

By: Representative Fleming

To: Ways and Means

## HOUSE BILL NO. 281

1 AN ACT TO PROVIDE FOR A REFUND OF A PORTION OF SCHOOL AD  
2 VALOREM TAXES FOR AN EMPLOYER THAT ALLOWS ITS EMPLOYEES TO TAKE  
3 PAID LEAVE IN ORDER TO PERFORM VOLUNTEER SERVICE AT A PUBLIC  
4 SCHOOL IN A PUBLIC SCHOOL DISTRICT IN WHICH THE EMPLOYER IS  
5 LOCATED; TO PROVIDE THAT THE STATE DEPARTMENT OF EDUCATION SHALL  
6 DEVELOP A LIST OF SERVICES AND ACTIVITIES THAT QUALIFY AS  
7 "VOLUNTEER SERVICE" FOR PURPOSES OF THE AD VALOREM TAX REFUND; TO  
8 LIMIT THE AMOUNT OF THE AD VALOREM TAX REFUND; TO PROVIDE THAT AN  
9 EMPLOYER MUST PROVIDE THE TAX LEVYING AUTHORITY FOR A SCHOOL  
10 DISTRICT WITH CERTAIN INFORMATION IN ORDER TO RECEIVE THE AD  
11 VALOREM TAX REFUND; AND FOR RELATED PURPOSES.

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

13 **SECTION 1.** (1) (a) Subject to the provisions of this  
14 section, for an employer that allows employees, who desire to do  
15 so, to take paid leave during work hours for at least two (2) full  
16 work days during a public school year in order to perform  
17 volunteer service at a public school in a public school district  
18 in which the employer is located, there shall be allowed a refund  
19 of a portion of ad valorem taxes paid by the employer to the  
20 levying authority (as defined in Section 37-57-1) for the school  
21 district for the support of such school district. The State  
22 Department of Education shall develop a list of services and  
23 activities that qualify as "volunteer service" for the purposes of  
24 this section.

25 (b) The amount of ad valorem taxes refunded to an  
26 employer under this section shall be as follows:

27 (i) For an employer having twenty percent (20%) or  
28 less of its employees, who desire to do so, perform volunteer  
29 service as described in this section, the refund shall be equal to  
30 one percent (1%) of the ad valorem taxes paid by the employer to

31 the levying authority for the school district for the support of  
32 such school district.

33 (ii) For an employer having more than twenty  
34 percent (20%) but not more than forty percent (40%) of its  
35 employees, who desire to do so, perform volunteer service as  
36 described in this section, the refund shall be equal to two  
37 percent (2%) of the ad valorem taxes paid by the employer to the  
38 levying authority for the school district for the support of such  
39 school district.

40 (iii) For an employer having more than forty  
41 percent (40%) but not more than sixty percent (60%) of its  
42 employees, who desire to do so, perform volunteer service as  
43 described in this section, the refund shall be equal to three  
44 percent (3%) of the ad valorem taxes paid by the employer to the  
45 levying authority for the school district for the support of such  
46 school district.

47 (iv) For an employer having more than sixty  
48 percent (60%) but less than ninety-five percent (95%) of its  
49 employees, who desire to do so, perform volunteer service as  
50 described in this section, the refund shall be equal to four  
51 percent (4%) of the ad valorem taxes paid by the employer to the  
52 levying authority for the school district for the support of such  
53 school district.

54 (c) For an employer having ninety-five percent (95%) or  
55 more of its employees, who desire to do so, perform volunteer  
56 service as described in this section, the refund shall be equal to  
57 five percent (5%) of the ad valorem taxes paid by the employer to  
58 the levying authority for the school district for the support of  
59 such school district.

60 (2) If an employer desires to qualify for the ad valorem tax  
61 refund provided in this section, the employer must provide the  
62 levying authority for the school district with documentation  
63 verifying the name of each employee who performed volunteer

64 service and the name of the public school and public school  
65 district for which the employee performed volunteer service, the  
66 date and number of hours that each employee performed volunteer  
67 service, and documentation signed by the principal of the public  
68 school for which each employee performed volunteer service.

69       **SECTION 2.** Nothing in this act shall affect or defeat any  
70 claim, assessment, appeal, suit, right or cause of action for  
71 taxes due or accrued under the ad valorem tax laws before the date  
72 on which this act becomes effective, whether such claims,  
73 assessments, appeals, suits or actions have been begun before the  
74 date on which this act becomes effective or are begun thereafter;  
75 and the provisions of the ad valorem tax laws are expressly  
76 continued in full force, effect and operation for the purpose of  
77 the assessment, collection and enrollment of liens for any taxes  
78 due or accrued and the execution of any warrant under such laws  
79 before the date on which this act becomes effective, and for the  
80 imposition of any penalties, forfeitures or claims for failure to  
81 comply with such laws.

82       **SECTION 3.** This act shall take effect and be in force from  
83 and after July 1, 2008.