

By: Denny

To: Education; Ways and Means

HOUSE BILL NO. 393

1 AN ACT TO AMEND SECTIONS 37-57-105 AND 37-57-107, MISSISSIPPI
2 CODE OF 1972, TO DELETE THE AUTHORITY OF SCHOOL BOARDS TO INCREASE
3 AD VALOREM TAXES LEVIED FOR SCHOOL DISTRICT PURPOSES, REGARDLESS
4 OF THE MILLAGE RATE, ABSENT APPROVAL IN A REFERENDUM ON THE
5 PROPOSED TAX INCREASE; TO AMEND SECTION 27-39-207, MISSISSIPPI
6 CODE OF 1972, IN CONFORMITY THERETO; TO REPEAL SECTION 37-57-104,
7 MISSISSIPPI CODE OF 1972, WHICH REQUIRES AN ELECTION FOR CERTAIN
8 AD VALOREM TAX INCREASES IN SCHOOL DISTRICTS LEVYING MORE THAN 55
9 MILLS; AND FOR RELATED PURPOSES.

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

11 SECTION 1. Section 37-57-105, Mississippi Code of 1972, is
12 amended as follows:

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

14 37-57-105. (1) In addition to the taxes levied under
15 Section 37-57-1, the levying authority for the school district, as
16 defined in Section 37-57-1, upon receipt of a certified copy of an
17 order adopted by the school board of the school district
18 requesting an ad valorem tax effort in dollars for the support of
19 the school district, shall, at the same time and in the same
20 manner as other ad valorem taxes are levied, levy an annual ad
21 valorem tax in the amount fixed in such order, subject to the
22 increase limitation prescribed in Section 37-57-107, upon all of
23 the taxable property of such school district, which shall not be
24 less than a millage rate necessary to generate funds equal to the

25 "district entitlement" as defined in Section 37-22-1(2)(e) or the
26 millage rate certified by the State Board of Education as the
27 uniform minimum school district ad valorem tax levy, whichever is
28 less, including the amount of millage levied for the support of
29 the minimum education program in such school district under
30 Section 37-57-1. Provided, however, that any school district
31 levying less than the uniform minimum school district ad valorem
32 tax levy on July 1, 1989, or a millage rate necessary to generate
33 funds equal to the "district entitlement" shall only be required
34 to increase its local district maintenance levy in four (4) mill
35 annual increments in order to attain such millage requirements.
36 In making such levy, the levying authority shall levy an
37 additional amount sufficient to cover anticipated delinquencies
38 and costs of collection so that the net amount of money to be
39 produced by such levy shall be equal to the amount which is
40 requested by said school board. The proceeds of such tax levy,
41 excluding levies for the payment of the principal of and interest
42 on school bonds or notes and excluding levies for costs of
43 collection, shall be placed in the school depository to the credit
44 of the school district and shall be expended in the manner
45 provided by law for the purpose of supplementing teachers'
46 salaries, extending school terms, purchasing furniture, supplies
47 and materials, and for all other lawful operating and incidental
48 expenses of such school district, funds for which are not provided
49 by minimum program fund allotments.

50 The monies authorized to be received by school districts from
51 the School Ad Valorem Tax Reduction Fund pursuant to Section
52 37-61-35 shall be included as ad valorem tax receipts. The
53 levying authority for the school district, as defined in Section
54 37-57-1, shall reduce the ad valorem tax levy for such school
55 district in an amount equal to the amount distributed to such

56 school district from the School Ad Valorem Tax Reduction Fund each
57 calendar year pursuant to said Section 37-61-35. Such reduction
58 shall not be less than the millage rate necessary to generate a
59 reduction in ad valorem tax receipts equal to the funds
60 distributed to such school district from the School Ad Valorem Tax
61 Reduction Fund pursuant to Section 37-61-35. Such reduction shall
62 not be deemed to be a reduction in the aggregate amount of support
63 from ad valorem taxation for purposes of Section 37-19-11. The
64 millage levy certified by the State Board of Education as the
65 uniform minimum ad valorem tax levy or the millage levy that would
66 generate funds in an amount equal to a school district's district
67 entitlement, as defined in Section 37-22-1(2)(e), shall be subject
68 to the provisions of this paragraph.

