

By: Representative Fleming

To: Ways and Means

## HOUSE BILL NO. 72

1 AN ACT TO REQUIRE EMPLOYERS THAT EMPLOY 25 OR MORE EMPLOYEES  
2 TO ALLOW THE EMPLOYEES, WHO DESIRE TO DO SO, TO TAKE UP TO 24  
3 HOURS OF UNPAID LEAVE PER CALENDAR YEAR TO ATTEND SCHOOL  
4 ACTIVITIES OF THEIR CHILDREN OR CHILDREN FOR WHICH THE EMPLOYEE  
5 HAS LEGAL GUARDIANSHIP; TO PROVIDE A REFUND OF 1% OF THE SCHOOL AD  
6 VALOREM TAXES PAID BY AN EMPLOYER THAT EMPLOYS 25 OR MORE  
7 EMPLOYEES AND ALLOWS ITS EMPLOYEES 24 HOURS OF UNPAID LEAVE TO  
8 ATTEND THE SCHOOL ACTIVITIES OF THEIR CHILDREN OR CHILDREN FOR  
9 WHICH THE EMPLOYEE HAS LEGAL GUARDIANSHIP; AND FOR RELATED  
10 PURPOSES.

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

12 **SECTION 1.** (1) An employer that employs twenty-five (25) or  
13 more employees shall allow its employees, who desire to do so, to  
14 take up to twenty-four (24) hours of unpaid leave per calendar  
15 year to attend the school activities of their children or children  
16 for which the employee has legal guardianship.

17 (2) (a) Subject to the provisions of this section, an  
18 employer that employs twenty-five (25) or more employees and  
19 allows its employees, who desire to do so, to take up to  
20 twenty-four (24) hours of unpaid leave per calendar year to attend  
21 the school activities of their children or children for which the  
22 employee has legal guardianship, there shall be allowed a refund  
23 of one percent (1%) of the ad valorem taxes paid by the employer  
24 to the levying authority for the school district (as defined in  
25 Section 37-57-1) for the support of such school district. For the  
26 purposes of this subsection (2), school activities shall include  
27 any school sponsored activities or meetings.

28 (3) If an employer desires to qualify for the ad valorem tax  
29 refund provided in this section, the employer must provide the  
30 levying authority for the school district (as defined in Section  
31 37-57-1) with documentation verifying the name of each employee

32 who took unpaid leave, the date and number of hours that each  
33 employee used, and documentation signed by such employee.

34       **SECTION 2.** Nothing in this act shall affect or defeat any  
35 claim, assessment, appeal, suit, right or cause of action for  
36 taxes due or accrued under the ad valorem tax laws before the date  
37 on which this act becomes effective, whether such claims,  
38 assessments, appeals, suits or actions have been begun before the  
39 date on which this act becomes effective or are begun thereafter;  
40 and the provisions of the ad valorem tax laws are expressly  
41 continued in full force, effect and operation for the purpose of  
42 the assessment, collection and enrollment of liens for any taxes  
43 due or accrued and the execution of any warrant under such laws  
44 before the date on which this act becomes effective, and for the  
45 imposition of any penalties, forfeitures or claims for failure to  
46 comply with such laws.

47       **SECTION 3.** This act shall take effect and be in force from  
48 and after July 1, 2006.