

By: Senator(s) Ferris, Dearing, Gollott,  
Woodfield, Rayborn, Thames, Mettetal,  
Tollison, Carter, Harvey, Dickerson, Cuevas,  
Lee, Jordan (24th), Moffatt, Harden, Jackson,  
Frazier, Furniss

To: Education;  
Appropriations

COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 2186

1 AN ACT TO AMEND SECTION 37-19-7, MISSISSIPPI CODE OF 1972, TO  
2 INCREASE THE TEACHER SALARY SCALE UNDER THE MINIMUM EDUCATION  
3 PROGRAM; TO AMEND SECTION 37-19-21, MISSISSIPPI CODE OF 1972, TO  
4 INCREASE THE ALLOTMENT OF MINIMUM EDUCATION PROGRAM FUNDS FOR  
5 SUPPORTIVE SERVICES; TO AMEND SECTION 37-21-7, MISSISSIPPI CODE OF  
6 1972, TO PROVIDE FOR AND INCREASE THE ASSISTANT TEACHER SALARY  
7 SCALE UNDER THE MINIMUM EDUCATION PROGRAM; TO CLARIFY THAT PERSONS  
8 WHO HAVE SUCCESSFULLY COMPLETED THE GENERAL EDUCATIONAL  
9 DEVELOPMENT (GED) TEST MAY SERVE AS ASSISTANT TEACHERS; TO  
10 AUTHORIZE ANY SCHOOL DISTRICT TO USE MINIMUM PROGRAM ASSISTANT  
11 TEACHER FUNDS TO EMPLOY ADDITIONAL CERTIFIED TEACHERS IN GRADES  
12 K-3, REGARDLESS OF ACCREDITATION LEVEL; TO AMEND SECTION  
13 37-57-104, MISSISSIPPI CODE OF 1972, TO EXEMPT THE COST OF SALARY  
14 INCREASES FOR SCHOOL DISTRICT PERSONNEL MANDATED BY THE  
15 LEGISLATURE AND OTHER NEW PROGRAMS FROM THE 55-MILL LIMITATION ON  
16 LOCAL SCHOOL DISTRICT AD VALOREM TAXES, AND TO AUTHORIZE CERTAIN  
17 SCHOOL DISTRICTS TO LEVY AN ADDITIONAL THREE MILLS NOTWITHSTANDING  
18 SAID TAX EFFORT LIMITATION; TO AMEND SECTION 37-57-107,  
19 MISSISSIPPI CODE OF 1972, TO CLARIFY THE TERM "NEW PROPERTY" FOR  
20 SCHOOL AD VALOREM TAXATION PURPOSES AND TO PROVIDE THAT THE COST  
21 OF SALARY INCREASES FOR SCHOOL DISTRICT PERSONNEL MANDATED BY THE  
22 LEGISLATURE SHALL BE A "NEW PROGRAM" FOR SCHOOL TAX INCREASE  
23 LIMITATION PURPOSES; TO AMEND SECTION 37-61-33, MISSISSIPPI CODE  
24 OF 1972, TO PROVIDE THAT FROM AND AFTER JULY 1, 2000,  
25 APPROPRIATIONS FROM THE EDUCATION ENHANCEMENT FUND FOR SCHOOL  
26 CAPITAL IMPROVEMENT AND SCHOOL TRANSPORTATION PURPOSES SHALL BE  
27 DETERMINED ON A PERCENTAGE BASIS; TO CODIFY SECTION 37-61-9.1,  
28 MISSISSIPPI CODE OF 1972, TO REQUIRE A PUBLIC HEARING AND  
29 ADVERTISEMENT OF PROPOSED INCREASES IN LOCAL AD VALOREM TAX EFFORT  
30 OF SCHOOL DISTRICTS; TO PROVIDE FOR THE FORM OF SUCH NOTICE; TO  
31 REPEAL SECTION 27-39-207, MISSISSIPPI CODE OF 1972, WHICH PROVIDES  
32 FOR THE ADVERTISEMENT OF INTENTION TO INCREASE THE AD VALOREM TAX  
33 EFFORT OF A SCHOOL DISTRICT; AND FOR RELATED PURPOSES.

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

35 SECTION 1. Section 37-19-7, Mississippi Code of 1972, is  
36 amended as follows:

37 **[From and after July 1, 1999, and until July 1, 2000, Section**  
38 **37-19-7 will read as follows:]**

39 37-19-7. (1) The allowance in the minimum education program  
40 for teachers' salaries in each county and separate school district  
41 shall be determined and paid in accordance with the scale for  
42 teachers' salaries as provided in this subsection for the number

43 of teachers employed not in excess of the number of teacher units  
44 allotted. For teachers holding the following types of licenses or  
45 the equivalent as determined by the State Board of Education, and  
46 the following number of years of teaching experience, the scale  
47 shall be as follows:

48 1999-2000 School Year \* \* \*

49 Less Than 25 Years of Teaching Experience

50	AAAA.....	<u>\$25,795.00</u>
51	AAA.....	<u>24,945.00</u>
52	AA.....	<u>24,095.00</u>
53	A.....	<u>23,045.00</u>

54 25 or More Years of Teaching Experience

55	AAAA.....	<u>\$26,795.00</u>
56	AAA.....	<u>25,945.00</u>
57	AA.....	<u>25,095.00</u>
58	A.....	<u>24,045.00</u>

59 It is the intent of the Legislature that any state funds made  
60 available for salaries of licensed personnel in excess of the  
61 funds paid for such salaries for the 1986-1987 school year shall  
62 be paid to licensed personnel pursuant to a personnel appraisal  
63 and compensation system implemented by the State Board of  
64 Education. The State Board of Education shall have the authority  
65 to adopt and amend rules and regulations as are necessary to  
66 establish, administer and maintain the system.

67 All teachers employed on a full-time basis shall be paid a  
68 minimum salary in accordance with the above scale. However, no  
69 school district shall receive any funds under this section for any  
70 school year during which the local supplement paid to any  
71 individual teacher shall have been reduced to a sum less than that  
72 paid to that individual teacher for performing the same duties  
73 from local supplement during the immediately preceding school  
74 year. The amount actually spent for the purposes of group health  
75 and/or life insurance shall be considered as a part of the  
76 aggregate amount of local supplement but shall not be considered a  
77 part of the amount of individual local supplement.

78 For teachers holding a Class AAAA license, the minimum base  
79 pay specified in this subsection shall be increased by the sum of  
80 Seven Hundred Fifteen Dollars (\$715.00) for each year of teaching

81 experience possessed by the person holding such license until such  
82 person shall have twenty-five (25) years of teaching experience.

83 For teachers holding a Class AAA license, the minimum base  
84 pay specified in this subsection shall be increased by the sum of  
85 Six Hundred Forty-five Dollars (\$645.00) for each year of teaching  
86 experience possessed by the person holding such license until such  
87 person shall have twenty-five (25) years of teaching experience.

88 For teachers holding a Class AA license, the minimum base pay  
89 specified in this subsection shall be increased by the sum of Five  
90 Hundred Seventy Dollars (\$570.00) for each year of teaching  
91 experience possessed by the person holding such license until such  
92 person shall have twenty-five (25) years of teaching experience.

93 For teachers holding a Class A license, the minimum base pay  
94 specified in this subsection shall be increased by the sum of Four  
95 Hundred Seventy Dollars (\$470.00) for each year of teaching  
96 experience possessed by the person holding such license until such  
97 person shall have twenty-one (21) years of teaching experience.

98 The level of professional training of each teacher to be used  
99 in establishing the salary allotment for the teachers for each  
100 year shall be determined by the type of valid teacher's license  
101 issued to those teachers on or before October 1 of the current  
102 school year.

103 (2) Prior to April 15 of any school year in which a teacher  
104 meets the standard requirements, any licensed teacher who shall  
105 have met the requirements and acquired a Master Teacher  
106 certificate from the National Board for Professional Teaching  
107 Standards and who is employed by a local school board or the State  
108 Board of Education as a teacher and not as an administrator shall  
109 receive a salary supplement in the amount of Six Thousand Dollars  
110 (\$6,000.00) in addition to any other compensation to which the  
111 teacher may be entitled. The teacher shall be reimbursed one (1)  
112 time for the actual cost of completing the process of acquiring  
113 the Master Teacher certificate, regardless of whether or not the  
114 process resulted in the award of the Master Teacher certificate.

115 All such salary supplements and process reimbursement shall be  
116 paid directly by the State Department of Education to the local  
117 school district and shall be in addition to its minimum education  
118 program allotments and not a part thereof in accordance with  
119 regulations promulgated by the State Board of Education, and  
120 subject to appropriation by the Legislature. Local school  
121 districts shall not reduce the local supplement paid to any  
122 teacher receiving such salary supplement, and the teacher shall  
123 receive any local supplement to which teachers with similar  
124 training and experience are otherwise entitled.

