Adopted COMMITTEE AMENDMENT NO 1 PROPOSED TO

House Bill No. 757

BY: Committee

Amend by striking all after the enacting clause and inserting in lieu thereof the following:

- 61 **SECTION 1.** Section 37-153-1, Mississippi Code of 1972, is
- 62 reenacted as follows:
- 63 37-153-1. This chapter shall be known and may be cited as
- 64 the "Mississippi Comprehensive Workforce Training and Education
- 65 Consolidation Act of 2004."
- 66 **SECTION 2.** Section 37-153-3, Mississippi Code of 1972, is
- 67 reenacted as follows:
- 68 37-153-3. It is the intent of the Legislature by the passage
- 69 of Chapter 572, Laws of 2004, to establish one (1) comprehensive
- 70 workforce development system in the State of Mississippi that is



- 71 focused on achieving results, using resources efficiently and
- 72 ensuring that workers and employers can easily access needed
- 73 services. This system shall reflect a consolidation of the
- 74 Mississippi Workforce Development Advisory Council and the
- 75 Mississippi State Workforce Investment Act Board. The purpose of
- 76 Chapter 572, Laws of 2004, is to provide workforce activities,
- 77 through a statewide system that maximizes cooperation among state
- 78 agencies, that increase the employment, retention and earnings of
- 79 participants, and increase occupational skill attainment by
- 80 participants and as a result, improve the quality of the
- 81 workforce, reduce welfare dependency and enhance the productivity
- 82 and competitiveness of the State of Mississippi.
- 83 **SECTION 3.** Section 37-153-5, Mississippi Code of 1972, is
- 84 reenacted as follows:
- 85 37-153-5. For purposes of this chapter, the following words
- 86 and phrases shall have the meanings respectively ascribed in this
- 87 section unless the context clearly indicates otherwise:
- 88 (a) "State board" means the Mississippi State Workforce
- 89 Investment Board;
- 90 (b) "District councils" means the Local Workforce
- 91 Development Councils;
- 92 (c) "Local workforce investment board" means the board
- 93 that oversees the workforce development activities of local
- 94 workforce areas under the federal Workforce Investment Act.



- 95 **SECTION 4.** Section 37-153-7, Mississippi Code of 1972, is
- 96 reenacted as follows:
- 97 37-153-7. (1) There is created the Mississippi State
- 98 Workforce Investment Board. The Mississippi State Workforce
- 99 Investment Board shall be composed of forty-one (41) voting
- 100 members, of which a majority shall be representatives of business
- 101 and industry in accordance with the federal Workforce Investment
- 102 Act.
- 103 (a) The Governor shall appoint the following members of
- 104 the board to serve a term of four (4) years:
- 105 (i) The Executive Director of the Mississippi
- 106 Association of Supervisors, or his/her designee;
- 107 (ii) The Executive Director of the Mississippi
- 108 Municipal League;
- 109 (iii) One (1) elected mayor;
- 110 (iv) One (1) representative of an apprenticeship
- 111 program in the state;
- (v) One (1) representative of labor organizations,
- 113 who has been nominated by state labor federations;
- 114 (vi) One (1) representative of individuals and
- 115 organizations that has experience with respect to youth
- 116 activities;
- 117 (vii) One (1) representative of the Mississippi
- 118 Association of Planning and Development Districts;

- 119 (viii) One (1) representative from each of the
- 120 four (4) workforce areas in the state, who has been nominated by
- 121 the community colleges in each respective area, with the consent
- 122 of the elected county supervisors within the respective workforce
- 123 area;
- 124 (ix) The chair of the Mississippi Association of
- 125 Community and Junior Colleges; and
- 126 Twenty-one (21) representatives of business (x)
- 127 owners nominated by business and industry organizations, which may
- include representatives of the various planning and development 128
- 129 districts in Mississippi.
- 130 The following state officials shall be members of
- 131 the board:
- 132 (i) The Executive Director of the Mississippi
- 133 Department of Employment Security;
- 134 (ii) The Executive Director of the Department of
- 135 Rehabilitation Services;
- 136 (iii) The State Superintendent of Public
- 137 Education;
- 138 (iv) The Executive Director of the Mississippi
- 139 Development Authority;
- 140 (V) The Executive Director of the Mississippi
- 141 Department of Human Services;
- 142 The Executive Director of the Mississippi
- Community College Board; and 143

- 144 (vii) The Commissioner of the Institutions of 145 Higher Learning.
- 146 (c) The Governor, or his designee, shall serve as a 147 member.
- 148 (d) Four (4) legislators, who shall serve in a
 149 nonvoting capacity, two (2) of whom shall be appointed by the
 150 Lieutenant Governor from the membership of the Mississippi Senate,
 151 and two (2) of whom shall be appointed by the Speaker of the House
 152 from the membership of the Mississippi House of Representatives.
- 153 (e) The membership of the board shall reflect the 154 diversity of the State of Mississippi.
- 155 (f) The Governor shall designate the Chairman of the
 156 Mississippi State Workforce Investment Board from among the voting
 157 members of the board, and a quorum of the board shall consist of a
 158 majority of the voting members of the board.
- 159 (g) The voting members of the board who are not state
 160 employees shall be entitled to reimbursement of their reasonable
 161 expenses incurred in carrying out their duties under this chapter,
 162 from any funds available for that purpose.
- 163 (2) The Mississippi Department of Employment Security shall
 164 establish limits on administrative costs for each portion of
 165 Mississippi's workforce development system consistent with the
 166 federal Workforce Investment Act or any future federal workforce
 167 legislation.

168		(3)	The I	Missi	ssippi	State	Workforce	Investment	Board	shall
169	have	the	follo	wing	duties	:				

- 170 Develop and submit to the Governor a strategic plan 171 for an integrated state workforce development system that aligns 172 resources and structures the system to more effectively and 173 efficiently meet the demands of Mississippi's employers and job 174 This plan will comply with the federal Workforce Investment Act of 1998, as amended, the federal Workforce 175 176 Innovation and Opportunity Act of 2014 and amendments and 177 successor legislation to these acts;
- 178 (b) Assist the Governor in the development and 179 continuous improvement of the statewide workforce investment 180 system that shall include:

(i)

- Development of linkages in order to assure 182 coordination and nonduplication among programs and activities; and 183 (ii) Review local workforce development plans that 184 reflect the use of funds from the federal Workforce Investment 185 Act, Workforce Innovation and Opportunity Act, the Wagner-Peyser 186 Act and the amendment or successor legislation to the acts, and 187 the Mississippi Comprehensive Workforce Training and Education 188 Consolidation Act;
- 189 Recommend the designation of local workforce 190 investment areas as required in Section 116 of the federal 191 Workforce Investment Act of 1998 and the Workforce Innovation and 192 Opportunity Act of 2014. There shall be four (4) workforce

- 193 investment areas that are generally aligned with the planning and 194 development district structure in Mississippi. Planning and 195 development districts will serve as the fiscal agents to manage 196 Workforce Investment Act funds, oversee and support the local 197 workforce investment boards aligned with the area and the local 198 programs and activities as delivered by the one-stop employment 199 and training system. The planning and development districts will 200 perform this function through the provisions of the county 201 cooperative service districts created under Sections 19-3-101 202 through 19-3-115; however, planning and development districts 203 currently performing this function under the Interlocal 204 Cooperation Act of 1974, Sections 17-13-1 through 17-13-17, may 205 continue to do so;
- 206 (d) Assist the Governor in the development of an
 207 allocation formula for the distribution of funds for adult
 208 employment and training activities and youth activities to local
 209 workforce investment areas;
- 210 (e) Recommend comprehensive, results-oriented measures
 211 that shall be applied to all of Mississippi's workforce
 212 development system programs;
- (f) Assist the Governor in the establishment and
 management of a one-stop employment and training system conforming
 to the requirements of the federal Workforce Investment Act of
 legal and the Workforce Innovation and Opportunity Act of 2014, as
 amended, recommending policy for implementing the Governor's



- 218 approved plan for employment and training activities and services
- 219 within the state. In developing this one-stop career operating
- 220 system, the Mississippi State Workforce Investment Board, in
- 221 conjunction with local workforce investment boards, shall:
- (i) Design broad guidelines for the delivery of
- 223 workforce development programs;
- 224 (ii) Identify all existing delivery agencies and
- 225 other resources;
- 226 (iii) Define appropriate roles of the various
- 227 agencies to include an analysis of service providers' strengths
- 228 and weaknesses;
- (iv) Determine the best way to utilize the various
- 230 agencies to deliver services to recipients; and
- 231 (v) Develop a financial plan to support the
- 232 delivery system that shall, at a minimum, include an
- 233 accountability system;
- 234 (g) Assist the Governor in reducing duplication of
- 235 services by urging the local workforce investment boards to
- 236 designate the local community/junior college as the operator of
- 237 the WIN Job Center. Incentive grants of Two Hundred Thousand
- 238 Dollars (\$200,000.00) from federal Workforce Investment Act funds
- 239 may be awarded to the local workforce boards where the
- 240 community/junior college district is designated as the WIN Job
- 241 Center. These grants must be provided to the community and junior
- 242 colleges for the extraordinary costs of coordinating with the



- 243 Workforce Investment Act, advanced technology centers and advanced
- 244 skills centers. In no case shall these funds be used to supplant
- 245 state resources being used for operation of workforce development
- 246 programs;
- 247 (h) To provide authority, in accordance with any
- 248 executive order of the Governor, for developing the necessary
- 249 collaboration among state agencies at the highest level for
- 250 accomplishing the purposes of this chapter;
- (i) To monitor the effectiveness of the workforce
- 252 development centers and WIN job centers;
- 253 (j) To advise the Governor, public schools,
- 254 community/junior colleges and institutions of higher learning on
- 255 effective school-to-work transition policies and programs that
- 256 link students moving from high school to higher education and
- 257 students moving between community colleges and four-year
- 258 institutions in pursuit of academic and technical skills training;
- (k) To work with industry to identify barriers that
- 260 inhibit the delivery of quality workforce education and the
- 261 responsiveness of educational institutions to the needs of
- 262 industry;
- 263 (1) To provide periodic assessments on effectiveness
- 264 and results of the overall Mississippi comprehensive workforce
- 265 development system and district councils; and
- 266 (m) To assist the Governor in carrying out any other
- 267 responsibility required by the federal Workforce Investment Act of



- 1998, as amended and the Workforce Innovation and Opportunity Act, successor legislation and amendments.
- 270 (4) The Mississippi State Workforce Investment Board shall 271 coordinate all training programs and funds in the State of 272 Mississippi.
- 273 Each state agency director responsible for workforce training 274 activities shall advise the Mississippi State Workforce Investment 275 Board of appropriate federal and state requirements. Each such 276 state agency director shall remain responsible for the actions of 277 his agency; however, each state agency and director shall work 278 cooperatively, and shall be individually and collectively 279 responsible to the Governor for the successful implementation of 280 the statewide workforce investment system. The Governor, as the 281 Chief Executive Officer of the state, shall have complete 282 authority to enforce cooperation among all entities within the 283 state that utilize federal or state funding for the conduct of 284 workforce development activities.
- 285 The State Workforce Investment Board shall establish a (5) 286 Rules Committee. The Rules Committee, in consultation with the 287 full board, shall be designated as the body with the sole 288 authority to promulgate rules and regulations for distribution of 289 Mississippi Works Funds created in Section 71-5-353. The State 290 Workforce Investment Board Rules Committee shall develop and 291 submit rules and regulations in accordance with the Mississippi 292 Administrative Procedures Act, within sixty (60) days of March 21,

- 293 2016. The State Workforce Investment Board Rules Committee shall
- 294 consist of the following State Workforce Investment Board members:
- 295 (a) The Executive Director of the Mississippi
- 296 Development Authority;
- 297 (b) The Executive Director of the Mississippi
- 298 Department of Employment Security;
- 299 (c) The Executive Director of the Mississippi Community
- 300 College Board;
- 301 (d) The Chair of the Mississippi Association of
- 302 Community and Junior Colleges;
- 303 (e) The Chair of the State Workforce Investment Board;
- 304 (f) A representative from the workforce areas selected
- 305 by the Mississippi Association of Workforce Areas, Inc.;
- 306 (g) A business representative currently serving on the
- 307 board, selected by the Chairman of the State Workforce Investment
- 308 Board; and
- 309 (h) Two (2) legislators, who shall serve in a nonvoting
- 310 capacity, one (1) of whom shall be appointed by the Lieutenant
- 311 Governor from the membership of the Mississippi Senate and one (1)
- 312 of whom shall be appointed by the Speaker of the House of
- 313 Representatives from the membership of the Mississippi House of
- 314 Representatives.
- 315 (6) The Mississippi State Workforce Investment Board shall
- 316 create and implement performance metrics for the Mississippi Works
- 317 Fund to determine the added value to the local and state economy

319 report on the performance of the fund shall be made to the 320 Governor, Lieutenant Governor and Speaker of the House of 321 Representatives annually, throughout the life of the fund. 322 SECTION 5. Section 37-153-9, Mississippi Code of 1972, is 323 reenacted as follows: 324 37-153-9. (1) In accordance with the federal Workforce 325 Investment Act of 1998, there shall be established, for each of 326 the four (4) state workforce areas prescribed in Section 37-153-3 327 (2)(c), a local workforce investment board to set policy for the 328 portion of the state workforce investment system within the local 329 area and carry out the provisions of the Workforce Investment Act. 330 Each community college district shall have an affiliated 331 District Workforce Development Council. The district council 332 shall be composed of a diverse group of fifteen (15) persons 333 appointed by the board of trustees of the affiliated public 334 community or junior college. The members of each district council 335 shall be selected from persons recommended by the chambers of 336 commerce, employee groups, industrial foundations, community 337 organizations and local governments located in the community 338 college district of the affiliated community college with one (1) 339 appointee being involved in basic literacy training. However, at

and the contribution to the future growth of the state economy.

least eight (8) members of each district council shall be chief

executive officers, plant managers that are representatives of

employers in that district or service sector executives.

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343 District Workforce Development Council affiliated with ea	343	District	Workforce	Development	Council	affiliated	with	eac	ch
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- respective community or junior college shall advise the president 344
- of the community or junior college on the operation of its 345
- workforce development center/one-stop center. 346
- 347 The Workforce Development Council shall have the following
- 348 advisory duties:
- 349 To develop an integrated and coordinated district (a)
- 350 workforce investment strategic plan that:
- 351 (i) Identifies workforce investment needs through
- 352 job and employee assessments of local business and industry;
- 353 (ii) Sets short-term and long-term goals for
- 354 industry-specific training and upgrading and for general
- 355 development of the workforce; and
- 356 (iii) Provides for coordination of all training
- 357 programs, including ABE/High School Equivalency Diploma, Skills
- 358 Enhancement and Industrial Services, and shall work
- 359 collaboratively with the State Literacy Resource Center;
- 360 To coordinate and integrate delivery of training as (b)
- 361 provided by the workforce development plan;
- 362 To assist business and industry management in the (C)
- 363 transition to a high-powered, quality organization;
- 364 To encourage continuous improvement through (d)
- 365 evaluation and assessment; and
- 366 To oversee development of an extensive marketing
- plan to the employer community. 367



- 368 SECTION 6. Section 37-153-11, Mississippi Code of 1972, is
- 369 reenacted as follows:
- 370 37-153-11. (1) There are created workforce development
- 371 centers to provide assessment, training and placement services to
- 372 individuals needing retraining, training and upgrading for small
- 373 business and local industry. Each workforce development center
- 374 shall be affiliated with a separate public community or junior
- 375 college district.
- 376 Each workforce development center shall be staffed and (2)
- 377 organized locally by the affiliated community college.
- 378 workforce development center shall serve as staff to the
- affiliated district council. 379
- 380 Each workforce development center, working in concert
- 381 with its affiliated district council, shall offer and arrange
- 382 services to accomplish the purposes of this chapter, including,
- 383 but not limited to, the following:
- 384 For individuals needing training and retraining:
- 385 Recruiting, assessing, counseling and (i)
- 386 referring to training or jobs;
- 387 (ii) Preemployment training for those with no
- 388 experience in the private enterprise system;
- 389 Basic literacy skills training and high (iii)
- 390 school equivalency education;
- 391 (iv) Vocational and technical training, full-time
- 392 or part-time; and

393	(v) Short-term skills training for educationally
394	and economically disadvantaged adults in cooperation with
395	federally established employment and training programs;
396	(b) For specific small businesses, industries or firms
397	within the district:
398	(i) Job analysis, testing and curriculum
399	development;
400	(ii) Development of specific long-range training
401	plans;
402	(iii) Industry or firm-related preemployment
403	training;
404	(iv) Workplace basic skills and literacy training;
405	(v) Customized skills training;
406	(vi) Assistance in developing the capacity for
407	total quality management training;
408	(vii) Technology transfer information and referral
409	services to business of local applications of new research in
410	cooperation with the University Research Center, the state's
411	universities and other laboratories; and
412	(viii) Development of business plans;
413	(c) For public schools within the district technical
414	assistance to secondary schools in curriculum coordination,
415	development of tech prep programs, instructional development and
416	resource coordination; and



- 417 (d) For economic development, a local forum and
 418 resource center for all local industrial development groups to
 419 meet and promote regional economic development.
- 420 (4) Each workforce development center shall compile and make 421 accessible to the Mississippi Workforce Investment Board necessary 422 information for use in evaluating outcomes of its efforts and in 423 improving the quality of programs at each community college, and 424 shall include information on literacy initiatives. Each workforce 425 development center shall, through an interagency management 426 information system, maintain records on new small businesses, 427 placement, length of time on the job after placement and wage 428 rates of those placed in a form containing such information as 429 established by the state council.
- 430 (5) The Mississippi Community College Board is authorized to 431 designate one or more workforce development centers at the request 432 of affiliated community or junior colleges to provide skills 433 training to individuals to enhance their ability to be employed in 434 the motion picture industry in this state.
- 435 **SECTION 7.** Section 37-153-13, Mississippi Code of 1972, is 436 reenacted as follows:
- 37-153-13. The Mississippi Community College Board is
 designated as the primary support agency to the workforce
 development centers. The Mississippi Community College Board may
 exercise the following powers:



441	(a) To provide the workforce development centers the
442	assistance necessary to accomplish the purposes of this chapter;
443	(b) To provide the workforce development centers
444	consistent standards and benchmarks to guide development of the
445	local workforce development system and to provide a means by which
446	the outcomes of local services can be measured;
447	(c) To develop the staff capacity to provide, broker or
448	contract for the provision of technical assistance to the
449	workforce development centers, including, but not limited to:
450	(i) Training local staff in methods of recruiting,
451	assessment and career counseling;
452	(ii) Establishing rigorous and comprehensive local
453	preemployment training programs;
454	(iii) Developing local institutional capacity to
455	deliver total quality management training;
456	(iv) Developing local institutional capacity to
457	transfer new technologists into the marketplace;
458	(v) Expanding the Skills Enhancement Program and
459	improving the quality of adult literacy programs; and
460	(vi) Developing data for strategic planning;
461	(d) To collaborate with the Mississippi Development
462	Authority and other economic development organizations to increase

the community college systems' economic development potential;

464		(e)	То	administ	ter prese	nted	and	approved	d ce	rtification	n
465	programs	by th	e co	ommunity	colleges	for	tax	credits	and	partnersh:	ip
466	funding f	for co	rpoi	rate trai	ining;						

- (f) To create and maintain an evaluation team that

 468 examines which kinds of curricula and programs and what forms of

 469 quality control of training are most productive so that the

 470 knowledge developed at one (1) institution of education can be

 471 transferred to others;
- 472 (g) To develop internal capacity to provide services
 473 and to contract for services from universities and other providers
 474 directly to local institutions;
- 475 (h) To develop and administer an incentive 476 certification program;
- 477 (i) To develop and hire staff and purchase equipment 478 necessary to accomplish the goals set forth in this section; and
- 479 (j) To collaborate, partner and contract for services
 480 with community-based organizations and disadvantaged businesses in
 481 the delivery of workforce training and career information
 482 especially to youth, as defined by the federal Workforce
- 483 Investment Act, and to those adults who are in low income jobs or
- 484 whose individual skill levels are so low as to be unable initially
- 485 to be aided by a workforce development center. Community-based
- 486 organizations and disadvantaged businesses must meet
- 487 performance-based certification requirements set by the
- 488 Mississippi Community College Board.



489 **SECTION 8.** Section 71-5-5, Mississippi Code of 1972, is 490 reenacted as follows:

491 71-5-5. The Legislature finds and declares that the 492 existence and continued operation of a federal tax upon employers, against which some portion of the contributions required under 493 494 this chapter may be credited, will protect Mississippi employers 495 from undue disadvantages in their competition with employers in 496 other states. If at any time, upon a formal complaint to the 497 Governor, he shall find that Title IX of the Social Security Act 498 has been amended or repealed by Congress or has been held 499 unconstitutional by the Supreme Court of the United States, and 500 that, as a result thereof, the provisions of this chapter 501 requiring Mississippi employers to pay contributions will subject 502 them to a serious competitive disadvantage in relation to employers in other states, he shall publish such findings and 503 504 proclaim that the operation of the provisions of this chapter 505 requiring the payment of contributions and benefits shall be 506 suspended for a period of not more than six (6) months. 507 Department of Employment Security shall thereupon requisition from 508 the Unemployment Trust Fund all monies therein standing to its 509 credit, and shall deposit such monies, together with any other 510 monies in the Unemployment Compensation Fund, as a special fund in any banks or public depositories in this state in which general 511 512 funds of the state may be deposited.

