

By: Representatives Green, Sullivan,
Cummings, Gadd, Miles, Montgomery, Peranich

To: County Affairs; Ways and
Means

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 305

1 AN ACT TO AUTHORIZE ANY COUNTY TO LEVY AN ANNUAL AD VALOREM
2 TAX TO SUPPORT THE MAINTENANCE, OPERATIONAL AND ADMINISTRATIVE
3 EXPENSES OF STATE VETERANS HOMES; TO AMEND SECTION 35-1-23,
4 MISSISSIPPI CODE OF 1972, IN CONFORMITY TO THE PROVISIONS OF THIS
5 ACT; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** (1) The board of supervisors of any county may
8 levy an annual ad valorem tax in an amount not to exceed
9 one-eighth (1/8) mill on all of the taxable property of the
10 county, the avails of which shall be paid over to the State
11 Treasurer and deposited into a special fund that is created in the
12 State Treasury. Monies in the special fund may be expended, upon
13 appropriation by the Legislature, to support the maintenance,
14 operational and administrative expenses of the Mississippi State
15 Veterans Home and additional homes authorized by Sections 35-1-19
16 through 35-1-29. Unexpended amounts remaining in the fund at the
17 end of a fiscal year shall not lapse into the State General Fund,
18 and any interest earned on amounts in the fund shall be deposited
19 to the credit of the fund.

20 (2) The taxes levied under subsection (1) of this section
21 shall be excluded from the revenue increase limitation imposed
22 under Section 27-39-321.

23 **SECTION 2.** Section 35-1-23, Mississippi Code of 1972, is
24 amended as follows:

25 35-1-23. The Mississippi State Veterans Home and additional
26 homes authorized by Section 35-1-7 and Sections 35-1-19 to 35-1-29
27 are authorized to accept funds from any source whatever, including
28 the federal government or any department or agency thereof and

29 monies from the special fund created under Section 1 of House Bill
30 No. 305, 2005 Regular Session. All such funds received by the
31 veterans home including funds from the United States or any
32 federal agency or program for the support of persons housed or
33 buried on the grounds of the Mississippi State Veterans Home and
34 additional homes shall be used by the State Veterans Affairs Board
35 to pay maintenance, operational and administrative expenses and to
36 further the object and purpose of the Mississippi State Veterans
37 Home and additional homes.

38 **SECTION 3.** This act shall take effect and be in force from
39 and after July 1, 2005.