69 In any county where there is located a nuclear generating
70 power plant on which a tax is assessed under Section 27-35-309(3),
71 such required levy and revenue produced thereby may be reduced by
72 the levying authority in an amount in proportion to a reduction in
73 the base revenue of any such county from the previous year. Such
74 reduction shall be allowed only if the reduction in base revenue
75 equals or exceeds five percent (5%). "Base revenue" shall mean the
76 revenue received by the county from the ad valorem tax levy plus
77 the revenue received by the county from the tax assessed under
78 Section 27-35-309(3) and authorized to be used for any purposes
79 for which a county is authorized by law to levy an ad valorem tax.

80 For purposes of determining if the reduction equals or exceeds
81 five percent (5%), a levy of millage equal to the prior year's
82 millage shall be hypothetically applied to the current year's ad
83 valorem tax base to determine the amount of revenue to be

84 generated from the ad valorem tax levy. For the purposes of this
85 section and Section 37-57-107, the portion of the base revenue
86 used for the support of any school district shall be deemed to be
87 the aggregate receipts from ad valorem taxes for the support of
88 any school district. This paragraph shall apply to taxes levied
89 for the 1987 fiscal year and for each fiscal year thereafter. If
90 the Mississippi Supreme Court or another court finally adjudicates
91 that the tax levied under Section 27-35-309(3) is
92 unconstitutional, then this paragraph shall stand repealed.

93 (2) When the tax is levied upon the territory of any school
94 district located in two (2) or more counties, the order of the
95 school board requesting the levying of such tax shall be certified
96 to the levying authority of each of the counties involved, and
97 each of the levying authorities shall levy the tax in the manner
98 specified herein. The taxes so levied shall be collected by the
99 tax collector of the levying authority involved and remitted by
100 the tax collector to the school depository of the home county to
101 the credit of the school district involved as provided above,
102 except that taxes for collection fees may be retained by the
103 levying authority for deposit into its general fund.

104 * * *

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

107 37-57-105. (1) In addition to the taxes levied under
108 Section 37-57-1, the levying authority for the school district, as
109 defined in Section 37-57-1, upon receipt of a certified copy of an
110 order adopted by the school board of the school district
111 requesting an ad valorem tax effort in dollars for the support of

112 the school district, shall, at the same time and in the same
113 manner as other ad valorem taxes are levied, levy an annual ad
114 valorem tax in the amount fixed in such order, subject to the
115 increase limitation prescribed in Section 37-57-107, upon all of
116 the taxable property of such school district, which shall not be
117 less than the millage rate certified by the State Board of
118 Education as the uniform minimum school district ad valorem tax
119 levy for the support of the adequate education program in such
120 school district under Section 37-57-1. Provided, however, that
121 any school district levying less than the uniform minimum school
122 district ad valorem tax levy on July 1, 1997, shall only be
123 required to increase its local district maintenance levy in four
124 (4) mill annual increments in order to attain such millage
125 requirements. In making such levy, the levying authority shall
126 levy an additional amount sufficient to cover anticipated
127 delinquencies and costs of collection so that the net amount of
128 money to be produced by such levy shall be equal to the amount
129 which is requested by said school board. The proceeds of such tax
130 levy, excluding levies for the payment of the principal of and
131 interest on school bonds or notes and excluding levies for costs
132 of collection, shall be placed in the school depository to the
133 credit of the school district and shall be expended in the manner
134 provided by law for the purpose of supplementing teachers'
135 salaries, extending school terms, purchasing furniture, supplies
136 and materials, and for all other lawful operating and incidental
137 expenses of such school district, funds for which are not provided
138 by adequate education program fund allotments.

139 The monies authorized to be received by school districts from

140 the School Ad Valorem Tax Reduction Fund pursuant to Section
141 37-61-35 shall be included as ad valorem tax receipts. The
142 levying authority for the school district, as defined in Section
143 37-57-1, shall reduce the ad valorem tax levy for such school
144 district in an amount equal to the amount distributed to such
145 school district from the School Ad Valorem Tax Reduction Fund each
146 calendar year pursuant to said Section 37-61-35. Such reduction
147 shall not be less than the millage rate necessary to generate a
148 reduction in ad valorem tax receipts equal to the funds
149 distributed to such school district from the School Ad Valorem Tax
150 Reduction Fund pursuant to Section 37-61-35. Such reduction shall
151 not be deemed to be a reduction in the aggregate amount of support
152 from ad valorem taxation for purposes of Section 37-19-11. The
153 millage levy certified by the State Board of Education as the
154 uniform minimum ad valorem tax levy or the millage levy that would
155 generate funds in an amount equal to a school district's district
156 entitlement, as defined in Section 37-22-1(2)(e), shall be subject
157 to the provisions of this paragraph.