In all other cases, and unless the Governor shall issue such proclamation, this chapter shall remain in full force and effect.

If within the aforesaid six-month period the Governor shall find that other federal legislation has been enacted which avoids the competitive disadvantage herein described, he shall forthwith publicly so proclaim, and upon the date of such proclamation, the provisions of this chapter requiring the payment of contributions and benefits shall again become fully operative as of the date of such suspension with the same effect as if such suspension had not occurred. If within such six-month period no such other federal legislation is enacted or the Legislature of this state has not otherwise prescribed, the Department of Employment Security shall, under regulations prescribed by it, refund, without interest, to each employer by whom contributions have been paid his pro rata share of the total contributions paid under this chapter. Any interest or earnings of the fund shall be available to the Department of Employment Security to pay for the costs of making When the Department of Employment Security shall such refunds. have executed the duties herein prescribed and performed such other acts as are incidental to the termination of its duties under this chapter, the Governor shall, by public proclamation, declare that the provisions of this chapter, in their entirety, shall cease to be operative.

SECTION 9. Section 71-5-11, Mississippi Code of 1972, is reenacted as follows:



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- 538 71-5-11. As used in this chapter, unless the context clearly requires otherwise:
- A. "Base period" means the first four (4) of the last five
- 541 (5) completed calendar quarters immediately preceding the first
- 542 day of an individual's benefit year.
- B. "Benefit year" with respect to any individual means the
- 544 period beginning with the first day of the first week with respect
- 545 to which he first files a valid claim for benefits, and ending
- 546 with the day preceding the same day of the same month in the next
- 547 calendar year; and, thereafter, the period beginning with the
- 548 first day of the first week with respect to which he next files
- 549 his valid claim for benefits, and ending with the day preceding
- 550 the same day of the same month in the next calendar year. Any
- 551 claim for benefits made in accordance with Section 71-5-515 shall
- 552 be deemed to be a "valid claim" for purposes of this subsection if
- 553 the individual has been paid the wages for insured work required
- 554 under Section 71-5-511(e).
- 555 C. "Contributions" means the money payments to the State
- 556 Unemployment Compensation Fund required by this chapter.
- D. "Calendar quarter" means the period of three (3)
- 558 consecutive calendar months ending on March 31, June 30, September
- 559 30, or December 31.
- 560 E. "Department" or "commission" means the Mississippi
- 561 Department of Employment Security, Office of the Governor.



- F. "Executive director" means the Executive Director of the Mississippi Department of Employment Security, Office of the Governor, appointed under Section 71-5-107.
- 565 "Employing unit" means this state or another state or any G. 566 instrumentalities or any political subdivisions thereof or any of 567 their instrumentalities or any instrumentality of more than one 568 (1) of the foregoing or any instrumentality of any of the 569 foregoing and one or more other states or political subdivisions, 570 any Indian tribe as defined in Section 3306(u) of the Federal Unemployment Tax Act (FUTA), which includes any subdivision, 571 572 subsidiary or business enterprise wholly owned by such Indian 573 tribe, any individual or type of organization, including any 574 partnership, association, trust, estate, joint-stock company, 575 insurance company, or corporation, whether domestic or foreign, or 576 the receiver, trustee in bankruptcy, trustee or successor thereof, 577 or the legal representative of a deceased person, which has or had 578 in its employ one or more individuals performing services for it 579 within this state. All individuals performing services within 580 this state for any employing unit which maintains two (2) or more 581 separate establishments within this state shall be deemed to be 582 employed by a single employing unit for all the purposes of this 583 chapter. Each individual employed to perform or to assist in 584 performing the work of any agent or employee of an employing unit 585 shall be deemed to be employed by such employing unit for all 586 purposes of this chapter, whether such individual was hired or

587 paid directly by such employing unit or by such agent or employee, 588 provided the employing unit had actual or constructive knowledge 589 of the work. All individuals performing services in the employ of 590 an elected fee-paid county official, other than those related by blood or marriage within the third degree computed by the rule of 591 592 the civil law to such fee-paid county official, shall be deemed to 593 be employed by such county as the employing unit for all the 594 purposes of this chapter. For purposes of defining an "employing 595 unit" which shall pay contributions on remuneration paid to 596 individuals, if two (2) or more related corporations concurrently 597 employ the same individual and compensate such individual through 598 a common paymaster which is one (1) of such corporations, then 599 each such corporation shall be considered to have paid as 600 remuneration to such individual only the amounts actually 601 disbursed by it to such individual and shall not be considered to 602 have paid as remuneration to such individual such amounts actually 603 disbursed to such individual by another of such corporations.

H. "Employer" means:

- (1) Any employing unit which,
- (a) In any calendar quarter in either the current or preceding calendar year paid for service in employment wages of One Thousand Five Hundred Dollars (\$1,500.00) or more, except as provided in paragraph (9) of this subsection, or
- (b) For some portion of a day in each of twenty

 (20) different calendar weeks, whether or not such weeks were



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- 612 consecutive, in either the current or the preceding calendar year
- 613 had in employment at least one (1) individual (irrespective of
- 614 whether the same individual was in employment in each such day),
- except as provided in paragraph (9) of this subsection;
- 616 (2) Any employing unit for which service in employment,
- 617 as defined in subsection I(3) of this section, is performed;
- 618 (3) Any employing unit for which service in employment,
- 619 as defined in subsection I(4) of this section, is performed;
- 620 (4) (a) Any employing unit for which agricultural
- 621 labor, as defined in subsection I(6) of this section, is
- 622 performed;
- (b) Any employing unit for which domestic service
- 624 in employment, as defined in subsection I(7) of this section, is
- 625 performed;
- (5) Any individual or employing unit which acquired the
- 627 organization, trade, business, or substantially all the assets
- 628 thereof, of another which at the time of such acquisition was an
- 629 employer subject to this chapter;
- (6) Any individual or employing unit which acquired its
- 631 organization, trade, business, or substantially all the assets
- 632 thereof, from another employing unit, if the employment record of
- 633 the acquiring individual or employing unit subsequent to such
- 634 acquisition, together with the employment record of the acquired
- 635 organization, trade, or business prior to such acquisition, both
- 636 within the same calendar year, would be sufficient to constitute



an employing unit as an employer subject to this chapter under baragraph (1) or (3) of this subsection;

- (7) Any employing unit which, having become an employer under paragraph (1), (3), (5) or (6) of this subsection or under any other provisions of this chapter, has not, under Section 71-5-361, ceased to be an employer subject to this chapter;
- (8) For the effective period of its election pursuant to Section 71-5-361(3), any other employing unit which has elected to become subject to this chapter;
 - (9) (a) In determining whether or not an employing unit for which service other than domestic service is also performed is an employer under paragraph (1) or (4)(a) of this subsection, the wages earned or the employment of an employee performing domestic service, shall not be taken into account;
 - (b) In determining whether or not an employing unit for which service other than agricultural labor is also performed is an employer under paragraph (1) or (4)(b) of this subsection, the wages earned or the employment of an employee performing services in agricultural labor, shall not be taken into account. If an employing unit is determined an employer of agricultural labor, such employing unit shall be determined an employer for purposes of paragraph (1) of this subsection;
 - (10) All entities utilizing the services of any employee leasing firm shall be considered the employer of the individuals leased from the employee leasing firm. Temporary help

- 662 firms shall be considered the employer of the individuals they
- 663 provide to perform services for other individuals or
- 664 organizations.
- I. "Employment" means and includes:
- 666 (1) Any service performed, which was employment as
- defined in this section and, subject to the other provisions of
- 668 this subsection, including service in interstate commerce,
- 669 performed for wages or under any contract of hire, written or
- 670 oral, express or implied.
- 671 (2) Services performed for remuneration for a
- 672 principal:
- 673 (a) As an agent-driver or commission-driver
- 674 engaged in distributing meat products, vegetable products, fruit
- 675 products, bakery products, beverages (other than milk), or laundry
- 676 or dry-cleaning services;
- (b) As a traveling or city salesman, other than as
- 678 an agent-driver or commission-driver, engaged upon a full-time
- 679 basis in the solicitation on behalf of, and the transmission to, a
- 680 principal (except for sideline sales activities on behalf of some
- 681 other person) of orders from wholesalers, retailers, contractors,
- 682 or operator of hotels, restaurants, or other similar
- 683 establishments for merchandise for resale or supplies for use in
- 684 their business operations.



- However, for purposes of this subsection, the term

 "employment" shall include services described in subsection
- 687 I(2)(a) and (b) of this section, only if:
- (i) The contract of service contemplates that
- 689 substantially all of the services are to be performed personally
- 690 by such individual;
- (ii) The individual does not have a
- 692 substantial investment in facilities used in connection with the
- 693 performance of the services (other than in facilities for
- 694 transportation); and
- (iii) The services are not in the nature of a
- 696 single transaction that is not part of a continuing relationship
- 697 with the person for whom the services are performed.
- 698 (3) Service performed in the employ of this state or
- 699 any of its instrumentalities or any political subdivision thereof
- 700 or any of its instrumentalities or any instrumentality of more
- 701 than one (1) of the foregoing or any instrumentality of any of the
- 702 foregoing and one or more other states or political subdivisions
- 703 or any Indian tribe as defined in Section 3306(u) of the Federal
- 704 Unemployment Tax Act (FUTA), which includes any subdivision,
- 705 subsidiary or business enterprise wholly owned by such Indian
- 706 tribe; however, such service is excluded from "employment" as
- 707 defined in the Federal Unemployment Tax Act by Section 3306(c)(7)
- 708 of that act and is not excluded from "employment" under subsection
- 709 I(5) of this section.



- 710 (4) (a) Services performed in the employ of a
- 711 religious, charitable, educational, or other organization, but
- 712 only if the service is excluded from "employment" as defined in
- 713 the Federal Unemployment Tax Act, 26 USCS Section 3306(c)(8), and
- 714 (b) The organization had four (4) or more
- 715 individuals in employment for some portion of a day in each of
- 716 twenty (20) different weeks, whether or not such weeks were
- 717 consecutive, within the current or preceding calendar year,
- 718 regardless of whether they were employed at the same moment of
- 719 time.
- 720 (5) For the purposes of subsection I(3) and (4) of this
- 721 section, the term "employment" does not apply to service
- 722 performed:
- 723 (a) In the employ of:
- 724 (i) A church or convention or association of
- 725 churches; or
- 726 (ii) An organization which is operated
- 727 primarily for religious purposes and which is operated,
- 728 supervised, controlled, or principally supported by a church or
- 729 convention or association of churches; or
- 730 (b) By a duly ordained, commissioned, or licensed
- 731 minister of a church in the exercise of his ministry, or by a
- 732 member of a religious order in the exercise of duties required by
- 733 such order; or



- 734 (c) In the employ of a governmental entity
- 735 referred to in subsection I(3), if such service is performed by an
- 736 individual in the exercise of duties:
- 737 (i) As an elected official;
- 738 (ii) As a member of a legislative body, or a
- 739 member of the judiciary, of a state or political subdivision or a
- 740 member of an Indian tribal council;
- 741 (iii) As a member of the State National Guard
- 742 or Air National Guard;
- 743 (iv) As an employee serving on a temporary
- 744 basis in case of fire, storm, snow, earthquake, flood or similar
- 745 emergency;
- 746 (v) In a position which, under or pursuant to
- 747 the laws of this state or laws of an Indian tribe, is designated
- 748 as:
- 749 1. A major nontenured policy-making or
- 750 advisory position, or
- 751 2. A policy-making or advisory position
- 752 the performance of the duties of which ordinarily does not require
- 753 more than eight (8) hours per week; or
- 754 (d) In a facility conducted for the purpose of
- 755 carrying out a program of rehabilitation for individuals whose
- 756 earning capacity is impaired by age or physical or mental
- 757 deficiency or injury, or providing remunerative work for
- 758 individuals who because of their impaired physical or mental

- 759 capacity cannot be readily absorbed in the competitive labor
- 760 market, by an individual receiving such rehabilitation or
- 761 remunerative work; or
- 762 (e) By an inmate of a custodial or penal
- 763 institution; or
- 764 (f) As part of an unemployment work-relief or
- 765 work-training program assisted or financed, in whole or in part,
- 766 by any federal agency or agency of a state or political
- 767 subdivision thereof or of an Indian tribe, by an individual
- 768 receiving such work relief or work training, unless coverage of
- 769 such service is required by federal law or regulation.
- 770 (6) Service performed by an individual in agricultural
- 771 labor as defined in paragraph (15)(a) of this subsection when:
- 772 (a) Such service is performed for a person who:
- 773 (i) During any calendar quarter in either the
- 774 current or the preceding calendar year paid remuneration in cash
- 775 of Twenty Thousand Dollars (\$20,000.00) or more to individuals
- 776 employed in agricultural labor, or
- 777 (ii) For some portion of a day in each of
- 778 twenty (20) different calendar weeks, whether or not such weeks
- 779 were consecutive, in either the current or the preceding calendar
- 780 year, employed in agricultural labor ten (10) or more individuals,
- 781 regardless of whether they were employed at the same moment of
- 782 time.



- (b) For the purposes of subsection I(6) any
 individual who is a member of a crew furnished by a crew leader to
 perform service in agricultural labor for any other person shall
 be treated as an employee of such crew leader:

 (i) If such crew leader holds a valid
- certificate of registration under the Farm Labor Contractor
 Registration Act of 1963; or substantially all the members of such
 crew operate or maintain tractors, mechanized harvesting or crop
 dusting equipment, or any other mechanized equipment, which is
 provided by such crew leader; and
- 793 (ii) If such individual is not an employee of 794 such other person within the meaning of subsection I(1).
- (c) For the purpose of subsection I(6), in the
 case of any individual who is furnished by a crew leader to
 perform service in agricultural labor for any other person and who
 is not treated as an employee of such crew leader under paragraph
 (6) (b) of this subsection:
- 800 (i) Such other person and not the crew leader 801 shall be treated as the employer of such individual; and
- (ii) Such other person shall be treated as
 having paid cash remuneration to such individual in an amount
 equal to the amount of cash remuneration paid to such individual
 by the crew leader (either on his own behalf or on behalf of such
 other person) for the service in agricultural labor performed for
 such other person.

808		(d)	For	the	purpos	es o	f subsection	I(6)	the	term
8 N 9	"crew leader"	means	an	indi	vidual ·	who.				

- 810 (i) Furnishes individuals to perform service 811 in agricultural labor for any other person;
- (ii) Pays (either on his own behalf or on

 813 behalf of such other person) the individuals so furnished by him

 814 for the service in agricultural labor performed by them; and

 815 (iii) Has not entered into a written

 816 agreement with such other person under which such individual is
- designated as an employee of such other person.
- The term "employment" shall include domestic 818 (7) service in a private home, local college club or local chapter of 819 820 a college fraternity or sorority performed for an employing unit 821 which paid cash remuneration of One Thousand Dollars (\$1,000.00) 822 or more in any calendar quarter in the current or the preceding 823 calendar year to individuals employed in such domestic service. 824 For the purpose of this subsection, the term "employment" does not apply to service performed as a "sitter" at a hospital in the 825
- 827 (8) An individual's entire service, performed within or 828 both within and without this state, if:
- 829 (a) The service is localized in this state; or
- 830 (b) The service is not localized in any state but 831 some of the service is performed in this state; and



employ of an individual.

832		(i)	The b	oase (of oper	ratior	ns or,	if t	here	is no
833	base of operations,	the	place	from	which	such	servi	ce is	dire	ected
834	or controlled is in	thi	s state	e; or						

- 835 The base of operations or place from (ii) which such service is directed or controlled is not in any state 836 837 in which some part of the service is performed, but the 838 individual's residence is in this state.
 - Services not covered under paragraph (8) of this subsection and performed entirely without this state, with respect to no part of which contributions are required and paid under an unemployment compensation law of any other state or of the federal government, shall be deemed to be employment subject to this chapter if the individual performing such services is a resident of this state and the department approves the election of the employing unit for whom such services are performed that the entire service of such individual shall be deemed to be employment subject to this chapter.
- 849 (10) Service shall be deemed to be localized within a 850 state if:
- 851 The service is performed entirely within such (a) 852 state; or
- 853 (b) The service is performed both within and 854 without such state, but the service performed without such state 855 is incidental to the individual's service within the state; for



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- 856 example, is temporary or transitory in nature or consists of
- 857 isolated transactions.
- 858 (11) The services of an individual who is a citizen of
- 859 the United States, performed outside the United States (except in
- 860 Canada), in the employ of an American employer (other than service
- 861 which is deemed "employment" under the provisions of paragraph
- 862 (8), (9) or (10) of this subsection or the parallel provisions of
- 863 another state's law), if:
- 864 (a) The employer's principal place of business in
- 865 the United States is located in this state; or
- 866 (b) The employer has no place of business in the
- 867 United States; but
- 868 (i) The employer is an individual who is a
- 869 resident of this state; or
- 870 (ii) The employer is a corporation which is
- 871 organized under the laws of this state; or
- 872 (iii) The employer is a partnership or a
- 873 trust and the number of the partners or trustees who are residents
- 874 of this state is greater than the number who are residents of any
- 875 one (1) other state; or
- 876 (c) None of the criteria of subparagraphs (a) and
- 877 (b) of this paragraph are met but the employer has elected
- 878 coverage in this state or, the employer having failed to elect
- 879 coverage in any state, the individual has filed a claim for
- 880 benefits, based on such service, under the law of this state; or

- 881 (d) An "American employer," for purposes of this 882 paragraph, means a person who is:
- 883 (i) An individual who is a resident of the 884 United States; or
- (ii) A partnership if two-thirds (2/3) or 886 more of the partners are residents of the United States; or 887 (iii) A trust if all of the trustees are

residents of the United States; or

- 889 (iv) A corporation organized under the laws 890 of the United States or of any state.
- the crew of an American vessel on or in connection with such
 vessel, if the operating office from which the operations of such
 vessel operating on navigable waters within, or within and
 without, the United States are ordinarily and regularly
 supervised, managed, directed and controlled, is within this
 state, notwithstanding the provisions of subsection I(8).
- 898 (13) Service with respect to which a tax is required to
 899 be paid under any federal law imposing a tax against which credit
 900 may be taken for contributions required to be paid into a state
 901 unemployment fund, or which as a condition for full tax credit
 902 against the tax imposed by the Federal Unemployment Tax Act, 26
 903 USCS Section 3301 et seq., is required to be covered under this
 904 chapter, notwithstanding any other provisions of this subsection.



905	(14) Services performed by an individual for wages
906	shall be deemed to be employment subject to this chapter unless
907	and until it is shown to the satisfaction of the department that
908	such individual has been and will continue to be free from control
909	and direction over the performance of such services both under his
910	contract of service and in fact; and the relationship of employer
911	and employee shall be determined in accordance with the principles
912	of the common law governing the relation of master and servant.
913	(15) The term "employment" shall not include:

- 914 (a) Agricultural labor, except as provided in 915 subsection I(6) of this section. The term "agricultural labor" 916 includes all services performed:
- (i) On a farm or in a forest in the employ of
 any employing unit in connection with cultivating the soil, in
 connection with cutting, planting, deadening, marking or otherwise
 improving timber, or in connection with raising or harvesting any
 agricultural or horticultural commodity, including the raising,
 shearing, feeding, caring for, training, and management of
 livestock, bees, poultry, fur-bearing animals and wildlife;
- other operator of a farm, in connection with the operation,
 management, conservation, improvement or maintenance of such farm
 and its tools and equipment, or in salvaging timber or clearing
 land of brush and other debris left by a hurricane, if the major
 part of such service is performed on a farm;

In the employ of the owner or tenant or

(ii)

930	(iii) In connection with the production or
931	harvesting of naval stores products or any commodity defined in
932	the Federal Agricultural Marketing Act, 12 USCS Section 1141j(g),
933	or in connection with the raising or harvesting of mushrooms, or
934	in connection with the ginning of cotton, or in connection with
935	the operation or maintenance of ditches, canals, reservoirs, or
936	waterways not owned or operated for profit, used exclusively for
937	supplying and storing water for farming purposes;
938	(iv) (A) In the employ of the operator of a
939	farm in handling, planting, drying, packing, packaging,
940	processing, freezing, grading, storing or delivering to storage or
941	to market or to a carrier for transportation to market, in its
942	unmanufactured state, any agricultural or horticultural commodity;
943	but only if such operator produced more than one-half $(1/2)$ of the
944	commodity with respect to which such service is performed;
945	(B) In the employ of a group of
946	operators of farms (or a cooperative organization of which such
947	operators are members) in the performance of service described in
948	subitem (A), but only if such operators produced more than
949	one-half $(1/2)$ of the commodity with respect to which such service
950	is performed;
951	(C) The provisions of subitems (A) and
952	(B) shall not be deemed to be applicable with respect to service
953	performed in connection with commercial canning or commercial
95/	freezing or in connection with any agricultural or horticultural

- 955 commodity after its delivery to a terminal market for distribution
- 956 for consumption;
- 957 (v) On a farm operated for profit if such
- 958 service is not in the course of the employer's trade or business;
- 959 (vi) As used in paragraph (15)(a) of this
- 960 subsection, the term "farm" includes stock, dairy, poultry, fruit,
- 961 fur-bearing animals, and truck farms, plantations, ranches,
- 962 nurseries, ranges, greenhouses, or other similar structures used
- 963 primarily for the raising of agricultural or horticultural
- 964 commodities, and orchards.
- 965 (b) Domestic service in a private home, local
- 966 college club, or local chapter of a college fraternity or
- 967 sorority, except as provided in subsection I(7) of this section,
- 968 or service performed as a "sitter" at a hospital in the employ of
- 969 an individual.
- 970 (c) Casual labor not in the usual course of the
- 971 employing unit's trade or business.
- 972 (d) Service performed by an individual in the
- 973 employ of his son, daughter, or spouse, and service performed by a
- 974 child under the age of twenty-one (21) in the employ of his father
- 975 or mother.
- 976 (e) Service performed in the employ of the United
- 977 States government or of an instrumentality wholly owned by the
- 978 United States; except that if the Congress of the United States
- 979 shall permit states to require any instrumentalities of the United

States to make payments into an unemployment fund under a state unemployment compensation act, then to the extent permitted by Congress and from and after the date as of which such permission becomes effective, all of the provisions of this chapter shall be applicable to such instrumentalities and to services performed by employees for such instrumentalities in the same manner, to the same extent, and on the same terms as to all other employers and employing units. If this state should not be certified under the Federal Unemployment Tax Act, 26 USCS Section 3304(c), for any year, then the payment required by such instrumentality with respect to such year shall be deemed to have been erroneously collected and shall be refunded by the department from the fund in accordance with the provisions of Section 71-5-383.