125 [From and after July 1, 2000, Section 37-19-7 will read as  
126 follows:]

127 37-19-7. (1) The allowance in the minimum education program  
128 for teachers' salaries in each county and separate school district  
129 shall be determined and paid in accordance with the scale for  
130 teachers' salaries as provided in this subsection for the number  
131 of teachers employed not in excess of the number of teacher units  
132 allotted. For teachers holding the following types of licenses or  
133 the equivalent as determined by the State Board of Education, and  
134 the following number of years of teaching experience, the scale  
135 shall be as follows:

136	<u>2000-2001</u> School Year and School Years Thereafter	
137	Less Than 25 Years of Teaching Experience	
138	AAAA.....	<u>\$27,695.00</u>
139	AAA.....	<u>26,845.00</u>
140	AA.....	<u>25,995.00</u>
141	A.....	<u>24,945.00</u>
142	25 or More Years of Teaching Experience	
143	AAAA.....	<u>\$28,695.00</u>
144	AAA.....	<u>27,845.00</u>
145	AA.....	<u>26,995.00</u>
146	A.....	<u>25,945.00</u>

147 It is the intent of the Legislature that any state funds made  
148 available for salaries of licensed personnel in excess of the

funds paid for such salaries for the 1986-1987 school year shall be paid to licensed personnel pursuant to a personnel appraisal and compensation system implemented by the State Board of Education. The State Board of Education shall have the authority to adopt and amend rules and regulations as are necessary to establish, administer and maintain the system.

All teachers employed on a full-time basis shall be paid a minimum salary in accordance with the above scale. However, no school district shall receive any funds under this section for any school year during which the local supplement paid to any individual teacher shall have been reduced to a sum less than that paid to that individual teacher for performing the same duties from local supplement during the immediately preceding school year. The amount actually spent for the purposes of group health and/or life insurance shall be considered as a part of the aggregate amount of local supplement but shall not be considered a part of the amount of individual local supplement.

For teachers holding a Class AAAA license, the minimum base pay specified in this subsection shall be increased by the sum of Eight Hundred Dollars (\$800.00) for each year of teaching experience possessed by the person holding such license until such person shall have twenty-six (26) years of teaching experience.

For teachers holding a Class AAA license, the minimum base pay specified in this subsection shall be increased by the sum of Seven Hundred Twenty Dollars (\$720.00) for each year of teaching experience possessed by the person holding such license until such person shall have twenty-six (26) years of teaching experience.

For teachers holding a Class AA license, the minimum base pay specified in this subsection shall be increased by the sum of Six Hundred Thirty-five Dollars (\$635.00) for each year of teaching experience possessed by the person holding such license until such person shall have twenty-six (26) years of teaching experience.

For teachers holding a Class A license, the minimum base pay specified in this subsection shall be increased by the sum of Five

Hundred Twenty-five Dollars (\$525.00) for each year of teaching experience possessed by the person holding such license until such person shall have twenty-two (22) years of teaching experience.

The level of professional training of each teacher to be used in establishing the salary allotment for the teachers for each year shall be determined by the type of valid teacher's license issued to those teachers on or before October 1 of the current school year.

(2) Prior to April 15 of any school year in which a teacher meets the standard requirements, any licensed teacher who shall have met the requirements and acquired a Master Teacher certificate from the National Board for Professional Teaching Standards and who is employed by a local school board or the State Board of Education as a teacher and not as an administrator shall receive a salary supplement in the amount of Six Thousand Dollars (\$6,000.00) in addition to any other compensation to which the teacher may be entitled. The teacher shall be reimbursed one (1) time for the actual cost of completing the process of acquiring the Master Teacher certificate, regardless of whether or not the process resulted in the award of the Master Teacher certificate. All such salary supplements and process reimbursement shall be paid directly by the State Department of Education to the local school district and shall be in addition to its minimum education program allotments and not a part thereof in accordance with regulations promulgated by the State Board of Education, and subject to appropriation by the Legislature. Local school districts shall not reduce the local supplement paid to any teacher receiving such salary supplement, and the teacher shall receive any local supplement to which teachers with similar training and experience are otherwise entitled.

SECTION 2. Section 37-19-21, Mississippi Code of 1972, is amended as follows:

**[From and after July 1, 1999, and until July 1, 2000, Section 37-19-21 will read as follows:]**

37-19-21. In addition to other funds allowed in this chapter, each school district shall be allotted Five Thousand Seventy-six Dollars (\$5,076.00) annually per teacher unit for use in supportive services.

**[From and after July 1, 2000, Section 37-19-21 will read as follows:]**

37-19-21. In addition to other funds allowed in this chapter, each school district shall be allotted Five Thousand Six Hundred Forty-five Dollars (\$5,645.00) annually per teacher unit for use in supportive services.

This section shall stand repealed from and after July 1, 2002.

SECTION 3. Section 37-21-7, Mississippi Code of 1972, is amended as follows:

**[From and after July 1, 1999, and until July 1, 2000, Section 37-21-7 will read as follows:]**

37-21-7. (1) This section shall be referred to as the "Mississippi Elementary Schools Assistant Teacher Program," the purpose of which shall be to provide an early childhood education program that assists in the instruction of basic skills. The State Board of Education is authorized, empowered and directed to implement a statewide system of assistant teachers in kindergarten classes and in the first, second and third grades. The assistant teacher shall assist pupils in actual instruction under the strict supervision of a licensed teacher.

(2) (a) Each school district shall employ the total number of assistant teachers funded under subsection (6) of this section. The superintendent of each district shall assign the assistant teachers to the kindergarten, first-, second- and third-grade classes in the district in a manner that will promote the maximum efficiency, as determined by the superintendent, in the instruction of skills such as verbal and linguistic skills, logical and mathematical skills, and social skills.

(b) If a licensed teacher to whom an assistant teacher

has been assigned is required to be absent from the classroom, the assistant teacher may assume responsibility for the classroom in lieu of a substitute teacher. However, no assistant teacher shall assume sole responsibility of the classroom for more than three (3) consecutive school days. Further, in no event shall any assistant teacher be assigned to serve as a substitute teacher for any teacher other than the licensed teacher to whom that assistant teacher has been assigned.

(3) Assistant teachers shall have, at a minimum, a high school diploma or shall have successfully completed the General Educational Development (GED) test and shall show demonstratable proficiency in reading and writing skills. The State Department of Education shall develop a testing procedure for assistant teacher applicants to be used in all school districts in the state.

(4) (a) In order to receive funding, each school district shall:

(i) Submit a plan on the implementation of a reading improvement program to the State Department of Education; and

(ii) Develop a plan of educational accountability and assessment of performance, including pretests and posttests, for reading in Grades 1 through 6.

(b) Additionally, each school district shall:

(i) Provide annually a mandatory preservice orientation session, using an existing in-school service day, for administrators and teachers on the effective use of assistant teachers as part of a team in the classroom setting and on the role of assistant teachers, with emphasis on program goals;

(ii) Hold periodic workshops for administrators and teachers on the effective use and supervision of assistant teachers;

(iii) Provide training annually on specific instructional skills for assistant teachers;



(iv) Annually evaluate their program in accordance with their educational accountability and assessment of performance plan; and

(v) Designate the necessary personnel to supervise and report on their program.

(5) The State Department of Education shall:

(a) Develop and assist in the implementation of a statewide uniform training module, subject to the availability of funds specifically appropriated therefor by the Legislature, which shall be used in all school districts for training administrators, teachers and assistant teachers. The module shall provide for the consolidated training of each assistant teacher and teacher to whom the assistant teacher is assigned, working together as a team, and shall require further periodical training for administrators, teachers and assistant teachers regarding the role of assistant teachers;

(b) Annually evaluate the program on the district and state level. Subject to the availability of funds specifically appropriated therefor by the Legislature, the department shall develop: (i) uniform evaluation reports, to be performed by the principal or assistant principal, to collect data for the annual overall program evaluation conducted by the department; or (ii) a program evaluation model that, at a minimum, addresses process evaluation; and

(c) Promulgate rules, regulations and such other standards deemed necessary to effectuate the purposes of this section. Noncompliance with the provisions of this section and any rules, regulations or standards adopted by the department may result in a violation of compulsory accreditation standards as established by the State Board of Education and Commission on School Accreditation.

(6) The allowance in the minimum education program for assistant teacher salaries in each school district shall be determined and paid in accordance with the scale for assistant

teachers' salaries as provided in this subsection for the number of teachers employed not in excess of the number of teacher units as prescribed in Section 37-19-5 allotted for Grades 1, 2 and 3. For assistant teachers holding the following qualifications as determined by the local school district, the minimum scale shall be as follows:

1999-2000 School Year

Bachelor's degree..... \$9,745.00

Sixty (60) credit hours, or more,

undergraduate coursework..... 8,995.00

High school diploma, or the equivalent..... 8,895.00

For assistant teachers holding a bachelor's degree, the minimum base pay specified in this subsection shall be increased by the sum of One Hundred Twenty Dollars (\$120.00) for each year of assistant teaching experience possessed by the person holding such degree until such person shall have fifteen (15) years of assistant teaching experience.

