

By: Representative Green

To: Appropriations

HOUSE BILL NO. 1610

1 AN ACT MAKING AN ADDITIONAL APPROPRIATION OF STATE GENERAL  
2 FUNDS TO THE STATE TAX COMMISSION FOR THE PURPOSE OF REIMBURSING  
3 THE COUNTIES, COUNTY DISTRICTS, MUNICIPALITIES AND MUNICIPAL  
4 SEPARATE SCHOOL DISTRICTS FOR TAX LOSSES INCURRED BY REASON OF THE  
5 EXEMPTION OF HOMES FROM CERTAIN AD VALOREM TAXES FOR FISCAL YEAR  
6 2002 AND FISCAL YEAR 2003.

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

8 **SECTION 1.** In addition to all other sums heretofore  
9 appropriated, the following sum, or so much thereof as may be  
10 necessary, is hereby appropriated out of any money in the State  
11 General Fund not otherwise appropriated, to the State Tax  
12 Commission for the purpose of reimbursing the counties of the  
13 state, the road districts and school districts therein, the  
14 municipalities and the municipal separate school districts, for  
15 tax losses incurred by reason of the exemption of homes from  
16 certain ad valorem taxes under the provisions of Section 27-33-1  
17 et seq., Mississippi Code of 1972, for fiscal year 2002 and fiscal  
18 year 2003 .....\$ 10,400.000.00.

19 **SECTION 2.** Each county, road district, school district,  
20 municipality and municipal separate school district which has  
21 incurred a tax loss that is reimbursable under Section 1 of this  
22 act shall be reimbursed a sum which is equivalent to the amount of  
23 tax loss produced by the application of tax rates annually fixed  
24 for maintenance and current expenses to the assessed value of  
25 homes, or so much thereof as has been lawfully authorized under  
26 the provisions of Section 27-33-1 et seq., Mississippi Code 1972.

27 The disbursements from this appropriation shall be based upon  
28 the certificates required of the clerks of the county boards of  
29 supervisors and of the clerks of municipalities, which



30 certificates shall conform strictly in every respect to the  
31 requirements of the provisions of Section 27-33-1 et seq.,  
32 Mississippi Code of 1972.

33 All disbursements from this appropriation shall be made  
34 strictly in accordance with the provisions of Section 27-33-1 et  
35 seq., Mississippi Code of 1972, and no disbursements other than  
36 those clearly authorized by those sections shall be made, the  
37 provisions of any other law to the contrary notwithstanding.

38 **SECTION 3.** The money herein appropriated shall be paid by  
39 the State Treasurer out of any money in the State General Fund not  
40 otherwise appropriated, upon warrants issued by the State Fiscal  
41 Officer; and the State Fiscal Officer shall issue his warrants  
42 upon requisitions signed by the proper person, officer or officers  
43 in the manner provided by law.

44 **SECTION 4.** This act shall take effect and be in force from  
45 and after its passage.