"employer" as defined by the Railroad Unemployment Insurance Act,
45 USCS Section 351(a), or as an "employee representative" as
defined by the Railroad Unemployment Insurance Act, 45 USCS
Section 351(f), and service with respect to which unemployment
compensation is payable under an unemployment compensation system
for maritime employees, or under any other unemployment
compensation system established by an act of Congress; however,
the department is authorized and directed to enter into agreements
with the proper agencies under such act or acts of Congress, which
agreements shall become effective ten (10) days after publication
thereof in the manner provided in Section 71-5-117 for general

- rules, to provide reciprocal treatment to individuals who have,
 after acquiring potential rights to benefits under this chapter,
 acquired rights to unemployment compensation under such act or
 acts of Congress or who have, after acquiring potential rights to
 unemployment compensation under such act or acts of Congress,
 acquired rights to benefits under this chapter.
- 1011 (g) Service performed in any calendar quarter in
 1012 the employ of any organization exempt from income tax under the
 1013 Internal Revenue Code, 26 USCS Section 501(a) (other than an
 1014 organization described in 26 USCS Section 401(a)), or exempt from
 1015 income tax under 26 USCS Section 521 if the remuneration for such
 1016 service is less than Fifty Dollars (\$50.00).
- 1017 (h) Service performed in the employ of a school,
 1018 college, or university if such service is performed:
- 1019 (i) By a student who is enrolled and is
 1020 regularly attending classes at such school, college or university,
 1021 or
- (ii) By the spouse of such a student if such spouse is advised, at the time such spouse commences to perform such service, that
- 1025

 (A) The employment of such spouse to
 1026 perform such service is provided under a program to provide
 1027 financial assistance to such student by such school, college, or
 1028 university, and



- 1029 (B) Such employment will not be covered 1030 by any program of unemployment insurance.
- 1031 Service performed by an individual under the (i) 1032 age of twenty-two (22) who is enrolled at a nonprofit or public 1033 educational institution which normally maintains a regular faculty 1034 and curriculum and normally has a regularly organized body of 1035 students in attendance at the place where its educational 1036 activities are carried on, as a student in a full-time program 1037 taken for credit at such institution, which combines academic instruction with work experience, if such service is an integral 1038 1039 part of such program and such institution has so certified to the 1040 employer, except that this subparagraph shall not apply to service 1041 performed in a program established for or on behalf of an employer 1042 or group of employers.
- 1043 (j) Service performed in the employ of a hospital,
 1044 if such service is performed by a patient of the hospital, as
 1045 defined in subsection M of this section.
- (k) Service performed as a student nurse in the
 employ of a hospital or a nurses' training school by an individual
 who is enrolled and is regularly attending classes in a nurses'
 training school chartered or approved pursuant to state law; and
 services performed as an intern in the employ of a hospital by an
 individual who has completed a four-year course in a medical
 school chartered or approved pursuant to state law.

1053	(1) Service performed by an individual as an
1054	insurance agent or as an insurance solicitor, if all such service
1055	performed by such individual is performed for remuneration solely
1056	by way of commission.

Service performed by an individual in the (m) delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution, except those employed by political subdivisions, state and local governments, nonprofit organizations and Indian tribes, as defined by this chapter, or any other entities for which coverage is required by federal statute and regulation.

(n) If the services performed during one-half (1/2) or more of any pay period by an employee for the employing unit employing him constitute employment, all the services of such employee for such period shall be deemed to be employment; but if the services performed during more than one-half (1/2) of any such pay period by an employee for the employing unit employing him do not constitute employment, then none of the services of such employee for such period shall be deemed to be employment. As used in this subsection, the term "pay period" means a period (of not more than thirty-one (31) consecutive days) for which a payment of remuneration is ordinarily made to the employee by the employing unit employing him.

1077	(o) Service performed by a barber or beautician
1078	whose work station is leased to him or her by the owner of the
1079	shop in which he or she works and who is compensated directly by
1080	the patrons he or she serves and who is free from direction and
1081	control by the lessor.

- (p) Service performed by a "direct seller" if:
- Such person is engaged in the trade or 1083 (i) 1084 business of selling (or soliciting the sale of) consumer products 1085 to any buyer on a buy-sell basis, a deposit-commission basis, or 1086 any similar basis which the department prescribes by regulations, 1087 for resale (by the buyer or any other person) in the home or 1088 otherwise than in a permanent retail establishment; or such person 1089 is engaged in the trade or business of selling (or soliciting the 1090 sale of) consumer products in the home or otherwise than in a
- (ii) Substantially all the remuneration

 (whether or not paid in cash) for the performance of the services

 described in item (i) of this subparagraph is directly related to

 sales or other output (including the performance of services)

 rather than to the number of hours worked; and
- (iii) The services performed by the person
 are performed pursuant to a written contract between such person
 and the person for whom the services are performed and such
 contract provides that the person will not be treated as an
 employee with respect to such services for federal tax purposes.



permanent retail establishment;

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- 1102 "Employment office" means a free public employment office 1103 or branch thereof, operated by this state or maintained as a part of the state controlled system of public employment offices. 1104
- 1105 "Public employment service" means the operation of a Κ. 1106 program that offers free placement and referral services to 1107 applicants and employers, including job development.
- 1108 "Fund" means the Unemployment Compensation Fund 1109 established by this chapter, to which all contributions required 1110 and from which all benefits provided under this chapter shall be 1111 paid.
- 1112 Μ. "Hospital" means an institution which has been licensed, 1113 certified, or approved by the State Department of Health as a 1114 hospital.
- "Institution of higher learning," for the purposes of 1115 this section, means an educational institution which: 1116
- 1117 Admits as regular students only individuals having a certificate of graduation from a high school, or the recognized 1118 equivalent of such a certificate; 1119
- 1120 Is legally authorized in this state to provide a (2) 1121 program of education beyond high school;
- 1122 Provides an educational program for which it awards 1123 a bachelor's or higher degree, or provides a program which is acceptable for full credit toward such a degree, a program of 1124 postgraduate or postdoctoral studies, or a program of training to 1125



- 1126 prepare students for gainful employment in a recognized 1127 occupation;
- 1128 Is a public or other nonprofit institution;
- 1129 Notwithstanding any of the foregoing provisions of 1130 this subsection, all colleges and universities in this state are

institutions of higher learning for purposes of this section.

- 1132 "Re-employment assistance" means money payments payable 1133 to an individual as provided in this chapter and in accordance 1134 with Section 3304(a)(4) and 3306(h) of the Federal Unemployment Tax Act and Section 303(a)(5) of the Social Security Act, with 1135
- 1136 respect to his unemployment through no fault of his own.
- 1137 the terms "benefits" or "unemployment benefits" appear in this
- 1138 chapter, they shall mean re-employment assistance.
- 1139 "State" includes, in addition to the states of the 1140 United States of America, the District of Columbia, Commonwealth 1141 of Puerto Rico and the Virgin Islands.
- 1142 (2) The term "United States" when used in a geographical sense includes the states, the District of Columbia, 1143 1144 Commonwealth of Puerto Rico and the Virgin Islands.
- 1145 The provisions of paragraphs (1) and (2) of (3) 1146 subsection P, as including the Virgin Islands, shall become 1147 effective on the day after the day on which the United States Secretary of Labor approves for the first time under Section 1148 3304(a) of the Internal Revenue Code of 1954 an unemployment 1149

- 1150 compensation law submitted to the secretary by the Virgin Islands
 1151 for such approval.
- 1152 Q. "Unemployment."
- 1153 An individual shall be deemed "unemployed" in any 1154 week during which he performs no services and with respect to 1155 which no wages are payable to him, or in any week of less than 1156 full-time work if the wages payable to him with respect to such 1157 week are less than his weekly benefit amount as computed and 1158 adjusted in Section 71-5-505. The department shall prescribe 1159 regulations applicable to unemployed individuals, making such 1160 distinctions in the procedure as to total unemployment, part-total unemployment, partial unemployment of individuals attached to 1161 1162 their regular jobs, and other forms of short-time work, as the 1163 department deems necessary.
- 1164 (2) An individual's week of total unemployment shall be
 1165 deemed to commence only after his registration at an employment
 1166 office, except as the department may by regulation otherwise
 1167 prescribe.
- 1168 R. (1)"Wages" means all remuneration for personal 1169 services, including commissions and bonuses and the cash value of 1170 all remuneration in any medium other than cash, except that 1171 "wages," for purposes of determining employer's coverage and payment of contributions for agricultural and domestic service 1172 1173 means cash remuneration only. The reasonable cash value of remuneration in any medium other than cash shall be estimated and 1174

		_	_	_				
1177		(a) The	amount	of ar	ny payment n	made to	, or on	
1176	however, that	the term '	'wages"	shall	l not inclu	de:		
1175	determined in	accordance	e with	rules	prescribed	by the	department;	

behalf of, an employee under a plan or system established by an
employer which makes provision for his employees generally or for
a class or classes of his employees (including any amount paid by
an employer for insurance or annuities, or into a fund, to provide
for any such payment), on account of:

1183 (i) Retirement, or

1184 (ii) Sickness or accident disability, or

1185 (iii) Medical or hospitalization expenses in

1186 connection with sickness or actual disability, or

1187 (iv) Death, provided the employee:

1188 (A) Has not the option to receive,

1189 instead of provision for such death benefit, any part of such

payment or, if such death benefit is insured, any part of the

1191 premiums (or contributions to premiums) paid by his employer, and

1192 (B) Has not the right, under the

1193 provisions of the plan or system or policy of insurance providing

for such death benefit, to assign such benefit or to receive a

1195 cash consideration in lieu of such benefit, either upon his

1196 withdrawal from the plan or system providing for such benefit or

1197 upon termination of such plan or system or policy of insurance or

1198 of his employment with such employer;



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- 1199 (b) Dismissal payments which the employer is not
- 1200 legally required to make;
- 1201 (c) Payment by an employer (without deduction from
- 1202 the remuneration of an employee) of the tax imposed by the
- 1203 Internal Revenue Code, 26 USCS Section 3101;
- 1204 (d) From and after January 1, 1992, the amount of
- 1205 any payment made to or on behalf of an employee for a "cafeteria"
- 1206 plan, which meets the following requirements:
- 1207 (i) Qualifies under Section 125 of the
- 1208 Internal Revenue Code;
- 1209 (ii) Covers only employees;
- 1210 (iii) Covers only noncash benefits;
- 1211 (iv) Does not include deferred compensation
- 1212 plans.
- 1213 (2) [Not enacted].
- 1214 S. "Week" means calendar week or such period of seven (7)
- 1215 consecutive days as the department may by regulation prescribe.
- 1216 The department may by regulation prescribe that a week shall be
- 1217 deemed to be in, within, or during any benefit year which includes
- 1218 any part of such week.
- 1219 T. "Insured work" means "employment" for "employers."
- 1220 U. The term "includes" and "including," when used in a
- 1221 definition contained in this chapter, shall not be deemed to
- 1222 exclude other things otherwise within the meaning of the term
- 1223 defined.



- 1224 "Employee leasing arrangement" means any agreement 1225 between an employee leasing firm and a client, whereby specified 1226 client responsibilities such as payment of wages, reporting of 1227 wages for unemployment insurance purposes, payment of unemployment 1228 insurance contributions and other such administrative duties are 1229 to be performed by an employee leasing firm, on an ongoing basis.
- 1230 "Employee leasing firm" means any entity which provides 1231 specified duties for a client company such as payment of wages, 1232 reporting of wages for unemployment insurance purposes, payment of 1233 unemployment insurance contributions and other administrative 1234 duties, in connection with the client's employees, that are 1235 directed and controlled by the client and that are providing 1236 ongoing services for the client.
- 1237 "Temporary help firm" means an entity which hires 1238 its own employees and provides those employees to other 1239 individuals or organizations to perform some service, to support 1240 or supplement the existing workforce in special situations such as 1241 employee absences, temporary skill shortages, seasonal workloads 1242 and special assignments and projects, with the expectation that 1243 the worker's position will be terminated upon the completion of 1244 the specified task or function.
- 1245 "Temporary employee" means an employee assigned to 1246 work for the clients of a temporary help firm.
- 1247 For the purposes of this chapter, the term "notice" shall include any official communication, statement or other 1248

- 1249 correspondence required under the administration of this chapter,
- 1250 and sent by the department through the United States Postal
- 1251 Service or electronic or digital transfer, via modem or the
- 1252 Internet.
- 1253 **SECTION 10.** Section 71-5-19, Mississippi Code of 1972, is
- 1254 reenacted as follows:
- 1255 71-5-19. (1) Whoever makes a false statement or
- 1256 representation knowing it to be false, or knowingly fails to
- 1257 disclose a material fact, to obtain or increase any benefit or
- 1258 other payment under this chapter or under an employment security
- 1259 law of any other state, of the federal government or of a foreign
- 1260 government, either for himself or for any other person, shall be
- 1261 punished by a fine of not less than One Hundred Dollars (\$100.00)
- 1262 nor more than Five Hundred Dollars (\$500.00), or by imprisonment
- 1263 for not longer than thirty (30) days, or by both such fine and
- 1264 imprisonment; and each such false statement or representation or
- 1265 failure to disclose a material fact shall constitute a separate
- 1266 offense.
- 1267 (2) Any employing unit, any officer or agent of an employing
- 1268 unit or any other person who makes a false statement or
- 1269 representation knowing it to be false, or who knowingly fails to
- 1270 disclose a material fact, to prevent or reduce the payment of
- 1271 benefits to any individual entitled thereto, or to avoid becoming
- 1272 or remaining subject hereto, or to avoid or reduce any
- 1273 contribution or other payment required from any employing unit

1274 under this chapter, or who willfully fails or refuses to make any 1275 such contribution or other payment, or to furnish any reports 1276 required hereunder or to produce or permit the inspection or 1277 copying of records as required hereunder, shall be punished by a 1278 fine of not less than One Hundred Dollars (\$100.00) nor more than 1279 One Thousand Dollars (\$1,000.00), or by imprisonment for not 1280 longer than sixty (60) days, or by both such fine and 1281 imprisonment; and each such false statement, or representation, or 1282 failure to disclose a material fact, and each day of such failure 1283 or refusal shall constitute a separate offense. In lieu of such 1284 fine and imprisonment, the employing unit or representative, or 1285 both employing unit and representative, if such representative is 1286 an employing unit in this state and is found to be a party to such 1287 violation, shall not be eliqible for a contributions rate of less 1288 than five and four-tenths percent (5.4%) for the tax year in which 1289 such violation is discovered by the department and for the next 1290 two (2) succeeding tax years.

1291 (3) Any person who shall willfully violate any provision of 1292 this chapter or any other rule or regulation thereunder, the 1293 violation of which is made unlawful or the observance of which is 1294 required under the terms of this chapter and for which a penalty 1295 is neither prescribed herein nor provided by any other applicable 1296 statute, shall be punished by a fine of not less than One Hundred Dollars (\$100.00) nor more than One Thousand Dollars (\$1,000.00), 1297 or by imprisonment for not longer than sixty (60) days, or by both 1298

1299	such fine and imprisonment; and each day such violation continues
1300	shall be deemed to be a separate offense. In lieu of such fine
1301	and imprisonment, the employing unit or representative, or both
1302	employing unit and representative, if such representative is an
1303	employing unit in this state and is found to be a party to such
1304	violation, shall not be eligible for a contributions rate of less
1305	than five and four-tenths percent (5.4%) for the tax year in which
1306	the violation is discovered by the department and for the next two
1307	(2) succeeding tax years.

- 1308 (4) (a) An overpayment of benefits occurs when a person 1309 receives benefits under this chapter:
- 1310 (i) While any conditions for the receipt of
 1311 benefits imposed by this chapter were not fulfilled in his case;
- 1312 (ii) While he was disqualified from receiving
- 1313 benefits; or
- 1314 (iii) When such person receives benefits and is
- 1315 later found to be disqualified or ineligible for any reason,
- 1316 including, but not limited to, a redetermination or reversal by
- 1317 the department or the courts of a previous decision to award such
- 1318 person benefits.
- 1319 (b) Any person receiving an overpayment shall, in the
- 1320 discretion of the department, be liable to have such sum deducted
- 1321 from any future benefits payable to him under this chapter and
- 1322 shall be liable to repay to the department for the Unemployment
- 1323 Compensation Fund a sum equal to the overpayment amount so



1324	received by him; and such sum shall be collectible in the manner
1325	provided in Sections 71-5-363 through 71-5-383 for the collection
1326	of past-due contributions. In addition to Sections 71-5-363
1327	through 71-5-383, the following shall apply to cases involving
1328	damages for overpaid unemployment benefits which have been
1329	obtained and/or received through fraud as defined by department
1330	regulations and laws governing the department. By definition,
1331	fraud can include failure to report earnings while filing for
1332	unemployment benefits. In the event of fraud, a penalty of twenty
1333	percent (20%) of the amount of the overpayment shall be assessed.
1334	Three-fourths (3/4) of that twenty percent (20%) penalty shall be
1335	deposited into the unemployment trust fund and shall be used only
1336	for the purpose of payment of unemployment benefits. The
1337	remainder of that twenty percent (20%) penalty shall be deposited
1338	into the Special Employment Security Administrative Fund.
1339	Interest on the overpayment balance shall accrue at a rate of one
1340	percent (1%) per month on the unpaid balance until repaid and
1341	shall be deposited into the Special Employment Security
1342	Administration Fund. All interest, penalties and damages
1343	deposited into the Special Employment Security Administration Fund
1344	shall be used by the department for administration of the
1345	Mississippi Department of Employment Security.
1346	(c) Any such judgment against such person for

seven-year renewable lien. Unless action be brought thereon prior

collection of such overpayment shall be in the form of a

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to expiration of the lien, the department must refile the notice of the lien prior to its expiration at the end of seven (7) years. There shall be no limit upon the number of times the department may refile notices of liens for collection of overpayments.

All warrants issued by the department for the (d) collection of any unemployment tax or for an overpayment of benefits imposed by statute and collected by the department shall be used to levy on salaries, compensation or other monies due the delinquent employer or claimant. No such warrant shall be issued until after the delinquent employer or claimant has exhausted all appeal rights associated with the debt. The warrants shall be served by mail or by delivery by an agent of the department on the person or entity responsible or liable for the payment of the monies due the delinquent employer or claimant. Once served, the employer or other person owing compensation due the delinquent employer or claimant shall pay the monies over to the department in complete or partial satisfaction of the liability. An answer shall be made within thirty (30) days after service of the warrant in the form and manner determined satisfactory by the department. Failure to pay the money over to the department as required by this section shall result in the served party being personally liable for the full amount of the monies owed and the levy and collection process may be issued against the party in the same manner as other debts owed to the department. Except as otherwise provided by this section, the answer, the amount payable under the

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- warrant and the obligation of the payor to continue payment shall be governed by the garnishment laws of this state but shall be payable to the department.
- 1377 The department, by agreement with another state or the 1378 United States, as provided under Section 303(g) of the Social 1379 Security Act, may recover any overpayment of benefits paid to any 1380 individual under the laws of this state or of another state or 1381 under an unemployment benefit program of the United States. 1382 overpayments subject to this subsection may be deducted from any 1383 future benefits payable to the individual under the laws of this 1384 state or of another state or under an unemployment program of the 1385 United States.
- 1386 **SECTION 11.** Section 71-5-101, Mississippi Code of 1972, is 1387 reenacted as follows:
- 1388 71-5-101. There is established the Mississippi Department of 1389 Employment Security, Office of the Governor. The Department of 1390 Employment Security shall be the Mississippi Employment Security 1391 Commission and shall retain all powers and duties as granted to 1392 the Mississippi Employment Security Commission. Wherever the term 1393 "Employment Security Commission" appears in any law, the same 1394 shall mean the Mississippi Department of Employment Security, 1395 Office of the Governor. The Executive Director of the Department 1396 of Employment Security may assign to the appropriate offices such 1397 powers and duties deemed appropriate to carry out the lawful 1398 functions of the department.