For assistant teachers holding sixty (60) credit hours, or more, undergraduate coursework, the minimum base pay specified in this subsection shall be increased by the sum of Eighty Dollars (\$80.00) for each year of assistant teaching experience possessed by the person holding such degree until such person shall have ten (10) years of assistant teaching experience.

For assistant teachers holding a high school diploma, or the equivalent, the minimum base pay specified in this subsection shall be increased by the sum of Fifty Dollars (\$50.00) for each year of assistant teaching experience possessed by the person holding such degree until such person shall have five (5) years of assistant teaching experience.

The local school district shall require an official transcript of the undergraduate coursework possessed by the assistant teacher for purposes of determining his salary under the minimum scale prescribed herein.

No assistant teacher shall be paid less than the amount he or

353 she received in the prior school year. In the 1995-1996 school  
354 year and school years thereafter, no school district shall receive  
355 any funds under this section for any school year during which the  
356 aggregate amount of the local contribution to the salaries of  
357 assistant teachers by the district shall have been reduced below  
358 such amount for the previous year. The assistant teachers shall  
359 not be restricted to working only in the grades for which the  
360 funds were allotted, but may be assigned to other classes as  
361 provided in subsection (2)(a) of this section.

362 (7) (a) As an alternative to employing assistant  
363 teachers, \* \* \* any school district is authorized to use the  
364 minimum program allotment provided under subsection (6) of this  
365 section for the purpose of employing licensed teachers for  
366 kindergarten, first-, second- and third-grade classes; however, no  
367 school district shall be authorized to use the minimum program  
368 allotment for assistant teachers for the purpose of employing  
369 licensed teachers unless the district has established that the  
370 employment of licensed teachers using such funds will reduce the  
371 teacher:student ratio in the kindergarten, first-, second- and  
372 third-grade classes. All minimum program funds for assistant  
373 teachers shall be applied to reducing teacher:student ratio in  
374 Grades K-3.

375 It is the intent of the Legislature that no school district  
376 shall dismiss any assistant teacher for the purpose of using the  
377 minimum program assistant teacher allotment to employ licensed  
378 teachers. School districts may rely only upon normal attrition to  
379 reduce the number of assistant teachers employed in that district.  
380 Nothing herein shall prevent the reassignment of an assistant  
381 teacher to another position for comparable compensation for which  
382 the assistant teacher is qualified.

383 (b) In the event any school district meets Level 4 or 5  
384 accreditation requirements, the State Board of Education, in its  
385 discretion, may exempt such school district from any accreditation  
386 requirements for the district's early childhood education program

or reading improvement program.

[From and after July 1, 2000, and until July 1, 2002, Section 37-21-7 will read as follows:]

37-21-7. (1) This section shall be referred to as the "Mississippi Elementary Schools Assistant Teacher Program," the purpose of which shall be to provide an early childhood education program that assists in the instruction of basic skills. The State Board of Education is authorized, empowered and directed to implement a statewide system of assistant teachers in kindergarten classes and in the first, second and third grades. The assistant teacher shall assist pupils in actual instruction under the strict supervision of a licensed teacher.

(2) (a) Each school district shall employ the total number of assistant teachers funded under subsection (6) of this section.

The superintendent of each district shall assign the assistant teachers to the kindergarten, first-, second- and third-grade classes in the district in a manner that will promote the maximum efficiency, as determined by the superintendent, in the instruction of skills such as verbal and linguistic skills, logical and mathematical skills, and social skills.

(b) If a licensed teacher to whom an assistant teacher has been assigned is required to be absent from the classroom, the assistant teacher may assume responsibility for the classroom in lieu of a substitute teacher. However, no assistant teacher shall assume sole responsibility of the classroom for more than three (3) consecutive school days. Further, in no event shall any assistant teacher be assigned to serve as a substitute teacher for any teacher other than the licensed teacher to whom that assistant teacher has been assigned.

(3) Assistant teachers shall have, at a minimum, a high school diploma or shall have successfully completed the General Educational Development (GED) test and shall show demonstratable proficiency in reading and writing skills. The State Department of Education shall develop a testing procedure for assistant

teacher applicants to be used in all school districts in the state.

(4) (a) In order to receive funding, each school district shall:

(i) Submit a plan on the implementation of a reading improvement program to the State Department of Education; and

(ii) Develop a plan of educational accountability and assessment of performance, including pretests and posttests, for reading in Grades 1 through 6.

(b) Additionally, each school district shall:

(i) Provide annually a mandatory preservice orientation session, using an existing in-school service day, for administrators and teachers on the effective use of assistant teachers as part of a team in the classroom setting and on the role of assistant teachers, with emphasis on program goals;

(ii) Hold periodic workshops for administrators and teachers on the effective use and supervision of assistant teachers;

(iii) Provide training annually on specific instructional skills for assistant teachers;

(iv) Annually evaluate their program in accordance with their educational accountability and assessment of performance plan; and

(v) Designate the necessary personnel to supervise and report on their program.

(5) The State Department of Education shall:

(a) Develop and assist in the implementation of a statewide uniform training module, subject to the availability of funds specifically appropriated therefor by the Legislature, which shall be used in all school districts for training administrators, teachers and assistant teachers. The module shall provide for the consolidated training of each assistant teacher and teacher to whom the assistant teacher is assigned, working together as a

455 team, and shall require further periodical training for  
456 administrators, teachers and assistant teachers regarding the role  
457 of assistant teachers;

458           (b) Annually evaluate the program on the district and  
459 state level. Subject to the availability of funds specifically  
460 appropriated therefor by the Legislature, the department shall  
461 develop: (i) uniform evaluation reports, to be performed by the  
462 principal or assistant principal, to collect data for the annual  
463 overall program evaluation conducted by the department; or (ii) a  
464 program evaluation model that, at a minimum, addresses process  
465 evaluation; and

466           (c) Promulgate rules, regulations and such other  
467 standards deemed necessary to effectuate the purposes of this  
468 section. Noncompliance with the provisions of this section and  
469 any rules, regulations or standards adopted by the department may  
470 result in a violation of compulsory accreditation standards as  
471 established by the State Board of Education and Commission on  
472 School Accreditation.

473           (6) The allowance in the minimum education program for  
474 assistant teacher salaries in each school district shall be  
475 determined and paid in accordance with the scale for assistant  
476 teachers' salaries as provided in this subsection for the number  
477 of teachers employed not in excess of the number of teacher units  
478 as prescribed in Section 37-19-5 allotted for Grades 1, 2 and 3.  
479 For assistant teachers holding the following qualifications as  
480 determined by the local school district, the minimum scale shall  
481 be as follows:

482	<u>2000-2001 School Year and</u>	
483	<u>School Years Thereafter</u>	
484	<u>Bachelor's degree.....</u>	<u>\$10,995.00</u>
485	<u>Sixty (60) credit hours, or more,</u>	
486	<u>undergraduate coursework.....</u>	<u>9,495.00</u>
487	<u>High school diploma, or the equivalent.....</u>	<u>9,170.00</u>
488	<u>For assistant teachers holding a bachelor's degree, the</u>	

minimum base pay specified in this subsection shall be increased by the sum of One Hundred Twenty Dollars (\$120.00) for each year of assistant teaching experience possessed by the person holding such degree until such person shall have fifteen (15) years of assistant teaching experience.

For assistant teachers holding sixty (60) credit hours, or more, undergraduate coursework, the minimum base pay specified in this subsection shall be increased by the sum of Eighty Dollars (\$80.00) for each year of assistant teaching experience possessed by the person holding such degree until such person shall have ten (10) years of assistant teaching experience.

For assistant teachers holding a high school diploma, or the equivalent, the minimum base pay specified in this subsection shall be increased by the sum of Fifty Dollars (\$50.00) for each year of assistant teaching experience possessed by the person holding such degree until such person shall have five (5) years of assistant teaching experience.

The local school district shall require an official transcript of the undergraduate coursework possessed by the assistant teacher for purposes of determining his salary under the minimum scale prescribed herein.

No assistant teacher shall be paid less than the amount he or she received in the prior school year. In the 1995-1996 school year and school years thereafter, no school district shall receive any funds under this section for any school year during which the aggregate amount of the local contribution to the salaries of assistant teachers by the district shall have been reduced below such amount for the previous year. The assistant teachers shall not be restricted to working only in the grades for which the funds were allotted, but may be assigned to other classes as provided in subsection (2)(a) of this section.

(7) (a) As an alternative to employing assistant teachers, \* \* \* any school district is authorized to use the minimum program allotment provided under subsection (6) of this

section for the purpose of employing licensed teachers for kindergarten, first-, second- and third-grade classes; however, no school district shall be authorized to use the minimum program allotment for assistant teachers for the purpose of employing licensed teachers unless the district has established that the employment of licensed teachers using such funds will reduce the teacher:student ratio in the kindergarten, first-, second- and third-grade classes. All minimum program funds for assistant teachers shall be applied to reducing teacher:student ratio in Grades K-3.

