

By: Representative Hughes

To: Education; Ways and
Means

HOUSE BILL NO. 37

1 AN ACT TO CREATE THE "PUBLIC SCHOOL DONATION TAX DEDUCTION
2 AND DEDICATED USE ACT"; TO AMEND SECTION 27-7-18, MISSISSIPPI CODE
3 OF 1972, TO PROVIDE A STATE INCOME TAX DEDUCTION FOR CONTRIBUTIONS
4 MADE BY A TAXPAYER TO A PUBLIC SCHOOL DISTRICT; TO PROVIDE THAT
5 SUCH CONTRIBUTIONS MAY BE DESIGNATED BY A TAXPAYER FOR SPECIFIC
6 USE BY A SCHOOL DISTRICT; TO AMEND SECTION 37-7-301, MISSISSIPPI
7 CODE OF 1972, TO CONFORM TO THE PROVISIONS OF THIS ACT; AND FOR
8 RELATED PURPOSES.

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

10 **SECTION 1.** This act shall be known and may be cited as the
11 "Public School Donation Tax Deduction and Dedicated Use Act."

12 **SECTION 2.** Section 27-7-18, Mississippi Code of 1972, is
13 amended as follows:

14 27-7-18. (1) Alimony payments. In the case of a person
15 described in Section 27-7-15(2)(e), there shall be allowed as a
16 deduction from gross income amounts paid as periodic payments to
17 the extent of such amounts as are includible in the gross income
18 of the spouse as provided in Section 27-7-15(2)(e), payment of
19 which is made within the person's taxable year.

20 (2) Unreimbursed moving expenses incurred after December 31,
21 1994, are deductible as an adjustment to gross income in



22 accordance with provisions of the United States Internal Revenue
23 Code, and rules, regulations and revenue procedures thereunder
24 relating to moving expenses, not in direct conflict with the
25 provisions of the Mississippi Income Tax Law.

26 (3) Amounts paid after December 31, 1998, by a self-employed
27 individual for insurance which constitute medical care for the
28 taxpayer, his spouse and dependents, are deductible as an
29 adjustment to gross income in accordance with provisions of the
30 United States Internal Revenue Code, and rules, regulations and
31 revenue procedures thereunder relating to such payments, not in
32 direct conflict with the provisions of the Mississippi Income Tax
33 Law.

34 (4) Contributions or payments to a Mississippi Affordable
35 College Savings (MACS) Program account are deductible from gross
36 income as provided in Section 37-155-113. Payments made under a
37 prepaid tuition contract entered into under the Mississippi
38 Prepaid Affordable College Tuition Program are deductible as
39 provided in Section 37-155-17.

40 (5) (a) Unreimbursed travel expenses, lodging expenses and
41 lost wages an individual incurred as a result of, and related to,
42 the donation, while living, of one or more of his or her organs
43 for human organ transplantation, are deductible from gross income.
44 The deduction from gross income authorized by this subsection may
45 be claimed for only once and may not exceed Ten Thousand Dollars
46 (\$10,000.00).



47 (b) As used in this subsection, "organ" means all or
48 part of a liver, pancreas, kidney, intestine, lung or bone marrow.

49 (6) In the case of a self-employed individual, there shall
50 be allowed as a deduction from gross income an amount equal to:

51 (a) Seventeen percent (17%) of the federal
52 self-employment taxes imposed on such individual for taxable years
53 ending in calendar year 2017;

54 (b) Thirty-four percent (34%) of the federal
55 self-employment taxes imposed on such individual for taxable years
56 ending in calendar year 2018; and

57 (c) Fifty percent (50%) of the federal self-employment
58 taxes imposed on such individual for taxable years ending in
59 calendar year 2019 and thereafter.

60 (7) Contributions or payments to a Mississippi Achieving a
61 Better Life Experience (ABLE) Program account are deductible from
62 gross income as provided in Section 43-28-13.

