

By: Representatives Dedeaux, Compretta

To: Ways and Means

HOUSE BILL NO. 614

1 AN ACT TO AMEND SECTION 19-5-189, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE FOR ELECTIONS TO INCREASE THE TAX LEVIED FOR FIRE
3 PROTECTION PURPOSES ANNUALLY ON ALL THE TAXABLE REAL PROPERTY
4 WITHIN ANY FIRE PROTECTION DISTRICT OF ANY COUNTY BORDERING ON THE
5 GULF OF MEXICO AND THE STATE OF LOUISIANA; AND FOR RELATED
6 PURPOSES.

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

8 **SECTION 1.** Section 19-5-189, Mississippi Code of 1972, is
9 amended as follows:

10 19-5-189. (1) (a) Except as otherwise provided in
11 subsection (2) of this section for levies for fire protection
12 purposes and subsection (3) of this section for certain districts
13 providing water service, the board of supervisors of the county in
14 which any such district exists may, according to the terms of the
15 resolution, levy a special tax, not to exceed four (4) mills
16 annually, on all of the taxable real property in such district,
17 the avails of which shall be paid over to the board of
18 commissioners of the district to be used either for the operation,
19 support and maintenance of the district or for the retirement of
20 any bonds issued by the district, or for both.

21 (b) The proceeds derived from two (2) mills of the levy
22 authorized herein shall be included in the ten percent (10%)
23 increase limitation under Section 27-39-321, and the proceeds
24 derived from any additional millage levied under this subsection
25 in excess of two (2) mills shall be excluded from such limitation
26 for the first year of such additional levy and shall be included
27 within such limitation in any year thereafter.

28 (2) (a) In respect to fire protection purposes, the board
29 of supervisors of the county in which any such district exists on

30 July 1, 1987, may levy a special tax annually, not to exceed the
31 tax levied for such purposes for the 1987 fiscal year on all of
32 the taxable real property in such district, the avails of which
33 shall be paid over to the board of commissioners of the district
34 to be used either for the operation, support and maintenance of
35 the fire protection district or for the retirement of any bonds
36 issued by the district for fire protection purposes, or for both.
37 Any such district for which no taxes have been levied for the 1987
38 fiscal year may be treated as having been created after July 1,
39 1987, for the purposes of this subsection.

40 (b) In respect to fire protection purposes, the board
41 of supervisors of the county in which any such district is created
42 after July 1, 1987, may, according to the terms of the resolution
43 of intent to incorporate the district, levy a special tax not to
44 exceed two (2) mills annually on all of the taxable real property
45 in such district, the avails of which shall be paid over to the
46 board of commissioners of the district to be used either for the
47 operation, support and maintenance of the fire protection district
48 or for the retirement of any bonds issued by the district for fire
49 protection purposes, or for both; however, if the district is
50 created pursuant to a mandatory election called by the board of
51 supervisors, in lieu of a petitioned election under Section
52 19-5-157, the board of supervisors may levy a special tax annually
53 not to exceed an amount to be determined by the board of
54 supervisors and stated in the notice of such election. The
55 mandatory election authorized herein shall be conducted in
56 accordance with paragraph (c) of this subsection. The special tax
57 may be increased if such increase is authorized by the electorate
58 pursuant to an election conducted in accordance with paragraph (c)
59 of this subsection.

60 (c) The tax levy under this subsection may be increased
61 only when the board of supervisors has determined the need for
62 additional revenues, adopts a resolution declaring its intention

63 so to do and has held an election on the question of raising the
64 tax levy prescribed in this subsection. The notice calling for an
65 election shall state the purposes for which the additional
66 revenues shall be used and the amount of the tax levy to be
67 imposed for such purposes. The tax levy may be increased only if
68 the proposed increase is approved by a majority of those voting
69 within the district. Subject to specific provisions of this
70 paragraph to the contrary, the publication of notice and manner of
71 holding the election within the district shall be as prescribed by
72 law for the holding of elections for the issuance of bonds by the
73 board of supervisors. The election shall be held only within the
74 district.