It is the intent of the Legislature that no school district shall dismiss any assistant teacher for the purpose of using the minimum program assistant teacher allotment to employ licensed teachers. School districts may rely only upon normal attrition to reduce the number of assistant teachers employed in that district.

Nothing herein shall prevent the reassignment of an assistant teacher to another position for comparable compensation for which the assistant teacher is qualified.

(b) In the event any school district meets Level 4 or 5 accreditation requirements, the State Board of Education, in its discretion, may exempt such school district from any accreditation requirements for the district's early childhood education program or reading improvement program.

**[From and after July 1, 2002, this section reads as follows:]**

37-21-7. (1) This section shall be referred to as the "Mississippi Elementary Schools Assistant Teacher Program," the purpose of which shall be to provide an early childhood education program that assists in the instruction of basic skills. The State Board of Education is authorized, empowered and directed to implement a statewide system of assistant teachers in kindergarten classes and in the first, second and third grades. The assistant teacher shall assist pupils in actual instruction under the strict supervision of a certified teacher.

(2) (a) Each school district shall employ the total number



of assistant teachers funded under subsection (6) of this section. The superintendent of each district shall assign the assistant teachers to the kindergarten, first-, second- and third-grade classes in the district in a manner that will promote the maximum efficiency, as determined by the superintendent, in the instruction of skills such as verbal and linguistic skills, logical and mathematical skills, and social skills.

(b) If a certified teacher to whom an assistant teacher has been assigned is required to be absent from the classroom, the assistant teacher may assume responsibility for the classroom in lieu of a substitute teacher. However, no assistant teacher shall assume sole responsibility of the classroom for more than three (3) consecutive school days. Further, in no event shall any assistant teacher be assigned to serve as a substitute teacher for any teacher other than the certified teacher to whom that assistant teacher has been assigned.

(3) Assistant teachers shall have, at a minimum, a high school diploma or a GED equivalent, and shall show demonstratable proficiency in reading and writing skills. The State Department of Education shall develop a testing procedure for assistant teacher applicants to be used in all school districts in the state.

(4) (a) In order to receive funding, each school district shall:

(i) Submit a plan on the implementation of a reading improvement program to the State Department of Education; and

(ii) Develop a plan of educational accountability and assessment of performance, including pretests and posttests, for reading in Grades 1 through 6.

(b) Additionally, each school district shall:

(i) Provide annually a mandatory preservice orientation session, using an existing in-school service day, for administrators and teachers on the effective use of assistant

591 teachers as part of a team in the classroom setting and on the  
592 role of assistant teachers, with emphasis on program goals;

593 (ii) Hold periodic workshops for administrators  
594 and teachers on the effective use and supervision of assistant  
595 teachers;

596 (iii) Provide training annually on specific  
597 instructional skills for assistant teachers;

598 (iv) Annually evaluate their program in accordance  
599 with their educational accountability and assessment of  
600 performance plan; and

601 (v) Designate the necessary personnel to supervise  
602 and report on their program.

603 (5) The State Department of Education shall:

604 (a) Develop and assist in the implementation of a  
605 statewide uniform training module, subject to the availability of  
606 funds specifically appropriated therefor by the Legislature, which  
607 shall be used in all school districts for training administrators,  
608 teachers and assistant teachers. The module shall provide for the  
609 consolidated training of each assistant teacher and teacher to  
610 whom the assistant teacher is assigned, working together as a  
611 team, and shall require further periodical training for  
612 administrators, teachers and assistant teachers regarding the role  
613 of assistant teachers;

614 (b) Annually evaluate the program on the district and  
615 state level. Subject to the availability of funds specifically  
616 appropriated therefor by the Legislature, the department shall  
617 develop: (i) uniform evaluation reports, to be performed by the  
618 principal or assistant principal, to collect data for the annual  
619 overall program evaluation conducted by the department; or (ii) a  
620 program evaluation model that, at a minimum, addresses process  
621 evaluation; and

622 (c) Promulgate rules, regulations and such other  
623 standards deemed necessary to effectuate the purposes of this  
624 section. Noncompliance with the provisions of this section and

any rules, regulations or standards adopted by the department may result in a violation of compulsory accreditation standards as established by the State Board of Education and Commission on School Accreditation.

(6) For assistant teachers holding the following qualifications as determined by the local school district, the minimum scale shall be as follows:

<u>1999-2000 School Year</u>	
<u>Bachelor's degree.....</u>	<u>\$10,995.00</u>
<u>Sixty (60) credit hours, or more,</u>	
<u>undergraduate coursework.....</u>	<u>9,495.00</u>
<u>High school diploma, or the equivalent.....</u>	<u>9,170.00</u>

For assistant teachers holding a bachelor's degree, the minimum base pay specified in this subsection shall be increased by the sum of One Hundred Twenty Dollars (\$120.00) for each year of assistant teaching experience possessed by the person holding such degree until such person shall have fifteen (15) years of assistant teaching experience.

For assistant teachers holding sixty (60) credit hours, or more, undergraduate coursework, the minimum base pay specified in this subsection shall be increased by the sum of Eighty Dollars (\$80.00) for each year of assistant teaching experience possessed by the person holding such degree until such person shall have ten (10) years of assistant teaching experience.

For assistant teachers holding a high school diploma, or the equivalent, the minimum base pay specified in this subsection shall be increased by the sum of Fifty Dollars (\$50.00) for each year of assistant teaching experience possessed by the person holding such degree until such person shall have five (5) years of assistant teaching experience.

The local school district shall require an official transcript of the undergraduate coursework possessed by the assistant teacher for purposes of determining his salary under the minimum scale prescribed herein.

659       No assistant teacher shall be paid less than the amount he or  
660 she received in the prior school year. In the 1995-1996 school  
661 year and school years thereafter, no school district shall receive  
662 any funds under this section for any school year during which the  
663 aggregate amount of the local contribution to the salaries of  
664 assistant teachers by the district shall have been reduced below  
665 such amount for the previous year. The assistant teachers shall  
666 not be restricted to working only in the grades for which the  
667 funds were allotted, but may be assigned to other classes as  
668 provided in subsection (2)(a) of this section.

669       (7) (a) As an alternative to employing assistant  
670 teachers, \* \* \* any school district is authorized to use the  
671 minimum program allotment provided under subsection (6) of this  
672 section for the purpose of employing licensed teachers for  
673 kindergarten, first-, second- and third-grade classes; however, no  
674 school district shall be authorized to use the minimum program  
675 allotment for assistant teachers for the purpose of employing  
676 licensed teachers unless the district has established that the  
677 employment of licensed teachers using such funds will reduce the  
678 teacher:student ratio in the kindergarten, first-, second- and  
679 third-grade classes. All minimum program funds for assistant  
680 teachers shall be applied to reducing teacher:student ratio in  
681 Grades K-3.

682       It is the intent of the Legislature that no school district  
683 shall dismiss any assistant teacher for the purpose of using the  
684 minimum program assistant teacher allotment to employ licensed  
685 teachers. School districts may rely only upon normal attrition to  
686 reduce the number of assistant teachers employed in that district.  
687 Nothing herein shall prevent the reassignment of an assistant  
688 teacher to another position for comparable compensation for which  
689 the assistant teacher is qualified.

690       (b) In the event any school district meets Level 4 or 5  
691 accreditation requirements, the State Board of Education, in its  
692 discretion, may exempt such school district from any accreditation

requirements for the district's early childhood education program  
or reading improvement program.

SECTION 4. Section 37-57-104, Mississippi Code of 1972, is  
amended as follows:

37-57-104. (1) Each school board shall submit to the  
levying authority for the school district a certified copy of an  
order adopted by the school board requesting an ad valorem tax  
effort in dollars for the support of the school district. The  
copy of the order shall be submitted by the school board when the  
copies of the school district's budget are filed with the levying  
authority pursuant to Section 37-61-9. Upon receipt of the school  
board's order requesting the ad valorem tax effort in dollars, the  
levying authority shall determine the millage rate necessary to  
generate funds equal to the dollar amount requested by the school  
board. For the purpose of calculating this millage rate, any  
additional amount that is levied (a) pursuant to Section  
37-57-105(1) to cover anticipated delinquencies and costs of  
collection, or (b) any amount that may be levied for the payment  
of the principal and interest on school bonds or notes, or (c) any  
current or cumulative amount that may be levied to fund the local  
school district cost of salary increases for licensed school  
district personnel or any other new programs mandated by the  
Legislature or the State Board of Education, shall be excluded  
from the limitation of fifty-five (55) mills provided for in \* \* \*  
this chapter.

