of Fifty Dollars (\$50.00) and further reduced by the ratio
65 of licensed weight to the maximum weight of * * * ~~eighty four~~
66 ~~thousand (84,000)~~ eighty-eight thousand (88,000) pounds. During
67 the first year only, the privilege tax monies collected under the
68 provisions of this paragraph shall be distributed to the various



QUESTIONS?