

By: Representatives Reynolds, Mitchell

To: County Affairs; Ways and Means

HOUSE BILL NO. 1444

1 AN ACT TO AMEND SECTION 41-13-25, MISSISSIPPI CODE OF 1972,
2 TO AUTHORIZE THE BOARD OF SUPERVISORS OF ANY COUNTY TO PLEDGE A
3 PORTION OF THE PROCEEDS FROM COUNTY AD VALOREM TAXES TO RETIRE ANY
4 BONDS, NOTES, DEBTS OR OBLIGATIONS THAT THE COUNTY MAY INCUR IN
5 THE CONSTRUCTION, RECONSTRUCTION, IMPROVEMENT, MAINTENANCE OR
6 OPERATION OF A COUNTY HOSPITAL; TO LIMIT THE AMOUNT OF AD VALOREM
7 TAX PROCEEDS THAT MAY BE LEVIED FOR SUCH PURPOSES; TO PROVIDE THAT
8 A PLEDGE OF THE PROCEEDS OF ANY AD VALOREM TAX LEVIED UNDER THIS
9 SECTION SHALL BE BINDING UPON ANY SUBSEQUENT BOARD OF SUPERVISORS
10 OF THE COUNTY; AND FOR RELATED PURPOSES.

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

12 **SECTION 1.** Section 41-13-25, Mississippi Code of 1972, is
13 amended as follows:

14 41-13-25. (1) The board of supervisors acting for a county,
15 supervisors district or districts or an election district of such
16 county, and the board of aldermen, city council or other like
17 governing body acting for a city or town, are hereby authorized
18 and empowered to levy ad valorem taxes on all the taxable property
19 of such counties, cities, towns, supervisors district or election
20 district for the purposes of raising funds for the maintenance and
21 operation of hospitals, nurses' homes, health centers, health
22 departments, diagnostic or treatment centers, rehabilitation
23 facilities, nursing homes and related facilities established under
24 the provisions of Sections 41-13-15 through 41-13-51, and for
25 making additions and improvements thereto and to pledge such ad
26 valorem taxes, whether or not actually levied, for the retirement
27 of debt incurred either by or on behalf of such facilities and/or
28 pursuant to agreements executed under the authority of the
29 Mississippi Hospital Equipment and Facilities Authority Act;
30 however, any debt incurred by the pledge of taxes to retire debt
31 incurred either by or on behalf of such facilities and/or pursuant



32 to such agreements shall not be included in debt limits prescribed
33 by Section 19-9-5 or Section 21-33-303, as the case may be unless
34 and until such pledged taxes are actually levied. The amount
35 levied for such purpose shall not exceed five (5) mills on the
36 dollar in any one (1) year. Expenditures of said taxes for such
37 additions and improvements shall not exceed in any fiscal year the
38 total amount budgeted therefor by the board of trustees for the
39 respective institutions affected. The tax levy authorized in this
40 section shall be in addition to all other taxes now or hereafter
41 authorized to be levied by such counties, cities, towns,
42 supervisors districts or election district.

43 It is further provided that any such supervisors district in
44 a county with a land area of five hundred ninety-two (592) square
45 miles, wherein Mississippi Highways 8 and 9 intersect,
46 participating with a municipality under provisions of law by
47 contracting to assist the cost of operation and maintenance of an
48 erected hospital, may levy such ad valorem tax as is needed to
49 operate and maintain such hospital as is provided herein.

50 (2) Notwithstanding any other provisions of this section,
51 the board of supervisors of any county may pledge a portion of the
52 proceeds from ad valorem taxes of the county to retire any bonds,
53 notes, debts or obligations that the county has incurred or may
54 incur in the construction, reconstruction, improvement,
55 maintenance or operation of a county hospital. The maximum amount
56 that the board of supervisors may pledge under this subsection
57 shall not exceed the amount that five (5) mills ad valorem tax on
58 all of the taxable property of the county will generate, or an
59 amount not to exceed one percent (1%) of the total assessed value
60 of all of the taxable property of the county, whichever amount is
61 less. A pledge of the proceeds of any ad valorem tax levied under
62 this section shall be binding upon any subsequent board of
63 supervisors of the county and may not be revoked, rescinded or



64 voidable as long as any such bonds, notes, debts or other
65 obligations are outstanding.

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