(2) (a) Except as otherwise provided under paragraph (b) or  
(c) of this subsection, if the millage rate necessary to generate  
funds equal to the dollar amount requested by the school board is  
greater than fifty-five (55) mills, and if this millage rate is  
higher than the millage then being levied pursuant to the school  
board's order requesting the ad valorem tax effort for the  
currently existing fiscal year, then the levying authority shall  
call a referendum on the question of exceeding, during the next  
fiscal year, the then existing millage rate being levied for

727 school district purposes. The referendum shall be scheduled for  
728 not more than six (6) weeks after the date on which the levying  
729 authority receives the school board's order requesting the ad  
730 valorem tax effort.

731 When a referendum has been called, notice of the referendum  
732 shall be published at least five (5) days per week, unless the  
733 only newspaper published in the school district is published less  
734 than five (5) days per week, for at least three (3) consecutive  
735 weeks, in at least one (1) newspaper published in the school  
736 district. The notice shall be no less than one-fourth (1/4) page  
737 in size, and the type used shall be no smaller than eighteen (18)  
738 point and surrounded by a one-fourth-inch solid black border. The  
739 notice may not be placed in that portion of the newspaper where  
740 legal notices and classified advertisements appear. The first  
741 publication of the notice shall be made not less than twenty-one  
742 (21) days before the date fixed for the referendum, and the last  
743 publication shall be made not more than seven (7) days before that  
744 date. If no newspaper is published in the school district, then  
745 the notice shall be published in a newspaper having a general  
746 circulation in the school district. The referendum shall be held,  
747 as far as is practicable, in the same manner as other referendums  
748 and elections are held in the county or municipality. At the  
749 referendum, all registered, qualified electors of the school  
750 district may vote. The ballots used at the referendum shall have  
751 printed thereon a brief statement of the amount and purpose of the  
752 increased tax levy and the words "FOR INCREASING THE MILLAGE  
753 LEVIED FOR SCHOOL DISTRICT PURPOSES FROM (MILLAGE RATE CURRENTLY  
754 LEVIED) MILLS TO (MILLAGE RATE REQUIRED UNDER SCHOOL BOARD'S  
755 ORDER) MILLS," and "AGAINST INCREASING THE MILLAGE LEVIED FOR  
756 SCHOOL DISTRICT PURPOSES FROM (MILLAGE RATE CURRENTLY LEVIED)  
757 MILLS TO (MILLAGE RATE REQUIRED UNDER SCHOOL BOARD'S ORDER)  
758 MILLS." The voter shall vote by placing a cross (X) or check mark  
759 ( ) opposite his choice on the proposition.

760 If a majority of the registered, qualified electors of the

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761 school district who vote in the referendum vote in favor of the  
762 question, then the ad valorem tax effort in dollars requested by  
763 the school board shall be approved. However, if a majority of the  
764 registered, qualified electors who vote in the referendum vote  
765 against the question, the millage rate levied by the levying  
766 authority shall not exceed the millage then being levied pursuant  
767 to the school board's order requesting the ad valorem tax effort  
768 for the then currently existing fiscal year.

769       Nothing in this subsection shall be construed to require any  
770 school district that is levying more than fifty-five (55) mills  
771 pursuant to Sections 37-57-1 and 37-57-105 to decrease its millage  
772 rate to fifty-five (55) mills or less. Further, nothing in this  
773 subsection shall be construed to require a referendum in a school  
774 district where the requested ad valorem tax effort in dollars  
775 requires a millage rate of greater than fifty-five (55) mills but  
776 the requested dollar amount does not require any increase in the  
777 then existing millage rate. Further, nothing in this subsection  
778 shall be construed to require a referendum in a school district  
779 where, because of a decrease in the assessed valuation of the  
780 district, a millage rate of greater than fifty-five (55) mills is  
781 necessary to generate funds equal to the dollar amount generated  
782 by the ad valorem tax effort for the currently existing fiscal  
783 year.

784       (b) Provided, however, that if a levying authority is  
785 levying in excess of fifty-two (52) mills on July 1, 1997, the  
786 levying authority may levy an additional amount not exceeding  
787 three (3) mills in the aggregate for the period beginning July 1,  
788 1997, and ending June 30, 2003, subject to the limitation on  
789 increased receipts from ad valorem taxes prescribed in Sections  
790 37-57-105 and 37-57-107.

791       (c) If the levying authority for any school district  
792 lawfully has decreased the millage levied for school district  
793 purposes, but subsequently determines that there is a need to  
794 increase the millage rate due to a disaster in which the Governor

has declared a disaster emergency or the President of the United States has declared an emergency or major disaster, then the levying authority may increase the millage levied for school district purposes up to an amount that does not exceed the millage rate in any one (1) of the immediately preceding ten (10) fiscal years without any referendum that otherwise would be required under this subsection.

(3) If the millage rate necessary to generate funds equal to the dollar amount requested by the school board is equal to fifty-five (55) mills or less, but the dollar amount requested by the school board exceeds the next preceding fiscal year's ad valorem tax effort in dollars by more than four percent (4%), but not more than seven percent (7%) (as provided for under subsection (4) of this section), then the school board shall publish notice thereof at least five (5) days per week, unless the only newspaper published in the school district is published less than five (5) days per week, for at least three (3) consecutive weeks in a newspaper published in the school district. The notice shall be no less than one-fourth (1/4) page in size, and the type used shall be no smaller than eighteen (18) point and surrounded by a one-fourth-inch solid black border. The notice may not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The first publication shall be made not less than fifteen (15) days before the final adoption of the budget by the school board. If no newspaper is published in the school district, then the notice shall be published in a newspaper having a general circulation in the school district. If at any time before the adoption of the budget a petition signed by not less than twenty percent (20%) or fifteen hundred (1500), whichever is less, of the registered, qualified electors of the school district is filed with the school board requesting that a referendum be called on the question of exceeding the next preceding fiscal year's ad valorem tax effort in dollars by more than four percent (4%), then the school board shall adopt, not



later than the next regular meeting, a resolution calling a referendum to be held within the school district upon the question. The referendum shall be called and held, and notice thereof shall be given, in the same manner provided for in subsection (2) of this section. The ballot shall contain the language "FOR THE SCHOOL TAX INCREASE OVER FOUR PERCENT (4%)" and "AGAINST THE SCHOOL TAX INCREASE OVER FOUR PERCENT (4%)." If a majority of the registered, qualified electors of the school district who vote in the referendum vote in favor of the question, then the increase requested by the school board shall be approved.

For the purposes of this subsection, the revenue sources excluded from the increase limitation under Section 37-57-107 also shall be excluded from the limitation described in this subsection in the same manner as they are excluded under Section 37-57-107.

(4) If the millage rate necessary to generate funds equal to the dollar amount requested by the school board is equal to fifty-five (55) mills or less, but the dollar amount requested by the school board exceeds the seven percent (7%) increase limitation provided for in Section 37-57-107, the school board may exceed the seven percent (7%) increase limitation only after the school board has determined the need for additional revenues and three-fifths (3/5) of the registered, qualified electors voting in a referendum called by the levying authority have voted in favor of the increase. The notice and manner of holding the referendum shall be as prescribed in subsection (2) of this section for a referendum on the question of increasing the millage rate in school districts levying more than fifty-five (55) mills for school district purposes.

(5) The aggregate receipts from ad valorem taxes levied for school district purposes pursuant to Sections 37-57-1 and 37-57-105, excluding collection fees, additional revenue from the ad valorem tax on any newly constructed properties or any existing properties added to the tax rolls or any properties previously exempt which were not assessed in the next preceding year, and

amounts received by school districts from the School Ad Valorem Tax Reduction Fund pursuant to Section 37-61-35, shall be subject to the increase limitation under this section and Section 37-57-107.

(6) The school board shall pay to the levying authority all costs that are incurred by the levying authority in the calling and holding of any election under this section.

(7) The provisions of this section shall not be construed to affect in any manner the authority of school boards to levy millage for the following purposes:

(a) The issuance of bonds, notes and certificates of indebtedness, as authorized in Sections 37-59-1 through 37-59-45 and Sections 37-59-101 through 37-59-115;

(b) The lease of property for school purposes, as authorized under the Emergency School Leasing Authority Act of 1986 (Sections 37-7-351 through 37-7-359);

(c) The lease or lease-purchase of school buildings, as authorized under Section 37-7-301;

(d) The issuance of promissory notes in the event of a shortfall of ad valorem taxes and/or revenue from local sources, as authorized under Section 27-39-333; \* \* \*

(e) The construction of school building outside the school district, as authorized under Section 37-7-401; and

(f) New programs mandated by the Legislature or the State Board of Education, including, but not limited to, the local school district cost of salary increases and other benefits required to be paid for or on behalf of local school district personnel. It is the intent of the Legislature that the cost to local school districts for all unfunded state mandates shall be excluded from any limitations provided for in this section.

Any millage levied for the purposes specified in this subsection shall be excluded from the millage limitations established under this section.