158 In any county where there is located a nuclear generating
159 power plant on which a tax is assessed under Section 27-35-309(3),
160 such required levy and revenue produced thereby may be reduced by
161 the levying authority in an amount in proportion to a reduction in
162 the base revenue of any such county from the previous year. Such
163 reduction shall be allowed only if the reduction in base revenue
164 equals or exceeds five percent (5%). "Base revenue" shall mean
165 the revenue received by the county from the ad valorem tax levy
166 plus the revenue received by the county from the tax assessed
167 under Section 27-35-309(3) and authorized to be used for any

168 purposes for which a county is authorized by law to levy an ad
169 valorem tax. For purposes of determining if the reduction equals
170 or exceeds five percent (5%), a levy of millage equal to the prior
171 year's millage shall be hypothetically applied to the current
172 year's ad valorem tax base to determine the amount of revenue to
173 be generated from the ad valorem tax levy. For the purposes of
174 this section and Section 37-57-107, the portion of the base
175 revenue used for the support of any school district shall be
176 deemed to be the aggregate receipts from ad valorem taxes for the
177 support of any school district. This paragraph shall apply to
178 taxes levied for the 1987 fiscal year and for each fiscal year
179 thereafter. If the Mississippi Supreme Court or another court
180 finally adjudicates that the tax levied under Section 27-35-309(3)
181 is unconstitutional, then this paragraph shall stand repealed.

182 (2) When the tax is levied upon the territory of any school
183 district located in two (2) or more counties, the order of the
184 school board requesting the levying of such tax shall be certified
185 to the levying authority of each of the counties involved, and
186 each of the levying authorities shall levy the tax in the manner
187 specified herein. The taxes so levied shall be collected by the
188 tax collector of the levying authority involved and remitted by
189 the tax collector to the school depository of the home county to
190 the credit of the school district involved as provided above,
191 except that taxes for collection fees may be retained by the
192 levying authority for deposit into its general fund.

193 * * *

194 SECTION 2. Section 37-57-107, Mississippi Code of 1972, is
195 amended as follows:

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

197 37-57-107. (1) Except as otherwise authorized pursuant to
198 an election held under subsection (2) of this section, beginning
199 with the tax levy for the 2001 fiscal year * * *, the aggregate
200 receipts from taxes levied for school district purposes, excluding
201 collection fees, pursuant to Sections 37-57-105 and 37-57-1 shall
202 not exceed the aggregate receipts from those sources during * * *
203 the immediately preceding * * * fiscal year * * *. For the
204 purpose of this limitation, the term "aggregate receipts" when
205 used in connection with the amount of funds generated in a
206 preceding fiscal year shall not include excess receipts required
207 by law to be deposited into a special account, and shall not
208 include amounts received by school districts from the School Ad
209 Valorem Tax Reduction Fund pursuant to Section 37-61-35. The
210 additional revenue from the ad valorem tax on any newly
211 constructed properties or any existing properties added to the tax
212 rolls or any properties previously exempt which were not assessed
213 in the next preceding year may be excluded from the * * *
214 limitation set forth herein. Taxes levied for payment of
215 principal of and interest on general obligation school bonds
216 issued heretofore or hereafter shall be excluded from the * * *
217 limitation set forth herein. Any additional millage levied to
218 fund any new program mandated by the Legislature shall be excluded
219 from the limitation for the first year of the levy and included
220 within such limitation in any year thereafter. For the purposes
221 of this section, the term "new program" shall include, but shall
222 not be limited to: (a) the Early Childhood Education Program
223 required to commence with the 1986-1987 school year as provided by