- 1399 **SECTION 12.** Section 71-5-107, Mississippi Code of 1972, is 1400 reenacted as follows:
- 1401 71-5-107. The department shall administer this chapter
- 1402 through a full-time salaried executive director, to be appointed
- 1403 by the Governor, with the advice and consent of the Senate. He
- 1404 shall be responsible for the administration of this chapter under
- 1405 authority delegated to him by the Governor.
- 1406 **SECTION 13.** Section 71-5-109, Mississippi Code of 1972, is
- 1407 reenacted as follows:
- 1408 71-5-109. There is created a Board of Review consisting of
- 1409 three (3) members to be appointed by the executive director. The
- 1410 executive director shall designate one (1) member of the Board of
- 1411 Review as chairman. Each member shall be paid a salary or per
- 1412 diem at a rate to be determined by the executive director, and
- 1413 such expenses as may be allowed by the executive director. All
- 1414 salaries, per diem and expenses of the Board of Review shall be
- 1415 paid from the Employment Security Administration Fund.
- 1416 **SECTION 14.** Section 71-5-111, Mississippi Code of 1972, is
- 1417 reenacted as follows:
- 1418 71-5-111. There is created in the State Treasury a special
- 1419 fund to be known as the Employment Security Administration Fund.
- 1420 All monies which are deposited or paid into this fund are
- 1421 appropriated and made available to the department. All monies in
- 1422 this fund shall be expended solely for the purpose of defraying
- 1423 the cost of administration of this chapter, and for no other

1424	purpose whatsoever. The fund shall consist of all monies
1425	appropriated by this state and all monies received from the United
1426	States of America, or any agency thereof, or from any other source
1427	for such purpose. Notwithstanding any provision of this section,
1428	all monies requisitioned and deposited in this fund pursuant to
1429	Section 71-5-457 shall remain part of the Employment Security
1430	Administration Fund and shall be used only in accordance with the
1431	conditions specified in that section. All monies in this fund
1432	shall be deposited, administered and disbursed in the same manner
1433	and under the same conditions and requirements as is provided by
1434	law for other special funds in the State Treasury. The State
1435	Treasurer shall be liable on his official bond for the faithful
1436	performance of his duties in connection with the Employment
1437	Security Administration Fund under this chapter.
1438	SECTION 15. Section 71-5-112, Mississippi Code of 1972, is
1439	reenacted as follows:

71-5-112. All funds received by the Mississippi Department of Employment Security shall clear through the State Treasury as provided and required by Sections 71-5-111 and 71-5-453. All expenditures from the administration fund of the department authorized by Section 71-5-111 shall be expended only pursuant to appropriation approved by the Legislature and as provided by law.

SECTION 16. Section 71-5-113, Mississippi Code of 1972, is 1447 reenacted as follows:



71-5-113. All monies received from the Social Security Board or its successors for the administration of this chapter shall be expended solely for the purposes and in the amounts found necessary by the Social Security Board or its successors for the proper and efficient administration of this chapter.

It shall be the duty of the department to take appropriate action with respect to the replacement, within a reasonable time, of any monies received from the Social Security Board, or its successors, for the administration of this chapter, and monies used to match grants pursuant to the provisions of the Wagner-Peyser Act, which the board, or its successors, find, because of any action or contingency, have been lost or have been expended for purposes other than, or in amounts in excess of those found necessary by the Social Security Board, or its successors, for the proper administration of this chapter. Funds which have been expended by the department or its agents in accordance with the budget approved by the Social Security Board, or its successors, or in accordance with the general standards and limitations promulgated by the Social Security Board, or its successors, prior to such expenditure (where proposed expenditures have not been specifically disapproved by the Social Security Board, or its successors), shall not be deemed to require replacement. To effectuate the purposes of this paragraph, it shall be the duty of the department to take such action to safeguard the expenditure of the funds referred to herein as it



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- 1473 deems necessary. In the event of a loss of such funds or an 1474 improper expenditure thereof as herein defined, it shall be the duty of the department to notify the Governor of any such loss or 1475 1476 improper expenditure and submit to him a request for an 1477 appropriation in the amount thereof. The Governor shall transmit 1478 to the next regular session of the Legislature following such 1479 notification, the department's request for an appropriation in an 1480 amount necessary to replace funds which have been lost or 1481 improperly expended as defined above. Such request of the 1482 department for an appropriation shall not be subject to the provisions of Sections 27-103-101 through 27-103-139. 1483 1484 Legislature recognizes its obligation to replace such funds as may 1485 be necessary and shall make necessary appropriations in accordance 1486 with such requests. SECTION 17. Section 71-5-114, Mississippi Code of 1972, is 1487
- 1488 reenacted as follows:
- 1489 71-5-114. There is created in the State Treasury a special 1490 fund, to be known as the "Special Employment Security 1491 Administration Fund," into which shall be deposited or transferred 1492 all interest, penalties and damages collected on and after July 1, 1493 1982, pursuant to Sections 71-5-363 through 71-5-379 and all 1494 interest and penalties required to be deposited into the fund 1495 pursuant to Section 71-5-19(4)(b). Interest, penalties and 1496 damages collected on delinquent payments deposited during any calendar quarter in the clearing account in the Unemployment Trust 1497



1498 Fund shall, as soon as practicable after the close of such 1499 calendar quarter, be transferred to the Special Employment 1500 Security Administration Fund. All monies in this fund shall be 1501 deposited, administered and disbursed in the same manner and under 1502 the same conditions and requirements as is provided by law for 1503 other special funds in the State Treasury. The State Treasurer 1504 shall be liable on his official bond for the faithful performance 1505 of his duties in connection with the Special Employment Security 1506 Administration Fund under this chapter. Those monies may be 1507 expended for any programs for which the department has 1508 administrative responsibility but shall not be expended or made 1509 available for expenditure in any manner which would permit their 1510 substitution for (or permit a corresponding reduction in) federal funds which would, in the absence of those monies, be available to 1511 1512 finance expenditures for the administration of the state 1513 unemployment compensation and employment service laws or any other 1514 laws directing the administration of any programs for which the department has the administrative responsibility. Nothing in this 1515 1516 section shall prevent those monies in this fund from being used as 1517 a revolving fund to cover expenditures necessary and proper under 1518 the law for which federal funds have been duly requested but not 1519 yet received, subject to the charging of such expenditures against 1520 such funds when necessary. The monies in this fund may be used by 1521 the department for the payment of costs of administration of the 1522 employment security laws of this state which are found not to be



- 1523 or not to have been properly and validly chargeable against funds 1524 obtained from federal sources. All monies in this Special Employment Security Administration Fund shall be continuously 1525 1526 available to the department for expenditure in accordance with the 1527 provisions of this chapter, and shall not lapse at any time. 1528 monies in this fund are specifically made available to replace, as 1529 contemplated by Section 71-5-113, expenditures from the Employment 1530 Security Administration Fund established by Section 71-5-111, 1531 which have been found, because of any action or contingency, to 1532 have been lost or improperly expended.
- 1533 The department, whenever it is of the opinion that the money 1534 in the Special Employment Security Administration Fund is more 1535 than ample to pay for all foreseeable needs for which such special 1536 fund is set up, may, by written order, order the transfer 1537 therefrom to the Unemployment Compensation Fund of such amount of 1538 money in the Special Employment Security Administration Fund as it 1539 deems proper, and the same shall thereupon be immediately transferred to the Unemployment Compensation Fund. 1540
- SECTION 18. Section 71-5-115, Mississippi Code of 1972, is reenacted as follows:
- 71-5-115. It shall be the duty of the executive director to
 1544 administer this chapter; and the executive director shall have the
 1545 power and authority to adopt, amend or rescind such rules and
 1546 regulations, to employ such persons, make such expenditures,
 1547 require such reports, make such investigations, and take such

1549 rules and regulations shall be effective upon publication in the manner, not inconsistent with the provisions of this chapter, 1550 1551 which the executive director shall prescribe. The executive 1552 director shall determine the department's own organization and 1553 methods of procedure in accordance with the provisions of this 1554 chapter, and shall have an official seal which shall be judicially 1555 noticed. Not later than the first day of February in each year, 1556 the executive director shall submit to the Governor a report 1557 covering the administration and operation of this chapter during 1558 the preceding fiscal year and shall make such recommendations for amendments to this chapter as the executive director deems proper. 1559 1560 Whenever the executive director believes that a change in contribution or benefit rates will become necessary to protect the 1561 1562 solvency of the fund, he shall promptly so inform the Governor and 1563 the Legislature, and make recommendations with respect thereto. 1564 SECTION 19. Section 71-5-117, Mississippi Code of 1972, is reenacted as follows: 1565 1566 71-5-117. General rules may be adopted, amended or rescinded 1567 by the executive director only after public hearing or opportunity 1568 to be heard thereon, of which proper notice has been given. 1569 General rules shall become effective ten (10) days after filing 1570 with the Secretary of State and publication in one or more newspapers of general circulation in this state. Regulations may

other action as he deems necessary or suitable to that end.



be adopted, amended or rescinded by the executive director and

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shall become effective in the manner and at the time prescribed by the executive director.

SECTION 20. Section 71-5-119, Mississippi Code of 1972, is 1576 reenacted as follows:

71-5-119. The department shall cause to be available for distribution to the public the text of this chapter, its regulations and general rules, its reports to the Governor, and any other material it deems relevant and suitable, and shall furnish the same to any person upon application therefor.

SECTION 21. Section 71-5-121, Mississippi Code of 1972, is reenacted as follows:

71-5-121. Subject to other provisions of this chapter, the executive director is authorized to appoint, fix the compensation, and prescribe the duties and powers of such officers, accountants, attorneys, experts and other persons as may be necessary in the performance of department duties; however, all personnel who were former members of the Armed Forces of the United States of America shall be given credit regardless of rate, rank or commission. All positions shall be filled by persons selected and appointed on a nonpartisan merit basis, in accordance with Section 25-9-101 et seq., that provides for a state service personnel system. The executive director shall not employ any person who is an officer or committee member of any political party organization. The executive director may delegate to any such person so appointed such power and authority as he deems reasonable and proper for the

- 1598 effective administration of this chapter, and may in his 1599 discretion bond any person handling monies or signing checks 1600 hereunder. The veteran status of an individual shall be 1601 considered and preference given in accordance with the provisions 1602 of the State Personnel Board.
- 1603 The department and its employees are exempt from Sections 1604 25-15-101 and 25-15-103.
- 1605 The department may use federal granted funds to provide such 1606 group health, life, accident and hospitalization insurance for its 1607 employees as may be agreed upon by the department and the federal 1608 granting authorities.
- 1609 The department shall adopt a "layoff formula" to be used 1610 wherever it is determined that, because of reduced workload, budget reductions or in order to effect a more economical 1611 1612 operation, a reduction in force shall occur in any group.
- 1613 In establishing this formula, the department shall give 1614 effect to the principle of seniority and shall provide that seniority points may be added for disabled veterans and veterans, 1615 1616 with due regard to the efficiency of the service. Any such layoff 1617 formula shall be implemented according to the policies, rules and 1618 regulations of the State Personnel Board.
- SECTION 22. Section 71-5-123, Mississippi Code of 1972, is 1619 1620 reenacted as follows:
- 1621 71-5-123. The executive director shall retain all powers and 1622 duties as granted to the state advisory council appointed by the



1623 former Employment Security Commission. The executive director may 1624 appoint local advisory councils, composed in each case of an equal number of employer representatives and employee representatives 1625 1626 who may fairly be regarded as representative because of their 1627 vocation, employment or affiliations, and of such members 1628 representing the general public as the executive director may 1629 designate. Such councils shall aid the department in formulating 1630 policies and discussing problems related to the administration of 1631 this chapter and in assuring impartiality and freedom from political influence in the solution of such problems. Members of 1632 1633 the advisory councils shall receive a per diem in accordance with 1634 Section 25-3-69 for attendance upon meetings of the council, and 1635 shall be reimbursed for actual and necessary traveling expenses. 1636 The per diem and expenses herein authorized shall be paid from the 1637 Employment Security Administration Fund.

SECTION 23. Section 71-5-125, Mississippi Code of 1972, is reenacted as follows:

71-5-125. The department shall take all appropriate steps to reduce and prevent unemployment; to encourage and assist in the adoption of practical methods of vocational training, retraining and vocational guidance; to investigate, recommend, advise and assist in the establishment and operation, by municipalities, counties, school districts and the state, of reserves for public works to be used in times of business depression and unemployment; to promote the reemployment of unemployed workers throughout the

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state in every other way that may be feasible; and to these ends to carry on and publish the results of investigation and research studies.

SECTION 24. Section 71-5-127, Mississippi Code of 1972, is reenacted as follows:

1653 71-5-127. (1) Any information or records concerning an 1654 individual or employing unit obtained by the department pursuant 1655 to the administration of this chapter or any other federally 1656 funded programs for which the department has responsibility shall be private and confidential, except as otherwise provided in this 1657 1658 article or by regulation. Information or records may be released 1659 by the department when the release is required by the federal 1660 government in connection with, or as a condition of funding for, a 1661 program being administered by the department.

(2) Each employing unit shall keep true and accurate work records, containing such information as the department may prescribe. Such records shall be open to inspection and be subject to being copied by the department or its authorized representatives at any reasonable time and as often as may be necessary. The department, Board of Review and any referee may require from any employing unit any sworn or unsworn reports with respect to persons employed by it which they or any of them deem necessary for the effective administration of this chapter. Information, statements, transcriptions of proceedings, transcriptions of recordings, electronic recordings, letters,

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- memoranda, and other documents and reports thus obtained or
 obtained from any individual pursuant to the administration of
 this chapter shall, except to the extent necessary for the proper
 administration of this chapter, be held confidential and shall not
 be published or be opened to public inspection (other than to
 public employees in the performance of their public duties) in any
 manner revealing the individual's or employing unit's identity.
- 1680 (3) Any claimant or his legal representative at a hearing
 1681 before an appeal tribunal or the Board of Review shall be supplied
 1682 with information from such records to the extent necessary for the
 1683 proper presentation of his claim in any proceeding pursuant to
 1684 this chapter.
 - (4) Any employee or member of the Board of Review or any employee of the department who violates any provisions of this section shall be fined not less than Twenty Dollars (\$20.00) nor more than Two Hundred Dollars (\$200.00), or imprisoned for not longer than ninety (90) days, or both.
- 1690 The department may make the state's records relating to 1691 the administration of this chapter available to the Railroad 1692 Retirement Board, and may furnish the Railroad Retirement Board, 1693 at the expense of such board, such copies thereof as the Railroad 1694 Retirement Board deems necessary for its purposes. The department 1695 may afford reasonable cooperation with every agency of the United 1696 States charged with the administration of any unemployment 1697 insurance law.

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1698	SECTION 25. Section 71-5-129, Mississippi Code of 1972, is
1699	reenacted as follows:
1700	71-5-129. Records hereinafter designated, which are found by
1701	the department to be useless, may be disposed of in accordance
1702	with approved records control schedules.
1703	(a) Records which have been preserved by it for not
1704	less than three (3) years:
1705	(1) Initial claims for benefits,
1706	(2) Continued claims for benefits,
1707	(3) Correspondence and master index cards in
1708	connection with such claims for benefits, and
1709	(4) Individual wage slips filed by employers
1710	subject to the provisions of the Unemployment Compensation Law.
1711	(b) Records which have been preserved by it for not
1712	less than six (6) months after becoming inactive:
1713	(1) Work applications,
1714	(2) Cross-index cards for work applications,
1715	(3) Test records,
1716	(4) Employer records,
1717	(5) Work orders,
1718	(6) Clearance records,
1719	(7) Counseling records,
1720	(8) Farm placement records, and
1721	(9) Correspondence relating to all such records.

- 1722 Nothing herein contained shall be construed as authorizing
- 1723 the destruction or disposal of basic fiscal records reflecting the
- 1724 financial operations of the department and no records may be
- 1725 destroyed without the approval of the Director of the Department
- 1726 of Archives and History.
- 1727 **SECTION 26.** Section 71-5-131, Mississippi Code of 1972, is
- 1728 reenacted as follows:
- 1729 71-5-131. All letters, reports, communications, or any other
- 1730 matters, either oral or written, from the employer or employee to
- 1731 each other or to the department or any of its agents,
- 1732 representatives or employees, which shall have been written, sent,
- 1733 delivered or made in connection with the requirements and
- 1734 administration of this chapter shall be absolutely privileged and
- 1735 shall not be made the subject matter or basis of any suit for
- 1736 slander or libel in any court of the State of Mississippi unless
- 1737 the same be false in fact and maliciously written, sent, delivered
- 1738 or made for the purpose of causing a denial of benefits under this
- 1739 chapter.
- 1740 **SECTION 27.** Section 71-5-133, Mississippi Code of 1972, is
- 1741 reenacted as follows:
- 71-5-133. In any case where an employing unit or any
- 1743 officer, member or agent thereof, or any other person having
- 1744 possession of the records thereof, shall fail or refuse upon
- 1745 demand by the department or its duly appointed agents to produce
- 1746 or permit the examination or copying of any book, paper, account,



1747 record or other data pertaining to payrolls or employment or 1748 ownership of interests or stock in any employing unit, or bearing 1749 upon the correctness of any report, or for the purpose of making a 1750 report as required by this chapter where none has been made, then 1751 and in that event the department or its duly authorized agents 1752 may, by the issuance of a subpoena, require the attendance of such employing unit or any officer, member or agent thereof, or any 1753 1754 other person having possession of the records thereof, and take 1755 testimony with respect to any such matter and may require any such 1756 person to produce any books or records specified in such subpoena. 1757 The department or its authorized agents at any such hearing shall 1758 have power to administer oaths to any such person or persons. 1759 When any person called as a witness by a subpoena signed by the 1760 department or its agents and served upon him by the sheriff of a 1761 county of which such person is a resident, or wherein is located 1762 the principal office of such employing unit or wherein such 1763 records are located or kept, shall fail to obey such subpoena to 1764 appear before the department or its authorized agent, or shall 1765 refuse to testify or to answer any questions or to produce any 1766 book, record, paper or other data when required to do so, such 1767 failure or refusal shall be reported to the Attorney General, who 1768 shall thereupon institute proceedings by the filing of a petition in the name of the State of Mississippi, on the relation of the 1769 1770 department, in the circuit court or other court of competent jurisdiction of the county where such witness resides, or wherein 1771

1772 such records are located or kept, to compel the obedience of such 1773 Such petition shall set forth the facts and circumstances of the demand for and refusal or failure to permit 1774 1775 the examination or copying of such records, or the failure or 1776 refusal of such witness to testify in answer to such subpoena or 1777 to produce the records so required by such subpoena. Such court, upon the filing and docketing of such petition, shall thereupon 1778 1779 promptly issue an order to the defendants named in the petition to 1780 produce forthwith in such court, or at a place in such county 1781 designated in such order for the examination or copying by the 1782 department or its duly appointed agents, the records, books or 1783 documents so described, and to testify concerning matters 1784 described in such petition. Unless such defendants to such 1785 petition shall appear in the court upon a day specified in such 1786 order, which day shall be not more than ten (10) days after the 1787 date of issuance of such order, and offer, under oath, good and 1788 sufficient reasons why such examination or copying should not be 1789 permitted, or why such subpoena should not be obeyed, such court 1790 shall thereupon deliver to the department or its agents, for 1791 examination or copying, the records, books and documents so 1792 described in the petition and so produced in such court, and shall 1793 order the defendants to appear in answer to the subpoena of the 1794 department or its agents, and to testify concerning matters 1795 inquired about by the department. Any employing unit or any 1796 officer, member or agent thereof, or any other person having



- possession of the records thereof, who shall willfully disobey

 such order of the court after the same shall have been served upon

 him shall be guilty of indirect contempt of such court from which

 such order shall have issued, and may be adjudged in contempt of

 the court and punished therefor as provided by law.
- SECTION 28. Section 71-5-135, Mississippi Code of 1972, is reenacted as follows:
- 1804 71-5-135. If any employing unit fails to make any report 1805 required by this chapter, the department or its authorized agents shall give notice to such employing unit to make and file such 1806 1807 report within fifteen (15) days from the date of such notice. If 1808 such employing unit, by its proper members, officers or agents, 1809 shall fail or refuse to make and file such reports within such time, then and in that event such report shall be made by the 1810 1811 department or its authorized agents from the best information 1812 available, and the amount of contributions due shall be computed 1813 thereon; and such report shall be prima facie correct for the purposes of this chapter. 1814
- 1815 **SECTION 29.** Section 71-5-137, Mississippi Code of 1972, is 1816 reenacted as follows:
- 71-5-137. In the discharge of the duties imposed by this
 chapter, the department, any referee, the members of the Board of
 Review, and any duly authorized representative of any of them
 shall have power to administer oaths and affirmations, to take
 depositions, certify to official acts, and issue subpoenas to

compel the attendance of witnesses and the production of books,
papers, correspondence, memoranda and other records deemed
necessary as evidence in connection with a disputed claim or the
administration of this chapter.