SECTION 5. Section 37-57-107, Mississippi Code of 1972, is

amended as follows:

**[Until July 1, 2002, this section shall read as follows:]**

37-57-107. Beginning with the tax levy for the 1997 fiscal year and for each fiscal year thereafter, the aggregate receipts from taxes levied for school district purposes pursuant to Sections 37-57-105 and 37-57-1 shall not exceed the aggregate receipts from those sources during any one (1) of the immediately preceding three (3) fiscal years, as determined by the school board, plus an increase not to exceed seven percent (7%). For the purpose of this limitation, the term "aggregate receipts" when used in connection with the amount of funds generated in a preceding fiscal year shall not include excess receipts required by law to be deposited into a special account, and shall not include amounts received by school districts from the School Ad Valorem Tax Reduction Fund pursuant to Section 37-61-35. The additional revenue from the ad valorem tax on any newly constructed real or personal properties or any existing real or personal properties added to the tax rolls or any real or personal properties previously exempt which were not assessed in the next preceding year may be excluded from the seven percent (7%) increase limitation set forth herein. Taxes levied for payment of principal of and interest on general obligation school bonds issued heretofore or hereafter shall be excluded from the seven percent (7%) increase limitation set forth herein. Any additional millage levied to fund any new program mandated by the Legislature or the State Board of Education shall be excluded from the limitation for the first year of the levy and included within such limitation in any year thereafter. For the purposes of this section, the term "new program" shall include, but shall not be limited to, (a) the Early Childhood Education Program required to commence with the 1986-1987 school year as provided by Section 37-21-7 and any additional millage levied and the revenue generated therefrom, which is excluded from the limitation for the first year of the levy, to support the mandated Early Childhood

Education Program shall be specified on the minutes of the school board and of the governing body making such tax levy, (b) any additional millage levied and the revenue generated therefrom which shall be excluded from the limitation for the first year of the levy, for the purpose of generating additional local contribution funds required for the minimum education program for the 1987 fiscal year and for each fiscal year thereafter through the 1996 fiscal year under Section 37-19-35; (c) any additional millage levied and the revenue generated therefrom which shall be excluded from the limitation for the first and each subsequent year of the levy, for the purpose of generating additional local contributions mandated under Section 37-57-105 requiring the board of trustees of a school district to reach the millage levy certified by the State Board of Education as the uniform minimum school district ad valorem tax levy or the millage levy which would generate funds in an amount equal to a school district's "district entitlement" as defined in Section 37-22-1(2)(e); \* \* \* (d) any additional millage levied and the revenue generated therefrom which shall be excluded from the limitation for the first year of the levy, for the purpose of support and maintenance of any agricultural high school which has been transferred to the control, operation and maintenance of the school board by the board of trustees of the community college district under provisions of Section 37-29-272; and (e) any additional millage levied and the revenue generated therefrom which shall be excluded from the limitation to support the local school district cost of new programs mandated by the Legislature or the State Board of Education, including, but not limited to, the local school district cost of salary increases and other benefits required to be paid for or on behalf of local school district personnel.

The seven percent (7%) increase limitation prescribed in this section may be increased an additional amount only when the school board has determined the need for additional revenues and has held an election on the question of raising the limitation prescribed

in this section. The limitation may be increased only if three-fifths (3/5) of those voting in the election shall vote for the proposed increase. The resolution, notice and manner of holding the election shall be as prescribed by law for the holding of elections for the issuance of bonds by the respective school boards. Revenues collected for the fiscal year in excess of the seven percent (7%) increase limitation pursuant to an election shall be included in the tax base for the purpose of determining aggregate receipts for which the seven percent (7%) increase limitation applies for subsequent fiscal years.

Except as otherwise provided for excess revenues generated pursuant to an election, if revenues collected as the result of the taxes levied for the fiscal year pursuant to this section and Section 37-57-1 exceed the increase limitation, then it shall be the mandatory duty of the school board of the school district to deposit such excess receipts over and above the increase limitation into a special account and credit it to the fund for which the levy was made. It will be the further duty of such board to hold said funds and invest the same as authorized by law. Such excess funds shall be calculated in the budgets for the school districts for the purpose for which such levies were made, for the succeeding fiscal year. Taxes imposed for the succeeding year shall be reduced by the amount of excess funds available. Under no circumstances shall such excess funds be expended during the fiscal year in which such excess funds are collected.

For the purposes of determining ad valorem tax receipts for a preceding fiscal year under this section, the term "fiscal year" means the fiscal year beginning October 1 and ending September 30.

**[From and after July 1, 2002, this section shall read as follows:]**

37-57-107. Beginning with the tax levy for the 1997 fiscal year and for each fiscal year thereafter, the aggregate receipts from taxes levied for school district purposes pursuant to Sections 37-57-105 and 37-57-1 shall not exceed the aggregate

999 receipts from those sources during any one (1) of the immediately  
1000 preceding three (3) fiscal years, as determined by the school  
1001 board, plus an increase not to exceed seven percent (7%). For the  
1002 purpose of this limitation, the term "aggregate receipts" when  
1003 used in connection with the amount of funds generated in a  
1004 preceding fiscal year shall not include excess receipts required  
1005 by law to be deposited into a special account, and shall not  
1006 include any amounts received by school districts from the School  
1007 Ad Valorem Tax Reduction Fund pursuant to Section 37-61-35. The  
1008 additional revenue from the ad valorem tax on any newly  
1009 constructed real or personal properties or any existing real or  
1010 personal properties added to the tax rolls or any real or personal  
1011 properties previously exempt which were not assessed in the next  
1012 preceding year may be excluded from the seven percent (7%)  
1013 increase limitation set forth herein. Taxes levied for payment of  
1014 principal of and interest on general obligation school bonds  
1015 issued heretofore or hereafter shall be excluded from the seven  
1016 percent (7%) increase limitation set forth herein. Any additional  
1017 millage levied to fund any new program mandated by the Legislature  
1018 or the State Board of Education shall be excluded from the  
1019 limitation for the first year of the levy and included within such  
1020 limitation in any year thereafter. For the purposes of this  
1021 section, the term "new program" shall include, but shall not be  
1022 limited to, (a) the Early Childhood Education Program required to  
1023 commence with the 1986-1987 school year as provided by Section  
1024 37-21-7 and any additional millage levied and the revenue  
1025 generated therefrom, which is excluded from the limitation for the  
1026 first year of the levy, to support the mandated Early Childhood  
1027 Education Program shall be specified on the minutes of the school  
1028 board and of the governing body making such tax levy, (b) any  
1029 additional millage levied and the revenue generated therefrom  
1030 which shall be excluded from the limitation for the first year of  
1031 the levy, for the purpose of generating additional local  
1032 contribution funds required for the adequate education program for

the 2003 fiscal year and for each fiscal year thereafter under Section 37-151-7(2); \* \* \* (c) any additional millage levied and the revenue generated therefrom which shall be excluded from the limitation for the first year of the levy, for the purpose of support and maintenance of any agricultural high school which has been transferred to the control, operation and maintenance of the school board by the board of trustees of the community college district under provisions of Section 37-29-272; and (d) any additional millage levied and the revenue generated therefrom which shall be excluded from the limitation to support the local school district cost of new programs mandated by the Legislature or the State Board of Education, including, but not limited to, the local school district cost of salary increases and other benefits required to be paid for or on behalf of local school district personnel.

The seven percent (7%) increase limitation prescribed in this section may be increased an additional amount only when the school board has determined the need for additional revenues and has held an election on the question of raising the limitation prescribed in this section. The limitation may be increased only if three-fifths (3/5) of those voting in the election shall vote for the proposed increase. The resolution, notice and manner of holding the election shall be as prescribed by law for the holding of elections for the issuance of bonds by the respective school boards. Revenues collected for the fiscal year in excess of the seven percent (7%) increase limitation pursuant to an election shall be included in the tax base for the purpose of determining aggregate receipts for which the seven percent (7%) increase limitation applies for subsequent fiscal years.

Except as otherwise provided for excess revenues generated pursuant to an election, if revenues collected as the result of the taxes levied for the fiscal year pursuant to this section and Section 37-57-1 exceed the increase limitation, then it shall be the mandatory duty of the school board of the school district to

deposit such excess receipts over and above the increase  
limitation into a special account and credit it to the fund for  
which the levy was made. It will be the further duty of such  
board to hold said funds and invest the same as authorized by law.

Such excess funds shall be calculated in the budgets for the  
school districts for the purpose for which such levies were made,  
for the succeeding fiscal year. Taxes imposed for the succeeding  
year shall be reduced by the amount of excess funds available.  
Under no circumstances shall such excess funds be expended during  
the fiscal year in which such excess funds are collected.

For the purposes of determining ad valorem tax receipts for a  
preceding fiscal year under this section, the term "fiscal year"  
means the fiscal year beginning October 1 and ending September 30.