63 (8) Contributions made by a taxpayer to a Mississippi public
64 school district are deductible from gross income. Such
65 contributions may be designated by a taxpayer for specific use by
66 a school district. The deduction authorized in this subsection
67 shall be equal to the amount of such contributions made during a
68 taxable year; however, the aggregate amount of deductions claimed
69 by a taxpayer under this subsection for a taxable year shall not
70 exceed the taxpayer's total taxable income for the taxable year.



71 **SECTION 3.** Section 37-7-301, Mississippi Code of 1972, is
72 amended as follows:

73 37-7-301. The school boards of all school districts shall
74 have the following powers, authority and duties in addition to all
75 others imposed or granted by law, to wit:

76 (a) To organize and operate the schools of the district
77 and to make such division between the high school grades and
78 elementary grades as, in their judgment, will serve the best
79 interests of the school;

80 (b) To introduce public school music, art, manual
81 training and other special subjects into either the elementary or
82 high school grades, as the board shall deem proper;

83 (c) To be the custodians of real and personal school
84 property and to manage, control and care for same, both during the
85 school term and during vacation;

86 (d) To have responsibility for the erection, repairing
87 and equipping of school facilities and the making of necessary
88 school improvements;

89 (e) To suspend or to expel a pupil or to change the
90 placement of a pupil to the school district's alternative school
91 or homebound program for misconduct in the school or on school
92 property, as defined in Section 37-11-29, on the road to and from
93 school, or at any school-related activity or event, or for conduct
94 occurring on property other than school property or other than at
95 a school-related activity or event when such conduct by a pupil,



96 in the determination of the school superintendent or principal,
97 renders that pupil's presence in the classroom a disruption to the
98 educational environment of the school or a detriment to the best
99 interest and welfare of the pupils and teacher of such class as a
100 whole, and to delegate such authority to the appropriate officials
101 of the school district;

102 (f) To visit schools in the district, in their
103 discretion, in a body for the purpose of determining what can be
104 done for the improvement of the school in a general way;

105 (g) To support, within reasonable limits, the
106 superintendent, principal and teachers where necessary for the
107 proper discipline of the school;

108 (h) To exclude from the schools students with what
109 appears to be infectious or contagious diseases; provided,
110 however, such student may be allowed to return to school upon
111 presenting a certificate from a public health officer, duly
112 licensed physician or nurse practitioner that the student is free
113 from such disease;

114 (i) To require those vaccinations specified by the
115 State Health Officer as provided in Section 41-23-37;

116 (j) To see that all necessary utilities and services
117 are provided in the schools at all times when same are needed;

118 (k) To authorize the use of the school buildings and
119 grounds for the holding of public meetings and gatherings of the
120 people under such regulations as may be prescribed by said board;



121 (1) To prescribe and enforce rules and regulations not
122 inconsistent with law or with the regulations of the State Board
123 of Education for their own government and for the government of
124 the schools, and to transact their business at regular and special
125 meetings called and held in the manner provided by law;

126 (m) To maintain and operate all of the schools under
127 their control for such length of time during the year as may be
128 required;

129 (n) To enforce in the schools the courses of study and
130 the use of the textbooks prescribed by the proper authorities;

131 (o) To make orders directed to the superintendent of
132 schools for the issuance of pay certificates for lawful purposes
133 on any available funds of the district and to have full control of
134 the receipt, distribution, allotment and disbursement of all funds
135 provided for the support and operation of the schools of such
136 school district whether such funds be derived from state
137 appropriations, local ad valorem tax collections, or otherwise.