1826 **SECTION 30.** Section 71-5-139, Mississippi Code of 1972, is 1827 reenacted as follows:

1828 71-5-139. In case of contumacy or refusal to obey a subpoena 1829 issued to any person, any court in this state within the 1830 jurisdiction of which the inquiry is carried on, or within the 1831 jurisdiction of which the person guilty of contumacy or refusal to 1832 obey is found or resides or transacts business, upon application by the department, the Board of Review, any referee, or any duly 1833 authorized representative of any of them, shall have jurisdiction 1834 to issue to such person an order requiring such person to appear 1835 before the department, the Board of Review, any referee, or any 1836 1837 duly authorized representative of any of them, there to produce 1838 evidence if so ordered or there to give testimony touching the matter under investigation or in question. Any failure to obey 1839 1840 such order of the court may be punished by the court as a contempt 1841 thereof. Any person who shall, without just cause, fail or refuse 1842 to attend and testify or to answer any lawful inquiry or to 1843 produce books, papers, correspondence, memoranda and other records if it is in his power so to do, in obedience to a subpoena of the 1844 1845 department, the Board of Review, any referee, or any duly authorized representative of any of them, shall be punished by a 1846

- 1847 fine of not more than Two Hundred Dollars (\$200.00), or by 1848 imprisonment for not longer than sixty (60) days, or by both such fine and imprisonment; and each day such violation continues shall 1849 1850 be deemed to be a separate offense.
- 1851 Section 71-5-141, Mississippi Code of 1972, is 1852 reenacted as follows:
- 1853 71-5-141. No person shall be excused from attending and 1854 testifying or from producing books, papers, correspondence, 1855 memoranda and other records before the department, the Board of 1856 Review, any referee, or any duly authorized representative of any 1857 of them, or in obedience to the subpoena of any of them in any 1858 cause or proceeding before the department, the Board of Review or 1859 an appeal tribunal, on the ground that the testimony or evidence, 1860 documentary or otherwise, required of him may tend to incriminate 1861 him or subject him to a penalty or forfeiture; but no individual 1862 shall be prosecuted or subjected to any penalty or forfeiture for 1863 or on account of any transaction, matter or thing concerning which he is compelled, after having claimed his privilege against 1864 1865 self-incrimination, to testify or produce evidence, documentary or 1866 otherwise, except that such individual so testifying shall not be 1867 exempt from prosecution and punishment for perjury committed in so 1868 testifying.
- SECTION 32. Section 71-5-143, Mississippi Code of 1972, is 1869 1870 reenacted as follows:



1871	71-5-143. In the administration of this chapter, the
1872	department shall cooperate, to the fullest extent consistent with
1873	the provisions of this chapter, with the Social Security Board
1874	created by the Social Security Act, approved August 14, 1935, as
1875	amended; shall make such reports in such form and containing such
1876	information as the Social Security Board may from time to time
1877	require, and shall comply with such provisions as the Social
1878	Security Board may from time to time find necessary to assure the
1879	correctness and verification of such reports; and shall comply
1880	with the reasonable, valid and lawful regulations prescribed by
1881	the Social Security Board pursuant to and under the authority of
1882	the Social Security Act, governing the expenditures of such sums
1883	as may be allotted and paid to this state under Title III of the
1884	Social Security Act, as amended, for the purpose of assisting in
1885	the administration of this chapter.

Upon request therefor, the department shall furnish to any agency of the United States charged with the administration of public works, or assistance through public employment, the name, address, ordinary occupation and employment status of each recipient of benefits, and such recipient's rights to further benefits under this chapter.

SECTION 33. Section 71-5-201, Mississippi Code of 1972, is 1893 reenacted as follows:

1894 71-5-201. The Mississippi State Employment Service is
1895 established in the Mississippi Department of Employment Security,

1896 Office of the Governor. The department, in the conduct of such 1897 service, shall establish and maintain free public employment offices in such number and in such places as may be necessary for 1898 1899 the proper administration of this article and for the purpose of 1900 performing such functions as are within the purview of the act of 1901 Congress entitled "An act to provide for the establishment of a 1902 national employment system and for cooperation with the states in 1903 the promotion of such system, and for other purposes" (29 USCS 1904 Section 49 et seq.). Any existing free public employment offices maintained by the state but not heretofore under the jurisdiction 1905 1906 of the department shall be transferred to the jurisdiction of the 1907 department, and upon such transfer all duties and powers conferred 1908 upon any other department, agency or officers of this state 1909 relating to the establishment, maintenance and operation of free 1910 public employment offices shall be vested in the department. 1911 Mississippi State Employment Service shall be administered by the 1912 department, which is charged with the duty to cooperate with any 1913 official or agency of the United States having powers or duties 1914 under the provisions of the act of Congress, as amended, and to do 1915 and perform all things necessary to secure to this state the 1916 benefits of that act of Congress, as amended, in the promotion and 1917 maintenance of a system of public employment offices. provisions of that act of Congress, as amended, are accepted by 1918 1919 this state, in conformity with 29 USCS Section 49c, and this state will observe and comply with the requirements thereof. 1920

- department is designated and constituted the agency of this state
 for the purposes of that act. The department may cooperate with
 or enter into agreements with the Railroad Retirement Board or
 veteran's organization with respect to the establishment,
 maintenance and use of free employment service facilities.

 SECTION 34. Section 71-5-357, Mississippi Code of 1972, is
- 71-5-357. Benefits paid to employees of nonprofit
 1929 organizations shall be financed in accordance with the provisions
 1930 of this section. For the purpose of this section, a nonprofit
 1931 organization is an organization (or group of organizations)
 1932 described in Section 501(c)(3) of the Internal Revenue Code of
 1933 1954 which is exempt from income tax under Section 501(a) of such
 1934 code (26 USCS Section 501).
- 1935 Any nonprofit organization which, under Section 1936 71-5-11, subsection H(3), is or becomes subject to this chapter 1937 shall pay contributions under the provisions of Sections 71-5-351 1938 through 71-5-355 unless it elects, in accordance with this 1939 paragraph, to pay to the department for the unemployment fund an 1940 amount equal to the amount of regular benefits and one-half (1/2)1941 of the extended benefits paid, that is attributable to service in 1942 the employ of such nonprofit organization, to individuals for 1943 weeks of unemployment which begin during the effective period of 1944 such election.

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reenacted as follows:

- (i) Any nonprofit organization which becomes

 1946 subject to this chapter may elect to become liable for payments in

 1947 lieu of contributions for a period of not less than twelve (12)

 1948 months, beginning with the date on which such subjectivity begins,

 1949 by filing a written notice of its election with the department not

 1950 later than thirty (30) days immediately following the date of the

 1951 determination of such subjectivity.
- (ii) Any nonprofit organization which makes an election in accordance with subparagraph (i) of this paragraph will continue to be liable for payments in lieu of contributions unless it files with the department a written termination notice not later than thirty (30) days prior to the beginning of the tax year for which such termination shall first be effective.
- 1958 (iii) Any nonprofit organization which has been
 1959 paying contributions under this chapter may change to a
 1960 reimbursable basis by filing with the department, not later than
 1961 thirty (30) days prior to the beginning of any tax year, a written
 1962 notice of election to become liable for payments in lieu of
 1963 contributions. Such election shall not be terminable by the
 1964 organization for that and the next tax year.
- 1965 (iv) The department may for good cause extend the 1966 period within which a notice of election or a notice of 1967 termination must be filed, and may permit an election to be 1968 retroactive.



- 1969 The department, in accordance with such regulations as it may prescribe, shall notify each nonprofit 1970 organization of any determination which it may make of its status 1971 1972 as an employer, of the effective date of any election which it 1973 makes and of any termination of such election. 1974 determinations shall be subject to reconsideration, appeal and 1975 review in accordance with the provisions of Sections 71-5-351 1976 through 71-5-355.
- 1977 (b) Payments in lieu of contributions shall be made in 1978 accordance with the provisions of subparagraph (i) of this 1979 paragraph.
- 1980 At the end of each calendar quarter, or at the (i) 1981 end of any other period as determined by the department, the 1982 department shall bill each nonprofit organization (or group of 1983 such organizations) which has elected to make payments in lieu of 1984 contributions, for an amount equal to the full amount of regular 1985 benefits plus one-half (1/2) of the amount of extended benefits 1986 paid during such quarter or other prescribed period that is 1987 attributable to service in the employ of such organization.
- (ii) Payment of any bill rendered under

 subparagraph (i) of this paragraph shall be made not later than

 forty-five (45) days after such bill was delivered to the

 nonprofit organization, unless there has been an application for

 review and redetermination in accordance with subparagraph (v) of

 this paragraph.



- 1. All of the enforcement procedures for the collection of delinquent contributions contained in Sections
 1996 71-5-363 through 71-5-383 shall be applicable in all respects for the collection of delinquent payments due by nonprofit
 1998 organizations who have elected to become liable for payments in lieu of contributions.
- 2. If any nonprofit organization is
 2001 delinquent in making payments in lieu of contributions, the
 2002 department may terminate such organization's election to make
 2003 payments in lieu of contributions as of the beginning of the next
 2004 tax year, and such termination shall be effective for the balance
 2005 of such tax year.
- 2006 (iii) Payments made by any nonprofit organization 2007 under the provisions of this paragraph shall not be deducted or 2008 deductible, in whole or in part, from the remuneration of 2009 individuals in the employ of the organization.
- 2010 Payments due by employers who elect to (iv) 2011 reimburse the fund in lieu of contributions as provided in this 2012 paragraph may not be noncharged under any condition. reimbursement must be on a dollar-for-dollar basis (One Dollar 2013 2014 (\$1.00) reimbursement for each dollar paid in benefits) in every 2015 case, so that the trust fund shall be reimbursed in full, such 2016 reimbursement to include, but not be limited to, benefits or 2017 payments erroneously or incorrectly paid, or paid as a result of a determination of eligibility which is subsequently reversed, or 2018

2019 paid as a result of claimant fraud. However, political 2020 subdivisions who are reimbursing employers may elect to pay to the 2021 fund an amount equal to five-tenths percent (.5%) through December 2022 31, 2010, and shall pay twenty-five one-hundredths percent (.25%) 2023 thereafter of the taxable wages paid during the calendar year with 2024 respect to employment, and those employers who so elect shall be 2025 relieved of liability for reimbursement of benefits paid under the 2026 same conditions that benefits are not charged to the 2027 experience-rating record of a contributing employer as provided in Section 71-5-355(2) (b) (ii) other than Clause 5 thereof. 2028 2029 paid in such circumstances for which reimbursing employers are 2030 relieved of liability for reimbursement shall not be considered 2031 attributable to service in the employment of such reimbursing 2032 employer. 2033 The amount due specified in any bill from the

2034 department shall be conclusive on the organization unless, not 2035 later than fifteen (15) days after the bill was delivered to it, 2036 the organization files an application for redetermination by the 2037 department, setting forth the grounds for such application or 2038 The department shall promptly review and reconsider the 2039 amount due specified in the bill and shall thereafter issue a 2040 redetermination in any case in which such application for 2041 redetermination has been filed. Any such redetermination shall be 2042 conclusive on the organization unless, not later than fifteen (15) days after the redetermination was delivered to it, the 2043

organization files an appeal to the Circuit Court of the First

Judicial District of Hinds County, Mississippi, in accordance with

the provisions of law with respect to review of civil causes by

certiorari.

2048 (vi) Past-due payments of amounts in lieu of 2049 contributions shall be subject to the same interest and penalties 2050 that, pursuant to Section 71-5-363, apply to past-due 2051 contributions.

of contributions shall pay to the department for the fund the amount of regular benefits plus the amount of one-half (1/2) of extended benefits paid are attributable to service in the employ of such employer. If benefits paid to an individual are based on wages paid by more than one (1) employer and one or more of such employers are liable for payments in lieu of contributions, the amount payable to the fund by each employer that is liable for such payments shall be determined in accordance with the provisions of subparagraph (i) or subparagraph (ii) of this paragraph.

2063 (i) If benefits paid to an individual are based on 2064 wages paid by one or more employers that are liable for payment in 2065 lieu of contributions and on wages paid by one or more employers 2066 who are liable for contributions, the amount of benefits payable 2067 by each employer that is liable for payments in lieu of 2068 contributions shall be an amount which bears the same ratio to the

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total benefits paid to the individual as the total base period
wages paid to the individual by such employer bear to the total
base period wages paid to the individual by all of his base period
employers.

2073 (ii) If benefits paid to an individual are based 2074 on wages paid by two (2) or more employers that are liable for 2075 payments in lieu of contributions, the amount of benefits payable 2076 by each such employer shall be an amount which bears the same 2077 ratio to the total benefits paid to the individual as the total base period wages paid to the individual by such employer bear to 2078 2079 the total base period wages paid to the individual by all of his 2080 base period employers.

organization that elects to become liable for payments in lieu of contributions shall be required to execute and file with the department a surety bond approved by the department, or it may elect instead to deposit with the department money or securities. The amount of such bond or deposit shall be determined in accordance with the provisions of this paragraph.

2088 (i) The amount of the bond or deposit required by 2089 paragraph (d) shall be equal to two and seven-tenths percent 2090 (2.7%) thereafter to December 31, 2010, and one and thirty-five 2091 one-hundredths percent (1.35%) thereafter, of the organization's 2092 taxable wages paid for employment as defined in Section 71-5-11, 2093 subsection I(4), for the four (4) calendar quarters immediately

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2094 preceding the effective date of the election, the renewal date in 2095 the case of a bond, or the biennial anniversary of the effective 2096 date of election in the case of a deposit of money or securities, 2097 whichever date shall be most recent and applicable. If the 2098 nonprofit organization did not pay wages in each of such four (4) 2099 calendar quarters, the amount of the bond or deposit shall be as 2100 determined by the department.

2101 (ii) Any bond deposited under paragraph (d) shall 2102 be in force for a period of not less than two (2) tax years and shall be renewed with the approval of the department at such times 2103 2104 as the department may prescribe, but not less frequently than at 2105 intervals of two (2) years as long as the organization continues 2106 to be liable for payments in lieu of contributions. 2107 department shall require adjustments to be made in a previously filed bond as it deems appropriate. If the bond is to be 2108 2109 increased, the adjusted bond shall be filed by the organization 2110 within thirty (30) days of the date notice of the required adjustment was delivered to it. Failure by any organization 2111 2112 covered by such bond to pay the full amount of payments in lieu of 2113 contributions when due, together with any applicable interest and 2114 penalties provided in paragraph (b) (v) of this section, shall 2115 render the surety liable on the bond to the extent of the bond, as 2116 though the surety was such organization.

2117 Any deposit of money or securities in 2118 accordance with paragraph (d) shall be retained by the department 2119 in an escrow account until liability under the election is 2120 terminated, at which time it shall be returned to the organization, less any deductions as hereinafter provided. 2121 2122 department may deduct from the money deposited under paragraph (d) 2123 by a nonprofit organization, or sell the securities it has so 2124 deposited, to the extent necessary to satisfy any due and unpaid 2125 payments in lieu of contributions and any applicable interest and 2126 penalties provided for in paragraph (b) (v) of this section. 2127 department shall require the organization, within thirty (30) days 2128 following any deduction from a money deposit or sale of deposited 2129 securities under the provisions hereof, to deposit sufficient 2130 additional money or securities to make whole the organization's 2131 deposit at the prior level. Any cash remaining from the sale of 2132 such securities shall be a part of the organization's escrow 2133 The department may, at any time, review the adequacy of 2134 the deposit made by any organization. If, as a result of such 2135 review, it determines that an adjustment is necessary, it shall 2136 require the organization to make additional deposit within thirty (30) days of notice of its determination or shall return to it 2137 2138 such portion of the deposit as it no longer considers necessary, 2139 whichever action is appropriate. Disposition of income from 2140 securities held in escrow shall be governed by the applicable provisions of the state law. 2141 2142 If any nonprofit organization fails to file a

bond or make a deposit, or to file a bond in an increased amount,

- 2144 or to increase or make whole the amount of a previously made 2145 deposit as provided under this subparagraph, the department may terminate such organization's election to make payments in lieu of 2146 contributions, and such termination shall continue for not less 2147 2148 than the four (4) consecutive calendar-quarter periods beginning 2149 with the quarter in which such termination becomes effective; 2150 however, the department may extend for good cause the applicable 2151 filing, deposit or adjustment period by not more than thirty (30) 2152 days.
- 2153 (V) Group account shall be established according 2154 to regulations prescribed by the department.
- 2155 Any employer which elects to make payments in lieu 2156 of contributions into the Unemployment Compensation Fund as 2157 provided in this paragraph shall not be liable to make such 2158 payments with respect to the benefits paid to any individual whose 2159 base period wages include wages for previously uncovered services as defined in Section 71-5-511(e) to the extent that the 2160 2161 Unemployment Compensation Fund is reimbursed for such benefits 2162 pursuant to Section 121 of Public Law 94-566.
- SECTION 35. Section 71-5-359, Mississippi Code of 1972, is 2163 2164 reenacted as follows:
- 2165 71-5-359. (1) The Department of Finance and Administration 2166 shall, in the manner provided in subsection (3) of this section, 2167 pay, upon notice issued by the department, to the department for the Unemployment Compensation Fund an amount equal to the regular 2168

2169 benefits and one-half (1/2) of the extended benefits paid that are 2170 attributable to service in the employ of a state agency. amount required to be reimbursed by a certain agency shall be 2171 billed to the Department of Finance and Administration and shall 2172 2173 be paid from the Employment Compensation Revolving Fund pursuant 2174 to subsection (3) of this section not later than thirty (30) days 2175 after such bill was sent, unless there has been an application for 2176 review and redetermination in accordance with Section 2177 71-5-357 (b) (v).

- 2178 (2) The Department of Finance and Administration shall, in 2179 the manner provided in subsection (3) of this section, pay, upon a 2180 notice issued by the department, to the department for the 2181 Unemployment Compensation Fund an amount equal to the regular 2182 benefits and the extended benefits paid that are attributable to 2183 service in the employ of a state agency. The amount required to 2184 be reimbursed by a certain agency shall be billed to the 2185 Department of Finance and Administration and shall be paid from 2186 the Employment Compensation Revolving Fund pursuant to subsection 2187 (3) of this section not later than thirty (30) days after such 2188 bill was sent, unless there has been an application for review and 2189 redetermination in accordance with Section 71-5-357(b)(v).
- 2190 (3) Each agency of state government shall deposit monthly
 2191 for a period of twenty-four (24) months an amount equal to
 2192 one-twelfth of one percent (1/12 of 1%) of the first Six Thousand
 2193 Dollars (\$6,000.00) paid to each employee thereof during the next

2194 preceding year into the Employment Compensation Revolving Fund 2195 that is created in the State Treasury. The Department of Finance 2196 and Administration shall determine the percentage to be applied to 2197 the amount of covered wages paid in order to maintain a balance in 2198 the revolving fund of not less than the amount determined by an 2199 actuary through an annual actuarial evaluation. The State 2200 Treasurer shall invest all funds in the Employment Compensation 2201 Revolving Fund and all interest earned shall be credited to the 2202 Employment Compensation Revolving Fund.

2203 The reimbursement of benefits paid by the Mississippi 2204 Department of Employment Security shall be paid by the Department 2205 of Finance and Administration from the Employment Compensation 2206 Revolving Fund upon notice from the department; and the Department 2207 of Finance and Administration shall issue warrants or may contract 2208 for the performance of the duties prescribed by subsections (2) 2209 and (3) of this section, and other duties necessarily related 2210 thereto.

(4) Any political subdivision of this state shall pay to the department for the unemployment compensation fund an amount equal to the regular benefits and the extended benefits paid that are attributable to service in the employ of such political subdivision unless it elects to make contributions to the unemployment fund as provided in subsection (9) of this section. The amount required to be reimbursed shall be billed and shall be



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- paid as provided in Section 71-5-357, with respect to similar payments for nonprofit organizations.
- 2220 Each political subdivision, unless it elects to make 2221 contributions to the unemployment compensation fund as provided in 2222 subsection (9) of this section, shall establish a revolving fund 2223 and deposit an amount equal to two percent (2%) of the first Six 2224 Thousand Dollars (\$6,000.00) paid to each employee thereof during 2225 the next preceding year. However, the department shall by 2226 regulation establish a procedure to allow reimbursing political subdivisions to elect to maintain the balance in the revolving 2227 2228 fund as required under this paragraph or to annually execute a 2229 surety bond to be approved by the department in an amount not less 2230 than two percent (2%) of the covered wages paid during the next 2231 preceding year.
- In the event any political subdivision becomes 2232 2233 delinquent in payments due under this chapter, upon due notice, 2234 and upon certification of the delinquency by the department to the 2235 Department of Finance and Administration, the Department of 2236 Revenue, the Department of Environmental Quality and the 2237 Department of Insurance, or any of them, or any other agencies of 2238 the State of Mississippi that may be indebted to such delinquent 2239 political subdivision, such agencies shall direct the issuance of 2240 warrants which in the aggregate shall be the amount of such 2241 delinquency payable to the department and drawn upon any funds in 2242 the State Treasury which may be available to such political

- subdivision in satisfaction of any such delinquency. This remedy shall be in addition to any other collection remedies in this chapter or otherwise provided by law.
- 2246 (7) Payments made by any political subdivision under the 2247 provisions of this section shall not be deducted or deductible, in 2248 whole or in part, from the remuneration of individuals in the 2249 employ of the organization.
- 2250 (8) Any governmental entity shall not be liable to make
 2251 payments to the unemployment fund with respect to the benefits
 2252 paid to any individual whose base period wages include wages for
 2253 previously uncovered services as defined in Section 71-5-511,
 2254 subsection (e), to the extent that the Unemployment Compensation
 2255 Fund is reimbursed for such benefits pursuant to Section 121 of
 2256 Public Law 94-566.
- 2257 Any political subdivision of this state may elect to 2258 make contributions to the unemployment fund instead of making 2259 reimbursement for benefits paid as provided in subsections (4) and 2260 (5) of this section. A political subdivision which makes this 2261 election shall so notify the department, not later than three (3) 2262 months after it is officially organized or is otherwise 2263 established, and shall be subject to the provisions of Section 2264 71-5-351, with regard to the payment of contributions. A 2265 political subdivision which makes this election shall pay contributions equal to two percent (2%) of taxable wages through 2266 2267 calendar year 2010, and one percent (1%) of taxable wages

- 2268 thereafter paid by it during each calendar quarter it is subject
- 2269 to this chapter. The department shall by regulation establish a
- 2270 procedure to allow political subdivisions the option periodically
- 2271 to elect either the reimbursement or the contribution method of
- 2272 financing unemployment compensation coverage.
- 2273 **SECTION 36.** Section 71-5-451, Mississippi Code of 1972, is
- 2274 reenacted as follows:
- 2275 71-5-451. There is established as a special fund, separate
- 2276 and apart from all public monies or funds of this state, an
- 2277 Unemployment Compensation Fund, which shall be administered by the
- 2278 department exclusively for:
- 2279 (a) All contributions collected under this chapter;
- 2280 (b) Interest earned upon any monies in the fund;
- 2281 (c) Any property or securities acquired through the use
- 2282 of monies belonging to the fund;
- 2283 (d) All earnings of such property or securities;
- 2284 (e) All monies credited to this state's account in the
- 2285 Unemployment Trust Fund pursuant to the Social Security Act, 42
- 2286 USCS, Section 1104; and
- 2287 (f) By way of reimbursement in accordance with Section
- 2288 204 of the Federal-State Extended Unemployment Compensation Act of
- 2289 1970 (84 Stat. 711). All monies in the fund shall be mingled and
- 2290 undivided.
- 2291 **SECTION 37.** Section 71-5-457, Mississippi Code of 1972, is
- 2292 reenacted as follows:



2293	71-5-457. (1) Except as otherwise provided in subsection
2294	(5), money credited to the account of this state in the
2295	Unemployment Trust Fund by the Secretary of the Treasury of the
2296	United States of America pursuant to the Social Security Act, 42
2297	USCS Section 1103, may be requisitioned and used for the payment
2298	of expenses incurred for the administration of this law pursuant
2299	to a specific appropriation by the Legislature, provided that the
2300	expenses are incurred and the money is requisitioned after the
2301	enactment of an appropriation law which:

- 2302 (a) Specifies the purposes for which such money is 2303 appropriated and the amounts appropriated therefor;
- 2304 Limits the period within which such money may be 2305 obligated to a period ending not more than two (2) years after the 2306 date of the enactment of the appropriation law; and
- 2307 Limits the amount which may be obligated during a 2308 twelve-month period beginning on July 1 and ending on the next 2309 June 30 to an amount which does not exceed the amount by which:
- 2310 The aggregate of the amounts credited to the (i) 2311 account of this state pursuant to the Social Security Act, 42 USCS 2312 Section 1103, during the same twelve-month period and the thirty-four (34) preceding twelve-month periods exceeds.
- 2314 (ii) The aggregate of the amounts obligated pursuant to this section and charged against the amounts credited 2315 2316 to the account of this state during such thirty-five (35) twelve-month periods.



