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

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

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

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

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

(i) If the amount embezzled, misapplied or
converted is less than One Thousand Dollars ($1,000.00), by a fine
of not more than Five Hundred Dollars ($500.00) and confinement in
the county jail not more than one (1) year; or
(ii) If the amount embezzled, misapplied or
converted is One Thousand Dollars ($1,000.00) or more, by
imprisonment in the custody of the Mississippi Department of
Corrections for a term of not more than ten (10) years.
(b) Each such violation shall constitute a separate
offense.

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