138 The local school board shall be authorized and empowered to
139 promulgate rules and regulations that specify the types of claims
140 and set limits of the dollar amount for payment of claims by the
141 superintendent of schools to be ratified by the board at the next
142 regularly scheduled meeting after payment has been made;

143 (p) To select all school district personnel in the
144 manner provided by law, and to provide for such employee fringe



benefit programs, including accident reimbursement plans, as may be deemed necessary and appropriate by the board;

(q) To provide athletic programs and other school activities and to regulate the establishment and operation of such programs and activities;

(r) To join, in their discretion, any association of school boards and other public school-related organizations, and to pay from local funds other than minimum foundation funds, any membership dues;

(s) To expend local school activity funds, or other available school district funds, other than minimum education program funds, for the purposes prescribed under this paragraph. "Activity funds" shall mean all funds received by school officials in all school districts paid or collected to participate in any school activity, such activity being part of the school program and partially financed with public funds or supplemented by public funds. The term "activity funds" shall not include any funds raised and/or expended by any organization unless commingled in a bank account with existing activity funds, regardless of whether the funds were raised by school employees or received by school employees during school hours or using school facilities, and regardless of whether a school employee exercises influence over the expenditure or disposition of such funds. Organizations shall not be required to make any payment to any school for the use of any school facility if, in the discretion of the local school



170 governing board, the organization's function shall be deemed to be
171 beneficial to the official or extracurricular programs of the
172 school. For the purposes of this provision, the term
173 "organization" shall not include any organization subject to the
174 control of the local school governing board. Activity funds may
175 only be expended for any necessary expenses or travel costs,
176 including advances, incurred by students and their chaperons in
177 attending any in-state or out-of-state school-related programs,
178 conventions or seminars and/or any commodities, equipment, travel
179 expenses, purchased services or school supplies which the local
180 school governing board, in its discretion, shall deem beneficial
181 to the official or extracurricular programs of the district,
182 including items which may subsequently become the personal
183 property of individuals, including yearbooks, athletic apparel,
184 book covers and trophies. Activity funds may be used to pay
185 travel expenses of school district personnel. The local school
186 governing board shall be authorized and empowered to promulgate
187 rules and regulations specifically designating for what purposes
188 school activity funds may be expended. The local school governing
189 board shall provide (i) that such school activity funds shall be
190 maintained and expended by the principal of the school generating
191 the funds in individual bank accounts, or (ii) that such school
192 activity funds shall be maintained and expended by the
193 superintendent of schools in a central depository approved by the
194 board. The local school governing board shall provide that such



195 school activity funds be audited as part of the annual audit
196 required in Section 37-9-18. The State Department of Education
197 shall prescribe a uniform system of accounting and financial
198 reporting for all school activity fund transactions;

199 (t) To enter into an energy performance contract,
200 energy services contract, on a shared_savings, lease or
201 lease-purchase basis, for energy efficiency services and/or
202 equipment as provided for in Section 31-7-14;

203 (u) To maintain accounts and issue pay certificates on
204 school food service bank accounts;

205 (v) (i) To lease a school building from an individual,
206 partnership, nonprofit corporation or a private for-profit
207 corporation for the use of such school district, and to expend
208 funds therefor as may be available from any nonminimum program
209 sources. The school board of the school district desiring to
210 lease a school building shall declare by resolution that a need
211 exists for a school building and that the school district cannot
212 provide the necessary funds to pay the cost or its proportionate
213 share of the cost of a school building required to meet the
214 present needs. The resolution so adopted by the school board
215 shall be published once each week for three (3) consecutive weeks
216 in a newspaper having a general circulation in the school district
217 involved, with the first publication thereof to be made not less
218 than thirty (30) days prior to the date upon which the school
219 board is to act on the question of leasing a school building. If