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2318	For the purposes of this section, amounts obligated during
2319	any such twelve-month period shall be charged against equivalent
2320	amounts which were first credited and which are not already so
2321	charged; except that no amount obligated for administration during
2322	any such twelve-month period may be charged against any amount
2323	credited during such a twelve-month period earlier than the
2324	thirty-fourth preceding such period.

- 2325 (2) Money credited to the account of this state pursuant to
 2326 the Social Security Act, 42 USCS Section 1103, may not be
 2327 withdrawn or used except for the payment of benefits and for the
 2328 payment of expenses for the administration of this law and of
 2329 public employment offices pursuant to this section.
- 2330 Money appropriated as provided herein for the payment of 2331 expenses of administration shall be requisitioned as needed for 2332 the payment of obligations incurred under such appropriation and, 2333 upon requisition, shall be deposited in the Employment Security 2334 Administration Fund, from which such payments shall be made. 2335 Money so deposited shall, until expended, remain a part of the 2336 Unemployment Compensation Fund and, if it will not be expended, 2337 shall be returned promptly to the account of this state in the 2338 Unemployment Trust Fund.
- 2339 (4) The thirty-five-year limitation provided in this section 2340 is no longer in force, effective October 1, 1991.
- 2341 (5) Notwithstanding subsection (1), monies credited with 2342 respect to federal fiscal years 1999, 2000 and 2001 shall be used



2343	by the depart	tment solely	for	the	administration	of	the
2344	unemployment	compensatio	n pro	ograr	n.		

- 2345 **SECTION 38.** Section 71-5-511, Mississippi Code of 1972, is 2346 reenacted as follows:
- 71-5-511. An unemployed individual shall be eligible to
 2348 receive benefits with respect to any week only if the department
 2349 finds that:
- 2350 (i) He has registered for work at and thereafter 2351 has continued to report to the department in accordance with such 2352 regulations as the department may prescribe; except that the 2353 department may, by regulation, waive or alter either or both of 2354 the requirements of this subparagraph as to such types of cases or 2355 situations with respect to which it finds that compliance with 2356 such requirements would be oppressive or would be inconsistent 2357 with the purposes of this chapter; and
- 2358 (ii) He participates in reemployment services,
 2359 such as job search assistance services, if, in accordance with a
 2360 profiling system established by the department, it has been
 2361 determined that he is likely to exhaust regular benefits and needs
 2362 reemployment services, unless the department determines that:
- 2363 1. The individual has completed such
- 2364 services; or
- 2365 2. There is justifiable cause for the
- 2366 claimant's failure to participate in such services.



- (b) He has made a claim for benefits in accordance with the provisions of Section 71-5-515 and in accordance with such regulations as the department may prescribe thereunder.
- 2370 (c) He is able to work, available for work and actively 2371 seeking work.
- 2372 (d) He has been unemployed for a waiting period of one 2373 (1) week. No week shall be counted as a week of unemployment for 2374 the purposes of this subsection:
- 2375 (i) Unless it occurs within the benefit year which
 2376 includes the week with respect to which he claims payment of
 2377 benefits;
- 2378 (ii) If benefits have been paid with respect 2379 thereto;
- 2380 (iii) Unless the individual was eligible for 2381 benefits with respect thereto, as provided in Sections 71-5-511 2382 and 71-5-513, except for the requirements of this subsection.
- 2383 For weeks beginning on or before July 1, 1982, he has, during his base period, been paid wages for insured work 2384 2385 equal to not less than thirty-six (36) times his weekly benefit 2386 amount; he has been paid wages for insured work during at least 2387 two (2) quarters of his base period; and he has, during that 2388 quarter of his base period in which his total wages were highest, been paid wages for insured work equal to not less than sixteen 2389 2390 (16) times the minimum weekly benefit amount. For benefit years beginning after July 1, 1982, he has, during his base period, been 2391

2392 paid wages for insured work equal to not less than forty (40) 2393 times his weekly benefit amount; he has been paid wages for insured work during at least two (2) quarters of his base period, 2394 2395 and he has, during that quarter of his base period in which his 2396 total wages were highest, been paid wages for insured work equal 2397 to not less than twenty-six (26) times the minimum weekly benefit 2398 amount. For purposes of this subsection, wages shall be counted 2399 as "wages for insured work" for benefit purposes with respect to 2400 any benefit year only if such benefit year begins subsequent to 2401 the date on which the employing unit by which such wages were paid 2402 has satisfied the conditions of Section 71-5-11, subsection H, or 2403 Section 71-5-361, subsection (3), with respect to becoming an 2404 employer.

(f) No individual may receive benefits in a benefit
year unless, subsequent to the beginning of the next preceding
benefit year during which he received benefits, he performed
service in "employment" as defined in Section 71-5-11, subsection
I, and earned remuneration for such service in an amount equal to
not less than eight (8) times his weekly benefit amount applicable
to his next preceding benefit year.

(g) Benefits based on service in employment defined in Section 71-5-11, subsection I(3) and I(4), and Section 71-5-361, subsection (4) shall be payable in the same amount, on the same terms, and subject to the same conditions as compensation payable on the basis of other service subject to this chapter, except that benefits based on service in an instructional, research or principal administrative capacity in an institution of higher learning (as defined in Section 71-5-11, subsection N) with respect to service performed prior to January 1, 1978, shall not be paid to an individual for any week of unemployment which begins during the period between two (2) successive academic years, or during a similar period between two (2) regular terms, whether or not successive, or during a period of paid sabbatical leave provided for in the individual's contract, if the individual has a contract or contracts to perform services in any such capacity for any institution or institutions of higher learning for both such academic years or both such terms.

(h) Benefits based on service in employment defined in Section 71-5-11, subsection I(3) and I(4), shall be payable in the same amount, on the same terms and subject to the same conditions as compensation payable on the basis of other service subject to this chapter, except that:

(i) With respect to service performed in an instructional, research or principal administrative capacity for an educational institution, benefits shall not be paid based on such services for any week of unemployment commencing during the period between two (2) successive academic years, or during a similar period between two (2) regular but not successive terms, or during a period of paid sabbatical leave provided for in the individual's contract, to any individual, if such individual

2442 performs such services in the first of such academic years or 2443 terms and if there is a contract or a reasonable assurance that such individual will perform services in any such capacity for any 2444 educational institution in the second of such academic years or 2445 2446 terms, and provided that subsection (g) of this section shall 2447 apply with respect to such services prior to January 1, 1978. Ιn 2448 no event shall benefits be paid unless the individual employee was 2449 terminated by the employer.

With respect to services performed in any (ii) other capacity for an educational institution, benefits shall not be paid on the basis of such services to any individual for any week which commences during a period between two (2) successive academic years or terms, if such individual performs such services in the first of such academic years or terms and there is a reasonable assurance that such individual will perform such services in the second of such academic years or terms, except that if compensation is denied to any individual under this subparagraph and such individual was not offered an opportunity to perform such services for the educational institution for the second of such academic years or terms, such individual shall be entitled to a retroactive payment of compensation for each week for which the individual filed a timely claim for compensation and for which compensation was denied solely by reason of this clause. In no event shall benefits be paid unless the individual employee was terminated by the employer.

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2467 With respect to services described in 2468 subsection (h)(i) and (ii), benefits shall not be payable on the basis of services in any such capacities to any individual for any 2469 2470 week which commences during an established and customary vacation 2471 period or holiday recess if such individual performs such services 2472 in the first of such academic years or terms, or in the period 2473 immediately before such vacation period or holiday recess, and 2474 there is a reasonable assurance that such individual will perform 2475 such services in the period immediately following such vacation 2476 period or holiday recess.

(iv) With respect to any services described in subsection (h)(i) and (ii), benefits shall not be payable on the basis of services in any such capacities as specified in subsection (h)(i), (ii) and (iii) to any individual who performed such services in an educational institution while in the employ of an educational service agency. For purposes of this subsection, the term "educational service agency" means a governmental agency or governmental entity which is established and operated exclusively for the purpose of providing such services to one or more educational institutions.

(v) With respect to services to which Sections

71-5-357 and 71-5-359 apply, if such services are provided to or

on behalf of an educational institution, benefits shall not be

payable under the same circumstances and subject to the same terms

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- 2491 and conditions as described in subsection (h)(i), (ii), (iii) and 2492 (iv).
- 2493 Subsequent to December 31, 1977, benefits shall not (i) 2494 be paid to any individual on the basis of any services 2495 substantially all of which consist of participating in sports or 2496 athletic events or training or preparing to so participate, for 2497 any week which commences during the period between two (2) 2498 successive sports seasons (or similar periods) if such individual 2499 performs such services in the first of such seasons (or similar 2500 periods) and there is a reasonable assurance that such individual 2501 will perform such services in the later of such seasons (or
- 2503 Subsequent to December 31, 1977, benefits (i) 2504 shall not be payable on the basis of services performed by an 2505 alien, unless such alien is an individual who was lawfully 2506 admitted for permanent residence at the time such services were 2507 performed, was lawfully present for purposes of performing such 2508 services, or was permanently residing in the United States under color of law at the time such services were performed (including 2509 2510 an alien who was lawfully present in the United States as a result 2511 of the application of the provisions of Section 203(a)(7) or 2512 Section 212(d)(5) of the Immigration and Nationality Act).
- 2513 (ii) Any data or information required of 2514 individuals applying for benefits to determine whether benefits



similar periods).

are not payable to them because of their alien status shall be uniformly required from all applicants for benefits.

2517 (iii) In the case of an individual whose
2518 application for benefits would otherwise be approved, no
2519 determination that benefits to such individual are not payable
2520 because of his alien status shall be made, except upon a
2521 preponderance of the evidence.

(k) An individual shall be deemed prima facie
unavailable for work, and therefore ineligible to receive
benefits, during any period which, with respect to his employment
status, is found by the department to be a holiday or vacation
period.

(1) A temporary employee of a temporary help firm is considered to have left the employee's last work voluntarily without good cause connected with the work if the temporary employee does not contact the temporary help firm for reassignment on completion of an assignment. A temporary employee is not considered to have left work voluntarily without good cause connected with the work under this paragraph unless the temporary employee has been advised in writing:

(i) That the temporary employee is obligated to contact the temporary help firm on completion of assignments; and

(ii) That unemployment benefits may be denied if the temporary employee fails to do so.



- 2539 **SECTION 39.** Section 71-5-513, Mississippi Code of 1972, is 2540 reenacted as follows:
- 2541 71-5-513. A. An individual shall be disqualified for 2542 benefits:
- 2543 (1)(a) For the week, or fraction thereof, which 2544 immediately follows the day on which he left work voluntarily 2545 without good cause, if so found by the department, and for each 2546 week thereafter until he has earned remuneration for personal 2547 services performed for an employer, as in this chapter defined, 2548 equal to not less than eight (8) times his weekly benefit amount, 2549 as determined in each case; however, marital, filial and domestic 2550 circumstances and obligations shall not be deemed good cause 2551 within the meaning of this subsection. Pregnancy shall not be 2552 deemed to be a marital, filial or domestic circumstance for the 2553 purpose of this subsection.
- (b) For the week, or fraction thereof, which
 immediately follows the day on which he was discharged for
 misconduct connected with his work, if so found by the department,
 and for each week thereafter until he has earned remuneration for
 personal services performed for an employer, as in this chapter
 defined, equal to not less than eight (8) times his weekly benefit
 amount, as determined in each case.
- (c) The burden of proof of good cause for leaving work shall be on the claimant, and the burden of proof of misconduct shall be on the employer.

2564	(2) For the week, or fraction thereof, with respect to
2565	which he willfully makes a false statement, a false representation
2566	of fact, or willfully fails to disclose a material fact for the
2567	purpose of obtaining or increasing benefits under the provisions
2568	of this law, if so found by the department, and such individual's
2569	maximum benefit allowance shall be reduced by the amount of
2570	benefits so paid to him during any such week of disqualification;
2571	and additional disqualification shall be imposed for a period not
2572	exceeding fifty-two (52) weeks, the length of such period of
2573	disqualification and the time when such period begins to be
2574	determined by the department, in its discretion, according to the
2575	circumstances in each case.

- 2576 (3) If the department finds that he has failed, without 2577 good cause, either to apply for available suitable work when so 2578 directed by the employment office or the department, to accept 2579 suitable work when offered him, or to return to his customary 2580 self-employment (if any) when so directed by the department, such 2581 disqualification shall continue for the week in which such failure 2582 occurred and for not more than the twelve (12) weeks which 2583 immediately follow such week, as determined by the department 2584 according to the circumstances in each case.
- 2585 In determining whether or not any work is 2586 suitable for an individual, the department shall consider among 2587 other factors the degree of risk involved to his health, safety and morals, his physical fitness and prior training, his 2588



2589 experience and prior earnings, his length of unemployment and 2590 prospects for securing local work in his customary occupation, and 2591 the distance of the available work from his residence; however, 2592 offered employment paying the minimum wage or higher, if such 2593 minimum or higher wage is that prevailing for his customary 2594 occupation or similar work in the locality, shall be deemed to be 2595 suitable employment after benefits have been paid to the 2596 individual for a period of eight (8) weeks.

2597 (b) Notwithstanding any other provisions of this
2598 chapter, no work shall be deemed suitable and benefits shall not
2599 be denied under this chapter to any otherwise eligible individual
2600 for refusing to accept new work under any of the following
2601 conditions:

2602 (i) If the position offered is vacant due 2603 directly to a strike, lockout or other labor dispute;

(ii) If the wages, hours or other conditions of the work offered are substantially unfavorable or unreasonable to the individual's work. The department shall have the sole discretion to determine whether or not there has been an unfavorable or unreasonable condition placed on the individual's work. Moreover, the department may consider, but shall not be limited to a consideration of, whether or not the unfavorable condition was applied by the employer to all workers in the same or similar class or merely to this individual;



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2613	(iii) If as a condition of being employed the
2614	individual would be required to join a company union or to resign
2615	from or refrain from joining any bona fide labor organization;
2616	(iv) If unsatisfactory or hazardous working
2617	conditions exist that could result in a danger to the physical or
2618	mental well-being of the worker. In any such determination the
2619	department shall consider, but shall not be limited to a
2620	consideration of, the following: the safety measures used or the
2621	lack thereof and the condition of equipment or lack of proper
2622	equipment. No work shall be considered hazardous if the working
2623	conditions surrounding a worker's employment are the same or
2624	substantially the same as the working conditions generally
2625	prevailing among workers performing the same or similar work for
2626	other employers engaged in the same or similar type of activity.
2627	(c) Pursuant to Section 303(1) of the Social
2628	Security Act (42 USCS 503), the department may conduct drug tests
2629	of applicants for unemployment compensation for the unlawful use
2630	of controlled substances as a condition for receiving such
2631	compensation, if such applicant:
2632	(i) Was terminated from employment with the
2633	claimant's most recent employer, as defined by Mississippi law,
2634	because of the unlawful use of controlled substances; or
2635	(ii) Is an individual for whom suitable work,
2636	as defined by Mississippi law, is only available in an occupation



2637 (as determined under regulations issued by the U.S. Secretary of 2638 Labor) that requires drug testing.

2639 The department may deny unemployment compensation to any 2640 applicant based on the result of a drug test conducted by the 2641 department in accordance with this subsection. A positive drug 2642 test result shall be deemed by the department to be a failure to 2643 accept suitable work, and shall subject the applicant to the 2644 disqualification provisions set forth in this subsection A(3). 2645 During the disqualification period imposed by the department under 2646 this subsection, the individual may provide information to end the 2647 disqualification period early by submitting acceptable proof to 2648 the department of a negative test result from a testing facility 2649 approved by the department.

(iii) Pursuant to the provisions set forth in this subsection A(3)(c), the department shall have the authority to institute a random drug testing program for all individuals who meet the requirements set forth in this section. Moreover, the department shall have the authority to create the necessary regulations, policies rules, guidelines and procedures to implement such a program.

Any term or provision set forth in this subsection A(3)(c)
that otherwise conflicts with federal or state law shall be
disregarded but shall not, in any way, affect the remaining
provisions.



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266I	(4) For any week with respect to which the department
2662	finds that his total unemployment is due to a stoppage of work
2663	which exists because of a labor dispute at a factory,
2664	establishment or other premises at which he is or was last
2665	employed; however, this subsection shall not apply if it is shown
2666	to the satisfaction of the department:

- 2667 (a) He is unemployed due to a stoppage of work
 2668 occasioned by an unjustified lockout, if such lockout was not
 2669 occasioned or brought about by such individual acting alone or
 2670 with other workers in concert; or
- 2671 (b) He is not participating in or directly
 2672 interested in the labor dispute which caused the stoppage of work;
 2673 and
- (c) He does not belong to a grade or class of
 workers of which, immediately before the commencement of stoppage,
 there were members employed at the premises at which the stoppage
 occurs, any of whom are participating in or directly interested in
 the dispute.
- If in any case separate branches of work which are commonly conducted as separate businesses in separate premises are conducted in separate departments of the same premises, each such department shall, for the purposes of this subsection, be deemed to be a separate factory, establishment or other premises.
- 2684 (5) For any week with respect to which he has received or is seeking unemployment compensation under an unemployment



compensation law of another state or of the United States. 2686 2687 However, if the appropriate agency of such other state or of the 2688 United States finally determines that he is not entitled to such 2689 unemployment compensation benefits, this disqualification shall 2690 not apply. Nothing in this subsection contained shall be 2691 construed to include within its terms any law of the United States 2692 providing unemployment compensation or allowances for honorably 2693 discharged members of the Armed Forces.

2694 For any week with respect to which he is receiving 2695 or has received remuneration in the form of payments under any 2696 governmental or private retirement or pension plan, system or 2697 policy which a base-period employer is maintaining or contributing 2698 to or has maintained or contributed to on behalf of the 2699 individual; however, if the amount payable with respect to any 2700 week is less than the benefits which would otherwise be due under Section 71-5-501, he shall be entitled to receive for such week, 2701 2702 if otherwise eligible, benefits reduced by the amount of such 2703 remuneration. However, on or after the first Sunday immediately 2704 following July 1, 2001, no social security payments, to which the 2705 employee has made contributions, shall be deducted from 2706 unemployment benefits paid for any period of unemployment 2707 beginning on or after the first Sunday following July 1, 2001. 2708 This one hundred percent (100%) exclusion shall not apply to any 2709 other governmental or private retirement or pension plan, system or policy. If benefits payable under this section, after being 2710

reduced by the amount of such remuneration, are not a multiple of One Dollar (\$1.00), they shall be adjusted to the next lower multiple of One Dollar (\$1.00).