SECTION 6. Section 37-61-33, Mississippi Code of 1972, is  
amended as follows:

**[Until July 1, 2002, this section reads as follows:]**

37-61-33. (1) There is hereby created within the State  
Treasury a special fund to be designated the "Education  
Enhancement Fund" into which shall be deposited all the revenues  
collected pursuant to Sections 27-65-75(8), 27-67-31(b) and  
27-103-203(1).

(2) Of the amount deposited into the Education Enhancement  
Fund, excluding revenues deposited pursuant to Section  
27-103-203(1), Sixteen Million Dollars (\$16,000,000.00), and from  
and after July 1, 2000, nine and forty-four one hundredths percent  
(9.44%) shall be appropriated each fiscal year to the State  
Department of Education to be distributed to all school districts.

Such money shall be distributed to all school districts in the  
proportion that the average daily attendance of each school  
district bears to the average daily attendance of all school  
districts within the state for the following purposes:

(a) Purchasing, erecting, repairing, equipping,  
remodeling and enlarging school buildings and related facilities,  
including gymnasiums, auditoriums, lunchrooms, vocational training



1101 buildings, libraries, teachers' homes, school barns,  
1102 transportation vehicles (which shall include new and used  
1103 transportation vehicles) and garages for transportation vehicles,  
1104 and purchasing land therefor.

1105 (b) Establishing and equipping school athletic fields  
1106 and necessary facilities connected therewith, and purchasing land  
1107 therefor.

1108 (c) Providing necessary water, light, heating, air  
1109 conditioning and sewerage facilities for school buildings, and  
1110 purchasing land therefor.

1111 (d) As a pledge to pay all or a portion of the debt  
1112 service on debt issued by the school district under Sections  
1113 37-59-1 through 37-59-45, 37-59-101 through 37-59-115, 37-7-351  
1114 through 37-7-359, 37-41-89 through 37-41-99, 37-7-301, 37-7-302  
1115 and 37-41-81, Mississippi Code of 1972, or debt issued by boards  
1116 of supervisors for agricultural high schools pursuant to Section  
1117 37-27-65, Mississippi Code of 1972, if such pledge is accomplished  
1118 pursuant to a written contract or resolution approved and spread  
1119 upon the minutes of an official meeting of the district's school  
1120 board or board of supervisors. The annual grant to such district  
1121 in any subsequent year during the term of the resolution or  
1122 contract shall not be reduced below an amount equal to the  
1123 district's grant amount for the year in which the contract or  
1124 resolution was adopted. The intent of this provision is to allow  
1125 school districts to irrevocably pledge a certain, constant stream  
1126 of revenue as security for long-term obligations issued under the  
1127 code sections enumerated in this paragraph or as otherwise allowed  
1128 by law. It is the intent of the Legislature that the provisions  
1129 of this paragraph shall be cumulative and supplemental to any  
1130 existing funding programs or other authority conferred upon school  
1131 districts or school boards. Debt of a district secured by a  
1132 pledge of sales tax revenue pursuant to this paragraph shall not  
1133 be subject to any debt limitation contained in the foregoing  
1134 enumerated code sections.

(3) The remainder of the money deposited into the Education Enhancement Fund, excluding funds deposited pursuant to Section 27-103-203(1), shall be appropriated as follows:

(a) To the State Department of Education as follows:

(i) Eight and thirty-five one-hundredths percent (8.35%) to be distributed to public school districts for the funding of textbooks and other educational materials and to be used by the State Department of Education for the purchase of textbooks to be loaned under Sections 37-43-1 through 37-43-59 to approved nonpublic schools, as described under Section 37-43-1. The amount of funds under this item to be used by the department for purchasing textbooks to loan to approved nonpublic schools shall be in the proportion that the average daily attendance of the nonpublic schools that are loaned textbooks by the state bears to the average daily attendance of all school districts in the state. The funds distributed to the school districts under this item shall be in the proportion that the average daily attendance of each school district bears to the average daily attendance of all school districts within the state and shall be used to assist in the funding of textbooks and other educational materials, to include not more than Two Million Dollars (\$2,000,000.00) each year for technology enhancement projects for elementary and secondary education programs;

(ii) Seven and ninety-seven one-hundredths percent (7.97%) to assist the funding of transportation operations and maintenance pursuant to Section 37-19-23;

(iii) Eight and twenty-six one-hundredths percent (8.26%) to assist the funding of the Uniform Millage Assistance Grant Program pursuant to Section 37-22-1; and

(iv) Nine and sixty-one one-hundredths percent (9.61%) for classroom supplies, instructional materials and equipment, including computers and computer software, to be distributed to all school districts in the proportion that the average daily attendance of each school district bears to the

average daily attendance of all school districts within the state. Such funds shall not be expended for administrative purposes. Local school districts shall allocate classroom supply funds equally among all classroom teachers in the school district. For purposes of this subparagraph, "teacher" shall mean any employee of the school board of a school district who is required by law to obtain a teacher's license from the State Board of Education and who is assigned to an instructional area of work as defined by the State Department of Education, but shall not include a federally funded teacher. Two (2) or more teachers may agree to pool their classroom supply funds for the benefit of a school within the district pursuant to the development of a spending plan that supports the overall goals of the school which includes the type, quantity and quality of such supplies, instructional materials, equipment, computers or computer software. This plan shall be submitted, in writing, to the school principal for approval. Classroom supply funds allocated under this subparagraph shall supplement, not replace, other local and state funds available for the same purposes. School districts need not fully expend the funds received under this subparagraph in the year in which they are received, but such funds may be carried forward for expenditure in any succeeding school year. The State Board of Education shall develop and promulgate rules and regulations for the administration of this subparagraph consistent with the above criteria, with particular emphasis on allowing the individual teachers to expend funds as they deem appropriate, with minimum input from school principals.

(b) Twenty-two and nine one-hundredths percent (22.09%) to the Board of Trustees of State Institutions of Higher Learning for the purpose of supporting institutions of higher learning; and

(c) Fourteen and forty-one hundredths percent (14.41%) to the State Board for Community and Junior Colleges for the purpose of providing support to community and junior colleges.

(4) The amount remaining in the Education Enhancement Fund

1203 after funds are distributed as provided in subsections (2) and (3)  
1204 of this section, excluding funds deposited pursuant to Section  
1205 27-103-203(1), shall be disbursed as follows:

1206 (a) Twenty-five Million Dollars (\$25,000,000.00) shall  
1207 be deposited into the Working Cash-Stabilization Reserve Fund  
1208 created pursuant to Section 27-103-203(1), until the balance in  
1209 such fund reaches the maximum balance of seven and one-half  
1210 percent (7-1/2%) of the General Fund appropriations in the  
1211 appropriate fiscal year. After the maximum balance in the Working  
1212 Cash-Stabilization Reserve Fund is reached, such money shall  
1213 remain in the Education Enhancement Fund to be appropriated in the  
1214 manner provided for in paragraph (b) of this section.

1215 (b) The remainder shall be appropriated for other  
1216 educational needs.

1217 (5) None of the funds appropriated pursuant to subsection  
1218 (3)(a) of this section shall be used to reduce the state's general  
1219 fund appropriation for the categories listed in an amount below  
1220 the following amounts:

1221 (a) For subsection (3)(a)(i) of this section, Six  
1222 Million Three Hundred Thirty Thousand Nine Hundred Twenty Dollars  
1223 (\$6,330,920.00);

1224 (b) For subsection (3)(a)(ii) of this section  
1225 Thirty-six Million Seven Hundred Thousand Dollars  
1226 (\$36,700,000.00);

1227 (c) For subsection (3)(a)(iii) of this section,  
1228 Twenty-one Million Four Hundred Thousand Dollars (\$21,400,000.00);  
1229 and

1230 (d) For the aggregate of minimum program allotments  
1231 provided for in Chapter 19, Title 37, Mississippi Code of 1972, as  
1232 amended, excluding those funds for transportation as provided for  
1233 in subsection (5)(b) herein.

1234 (6) At the end of a fiscal year such amounts as required by  
1235 Section 27-103-203(1) to be transferred to the Education  
1236 Enhancement Fund shall be deposited into said Education

Enhancement Fund and shall be kept separate from other monies in the fund by the State Treasurer. Beginning with the 1994 fiscal year the monies in such special fund deposited pursuant to said Section 27-103-203(1) shall be subject to appropriation by the Legislature in the following manner: (a) fifty percent (50%) to support public education, including but not limited to, Grades K through 12, Mississippi Educational Television and/or the Mississippi Library Commission; (b) twenty-five percent (25%) to support institutions of higher learning; and (c) twenty-five percent (25%) to support the junior or community colleges. Any amount of such monies transferred into said separate fund pursuant to Section 27-103-203(1) which are not appropriated by the Legislature shall not lapse but shall carry over and be subject to appropriation by the Legislature in the succeeding fiscal year in the same manner provided in this subsection (6). The interest earned on the investment of such monies transferred pursuant to Section 27-103-203(1) shall be paid into said separate fund within the Education Enhancement Fund.