220 no petition requesting an election is filed prior to such meeting
221 as hereinafter provided, then the school board may, by resolution
222 spread upon its minutes, proceed to lease a school building. If
223 at any time prior to said meeting a petition signed by not less
224 than twenty percent (20%) or fifteen hundred (1500), whichever is
225 less, of the qualified electors of the school district involved
226 shall be filed with the school board requesting that an election
227 be called on the question, then the school board shall, not later
228 than the next regular meeting, adopt a resolution calling an
229 election to be held within such school district upon the question
230 of authorizing the school board to lease a school building. Such
231 election shall be called and held, and notice thereof shall be
232 given, in the same manner for elections upon the questions of the
233 issuance of the bonds of school districts, and the results thereof
234 shall be certified to the school board. If at least three-fifths
235 (3/5) of the qualified electors of the school district who voted
236 in such election shall vote in favor of the leasing of a school
237 building, then the school board shall proceed to lease a school
238 building. The term of the lease contract shall not exceed twenty
239 (20) years, and the total cost of such lease shall be either the
240 amount of the lowest and best bid accepted by the school board
241 after advertisement for bids or an amount not to exceed the
242 current fair market value of the lease as determined by the
243 averaging of at least two (2) appraisals by certified general
244 appraisers licensed by the State of Mississippi. The term "school



building" as used in this paragraph (v) (i) shall be construed to mean any building or buildings used for classroom purposes in connection with the operation of schools and shall include the site therefor, necessary support facilities, and the equipment thereof and appurtenances thereto such as heating facilities, water supply, sewage disposal, landscaping, walks, drives and playgrounds. The term "lease" as used in this paragraph (v) (i) may include a lease-purchase contract;

(ii) If two (2) or more school districts propose to enter into a lease contract jointly, then joint meetings of the school boards having control may be held but no action taken shall be binding on any such school district unless the question of leasing a school building is approved in each participating school district under the procedure hereinabove set forth in paragraph (v) (i). All of the provisions of paragraph (v) (i) regarding the term and amount of the lease contract shall apply to the school boards of school districts acting jointly. Any lease contract executed by two (2) or more school districts as joint lessees shall set out the amount of the aggregate lease rental to be paid by each, which may be agreed upon, but there shall be no right of occupancy by any lessee unless the aggregate rental is paid as stipulated in the lease contract. All rights of joint lessees under the lease contract shall be in proportion to the amount of lease rental paid by each;



269 (w) To employ all noninstructional and noncertificated
270 employees and fix the duties and compensation of such personnel
271 deemed necessary pursuant to the recommendation of the
272 superintendent of schools;

273 (x) To employ and fix the duties and compensation of
274 such legal counsel as deemed necessary;

275 (y) Subject to rules and regulations of the State Board
276 of Education, to purchase, own and operate trucks, vans and other
277 motor vehicles, which shall bear the proper identification
278 required by law;

279 (z) To expend funds for the payment of substitute
280 teachers and to adopt reasonable regulations for the employment
281 and compensation of such substitute teachers;

282 (aa) To acquire in its own name by purchase all real
283 property which shall be necessary and desirable in connection with
284 the construction, renovation or improvement of any public school
285 building or structure. Whenever the purchase price for such real
286 property is greater than Fifty Thousand Dollars (\$50,000.00), the
287 school board shall not purchase the property for an amount
288 exceeding the fair market value of such property as determined by
289 the average of at least two (2) independent appraisals by
290 certified general appraisers licensed by the State of Mississippi.
291 If the board shall be unable to agree with the owner of any such
292 real property in connection with any such project, the board shall
293 have the power and authority to acquire any such real property by



condemnation proceedings pursuant to Section 11-27-1 et seq.,
Mississippi Code of 1972, and for such purpose, the right of
eminent domain is hereby conferred upon and vested in said board.
Provided further, that the local school board is authorized to
grant an easement for ingress and egress over sixteenth section
land or lieu land in exchange for a similar easement upon
adjoining land where the exchange of easements affords substantial
benefit to the sixteenth section land; provided, however, the
exchange must be based upon values as determined by a competent
appraiser, with any differential in value to be adjusted by cash
payment. Any easement rights granted over sixteenth section land
under such authority shall terminate when the easement ceases to
be used for its stated purpose. No sixteenth section or lieu land
which is subject to an existing lease shall be burdened by any
such easement except by consent of the lessee or unless the school
district shall acquire the unexpired leasehold interest affected
by the easement;

(bb) To charge reasonable fees related to the
educational programs of the district, in the manner prescribed in
Section 37-7-335;

