HOUSE BILL NO. 361

AN ACT TO PROVIDE FOR A REFUND OF A PORTION OF SCHOOL AD VALOREM TAXES FOR AN EMPLOYER THAT ALLOWS ITS EMPLOYEES TO TAKE PAID LEAVE IN ORDER TO PERFORM VOLUNTEER SERVICE AT A PUBLIC SCHOOL IN A PUBLIC SCHOOL DISTRICT IN WHICH THE EMPLOYER IS LOCATED; TO PROVIDE THAT THE STATE DEPARTMENT OF EDUCATION SHALL DEVELOP A LIST OF SERVICES AND ACTIVITIES THAT QUALIFY AS "VOLUNTEER SERVICE" FOR PURPOSES OF THE AD VALOREM TAX REFUND; TO LIMIT THE AMOUNT OF THE AD VALOREM TAX REFUND; TO PROVIDE THAT AN EMPLOYER MUST PROVIDE THE TAX LEVYING AUTHORITY FOR A SCHOOL DISTRICT WITH CERTAIN INFORMATION IN ORDER TO RECEIVE THE AD VALOREM TAX REFUND; AND FOR RELATED PURPOSES.

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

SECTION 1. (a) Subject to the provisions of this section, for an employer that allows employees, who desire to do so, to take paid leave during work hours for at least two (2) full work days during a public school year in order to perform volunteer service at a public school in a public school district in which the employer is located, there shall be allowed a refund of a portion of ad valorem taxes paid by the employer to the levying authority for the school district as defined in Section 37-57-1 for the support of such school district. The State Department of Education shall develop a list of services and activities that qualify as "volunteer service" for the purposes of this section.

(b) The amount of ad valorem taxes refunded to an employer under this section shall be as follows:

(i) For an employer having twenty percent (20%) or less of its employees, who desire to do so, perform volunteer service as described in this section, the refund shall be equal to one percent (1%) of the ad valorem taxes paid by the employer to
the levying authority for the school district as defined in Section 37-57-1 for the support of such school district.

(ii) For an employer having more than twenty percent (20%) but not more than forty percent (40%) of its employees, who desire to do so, perform volunteer service as described in this section, the refund shall be equal to two percent (2%) of the ad valorem taxes paid by the employer to the levying authority for the school district as defined in Section 37-57-1 for the support of such school district.

(iii) For an employer having more than forty percent (40%) but not more than sixty percent (60%) of its employees, who desire to do so, perform volunteer service as described in this section, the refund shall be equal to three percent (3%) of the ad valorem taxes paid by the employer to the levying authority for the school district as defined in Section 37-57-1 for the support of such school district.

(iv) For an employer having more than sixty percent (60%) but less than ninety-five percent (95%) of its employees, who desire to do so, perform volunteer service as described in this section, the refund shall be equal to four percent (4%) of the ad valorem taxes paid by the employer to the levying authority for the school district as defined in Section 37-57-1 for the support of such school district.

(e) For an employer having ninety-five percent (95%) or more of its employees, who desire to do so, perform volunteer service as described in this section, the refund shall be equal to five percent (5%) of the ad valorem taxes paid by the employer to the levying authority for the school district as defined in Section 37-57-1 for the support of such school district.

(2) If an employer desires to qualify for the ad valorem tax refund provided in this section, the employer must provide the levying authority for the school district as defined in Section 37-57-1 with documentation verifying the name of each employee who
performed volunteer service and the name of the public school and public school district for which the employee performed volunteer service, the date and number of hours that each employee performed volunteer service, and documentation signed by the principal of the public school for which each employee performed volunteer service.

SECTION 2. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the ad valorem tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the ad valorem tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws.

SECTION 3. This act shall take effect and be in force from and after January 1, 2003.