

By: Representative Fleming

To: Ways and Means

HOUSE BILL NO. 85

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

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

13 **SECTION 1.** (1) (a) Subject to the provisions of this
 14 section, for an employer that allows employees, who desire to do
 15 so, to take paid leave during work hours for at least two (2) full
 16 work days during a public school year in order to perform
 17 volunteer service at a public school in a public school district
 18 in which the employer is located, there shall be allowed a refund
 19 of a portion of ad valorem taxes paid by the employer to the
 20 levying authority for the school district (as defined in Section
 21 37-57-1) for the support of such school district. The State
 22 Department of Education shall develop a list of services and
 23 activities that qualify as "volunteer service" for the purposes of
 24 this section.

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

27 (i) For an employer having twenty percent (20%) or
 28 less of its employees, who desire to do so, perform volunteer
 29 service as described in this section, the refund shall be equal to
 30 one percent (1%) of the ad valorem taxes paid by the employer to



31 the levying authority for the school district (as defined in
32 Section 37-57-1) for the support of such school district.

33 (ii) For an employer having more than twenty
34 percent (20%) but not more than forty percent (40%) of its
35 employees, who desire to do so, perform volunteer service as
36 described in this section, the refund shall be equal to two
37 percent (2%) of the ad valorem taxes paid by the employer to the
38 levying authority for the school district (as defined in Section
39 37-57-1) for the support of such school district.

40 (iii) For an employer having more than forty
41 percent (40%) but not more than sixty percent (60%) of its
42 employees, who desire to do so, perform volunteer service as
43 described in this section, the refund shall be equal to three
44 percent (3%) of the ad valorem taxes paid by the employer to the
45 levying authority for the school district (as defined in Section
46 37-57-1) for the support of such school district.

47 (iv) For an employer having more than sixty
48 percent (60%) but less than ninety-five percent (95%) of its
49 employees, who desire to do so, perform volunteer service as
50 described in this section, the refund shall be equal to four
51 percent (4%) of the ad valorem taxes paid by the employer to the
52 levying authority for the school district (as defined in Section
53 37-57-1) for the support of such school district.

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

60 (2) If an employer desires to qualify for the ad valorem tax
61 refund provided in this section, the employer must provide the
62 levying authority for the school district (as defined in Section
63 37-57-1) with documentation verifying the name of each employee



64 who performed volunteer service and the name of the public school
65 and public school district for which the employee performed
66 volunteer service, the date and number of hours that each employee
67 performed volunteer service, and documentation signed by the
68 principal of the public school for which each employee performed
69 volunteer service.

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

83 **SECTION 3.** This act shall take effect and be in force from
84 and after July 1, 2004.