(cc) Subject to rules and regulations of the State
Board of Education, to purchase relocatable classrooms for the use
of such school district, in the manner prescribed in Section
37-1-13;



318 (dd) Enter into contracts or agreements with other
319 school districts, political subdivisions or governmental entities
320 to carry out one or more of the powers or duties of the school
321 board, or to allow more efficient utilization of limited resources
322 for providing services to the public;

323 (ee) To provide for in-service training for employees
324 of the district;

325 (ff) As part of their duties to prescribe the use of
326 textbooks, to provide that parents and legal guardians shall be
327 responsible for the textbooks and for the compensation to the
328 school district for any books which are not returned to the proper
329 schools upon the withdrawal of their dependent child. If a
330 textbook is lost or not returned by any student who drops out of
331 the public school district, the parent or legal guardian shall
332 also compensate the school district for the fair market value of
333 the textbooks;

334 (gg) To conduct fund-raising activities on behalf of
335 the school district that the local school board, in its
336 discretion, deems appropriate or beneficial to the official or
337 extracurricular programs of the district; provided that:

338 (i) Any proceeds of the fund-raising activities
339 shall be treated as "activity funds" and shall be accounted for as
340 are other activity funds under this section; and

341 (ii) Fund-raising activities conducted or
342 authorized by the board for the sale of school pictures, the



rental of caps and gowns or the sale of graduation invitations for which the school board receives a commission, rebate or fee shall contain a disclosure statement advising that a portion of the proceeds of the sales or rentals shall be contributed to the student activity fund;

(hh) To allow individual lessons for music, art and other curriculum-related activities for academic credit or nonacademic credit during school hours and using school equipment and facilities, subject to uniform rules and regulations adopted by the school board;

(ii) To charge reasonable fees for participating in an extracurricular activity for academic or nonacademic credit for necessary and required equipment such as safety equipment, band instruments and uniforms;

(jj) To conduct or participate in any fund-raising activities on behalf of or in connection with a tax-exempt charitable organization;

(kk) To exercise such powers as may be reasonably necessary to carry out the provisions of this section;

(ll) To expend funds for the services of nonprofit arts organizations or other such nonprofit organizations who provide performances or other services for the students of the school district;

(mm) To expend federal No Child Left Behind Act funds, or any other available funds that are expressly designated and



authorized for that use, to pay training, educational expenses, salary incentives and salary supplements to employees of local school districts; except that incentives shall not be considered part of the local supplement as defined in Section 37-151-5(o), nor shall incentives be considered part of the local supplement paid to an individual teacher for the purposes of Section 37-19-7(1). Mississippi Adequate Education Program funds or any other state funds may not be used for salary incentives or salary supplements as provided in this paragraph (mm);

(nn) To use any available funds, not appropriated or designated for any other purpose, for reimbursement to the state-licensed employees from both in state and out of state, who enter into a contract for employment in a school district, for the expense of moving when the employment necessitates the relocation of the licensed employee to a different geographical area than that in which the licensed employee resides before entering into the contract. The reimbursement shall not exceed One Thousand Dollars (\$1,000.00) for the documented actual expenses incurred in the course of relocating, including the expense of any professional moving company or persons employed to assist with the move, rented moving vehicles or equipment, mileage in the amount authorized for county and municipal employees under Section 25-3-41 if the licensed employee used his personal vehicle or vehicles for the move, meals and such other expenses associated with the relocation. No licensed employee may be reimbursed for



393 moving expenses under this section on more than one (1) occasion
394 by the same school district. Nothing in this section shall be
395 construed to require the actual residence to which the licensed
396 employee relocates to be within the boundaries of the school
397 district that has executed a contract for employment in order for
398 the licensed employee to be eligible for reimbursement for the
399 moving expenses. However, the licensed employee must relocate
400 within the boundaries of the State of Mississippi. Any individual
401 receiving relocation assistance through the Critical Teacher
402 Shortage Act as provided in Section 37-159-5 shall not be eligible
403 to receive additional relocation funds as authorized in this
404 paragraph;