75 (d) (i) Notwithstanding any provisions of this
76 subsection to the contrary, in any county bordering on the Gulf of
77 Mexico and the State of Louisiana, the board of supervisors may
78 levy not to exceed four (4) mills annually on all the taxable real
79 property within any fire protection district, the avails of which
80 shall be paid over to the board of commissioners of the district
81 to be used either for the operation, support and maintenance of
82 the fire protection district or for the retirement of any bonds
83 issued by the district for fire protection purposes, or for both.
84 Prior to levying the tax under this paragraph, the board of
85 supervisors shall adopt a resolution declaring its intention to
86 levy the tax. The resolution shall describe the amount of the tax
87 levy and the purposes for which the proceeds of the tax will be
88 used. The board of supervisors shall have a copy of the
89 resolution published once a week for three (3) consecutive weeks
90 in at least one (1) newspaper published in the county and having a
91 general circulation therein. If no newspaper is published in the
92 county, then notice shall be given by publishing the resolution
93 for the required time in some newspaper having a general
94 circulation in the county. A copy of the resolution shall also be
95 posted at three (3) public places in the county for a period of at

96 least twenty-one (21) days during the time of its publication in a
97 newspaper. If more than twenty percent (20%) of the qualified
98 electors of the district shall file with the clerk of the board of
99 supervisors, within twenty-one (21) days after adoption of the
100 resolution of intent to levy the tax, a petition requesting an
101 election on the question of the levy of such tax, then and in that
102 event such tax levy shall not be made unless authorized by a
103 majority of the votes cast at an election to be called and held
104 for that purpose within the district. Notice of such election
105 shall be given, the election shall be held and the result thereof
106 determined, as far as is practicable, in the same manner as other
107 elections are held in the county. If an election results in favor
108 of the tax levy or if no election is required, the board of
109 supervisors may levy such tax. The board of supervisors, in its
110 discretion, may call an election on such question, in which event
111 it shall not be necessary to publish the resolution declaring its
112 intention to have the tax imposed.

113 (ii) The tax levy under subparagraph (i) of this
114 paragraph may be increased only when the board of supervisors has
115 determined the need for additional revenues, adopts a resolution
116 declaring its intention so to do and has held an election on the
117 question of raising the tax levy. The notice calling for an
118 election shall state the purposes for which the additional
119 revenues shall be used and the amount of the tax levy to be
120 imposed for such purposes. The tax levy may be increased only if
121 the proposed increase is approved by a majority of those voting
122 within the district. Subject to specific provisions of this
123 paragraph to the contrary, the publication of notice and manner of
124 holding the election within the district shall be as prescribed by
125 law for the holding of elections for the issuance of bonds by the
126 board of supervisors. The election shall be held only within the
127 district.

128 (e) Notwithstanding any provisions of this subsection
129 to the contrary, in any county bordering on the Mississippi River
130 in which legal gaming is conducted and in which U.S. Highway 61
131 intersects with Highway 4, the board of supervisors may levy a
132 special tax not to exceed five (5) mills annually on all the
133 taxable real and personal property within any fire protection
134 district, except for utilities as defined in Section 77-3-3(d)(i)
135 and (iii), the avails of which shall be paid over to the board of
136 commissioners of the district to be used either for the operation,
137 support and maintenance of the fire protection district or for the
138 retirement of any bonds issued by the district for fire protection
139 purposes, or for both. Before levying the tax under this
140 paragraph, the board of supervisors shall adopt a resolution
141 declaring its intention to levy the tax. The resolution shall
142 describe the amount of the tax levy and the purposes for which the
143 proceeds of the tax will be used. The board of supervisors shall
144 have a copy of the resolution published once a week for three (3)
145 consecutive weeks in at least one (1) newspaper published in the
146 county and having a general circulation therein. If no newspaper
147 is published in the county, then notice shall be given by
148 publishing the resolution for the required time in some newspaper
149 having general circulation in the county. A copy of the
150 resolution shall also be posted at three (3) public places in the
151 county for a period of at least twenty-one (21) days during the
152 time of its publication in a newspaper. If more than twenty
153 percent (20%) of the qualified electors of the district shall file
154 with the clerk of the board of supervisors, within twenty-one (21)
155 days after adoption of the resolution of intent to levy the tax, a
156 petition requesting an election of the questions of the levy of
157 such tax, then and in that event such tax levy shall not be made
158 unless authorized by a majority of the votes cast at an election
159 to be called and held for that purpose within the district.
160 Notice of such election shall be given, the election shall be held

161 and the result thereof determined, as far as is practicable, in
162 the same manner as other elections are held in the county. If an
163 election results in favor of the tax levy or if no election is
164 required, the board of supervisors may levy such tax. The board
165 of supervisors, in its discretion, may call an election on such
166 question, in which event it shall not be necessary to publish the
167 resolution declaring its intention to have the tax imposed.

168 (f) Any taxes levied under this subsection shall be
169 excluded from the ten percent (10%) increase limitation under
170 Section 27-39-321.

171 (3) For any district authorized under Section 19-5-151(2),
172 the board of supervisors shall not levy the special tax authorized
173 in this section.

174 **SECTION 2.** This act shall take effect and be in force from
175 and after July 1, 2005.