

By: Senator(s) Browning

To: Appropriations

SENATE BILL NO. 2786

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 AND MUNICIPAL SEPARATE SCHOOL  
4 DISTRICTS FOR TAX LOSSES INCURRED BY REASON OF THE EXEMPTION OF  
5 HOMES FROM CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2005.

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

7 **SECTION 1.** In addition to all other sums heretofore  
8 appropriated, the following sum, or so much thereof as may be  
9 necessary, is hereby appropriated out of any money in the State  
10 General Fund not otherwise appropriated, to the State Tax  
11 Commission for the purpose of reimbursing the counties of the  
12 state, the road districts and school districts therein and the  
13 municipal separate school districts, for tax losses incurred by  
14 reason of the exemption of homes from certain ad valorem taxes  
15 under the provisions of Section 27-33-1 et seq., Mississippi Code  
16 of 1972, for the fiscal year ending June 30,  
17 2005..... \$ 5,722,927.00.

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

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

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

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

37 **SECTION 3.** The money herein appropriated shall be paid by  
38 the State Treasurer out of any money in the proper fund or funds  
39 as set forth in this act, upon warrants issued by the State Fiscal  
40 Officer; and the State Fiscal Officer shall issue his warrants  
41 upon requisitions signed by the proper person, officer or officers  
42 in the manner provided by law.

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