405 (oo) To use any available funds, not appropriated or
406 designated for any other purpose, to reimburse persons who
407 interview for employment as a licensed employee with the district
408 for the mileage and other actual expenses incurred in the course
409 of travel to and from the interview at the rate authorized for
410 county and municipal employees under Section 25-3-41;

411 (pp) Consistent with the report of the Task Force to
412 Conduct a Best Financial Management Practices Review, to improve
413 school district management and use of resources and identify cost
414 savings as established in Section 8 of Chapter 610, Laws of 2002,
415 local school boards are encouraged to conduct independent reviews
416 of the management and efficiency of schools and school districts.



417 Such management and efficiency reviews shall provide state and
418 local officials and the public with the following:

- 419 (i) An assessment of a school district's
420 governance and organizational structure;
- 421 (ii) An assessment of the school district's
422 financial and personnel management;
- 423 (iii) An assessment of revenue levels and sources;
- 424 (iv) An assessment of facilities utilization,
425 planning and maintenance;
- 426 (v) An assessment of food services, transportation
427 and safety/security systems;
- 428 (vi) An assessment of instructional and
429 administrative technology;
- 430 (vii) A review of the instructional management and
431 the efficiency and effectiveness of existing instructional
432 programs; and
- 433 (viii) Recommended methods for increasing
434 efficiency and effectiveness in providing educational services to
435 the public;
- 436 (qq) To enter into agreements with other local school
437 boards for the establishment of an educational service agency
438 (ESA) to provide for the cooperative needs of the region in which
439 the school district is located, as provided in Section 37-7-345;
- 440 (rr) To implement a financial literacy program for
441 students in Grades 10 and 11. The board may review the national



442 programs and obtain free literature from various nationally
443 recognized programs. After review of the different programs, the
444 board may certify a program that is most appropriate for the
445 school districts' needs. If a district implements a financial
446 literacy program, then any student in Grade 10 or 11 may
447 participate in the program. The financial literacy program shall
448 include, but is not limited to, instruction in the same areas of
449 personal business and finance as required under Section
450 37-1-3(2) (b). The school board may coordinate with volunteer
451 teachers from local community organizations, including, but not
452 limited to, the following: United States Department of
453 Agriculture Rural Development, United States Department of Housing
454 and Urban Development, Junior Achievement, bankers and other
455 nonprofit organizations. Nothing in this paragraph shall be
456 construed as to require school boards to implement a financial
457 literacy program;

458 (ss) To collaborate with the State Board of Education,
459 Community Action Agencies or the Department of Human Services to
460 develop and implement a voluntary program to provide services for
461 a prekindergarten program that addresses the cognitive, social,
462 and emotional needs of four-year-old and three-year-old children.
463 The school board may utilize any source of available revenue to
464 fund the voluntary program. Effective with the 2013-2014 school
465 year, to implement voluntary prekindergarten programs under the



Early Learning Collaborative Act of 2013 pursuant to state funds
awarded by the State Department of Education on a matching basis;

(tt) With respect to any lawful, written obligation of
a school district, including, but not limited to, leases
(excluding leases of sixteenth section public school trust land),
bonds, notes, or other agreement, to agree in writing with the
obligee that the Department of Revenue or any state agency,
department or commission created under state law may:

(i) Withhold all or any part (as agreed by the
school board) of any monies which such local school board is
entitled to receive from time to time under any law and which is
in the possession of the Department of Revenue, or any state
agency, department or commission created under state law; and

(ii) Pay the same over to any financial
institution, trustee or other obligee, as directed in writing by
the school board, to satisfy all or part of such obligation of the
school district.