2714 (7) For any week with respect to which he is receiving 2715 or has received remuneration in the form of a back pay award, or 2716 other compensation allocable to any week, whether by settlement or 2717 otherwise. Any benefits previously paid for weeks of unemployment 2718 with respect to which back pay awards, or other such compensation, 2719 are made shall constitute an overpayment and such amounts shall be 2720 deducted from the award by the employer prior to payment to the 2721 employee, and shall be transmitted promptly to the department by 2722 the employer for application against the overpayment and credit to 2723 the claimant's maximum benefit amount and prompt deposit into the 2724 fund; however, the removal of any charges made against the 2725 employer as a result of such previously paid benefits shall be 2726 applied to the calendar year and the calendar quarter in which the 2727 overpayment is transmitted to the department, and no attempt shall 2728 be made to relate such a credit to the period to which the award 2729 applies. Any amount of overpayment so deducted by the employer 2730 and not transmitted to the department shall be subject to the same 2731 procedures for collection as is provided for contributions by 2732 Sections 71-5-363 through 71-5-381. Any amount of overpayment not 2733 deducted by the employer shall be established as an overpayment 2734 against the claimant and collected as provided above. It is the

- purpose of this paragraph to assure equity in the situations to which it applies, and it shall be construed accordingly.
- 2737 Notwithstanding any other provision in this chapter, no otherwise eliqible individual shall be denied benefits for any 2738 2739 week because he is in training with the approval of the 2740 department; nor shall such individual be denied benefits with 2741 respect to any week in which he is in training with the approval 2742 of the department by reason of the application of provisions in 2743 Section 71-5-511, subsection (c), relating to availability for work, or the provisions of subsection A(3) of this section, 2744 2745 relating to failure to apply for, or a refusal to accept, suitable 2746 work.
- 2747 Notwithstanding any other provisions of this chapter, no otherwise eliqible individual shall be denied benefits for any 2748 2749 week because he or she is in training approved under Section 2750 236(a)(1) of the Trade Act of 1974, nor shall such individual be 2751 denied benefits by reason of leaving work to enter such training, 2752 provided the work left is not suitable employment, or because of 2753 the application to any such week in training of provisions in this 2754 law (or any applicable federal unemployment compensation law), 2755 relating to availability for work, active search for work or 2756 refusal to accept work.
- For purposes of this section, the term "suitable employment"
 means with respect to an individual, work of a substantially equal
 or higher skill level than the individual's past adversely



- affected employment (as defined for purposes of the Trade Act of 1974), and wages for such work at not less than eighty percent (80%) of the individual's average weekly wage as determined for the purposes of the Trade Act of 1974.
- 2764 Notwithstanding any other provisions of this chapter, no 2765 otherwise eliqible individual shall be denied benefits for any 2766 week in which they are engaged in the Self-Employment Assistance 2767 Program established in Section 71-5-545 by reason of the 2768 application of Section 71-5-511(c), relating to availability for work, or the provisions of subsection A(3) of this section, 2769 2770 relating to failure to apply for, or a refusal to accept, suitable 2771 work.
- 2772 Any individual who is receiving benefits may participate 2773 in an approved training program under the Mississippi Employment 2774 Security Law to gain skills that may lead to employment while 2775 continuing to receive benefits. Authorization for participation 2776 of a recipient of unemployment benefits in such a program must be 2777 granted by the department and continuation of participation must 2778 be certified weekly by the participant recipient. While 2779 participating in such program approved by the department, 2780 availability and work search requirements will be waived. 2781 individual will be allowed to participate in this program for more than twelve (12) weeks in any benefit year. Such participation 2782 2783 shall not be considered employment for any purposes and shall not accrue benefits or wage credits. Participation in this training 2784

2785 program shall meet the definition set forth in the U.S. Fair Labor 2786 Standards Act.

2787 **SECTION 40.** Section 71-5-517, Mississippi Code of 1972, is reenacted as follows:

2789 71-5-517. Upon the taking of a claim by the department, an 2790 initial determination thereon shall be made promptly and shall 2791 include a determination with respect to whether or not benefits 2792 are payable, the week with respect to which benefits shall 2793 commence, the weekly benefit amount payable and the maximum 2794 duration of benefits. In any case in which the payment or denial 2795 of benefits will be determined by the provisions of subsection 2796 A(4) of Section 71-5-513, the examiner shall promptly transmit all 2797 the evidence with respect to that subsection to the department, 2798 which, on the basis of evidence so submitted and such additional 2799 evidence as it may require, shall make an initial determination 2800 with respect thereto. An initial determination may for good cause 2801 be reconsidered. The claimant, his most recent employing unit and 2802 all employers whose experience-rating record would be charged with 2803 benefits pursuant to such determination shall be promptly notified 2804 of such initial determination or any amended initial determination 2805 and the reason therefor. Benefits shall be denied or, if the 2806 claimant is otherwise eligible, promptly paid in accordance with 2807 the initial determination or amended initial determination. 2808 jurisdiction of the department over benefit claims which have not 2809 been appealed shall be continuous. The claimant or any party to

the initial determination or amended initial determination may
file an appeal from such initial determination or amended initial
determination within fourteen (14) days after notification
thereof, or after the date such notification was sent to his last
known address.

Notwithstanding any other provision of this section, benefits shall be paid promptly in accordance with a determination or redetermination, or the decision of an appeal tribunal, the Board of Review or a reviewing court upon the issuance of such determination, redetermination or decision in favor of the claimant (regardless of the pendency of the period to apply for reconsideration, file an appeal, or petition for judicial review, as the case may be, or the pendency of any such application, filing or petition), unless and until such determination, redetermination or decision has been modified or reversed by a subsequent redetermination or decision, in which event benefits shall be paid or denied in accordance with such modifying or reversing redetermination or decision. Any benefits finally determined to have been erroneously paid may be set up as an overpayment to the claimant and must be liquidated before any future benefits can be paid to the claimant. If, subsequent to such initial determination or amended initial determination, benefits with respect to any week for which a claim has been filed are denied for reasons other than matters included in the initial



determination or amended initial determination, the claimant shall

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- be promptly notified of the denial and the reason therefor and may appeal therefrom in accordance with the procedure herein described for appeals from initial determination or amended initial determination.
- 2839 **SECTION 41.** Section 71-5-519, Mississippi Code of 1972, is 2840 reenacted as follows:
- 2841 71-5-519. Unless such appeal is withdrawn, an appeal 2842 tribunal appointed by the executive director, after affording the 2843 parties reasonable opportunity for fair hearing, shall affirm, 2844 modify or reverse the findings of fact and initial determination 2845 or amended initial determination. The parties shall be duly 2846 notified of such tribunal's decision, together with its reasons 2847 therefor, which shall be deemed to be the final decision of the executive director unless, within fourteen (14) days after the 2848 date of notification of such decision, further appeal is initiated 2849 2850 pursuant to Section 71-5-523.
- 2851 **SECTION 42.** Section 71-5-523, Mississippi Code of 1972, is reenacted as follows:
- 71-5-523. The Board of Review may on its own motion affirm,
 2854 modify, or set aside any decision of an appeal tribunal on the
 2855 basis of the evidence previously submitted in such case, or direct
 2856 the taking of additional evidence, or may permit any of the
 2857 parties to such decision to initiate further appeals before it.
 2858 The Board of Review shall permit such further appeal by any of the
 2859 parties to a decision of an appeal tribunal which is not



2860 unanimous, and by the examiner whose decision has been overruled 2861 or modified by an appeal tribunal. The Board of Review may remove 2862 to itself or transfer to another appeal tribunal the proceedings 2863 on any claim pending before an appeal tribunal. Any proceedings 2864 so removed to the Board of Review shall be heard by a quorum 2865 thereof in accordance with the requirements of Section 71-5-519 2866 and within fifteen (15) days after notice of appeal has been 2867 received by the executive director. No notice of appeal shall be 2868 deemed to be received by the executive director, within the meaning of this section, until all prior appeals pending before 2869 2870 the Board of Review have been heard. The Board of Review shall, 2871 within four (4) days after its decision, so notify the parties to 2872 any proceeding of its findings and decision.

2873 **SECTION 43.** Section 71-5-525, Mississippi Code of 1972, is reenacted as follows:

71-5-525. The manner in which appealed claims shall be presented and the conduct of hearings and appeals shall be in accordance with regulations prescribed by the Board of Review for determining the rights of the parties, whether or not such regulations conform to common law or statutory rules of evidence and other technical rules of procedure. A full and complete record shall be kept of all proceedings in connection with an appealed claim. The department's entire file relative to the appealed claim shall be a part of such record and shall be considered as evidence. All testimony at any hearing upon an



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appealed claim shall be recorded, but need not be transcribed unless the claim is further appealed.

2887 **SECTION 44.** Section 71-5-529, Mississippi Code of 1972, is reenacted as follows:

2889 71-5-529. Any decision of the Board of Review, in the 2890 absence of an appeal therefrom as herein provided, shall become 2891 final ten (10) days after the date of notification; and judicial 2892 review thereof shall be permitted only after any party claiming to 2893 be aggrieved thereby has exhausted his administrative remedies as 2894 provided by this chapter. The department shall be deemed to be a 2895 party to any judicial action involving any such decision, and may 2896 be represented in any such judicial action by any qualified 2897 attorney employed by the department and designated by it for that purpose or, at the department's request, by the Attorney General. 2898

2899 **SECTION 45.** Section 71-5-531, Mississippi Code of 1972, is 2900 reenacted as follows:

71-5-531. Within ten (10) days after the decision of the Board of Review has become final, any party aggrieved thereby may secure judicial review thereof by commencing an action, in the circuit court of the county in which the plaintiff resides, against the department for the review of such decision, in which action any other party to the proceeding before the Board of Review shall be made a defendant. In cases wherein the plaintiff is not a resident of the State of Mississippi, such action may be filed in the circuit court of the county in which the employer

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2910 resides, the county in which the cause of action arose, or in the 2911 county of employment. In such action, a petition which need not 2912 be verified, but which shall state the grounds upon which a review 2913 is sought, shall be served upon the department or upon such person as the department may designate, and such service shall be deemed 2914 2915 completed service on all parties; but there shall be left with the 2916 party so served as many copies of the petition as there are 2917 defendants, and the department shall forthwith mail one (1) such 2918 copy to each such defendant. With its answer, the department 2919 shall certify and file with said court all documents and papers 2920 and a transcript of all testimony taken in the matter, together 2921 with the Board of Review's findings of fact and decision therein. 2922 The department may also, in its discretion, certify to such court 2923 questions of law involved in any decision. In any judicial 2924 proceedings under this section, the findings of the Board of 2925 Review as to the facts, if supported by evidence and in the 2926 absence of fraud, shall be conclusive, and the jurisdiction of the 2927 court shall be confined to questions of law. Such actions, and 2928 the questions so certified, shall be heard in a summary manner and 2929 shall be given precedence over all other civil cases. An appeal 2930 may be taken from the decision of the circuit court of the county 2931 in which the plaintiff resides to the Supreme Court of 2932 Mississippi, in the same manner, but not inconsistent with the 2933 provisions of this chapter, as is provided in civil cases. 2934 shall not be necessary, in any judicial proceeding under this



2935 section, to enter exceptions to the rulings of the Board of

2936 Review, and no bond shall be required for entering such appeal.

2937 Upon the final determination of such judicial proceeding, the

2938 Board of Review shall enter an order in accordance with such

2939 determination. A petition for judicial review shall not act as a

2940 supersedeas or stay unless the Board of Review shall so order.

2941 **SECTION 46.** Section 71-5-541, Mississippi Code of 1972, is

2942 reenacted as follows:

2943 71-5-541. A. (1) In the administration of this chapter,

2944 the department shall cooperate with the Department of Labor to the

2945 fullest extent consistent with the provisions of this chapter and

2946 shall take such action, through the adoption of appropriate rules,

2947 regulations, administrative methods and standards, as may be

2948 necessary to secure to this state and its citizens all advantages

2949 available under the provisions of the Social Security Act that

2950 relate to unemployment compensation, the Federal Unemployment Tax

2951 Act, the Wagner-Peyser Act and the Federal-State Extended

2952 Unemployment Compensation Act of 1970, all as amended.

2953 (2) In the administration of the provisions of this

section, which are enacted to conform with the requirements of the

2955 Federal-State Extended Unemployment Compensation Act of 1970, as

2956 amended, the department shall take such actions as may be

2957 necessary:

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2958 (a) To ensure that the provisions are so

2959 interpreted and applied as to meet the requirements of such

- 2960 federal act as interpreted by the United States Department of
- 2961 Labor; and
- 2962 (b) To secure to this state the full reimbursement
- 2963 of the federal share of extended benefits paid under this chapter
- 2964 that are reimbursable under the federal act; and also
- 2965 (c) To limit the amount of extended benefits paid
- 2966 as may be necessary so that the reimbursement of the federal share
- 2967 of extended benefits paid shall remain at one-half (1/2) of the
- 2968 total extended benefits paid.
- 2969 B. As used in this section, unless the context clearly
- 2970 requires otherwise:
- 2971 (1) "Extended benefit period" means a period which:
- 2972 (a) Begins with the third week after a week for
- 2973 which there is a state "on" indicator; and
- 2974 (b) Ends with either of the following weeks,
- 2975 whichever occurs later:
- 2976 (i) The third week after the first week for
- 2977 which there is a state "off" indicator; or
- 2978 (ii) The thirteenth consecutive week of such
- 2979 period.
- 2980 No extended benefit period may begin by reason of a state
- 2981 "on" indicator before the fourteenth week following the end of a
- 2982 prior extended benefit period which was in effect with respect to
- 2983 this state.



- 2984 (2) For weeks beginning after September 25, 1982, there
 2985 is a "state 'on' indicator" for a week if the rate of insured
 2986 unemployment under this chapter for the period consisting of such
 2987 week and the immediately preceding twelve (12) weeks:
- (a) Equaled or exceeded one hundred twenty percent (120%) of the average of such rates for the corresponding period of thirteen (13) weeks ending in each of the preceding two (2) calendar years; and
- 2992 (b) Equaled or exceeded five percent (5%).
- The determination of whether there has been a state "on" or 2993 2994 "off" indicator beginning or ending any extended benefit period 2995 shall be made under this subsection as if (i) paragraph (2) did 2996 not contain subparagraph (a) thereof, and (ii) the figure "5" 2997 contained in subparagraph (b) thereof were "6"; except that, 2998 notwithstanding any such provision of this subsection, any week 2999 for which there would otherwise be a "state 'on' indicator" shall 3000 continue to be such week and shall not be determined to be a week 3001 for which there is a "state 'off' indicator."
- 3002 (3) There is a "state 'off' indicator" for a week if,
 3003 for the period consisting of such week and the immediately
 3004 preceding twelve (12) weeks, either subparagraph (a) or (b) of
 3005 paragraph (2) was not satisfied.
- 3006 (4) "Rate of insured unemployment," for purposes of 3007 paragraphs (2) and (3) of this subsection, means the percentage 3008 derived by dividing:



3009	(a) The average number of continued weeks claimed
3010	for regular state compensation in this state for weeks of
3011	unemployment with respect to the most recent period of thirteen
3012	(13) consecutive weeks, as determined by the department on the
3013	basis of its reports to the United States Secretary of Labor; by
3014	(b) The average monthly employment covered under
3015	this chapter for the first four (4) of the most recent six (6)
3016	completed calendar quarters ending before the end of such period
3017	of thirteen (13) weeks.

- 3018 (5) "Regular benefits" means benefits payable to an
 3019 individual under this chapter or under any other state law
 3020 (including benefits payable to federal civilian employees and to
 3021 ex-servicemen pursuant to 5 USCS Section 8501-8525) other than
 3022 extended benefits.
- 3023 (6) "Extended benefits" means benefits (including 3024 benefits payable to federal civilian employees and to 3025 ex-servicemen pursuant to 5 USCS Section 8501-8525) payable to an 3026 individual under the provisions of this section for weeks of 3027 unemployment in his eligibility period.
- 3028 (7) "Eligibility period" of an individual means the 3029 period consisting of the weeks in his benefit year which begin in 3030 an extended benefit period and, if his benefit year ends within 3031 such extended benefit period, any weeks thereafter which begin in 3032 such period.



3033		(8)	"Exhau	stee"	means	an ir	ndivid	lual v	who, w	with	resp	pect
3034	to any we	eek of	unempl	oymen	t in hi	s eli	igibil	ity p	perio	d:		
3035			(a) H	as re	ceived,	prio	or to	such	week	, all	of	the

regular benefits that were available to him under this chapter or any other state law (including dependents' allowances and benefits payable to federal civilian employees and ex-servicemen under 5 USCS Section 8501-8525) in his current benefit year that includes such week.

For the purposes of this subparagraph, an individual shall be deemed to have received all of the regular benefits that were available to him although, as a result of a pending appeal with respect to wages that were not considered in the original monetary determination in his benefit year, he may subsequently be determined to be entitled to added regular benefits; or

(b) Has no, or insufficient, wages on the basis of which he could establish a new benefit year that would include such week, his benefit year having expired prior to such week; and (c) (i) Has no right to unemployment benefits or

allowances, as the case may be, under the Railroad Unemployment Insurance Act, the Trade Expansion Act of 1962, the Automotive Products Trade Act of 1965, and such other federal laws as are specified in regulations issued by the United States Secretary of Labor; and

(ii) Has not received and is not seeking unemployment benefits under the Unemployment Compensation Law of

- 3058 the Virgin Islands or of Canada; but if he is seeking such 3059 benefits and the appropriate agency finally determines that he is 3060 not entitled to benefits under such law, he is considered an 3061 exhaustee; however, the reference in this subsection to the Virgin 3062 Islands shall be inapplicable effective on the day on which the 3063 United States Secretary of Labor approves under Section 3304(a) of 3064 the Internal Revenue Code of 1954, an unemployment compensation 3065 law submitted to the Secretary by the Virgin Islands for approval.
- 3066 (9) "State law" means the unemployment insurance law of 3067 any state, approved by the United States Secretary of Labor under 3068 Section 3304 of the Internal Revenue Code of 1954 (26 USCS Section 3069 3304).
- 3070 C. Except when the result would be inconsistent with the 3071 other provisions of this section, as provided in the regulations 3072 of the department, the provisions of this chapter which apply to 3073 claims for, or the payment of, regular benefits shall apply to 3074 claims for, and the payment of, extended benefits.
- D. An individual shall be eligible to receive extended benefits with respect to any week of unemployment in his eligibility period only if the department finds that with respect to such week:
- 3079 (1) He is an "exhaustee" as defined in subsection B(8) 3080 of this section.
- 3081 (2) He has satisfied the requirements of this chapter 3082 for the receipt of regular benefits that are applicable to



3083 individuals claiming extended benefits, including not being 3084 subject to a disqualification for the receipt of benefits.

- 3085 For a week beginning after September 25, 1982, he 3086 has, during his base period, been paid wages for insured work 3087 equal to not less than forty (40) times his weekly benefit amount; 3088 he has been paid wages for insured work during at least two (2) 3089 quarters of his base period, and he has, during that quarter of 3090 his base period in which his total wages were highest, been paid 3091 wages for insured work equal to not less than twenty-six (26) 3092 times the minimum weekly benefit amount.
- 3093 Ε. The weekly extended benefit amount payable to an 3094 individual for a week of total unemployment in his eligibility 3095 period shall be an amount equal to the weekly benefit amount 3096 payable to him during his applicable benefit year; however, 3097 benefits paid to individuals during eligibility periods beginning 3098 before October 1, 1983, shall be computed to the next higher 3099 multiple of One Dollar (\$1.00), if not a multiple of One Dollar 3100 (\$1.00); and benefits paid to individuals during eligibility 3101 periods beginning on or after October 1, 1983, shall be computed 3102 to the next lower multiple of One Dollar (\$1.00), if not a 3103 multiple of One Dollar (\$1.00). In no event shall the weekly 3104 extended benefit amount payable to an individual be more than two (2) times the amount of the reimbursement of the federal share of 3105 3106 extended benefits paid.

- F. (1) The total extended benefit amount payable to any eligible individual with respect to his applicable benefit year shall be the least of the following amounts:
- 3110 Fifty percent (50%) of the total amount of 3111 regular benefits which were payable to him under this chapter in 3112 his applicable benefit year; however, benefits paid to individuals during eligibility periods beginning before October 1, 1983, shall 3113 3114 be computed to the next higher multiple of One Dollar (\$1.00), if 3115 not a multiple of One Dollar (\$1.00), and benefits paid to 3116 individuals during eligibility periods beginning on or after 3117 October 1, 1983, shall be computed to the next lower multiple of One Dollar (\$1.00), if not a multiple of One Dollar (\$1.00); or 3118 3119 Thirteen (13) times his weekly benefit amount (b) 3120 which was payable to him under this chapter for a week of total
- 3122 (2) The total extended benefits otherwise payable to an 3123 individual who is filing an interstate claim under the interstate 3124 benefit payment plan shall not exceed two (2) weeks whenever an 3125 extended benefit period is not in effect for such week in the 3126 state where the claim is filed.

unemployment in the applicable benefit year.

3127 (3) In no event shall the total extended benefit amount 3128 payable to any eligible individual with respect to his applicable 3129 benefit year be more than two (2) times the amount of the 3130 reimbursement of the federal share of extended benefits paid.



- 3131 G. (1) Whenever an extended benefit period is to become 3132 effective in this state as a result of a state "on" indicator, or 3133 an extended benefit period is to be terminated in this state as a 3134 result of state "off" indicators, the department shall make an 3135 appropriate public announcement.
- 3136 (2) Computations required by the provisions of 3137 subsection B(4) shall be made by the department, in accordance 3138 with regulations prescribed by the United States Secretary of 3139 Labor.
- 3140 H. Extended benefits paid under the provisions of this 3141 section which are not reimbursable from federal funds shall be 3142 charged to the experience-rating record of base period employers.
- I. (1) Notwithstanding the provisions of subsections C and D of this section, an individual shall be disqualified for receipt of extended benefits if the department finds that during any week of his eligibility period:
- 3147 (a) He has failed either to apply for or to accept 3148 an offer of suitable work (as defined under paragraph (3)) to 3149 which he was referred by the department; or
- 3150 (b) He has failed to furnish tangible evidence
 3151 that he has actively engaged in a systematic and sustained effort
 3152 to find work, unless such individual is not actively engaged in
 3153 seeking work because such individual is:



3154		(i)	Before a	any cour	rt of the	e United	States	or
3155	any state pursuant	to a	lawfully	issued	summons	to appea	ar for	jury
3156	duty;							

3157 (ii) Hospitalized for treatment of an 3158 emergency or a life-threatening condition.

