

By: Representative Fleming

To: Ways and Means

HOUSE BILL NO. 264

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) Subject to the provisions of this section, an employer
 18 that employs twenty-five (25) or more employees and allows its
 19 employees, who desire to do so, to take up to twenty-four (24)
 20 hours of unpaid leave per calendar year to attend the school
 21 activities of their children or children for which the employee
 22 has legal guardianship, there shall be allowed a refund of one
 23 percent (1%) of the ad valorem taxes paid by the employer to the
 24 levying authority for the school district (as defined in Section
 25 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, 2007.