HOUSE BILL NO. 774

MISSISSIPPI LEGISLATURE
REGULAR SESSION 2002

By: Representatives Cameron, Davis
To: Public Buildings, Grounds and Lands; Ways and Means

AN ACT TO AMEND SECTION 3-3-15, MISSISSIPPI CODE OF 1972, TO REQUIRE THE OFFICIAL STATE FLAG TO BE DISPLAYED AT ALL COUNTY BUILDINGS AND OFFICES; TO PROVIDE THAT ANY COUNTY FAILING TO SO DISPLAY THE STATE FLAG SHALL NOT BE ENTITLED TO RECEIVE REIMBURSEMENT FOR TAX LOSSES SUFFERED BECAUSE OF HOMESTEAD EXEMPTIONS; TO AMEND SECTION 27-33-77, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 3-3-15, Mississippi Code of 1972, is amended as follows:

3-3-15. The official state flag as described in Section 3-3-16 shall be displayed from sunrise to sunset from all county buildings and at office spaces occupied by county government in other buildings. Any county that fails to so display the flag at its county buildings or office spaces occupied by county government shall not be entitled to receive its reimbursement of tax losses for homestead exemptions under Section 27-33-77. The state flag may be displayed from all public buildings other than county buildings, from sunrise to sunset. The state flag may be displayed from all public buildings twenty-four (24) hours a day if properly illuminated. The state flag should not be displayed when the weather is inclement, except when an all-weather flag is displayed. The state flag shall receive all of the respect and ceremonious etiquette given the American flag; however, nothing in this section shall be construed to affect the precedence given to the flag of the United States of America.

SECTION 2. Section 27-33-77, Mississippi Code of 1972, is amended as follows:
27-33-77. (1) Except as otherwise provided in subsection (2), beginning with the 1985 supplemental roll, and for each succeeding year's roll thereafter, the amount of tax loss to be reimbursed because of exemptions provided for in this article shall be Fifty Dollars ($50.00) each for county taxes exempted and school taxes exempted for a total of One Hundred Dollars ($100.00) per applicant qualifying for homestead exemption under this article.

The reimbursement received by the county shall be distributed by the county treasurer to the general fund. Such reimbursement may be pledged as security for any loan received by the county for the purpose of capital improvements as authorized under Section 57-1-303, or for the purpose of loans as authorized under Section 17-24-7, or for the purpose of water systems improvements as authorized under Section 41-3-16.

Provided further, that tax losses sustained by municipalities because of exemptions granted to homeowners described in subsection (2) of Section 27-33-67 shall be reimbursed up to the amount of the actual exemption allowed, not to exceed Two Hundred Dollars ($200.00) per qualified applicant.

(2) Any county that fails to display the official state flag as specified in Section 3-3-15 shall not be entitled to receive the reimbursements, as described in subsection (1), of tax losses suffered because of homestead exemptions.

SECTION 3. This act shall take effect and be in force from and after October 1, 2002.