

By: Senator(s) Burton, Jackson (11th)

To: Judiciary, Division B

SENATE BILL NO. 2484

1 AN ACT TO AMEND SECTION 41-43-53, MISSISSIPPI CODE OF 1972,  
2 TO CLARIFY THE CRIMINAL PENALTY FOR EMBEZZLEMENT OR THEFT OF  
3 PERPETUAL CARE TRUST FUNDS; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** Section 41-43-53, Mississippi Code of 1972, is  
6 amended as follows:

7 41-43-53. (1) Violation of any of the provisions of  
8 Sections 41-43-31 through 41-43-53 by any person, partnership,  
9 corporation or organization shall be punished by a fine of not  
10 less than Five Hundred Dollars (\$500.00) nor more than One  
11 Thousand Dollars (\$1,000.00) or by imprisonment in the county jail  
12 for a period not exceeding one (1) year, or by both.

13 (2) (a) Any person, partnership, corporation or  
14 organization that embezzles or fraudulently or knowingly and  
15 willfully misapplies or converts perpetual care trust funds shall,  
16 upon conviction, be punished as follows:

17 (i) If the amount embezzled, misapplied or  
18 converted is less than One Thousand Dollars (\$1,000.00), by a fine



19 of not more than Five Hundred Dollars (\$500.00) and confinement in  
20 the county jail not more than one (1) year; or

21 (ii) If the amount embezzled, misapplied or  
22 converted is One Thousand Dollars (\$1,000.00) or more, by  
23 imprisonment in the custody of the Mississippi Department of  
24 Corrections for a term of not more than ten (10) years.

25 (b) Each such violation shall constitute a separate  
26 offense.

27 **SECTION 2.** This act shall take effect and be in force from  
28 and after July 1, 2018.