224 Section 37-21-7 and any additional millage levied and the revenue
225 generated therefrom, which is excluded from the limitation for the
226 first year of the levy, to support the mandated Early Childhood
227 Education Program, which shall be specified on the minutes of the
228 school board and of the governing body making such tax levy; (b)
229 any additional millage levied and the revenue generated therefrom
230 which shall be excluded from the limitation for the first year of
231 the levy, for the purpose of generating additional local
232 contribution funds required for the minimum education program for
233 the 1987 fiscal year and for each fiscal year thereafter through
234 the 1996 fiscal year under Section 37-19-35; (c) any additional
235 millage levied and the revenue generated therefrom which shall be
236 excluded from the limitation for the first and each subsequent
237 year of the levy, for the purpose of generating additional local
238 contributions mandated under Section 37-57-105 requiring the board
239 of trustees of a school district to reach the millage levy
240 certified by the State Board of Education as the uniform minimum
241 school district ad valorem tax levy or the millage levy which
242 would generate funds in an amount equal to a school district's
243 "district entitlement" as defined in Section 37-22-1(2)(e); and
244 (d) any additional millage levied and the revenue generated
245 therefrom which shall be excluded from the limitation for the
246 first year of the levy, for the purpose of support and maintenance
247 of any agricultural high school which has been transferred to the
248 control, operation and maintenance of the school board by the
249 board of trustees of the community college district under
250 provisions of Section 37-29-272.

251 (2) If a school board has determined the need for additional

252 revenues, the school board may adopt an order requesting that the
253 levying authority, as defined in Section 37-57-1, call and hold an
254 election on the question of exceeding the limitation prescribed in
255 this section. However, before the order requesting the election
256 is adopted, the school board shall advertise its intention to do
257 so and shall hold a public meeting on the proposed increase in
258 accordance with Section 27-39-207. The order, notice and manner
259 of holding the election shall be as prescribed by law for the
260 holding of elections for the issuance of bonds by the * * * school
261 boards. The ballot shall contain the language "For the School Tax
262 Increase" and "Against the School Tax Increase" and shall state
263 the specific amount of the proposed tax increase. The results of
264 the election shall be certified to the school board. If
265 three-fifths (3/5) or more of the qualified electors voting in the
266 election vote in favor of the question, then the stated increase
267 requested by the school board shall be approved. Revenues
268 collected for the fiscal year in excess of the * * * limitation
269 pursuant to an election shall be included in the tax base for the
270 purpose of determining aggregate receipts for which the * * *
271 limitation applies for subsequent fiscal years.

272 (3) Except as otherwise provided for excess revenues
273 generated pursuant to an election, if revenues collected as the
274 result of the taxes levied for the fiscal year pursuant to this
275 section and Section 37-57-1 exceed the * * * limitation, then it
276 shall be the mandatory duty of the school board of the school
277 district to deposit such excess receipts over and above the * * *
278 limitation into a special account and credit it to the fund for
279 which the levy was made. It will be the further duty of such

280 board to hold said funds and invest the same as authorized by law.
281 Such excess funds shall be calculated in the budgets for the
282 school districts for the purpose for which such levies were made,
283 for the succeeding fiscal year. Taxes imposed for the succeeding
284 year shall be reduced by the amount of excess funds available.
285 Under no circumstances shall such excess funds be expended during
286 the fiscal year in which such excess funds are collected.

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

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

293 37-57-107. (1) Except as otherwise authorized pursuant to an
294 election held under subsection(2) of this section, beginning with
295 the tax levy for the 2001 fiscal year * * *, the aggregate
296 receipts from taxes levied for school district purposes, excluding
297 collection fees, pursuant to Sections 37-57-105 and 37-57-1 shall
298 not exceed the aggregate receipts from those sources during * * *
299 the immediately preceding * * * fiscal year * * *. For the
300 purpose of this limitation, the term "aggregate receipts" when
301 used in connection with the amount of funds generated in a
302 preceding fiscal year shall not include excess receipts required
303 by law to be deposited into a special account, and shall not
304 include any amounts received by school districts from the School
305 Ad Valorem Tax Reduction Fund pursuant to Section 37-61-35. The
306 additional revenue from the ad valorem tax on any newly
307 constructed properties or any existing properties added to the tax