The school board may make such written agreement to withhold
and transfer funds irrevocable for the term of the written
obligation and may include in the written agreement any other
terms and provisions acceptable to the school board. If the
school board files a copy of such written agreement with the
Department of Revenue, or any state agency, department or
commission created under state law then the Department of Revenue
or any state agency, department or commission created under state



law shall immediately make the withholdings provided in such agreement from the amounts due the local school board and shall continue to pay the same over to such financial institution, trustee or obligee for the term of the agreement.

This paragraph (tt) shall not grant any extra authority to a school board to issue debt in any amount exceeding statutory limitations on assessed value of taxable property within such school district or the statutory limitations on debt maturities, and shall not grant any extra authority to impose, levy or collect a tax which is not otherwise expressly provided for, and shall not be construed to apply to sixteenth section public school trust land;

(uu) With respect to any matter or transaction that is competitively bid by a school district, to accept from any bidder as a good-faith deposit or bid bond or bid surety, the same type of good-faith deposit or bid bond or bid surety that may be accepted by the state or any other political subdivision on similar competitively bid matters or transactions. This paragraph (uu) shall not be construed to apply to sixteenth section public school trust land. The school board may authorize the investment of any school district funds in the same kind and manner of investments, including pooled investments, as any other political subdivision, including community hospitals;

(vv) To utilize the alternate method for the conveyance or exchange of unused school buildings and/or land, reserving a



partial or other undivided interest in the property, as
specifically authorized and provided in Section 37-7-485;

(ww) To delegate, privatize or otherwise enter into a
contract with private entities for the operation of any and all
functions of nonacademic school process, procedures and operations
including, but not limited to, cafeteria workers, janitorial
services, transportation, professional development, achievement
and instructional consulting services materials and products,
purchasing cooperatives, insurance, business manager services,
auditing and accounting services, school safety/risk prevention,
data processing and student records, and other staff services;
however, the authority under this paragraph does not apply to the
leasing, management or operation of sixteenth section lands.

Local school districts, working through their regional education
service agency, are encouraged to enter into buying consortia with
other member districts for the purposes of more efficient use of
state resources as described in Section 37-7-345;

(xx) To partner with entities, organizations and
corporations for the purpose of benefiting the school district;

(yy) To borrow funds from the Rural Economic
Development Authority for the maintenance of school buildings;

(zz) To fund and operate voluntary early childhood
education programs, defined as programs for children less than
five (5) years of age on or before September 1, and to use any
source of revenue for such early childhood education programs.



Such programs shall not conflict with the Early Learning
Collaborative Act of 2013;

(aaa) To issue and provide for the use of procurement
cards by school board members, superintendents and licensed school
personnel consistent with the rules and regulations of the
Mississippi Department of Finance and Administration under Section
31-7-9; * * *

(bbb) To conduct an annual comprehensive evaluation of
the superintendent of schools consistent with the assessment
components of paragraph (pp) of this section and the assessment
benchmarks established by the Mississippi School Board Association
to evaluate the success the superintendent has attained in meeting
district goals and objectives, the superintendent's leadership
skill and whether or not the superintendent has established
appropriate standards for performance, is monitoring success and
is using data for improvement * * *; and

(ccc) To accept any contribution or other form of
financial assistance. If a school district accepts any contribution
or other form of financial assistance for which a specific use is
designated, then the district may only expend the contribution or
assistance for such specific use.

SECTION 4. Nothing in this act shall affect or defeat any
claim, assessment, appeal, suit, right or cause of action for
taxes due or accrued under the income tax laws before the date on
which this act becomes effective, whether such claims,



566 assessments, appeals, suits or actions have been begun before the
567 date on which this act becomes effective or are begun thereafter;
568 and the provisions of the income tax laws are expressly continued
569 in full force, effect and operation for the purpose of the
570 assessment, collection and enrollment of liens for any taxes due
571 or accrued and the execution of any warrant under such laws before
572 the date on which this act becomes effective, and for the
573 imposition of any penalties, forfeitures or claims for failure to
574 comply with such laws.

575 **SECTION 5.** This act shall take effect and be in force from
576 and after January 1, 2019.

