HOUSE BILL NO. 1444

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

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

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

41-13-25. (1) The board of supervisors acting for a county, supervisors district or districts or an election district of such county, and the board of aldermen, city council or other like governing body acting for a city or town, are hereby authorized and empowered to levy ad valorem taxes on all the taxable property of such counties, cities, towns, supervisors district or election district for the purposes of raising funds for the maintenance and operation of hospitals, nurses' homes, health centers, health departments, diagnostic or treatment centers, rehabilitation facilities, nursing homes and related facilities established under the provisions of Sections 41-13-15 through 41-13-51, and for making additions and improvements thereto and to pledge such ad valorem taxes, whether or not actually levied, for the retirement of debt incurred either by or on behalf of such facilities and/or pursuant to agreements executed under the authority of the Mississippi Hospital Equipment and Facilities Authority Act; however, any debt incurred by the pledge of taxes to retire debt incurred either by or on behalf of such facilities and/or pursuant
to such agreements shall not be included in debt limits prescribed
by Section 19-9-5 or Section 21-33-303, as the case may be unless
and until such pledged taxes are actually levied. The amount
levied for such purpose shall not exceed five (5) mills on the
dollar in any one (1) year. Expenditures of said taxes for such
additions and improvements shall not exceed in any fiscal year the
total amount budgeted therefor by the board of trustees for the
respective institutions affected. The tax levy authorized in this
section shall be in addition to all other taxes now or hereafter
authorized to be levied by such counties, cities, towns,
supervisors districts or election district.

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

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

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