308 rolls or any properties previously exempt which were not assessed
309 in the next preceding year may be excluded from the * * *
310 limitation set forth herein. Taxes levied for payment of
311 principal of and interest on general obligation school bonds
312 issued heretofore or hereafter shall be excluded from the * * *
313 limitation set forth herein. Any additional millage levied to
314 fund any new program mandated by the Legislature shall be excluded
315 from the limitation for the first year of the levy and included
316 within such limitation in any year thereafter. For the purposes
317 of this section, the term "new program" shall include, but shall
318 not be limited to: (a) the Early Childhood Education Program
319 required to commence with the 1986-1987 school year as provided by
320 Section 37-21-7 and any additional millage levied and the revenue
321 generated therefrom, which is excluded from the limitation for the
322 first year of the levy, to support the mandated Early Childhood
323 Education Program, which shall be specified on the minutes of the
324 school board and of the governing body making such tax levy; (b)
325 any additional millage levied and the revenue generated therefrom
326 which shall be excluded from the limitation for the first year of
327 the levy, for the purpose of generating additional local
328 contribution funds required for the adequate education program for
329 the 2003 fiscal year and for each fiscal year thereafter under
330 Section 37-151-7(2); and (c) any additional millage levied and the
331 revenue generated therefrom which shall be excluded from the
332 limitation for the first year of the levy, for the purpose of
333 support and maintenance of any agricultural high school which has
334 been transferred to the control, operation and maintenance of the
335 school board by the board of trustees of the community college

336 district under provisions of Section 37-29-272.

337 (2) If a school board has determined the need for additional
338 revenues, the school board may adopt an order requesting that the
339 levying authority, as defined in Section 37-57-1, call and hold an
340 election on the question of exceeding the limitation prescribed in
341 this section. However, before the order requesting the election
342 is adopted, the school board shall advertise its intention to do
343 so and shall hold a public meeting on the proposed increase in
344 accordance with Section 27-39-207. The order, notice and manner
345 of holding the election shall be as prescribed by law for the
346 holding of elections for the issuance of bonds by the * * * school
347 boards. The ballot shall contain the language "For the School Tax
348 Increase" and "Against the School Tax Increase" and shall state
349 the specific amount of the proposed tax increase. The results of
350 the election shall be certified to the school board. If
351 three-fifths (3/5) or more of the qualified electors voting in the
352 election vote in favor of the question, then the stated increase
353 requested by the school board shall be approved. Revenues
354 collected for the fiscal year in excess of the * * * limitation
355 pursuant to an election shall be included in the tax base for the
356 purpose of determining aggregate receipts for which the * * *
357 limitation applies for subsequent fiscal years.

358 (3) Except as otherwise provided for excess revenues
359 generated pursuant to an election, if revenues collected as the
360 result of the taxes levied for the fiscal year pursuant to this
361 section and Section 37-57-1 exceed the * * * limitation, then it
362 shall be the mandatory duty of the school board of the school
363 district to deposit such excess receipts over and above the * * *

364 limitation into a special account and credit it to the fund for
365 which the levy was made. It will be the further duty of such
366 board to hold said funds and invest the same as authorized by law.

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

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

377 SECTION 3. Section 27-39-207, Mississippi Code of 1972, is
378 amended as follows:

379 27-39-207. (1) Unless the increased revenue in a budget is
380 derived solely from the expansion of a school district's ad
381 valorem tax base, a school district shall not budget an increase
382 in an ad valorem tax effort in dollars for support of the school
383 district unless it first advertises its intention to request an
384 election on the increase at the same time that it advertises its
385 intention to fix its budget for the next fiscal year.

386 (2) A request for an election on an ad valorem tax effort in
387 dollars for the support of the school district in excess of the
388 certified tax rate pursuant to Sections 37-57-105 and 37-57-107
389 shall not be made until an order has been approved by the school
390 board of the school district in accordance with the following
391 procedure:

