

By: Representatives Green, Sullivan,  
Cummings

To: County Affairs; Ways and  
Means

## HOUSE BILL NO. 305

1 AN ACT TO REQUIRE EVERY 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 every county  
8 shall levy an annual ad valorem tax in an amount not to exceed  
9 one-half (1/2) mill on all of the taxable property of the county,  
10 the avails of which shall be paid over to the State Treasurer and  
11 deposited into a special fund that is created in the State  
12 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. \_\_\_\_\_, 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.