**[From and after July 1, 2002, this section reads as follows:]**

37-61-33. (1) There is hereby created within the State Treasury a special fund to be designated the "Education Enhancement Fund" into which shall be deposited all the revenues collected pursuant to Sections 27-65-75(8), 27-67-32(b) and 27-103-203(1).

(2) Of the amount deposited into the Education Enhancement Fund, excluding revenues deposited pursuant to Section 27-103-203(1), Sixteen Million Dollars (\$16,000,000.00), and from and after July 1, 2000, nine and forty-four one hundredths percent (9.44%) shall be appropriated each fiscal year to the State Department of Education to be distributed to all school districts.

Such money shall be distributed to all school districts in the proportion that the average daily attendance of each school district bears to the average daily attendance of all school districts within the state for the following purposes:

(a) Purchasing, erecting, repairing, equipping, remodeling and enlarging school buildings and related facilities, including gymnasiums, auditoriums, lunchrooms, vocational training buildings, libraries, teachers' homes, school barns, transportation vehicles (which shall include new and used transportation vehicles) and garages for transportation vehicles, and purchasing land therefor.

(b) Establishing and equipping school athletic fields and necessary facilities connected therewith, and purchasing land therefor.

(c) Providing necessary water, light, heating, air conditioning and sewerage facilities for school buildings, and purchasing land therefor.

(d) As a pledge to pay all or a portion of the debt service on debt issued by the school district under Sections 37-59-1 through 37-59-45, 37-59-101 through 37-59-115, 37-7-351 through 37-7-359, 37-41-89 through 37-41-99, 37-7-301, 37-7-302 and 37-41-81, Mississippi Code of 1972, or debt issued by boards of supervisors for agricultural high schools pursuant to Section 37-27-65, Mississippi Code of 1972, if such pledge is accomplished pursuant to a written contract or resolution approved and spread upon the minutes of an official meeting of the district's school board or board of supervisors. The annual grant to such district in any subsequent year during the term of the resolution or contract shall not be reduced below an amount equal to the district's grant amount for the year in which the contract or resolution was adopted. The intent of this provision is to allow school districts to irrevocably pledge a certain, constant stream of revenue as security for long-term obligations issued under the code sections enumerated in this paragraph or as otherwise allowed by law. It is the intent of the Legislature that the provisions of this paragraph shall be cumulative and supplemental to any existing funding programs or other authority conferred upon school districts or school boards. Debt of a district secured by a

pledge of sales tax revenue pursuant to this paragraph shall not be subject to any debt limitation contained in the foregoing enumerated code sections.

(3) The remainder of the money deposited into the Education Enhancement Fund, excluding funds deposited pursuant to Section 27-103-203(1), shall be appropriated as follows:

(a) To the State Department of Education as follows:

(i) Sixteen and sixty-one one-hundredths percent (16.61%) to the cost of the adequate education program determined under Section 37-151-7;

(ii) Seven and ninety-seven one-hundredths percent (7.97%) to assist the funding of transportation operations and maintenance pursuant to Section 37-19-23; and

(iii) Nine and sixty-one one-hundredths percent (9.61%) for classroom supplies, instructional materials and equipment, including computers and computer software, to be distributed to all school districts in the proportion that the average daily attendance of each school district bears to the average daily attendance of all school districts within the state.

It is the intent of the Legislature that all classroom teachers shall be involved in the development of a spending plan that addresses individual classroom needs and supports the overall goals of the school regarding supplies, instructional materials, equipment, computers or computer software under the provisions of this subparagraph, including the type, quantity and quality of such supplies, materials and equipment. This plan shall be submitted to the school principal for approval. School districts need not fully expend the funds received under this subparagraph in the year in which they are received, but such funds may be carried forward for expenditure in any succeeding school year.

(b) Twenty-two and nine one-hundredths percent (22.09%) to the Board of Trustees of State Institutions of Higher Learning for the purpose of supporting institutions of higher learning, and fourteen and forty-one one-hundredths percent (14.41%) to the

State Board for Community and Junior Colleges for the purpose of providing support to community and junior colleges.

(4) The amount remaining in the Education Enhancement Fund after funds are distributed as provided in subsections (2) and (3) of this section, excluding funds deposited pursuant to Section 27-103-203(1), shall be disbursed as follows:

(a) Twenty-five Million Dollars (\$25,000,000.00) shall be deposited into the Working Cash-Stabilization Reserve Fund created pursuant to Section 27-103-203(1), until the balance in such fund reaches the maximum balance of seven and one-half percent (7-1/2%) of the General Fund appropriations in the appropriate fiscal year. After the maximum balance in the Working Cash-Stabilization Reserve Fund is reached, such money shall remain in the Education Enhancement Fund to be appropriated in the manner provided for in paragraph (b) of this section.

(b) The remainder shall be appropriated for other educational needs.

(5) None of the funds appropriated pursuant to subsection (3)(a) of this section shall be used to reduce the state's general fund appropriation for the categories listed in an amount below the following amounts:

(a) For subsection (3)(a)(ii) of this section Thirty-six Million Seven Hundred Thousand Dollars (\$36,700,000.00);

(b) For the aggregate of minimum program allotments in the 1997 fiscal year, formerly provided for in Chapter 19, Title 37, Mississippi Code of 1972, as amended, excluding those funds for transportation as provided for in subsection (5)(a) herein.

(6) At the end of a fiscal year such amounts as required by Section 27-103-203(1) to be transferred to the Education Enhancement Fund shall be deposited into said Education Enhancement Fund and shall be kept separate from other monies in the fund by the State Treasurer. Beginning with the 1994 fiscal year the monies in such special fund deposited pursuant to said



Section 27-103-203(1) shall be subject to appropriation by the Legislature in the following manner: (a) fifty percent (50%) to support public education, including but not limited to, Grades K through 12, Mississippi Educational Television and/or the Mississippi Library Commission; (b) twenty-five percent (25%) to support institutions of higher learning; and (c) twenty-five percent (25%) to support the junior or community colleges. Any amount of such monies transferred into said separate fund pursuant to Section 27-103-203(1) which are not appropriated by the Legislature shall not lapse but shall carry over and be subject to appropriation by the Legislature in the succeeding fiscal year in the same manner provided in this subsection (6). The interest earned on the investment of such monies transferred pursuant to Section 27-103-203(1) shall be paid into said separate fund within the Education Enhancement Fund.

SECTION 7. The following provision shall be codified as Section 37-61-9.1, Mississippi Code of 1972:

37-61-9.1. (1) Except as provided in subsection (2), any school district which proposes to budget an increase in its local ad valorem tax effort pursuant to Sections 37-57-105 and 37-57-107, Mississippi Code of 1972, shall hold a public hearing on such proposed tax increase and shall publish a notice of tax increase in accordance with the following procedure:

(a) An advertisement of the proposed tax increase shall be published once each week for two (2) weeks in a newspaper of general circulation that is qualified under state law to publish legal notices;

(b) The advertisement shall state the proposed date, time and place for the hearing by the board on the proposed tax increase, which date shall be not less than seven (7) days after the day the first advertisement is published;

(c) The form and content of the notice of tax increase shall be as follows:

"NOTICE OF TAX INCREASE - (Name of school district)

The (name of school district) will hold a public hearing on the proposed school district budget for the 1999-2000 school year on (date and time) at (meeting place) for the purpose of consideration of a proposed local ad valorem tax increase.

The district is currently operating under a budget with projected total revenues of \$\_\_\_\_\_. For the (200\_-200\_) school year, the proposed budget has total projected revenues of \$\_\_\_\_\_. Of this total amount of projected revenue, \_\_\_\_\_ percent is proposed to be financed through local ad valorem taxes.

For the proposed budget for the (200\_-200\_) year, the district estimates that the operating tax rate will increase by \_\_\_\_\_ mills from \_\_\_\_\_ mills to \_\_\_\_\_ mills, resulting in a \_\_\_\_\_ percent increase in local tax effort.

All concerned citizens of the district are invited to attend the public hearing on the proposed tax increase."

(d) The hearing on the proposed tax increase shall be held in public, and all interested residents of the district desiring to be heard shall be provided an opportunity to present oral testimony within reasonable time limits;

(e) The hearing may be combined with the regular hearing on the adoption of the school's budget pursuant to Section 37-61-9, Mississippi Code of 1972.

(2) A school district which proposes no budget increase in its local ad valorem tax effort pursuant to Sections 37-57-105 and 37-57-107, Mississippi Code of 1972, or a school district which has reached the mill levy limitation provided for in said sections, shall not be subject to the requirements of subsection (1) above.

SECTION 8. Section 27-39-207, Mississippi Code of 1972, which provides for the advertisement of intention to increase the ad valorem tax effort of a school district, is hereby repealed.

SECTION 9. This act shall take effect and be in force from

1441 and after July 1, 1999.