392 (a) The school board of the school district shall
393 advertise its intent to request an election on exceeding the
394 certified tax rate in a newspaper of general circulation in the
395 county. The advertisement shall be no less than one-fourth (1/4)
396 page in size and the type used shall be no smaller than eighteen
397 (18) point and surrounded by a one-fourth-inch (1/4") solid black
398 border. The advertisement shall not be placed in any portion of
399 the newspaper where legal notices and classified advertisements
400 appear. The advertisement shall appear in a newspaper that is
401 published at least five (5) days a week, unless the only newspaper
402 in the county is published less than five (5) days a week. The
403 newspaper selected shall be one of general interest, readership
404 and circulation in all areas of the community. The advertisement
405 shall be published once each week for the two-week period
406 preceding the adoption of the final budget. The advertisement
407 shall provide that the school board of the school district will
408 meet on a certain day, date, time and place fixed in the
409 advertisement, which shall be no less than seven (7) days after
410 the day the first advertisement is published. The meeting on the
411 proposed increase may coincide with the hearing on the proposed
412 budget of the school board of the school district.

413 (b) When the advertisement is required, it shall be in
414 the following form:

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

416 The (name of the school district) will hold a public hearing
417 on its proposed school district budget for fiscal year (insert the
418 year) on (date and time) at (meeting place). At this meeting, a
419 proposed ad valorem tax effort increase will be considered.

420 The (name of the school district) is now operating with
421 projected total budget revenue of \$_____. (____ percent) or
422 \$_____, of such revenue is obtained through ad valorem taxes.
423 For next fiscal year, the proposed budget has total projected
424 revenue of \$_____. Of that amount, (____ percent) or
425 \$_____, is proposed to be financed through a total ad valorem
426 tax levy.

427 For the next fiscal year, the (name of the school district)
428 plans to increase your ad valorem tax millage rate by _____ mills
429 from _____ mills to _____ mills. (This portion of the notice
430 shall not be required if the school district does not propose an
431 increase in the ad valorem tax millage rate.)

432 This increase in ad valorem tax revenue means that you will
433 pay more in ad valorem taxes on your home, automobile tag,
434 utilities, business fixtures and equipment and rental real
435 property.

436 Any citizen of (name of the school district) is invited to
437 attend this public hearing on the proposed ad valorem tax
438 increase, and will be allowed to speak for a reasonable amount of
439 time and offer tangible evidence before any vote is taken."

440 (3) The school board of the school district, after the
441 hearing has been held in accordance with the above procedures, may
442 adopt an order requesting an election on the levying of an ad
443 valorem tax effort in dollars in excess of the certified tax rate.

444 If such order is not adopted on the day of the public hearing,
445 the scheduled date, time and place for consideration and adoption
446 of the order shall be announced at the public hearing.

447 (4) All hearings shall be open to the public. The school

448 board of the school district shall permit all interested parties
449 desiring to be heard an opportunity to present oral testimony
450 within reasonable time limits and offer tangible evidence.

451 (5) Each school board of a school district shall notify the
452 taxing entity of the date, time and place of its public hearing.
453 No school board of a school district may schedule its hearing at
454 the same time as another overlapping school district in the same
455 county.

456 SECTION 4. Section 37-57-104, Mississippi Code of 1972,
457 which requires an election for certain ad valorem tax increases in
458 school districts levying more than fifty-five (55) mills, is
459 repealed.

460 SECTION 5. Nothing in this act shall affect or defeat any
461 claim, assessment, appeal, suit, right or cause of action for
462 taxes due or accrued under the ad valorem tax laws before the date
463 on which this act becomes effective, whether such claims,
464 assessments, appeals, suits or actions have been begun before the
465 date on which this act becomes effective or are begun thereafter;
466 and the provisions of the ad valorem tax laws are expressly
467 continued in full force, effect and operation for the purpose of
468 the assessment, collection and enrollment of liens for any taxes
469 due or accrued and the execution of any warrant under such laws
470 before the date on which this act becomes effective, and for the
471 imposition of any penalties, forfeitures or claims for failure to
472 comply with such laws.

473 SECTION 6. The Attorney General of the State of Mississippi
474 shall submit this act, immediately upon approval by the Governor,
475 or upon approval by the Legislature subsequent to a veto, to the

476 Attorney General of the United States or to the United States
477 District Court for the District of Columbia in accordance with the
478 provisions of the Voting Rights Act of 1965, as amended and
479 extended.

480 SECTION 7. This act shall take effect and be in force from
481 and after the date it is effectuated under Section 5 of the Voting
482 Rights Act of 1965, as amended and extended.