The entitlement to benefits of any individual who is determined not to be actively engaged in seeking work in any week for the foregoing reasons shall be decided pursuant to the able and available requirements in Section 71-5-511 without regard to the disqualification provisions otherwise applicable under Section 71-5-541. The conditions prescribed in clauses (i) and (ii) of this subparagraph (b) must be applied in the same manner to individuals filing claims for regular benefits.

- (2) Such disqualification shall begin with the week in which such failure occurred and shall continue until he has been employed in each of eight (8) subsequent weeks (whether or not consecutive) and has earned remuneration for personal services performed for an employer, as in this chapter defined, equal to not less than eight (8) times his weekly extended benefit amount.
- 3173 (3) For the purpose of subparagraph (a) of paragraph 3174 (1) the term "suitable work" means any work which is within the 3175 individual's capabilities to perform, if:
- 3176 (a) The gross average weekly remuneration payable 3177 for the work exceeds the sum of the individual's weekly extended 3178 benefit amount plus the amount, if any, of supplemental



3179	unemployr	ment bene	efits	(as	defir	ned in	Secti	lon 50)1(c)(17)(D) of	the
3180	Internal	Revenue	Code	of :	1954)	payabl	e to	such	individual	for	such
3181	week;										

- 3182 (b) The wages payable for the work equal the
 3183 higher of the minimum wages provided by Section 6(a)(1) of the
 3184 Fair Labor Standards Act of 1938 (without regard to any
 3185 exemption), or the state or local minimum wage; and
- 3186 (c) The position was offered to the individual in 3187 writing or was listed with the state employment service; and
- 3188 (d) Such work otherwise meets the definition of
 3189 "suitable work" for regular benefits contained in Section
 3190 71-5-513A(4) to the extent that such criteria of suitability are
 3191 not inconsistent with the provisions of this paragraph (3); and
- 3192 The individual cannot furnish satisfactory 3193 evidence to the department that his prospects for obtaining work 3194 in his customary occupation within a reasonably short period are 3195 good. If such evidence is deemed satisfactory for this purpose, 3196 the determination of whether any work is suitable with respect to 3197 such individual shall be made in accordance with the definition of 3198 suitable work contained in Section 71-5-513A(4) without regard to 3199 the definition specified by this paragraph (3).
- 3200 (4) Notwithstanding any provisions of subsection I to 3201 the contrary, no work shall be deemed to be suitable work for an 3202 individual which does not accord with the labor standard 3203 provisions set forth herein under Section 71-5-513A(4).

- 3204 (5) The employment service shall refer any claimant 3205 entitled to extended benefits under this section to any suitable 3206 work which meets the criteria prescribed in paragraph (3).
- 3207 An individual shall be disqualified for extended 3208 benefits for the week, or fraction thereof, which immediately 3209 follows the day on which he left work voluntarily without good 3210 cause (as defined in Section 71-5-513A(1)), was discharged for misconduct connected with his work, or refused suitable work 3211 3212 (except as provided in subsection I of this section), and for each week thereafter until he has earned remuneration for personal 3213 3214 services performed for an employer, as in this chapter defined, equal to not less than eight (8) times his weekly benefit amount, 3215 3216 as determined in each case.
- (7) The provisions of paragraphs I(1) through (6) of this section shall not apply to claims for weeks of unemployment beginning after March 6, 1993, and before January 1, 1995, and during that period the provisions of this chapter applicable to claims for regular compensation shall apply.
- J. Notwithstanding any other provisions of this chapter, if
 the benefit year of any individual ends within an extended benefit
 period, the remaining balance of extended benefits that such
 individual would, but for this section, be entitled to receive in
 that extended benefit period, with respect to weeks of
 unemployment beginning after the end of the benefit year, shall be
 reduced (but not below zero) by the product of the number of weeks



3229	for which the individual received any amounts as trade
3230	readjustment allowances within that benefit year, multiplied by
3231	the individual's weekly benefit amount for extended benefits.

- 3232 **SECTION 47.** Section 73-30-25, Mississippi Code of 1972, is 3233 reenacted as follows:
- 73-30-25. It is not the intent of this chapter to regulate
 against members of other duly regulated professions in this state
 who do counseling in the normal course of the practice of their
 own profession. This chapter does not apply to:
- 3238 (a) Any person registered, certified or licensed by the 3239 state to practice any other occupation or profession while 3240 rendering counseling services in the performance of the occupation 3241 or profession for which he or she is registered, certified or 3242 licensed;
- 3243 (b) Certified school counselors when they are 3244 practicing counseling within the scope of their employment;
- 3245 (c) Certified vocational counselors when they are 3246 practicing vocational counseling within the scope of their 3247 employment;
- 3248 (d) [Deleted]
- 3249 (e) Student interns or trainees in counseling pursuing 3250 a course of study in counseling in a regionally or nationally 3251 accredited institution of higher learning or training institution 3252 if activities and services constitute a part of the supervised



3253	course of study, provided that such persons be designated a
3254	counselor intern;
3255	(f) [Deleted]
3256	(g) [Deleted]
3257	(h) Duly ordained ministers or clergy while functioning
3258	in their ministerial capacity and duly accredited Christian
3259	Science practitioners;
3260	(i) Professional employees of regional mental health
3261	centers, state mental hospitals, vocational rehabilitation
3262	institutions, youth court counselors and employees of the
3263	Mississippi Department of Employment Security or other
3264	governmental agency so long as they practice within the scope of
3265	their employment;
3266	(j) Professional employees of alcohol or drug abuse
3267	centers or treatment facilities, whether privately or publicly
3268	funded, so long as they practice within the scope of their
3269	employment;
3270	(k) Private employment counselors;
3271	(1) Any nonresident temporarily employed in this state
3272	to render counseling services for not more than thirty (30) days
3273	in any year, if in the opinion of the board the person would
3274	qualify for a license under this chapter and if the person holds
3275	any license required for counselors in his or her home state or
3276	country; and



(m) [Deleted]

3279 reenacted as follows: 3280 43-1-30. (1) There is created the Mississippi TANF 3281 Implementation Council. It shall serve as the independent, single 3282 state advisory and review council for assuring Mississippi's 3283 compliance with the federal Personal Responsibility and Work 3284 Opportunity Reconciliation Act of 1996 (Public Law 104-193), as 3285 The council shall further cooperation between 3286 government, education and the private sector in meeting the needs 3287 of the TANF program. It shall also further cooperation between 3288 the business and labor communities, education and training 3289 delivery systems, and between businesses in developing highly 3290 skilled workers for high skill, high paying jobs in Mississippi. 3291 The council shall be comprised of thirteen (13) public 3292 members and certain ex officio nonvoting members. All public 3293 members of the council shall be appointed as follows by the 3294 Governor: 3295 Ten (10) members shall be representatives from business and 3296 industry, provided that no fewer than five (5) members are from 3297 the manufacturing and industry sector who are also serving as 3298 members of private industry councils established within the state, 3299 and one (1) member may be a representative of a nonprofit 3300 organization. Three (3) members shall be recipients or former

SECTION 48. Section 43-1-30, Mississippi Code of 1972, is



recipients of TANF assistance appointed from the state at large.

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- 3302 The ex officio nonvoting members of the council shall consist 3303 of the following, or their designees:
- 3304 (a) The Executive Director of the Mississippi
- 3305 Department of Human Services;
- 3306 (b) The Executive Director of the Mississippi
- 3307 Department of Employment Security;
- 3308 (c) The Executive Director of the Mississippi
- 3309 Development Authority;
- 3310 (d) The State Superintendent of Public Education;
- 3311 (e) The Director of the Mississippi Community College
- 3312 Board;
- 3313 (f) The Executive Director of the Division of Medicaid;
- 3314 (g) The Commissioner of the Mississippi Department of
- 3315 Corrections; and
- 3316 (h) The Director of the Mississippi Cooperative
- 3317 Extension Service.
- 3318 (3) The Governor shall designate one (1) public member to
- 3319 serve as chairman of the council for a term of two (2) years and
- 3320 until a successor as chairman is appointed and qualified.
- 3321 (4) The term of office for public members appointed by the
- 3322 Governor shall be four (4) years and until their successors are
- 3323 appointed and qualified.
- 3324 (5) Any vacancy shall be filled for the unexpired term by
- 3325 the Governor in the manner of the original appointment, unless
- 3326 otherwise specified in this section.



3327	(6) Public members shall receive a per diem as authorized in
3328	Section 25-3-69, for each day actually engaged in meetings of the
3329	council, and shall be reimbursed for mileage and necessary
3330	expenses incurred in the performance of their duties, as provided
3331	in Section 25-3-41.

(7) The council shall:

- 3333 (a) Annually review and recommend policies and programs
 3334 to the Governor and the Legislature that will implement and meet
 3335 federal requirements under the TANF program.
- 3336 (b) Annually review and recommend policies and programs
 3337 to the Governor and to the Legislature that will enable citizens
 3338 of Mississippi to acquire the skills necessary to maximize their
 3339 economic self-sufficiency.
- 3340 (c) Review the provision of services and the use of
 3341 funds and resources under the TANF program, and under all
 3342 state-financed job training and job retraining programs, and
 3343 advise the Governor and the Legislature on methods of coordinating
 3344 such provision of services and use of funds and resources
 3345 consistent with the laws and regulations governing such programs.
- 3346 (d) Assist in developing outcome and output measures to
 3347 measure the success of the Department of Human Services' efforts
 3348 in implementing the TANF program. These recommendations shall be
 3349 made to the Department of Human Services at such times as required
 3350 in the event that the department implements new programs to comply
 3351 with the TANF program requirements.



3352	(e) Collaborate with the Mississippi Development
3353	Authority, local planning and development districts and local
3354	industrial development boards, and shall develop an economic
3355	development plan for the creation of manufacturing jobs in each of
3356	the counties in the state that has an unemployment rate of ten
3357	percent (10%) or more, which shall include, but not be limited to,
3358	procedures for business development, entrepreneurship and
3359	financial and technical assistance.

- 3360 (8) A majority of the members of the council shall
 3361 constitute a quorum for the conduct of meetings and all actions of
 3362 the council shall be by a majority of the members present at a
 3363 meeting.
- 3364 (9) The council shall adopt rules and regulations as it 3365 deems necessary to carry out its responsibilities under this 3366 section and under applicable federal human resources programs.
- 3367 (10) The council may make and enter into contracts and 3368 interagency agreements as may be necessary and proper.
- 3369 (11) The council is authorized to commit and expend monies
 3370 appropriated to it by the Legislature for its authorized purposes.
 3371 The council is authorized to solicit, accept and expend public and
 3372 private gifts, grants, awards and contributions related to
 3373 furtherance of its statutory duties.
- 3374 (12) Funds for the operations of the council shall be 3375 derived from federal funds for the operation of state councils



pursuant to applicable federal human resources programs and from such other monies appropriated to it by the Legislature.

3378 **SECTION 49.** Section 43-17-5, Mississippi Code of 1972, is reenacted and amended as follows:

43-17-5. The amount of Temporary Assistance for Needy (1)Families (TANF) benefits which may be granted for any dependent child and a needy caretaker relative shall be determined by the county department with due regard to the resources and necessary expenditures of the family and the conditions existing in each case, and in accordance with the rules and regulations made by the Department of Human Services which shall not be less than the Standard of Need in effect for 1988, and shall be sufficient when added to all other income (except that any income specified in the federal Social Security Act, as amended, may be disregarded) and support available to the child to provide such child with a reasonable subsistence compatible with decency and health. first family member in the dependent child's budget may receive an amount not to exceed One Hundred Ten Dollars (\$110.00) per month; the second family member in the dependent child's budget may receive an amount not to exceed Thirty-six Dollars (\$36.00) per month; and each additional family member in the dependent child's budget an amount not to exceed Twenty-four Dollars (\$24.00) per The maximum for any individual family member in the dependent child's budget may be exceeded for foster or medical care or in cases of children with an intellectual disability or a



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- 3401 physical disability. TANF benefits granted shall be specifically
- 3402 limited only (a) to children existing or conceived at the time the
- 3403 caretaker relative initially applies and qualifies for such
- 3404 assistance, unless this limitation is specifically waived by the
- 3405 department, or (b) to a child born following a
- 3406 twelve-consecutive-month period of discontinued benefits by the
- 3407 caretaker relative.
- 3408 (2) TANF benefits in Mississippi shall be provided to the
- 3409 recipient family by an online electronic benefits transfer system.
- 3410 (3) The Department of Human Services shall deny TANF
- 3411 benefits to the following categories of individuals, except for
- 3412 individuals and families specifically exempt or excluded for good
- 3413 cause as allowed by federal statute or regulation:
- 3414 (a) Families without a minor child residing with the
- 3415 custodial parent or other adult caretaker relative of the child;
- 3416 (b) Families which include an adult who has received
- 3417 TANF assistance for sixty (60) months after the commencement of
- 3418 the Mississippi TANF program, whether or not such period of time
- 3419 is consecutive;
- 3420 (c) Families not assigning to the state any rights a
- 3421 family member may have, on behalf of the family member or of any
- 3422 other person for whom the family member has applied for or is
- 3423 receiving such assistance, to support from any other person, as
- 3424 required by law;



3425		(d)	Families	who	fail	to	cooper	ate	in e	esta	blish	ning
3426	paternity	or	obtaining	child	supp	ort	t, as r	equi	red	by	law;	

- 3427 Any individual who has not attained eighteen (18) years of age, is not married to the head of household, has a minor 3428 3429 child at least twelve (12) weeks of age in his or her care, and 3430 has not successfully completed a high school education or its 3431 equivalent, if such individual does not participate in educational 3432 activities directed toward the attainment of a high school diploma 3433 or its equivalent, or an alternative educational or training 3434 program approved by the department;
- 3435 (f) Any individual who has not attained eighteen (18)
 3436 years of age, is not married, has a minor child in his or her
 3437 care, and does not reside in a place or residence maintained by a
 3438 parent, legal guardian or other adult relative or the individual
 3439 as such parent's, guardian's or adult relative's own home;
- 3440 (g) Any minor child who has been, or is expected by a 3441 parent or other caretaker relative of the child to be, absent from 3442 the home for a period of more than thirty (30) days;
- (h) Any individual who is a parent or other caretaker relative of a minor child who fails to notify the department of the absence of the minor child from the home for the thirty-day period specified in paragraph (g), by the end of the five-day period that begins with the date that it becomes clear to the individual that the minor child will be absent for the thirty-day period;



3450	(i) Any individual who fails to comply with the
3451	provisions of the Employability Development Plan signed by the
3452	individual which prescribe those activities designed to help the
3453	individual become and remain employed, or to participate
3454	satisfactorily in the assigned work activity, as authorized under
3455	subsection (6)(c) and (d), or who does not engage in applicant job
3456	search activities within the thirty-day period for TANF
3457	application approval after receiving the advice and consultation
3458	of eligibility workers and/or caseworkers of the department
3459	providing a detailed description of available job search venues in
3460	the individual's county of residence or the surrounding counties;

- (j) A parent or caretaker relative who has not engaged in an allowable work activity once the department determines the parent or caretaker relative is ready to engage in work, or once the parent or caretaker relative has received TANF assistance under the program for twenty-four (24) months, whether or not consecutive, whichever is earlier;
- 3467 (k) Any individual who is fleeing to avoid prosecution,
 3468 or custody or confinement after conviction, under the laws of the
 3469 jurisdiction from which the individual flees, for a crime, or an
 3470 attempt to commit a crime, which is a felony under the laws of the
 3471 place from which the individual flees, or who is violating a
 3472 condition of probation or parole imposed under federal or state
 3473 law;
 - (1) Aliens who are not qualified under federal law;



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3476	conviction, individuals convicted in federal or state court of
3477	having made a fraudulent statement or representation with respect
3478	to the individual's place of residence in order to receive TANF,
3479	food stamps or Supplemental Security Income (SSI) assistance under
3480	Title XVI or Title XIX simultaneously from two (2) or more states;
3481	(n) Individuals who are recipients of federal
3482	Supplemental Security Income (SSI) assistance; and
3483	(o) Individuals who are eighteen (18) years of age or
3484	older who are not in compliance with the drug testing and
3485	substance use disorder treatment requirements of Section 43-17-6.
3486	(4) (a) Any person who is otherwise eligible for TANF
3487	benefits, including custodial and noncustodial parents, shall be
3488	required to attend school and meet the monthly attendance
3489	requirement as provided in this subsection if all of the following
3490	apply:
3491	(i) The person is under age twenty (20);
3492	(ii) The person has not graduated from a public or
3493	private high school or obtained a High School Equivalency Diploma
3494	equivalent;
3495	(iii) The person is physically able to attend
3496	school and is not excused from attending school; and
3497	(iv) If the person is a parent or caretaker
3498	relative with whom a dependent child is living, child care is
3499	available for the child.

(m) For a period of ten (10) years following



3500	The monthly attendance requirement under this subsection
3501	shall be attendance at the school in which the person is enrolled
3502	for each day during a month that the school conducts classes in
3503	which the person is enrolled, with not more than two (2) absences
3504	during the month for reasons other than the reasons listed in
3505	paragraph (e)(iv) of this subsection. Persons who fail to meet
3506	participation requirements in this subsection shall be subject to
3507	sanctions as provided in paragraph (f) of this subsection.

- 3508 As used in this subsection, "school" means any one (b) 3509 (1) of the following:
- 3510 (i) A school as defined in Section 37-13-91(2);
- 3511 (ii) A vocational, technical and adult education 3512 program; or
- 3513 A course of study meeting the standards 3514 established by the State Department of Education for the granting 3515 of a declaration of equivalency of high school graduation.
- 3516 If any compulsory-school-age child, as defined in 3517 Section 37-13-91(2), to which TANF eligibility requirements apply 3518 is not in compliance with the compulsory school attendance requirements of Section 37-13-91(6), the superintendent of schools 3519 3520 of the school district in which the child is enrolled or eligible 3521 to attend shall notify the county department of human services of 3522 the child's noncompliance. The Department of Human Services shall 3523 review school attendance information as provided under this



paragraph at all initial eligibility determinations and upon subsequent report of unsatisfactory attendance.

3526 The signature of a person on an application for (d) 3527 TANF benefits constitutes permission for the release of school 3528 attendance records for that person or for any child residing with 3529 that person. The department shall request information from the 3530 child's school district about the child's attendance in the school 3531 district's most recently completed semester of attendance. 3532 information about the child's previous school attendance is not 3533 available or cannot be verified, the department shall require the 3534 child to meet the monthly attendance requirement for one (1) 3535 semester or until the information is obtained. The department 3536 shall use the attendance information provided by a school district 3537 to verify attendance for a child. The department shall review with the parent or caretaker relative a child's claim that he or 3538 3539 she has a good cause for not attending school.

A school district shall provide information to the department about the attendance of a child who is enrolled in a public school in the district within five (5) working days of the receipt of a written request for that information from the department. The school district shall define how many hours of attendance count as a full day and shall provide that information, upon request, to the department. In reporting attendance, the school district may add partial days' absence together to constitute a full day's absence.



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3549	If a school district fails to provide to the department the
3550	information about the school attendance of any child within
3551	fifteen (15) working days after a written request, the department
3552	shall notify the Department of Audit within three (3) working days
3553	of the school district's failure to comply with that requirement.
3554	The Department of Audit shall begin audit proceedings within five
3555	(5) working days of notification by the Department of Human
3556	Services to determine the school district's compliance with the
3557	requirements of this subsection (4). If the Department of Audit
3558	finds that the school district is not in compliance with the
3559	requirements of this subsection, the school district shall be
3560	penalized as follows: The Department of Audit shall notify the
3561	State Department of Education of the school district's
3562	noncompliance, and the Department of Education shall reduce the
3563	calculation of the school district's average daily attendance
3564	(ADA) that is used to determine the allocation of Mississippi
3565	Adequate Education Program funds by the number of children for
3566	which the district has failed to provide to the Department of
3567	Human Services the required information about the school
3568	attendance of those children. The reduction in the calculation of
3569	the school district's ADA under this paragraph shall be effective
3570	for a period of one (1) year.

3571 (e) A child who is required to attend school to meet 3572 the requirements under this subsection shall comply except when



35/3	there is good cause, which shall be demonstrated by any of the
3574	following circumstances:
3575	(i) The minor parent is the caretaker of a child
3576	less than twelve (12) weeks old; or
3577	(ii) The department determines that child care
3578	services are necessary for the minor parent to attend school and
3579	there is no child care available; or
3580	(iii) The child is prohibited by the school
3581	district from attending school and an expulsion is pending. This
3582	exemption no longer applies once the teenager has been expelled;
3583	however, a teenager who has been expelled and is making
3584	satisfactory progress towards obtaining a High School Equivalency
3585	Diploma equivalent shall be eligible for TANF benefits; or
3586	(iv) The child failed to attend school for one or
3587	more of the following reasons:
3588	1. Illness, injury or incapacity of the child
3589	or the minor parent's child;
3590	2. Court-required appearances or temporary
3591	incarceration;
3592	3. Medical or dental appointments for the
3593	child or minor parent's child;
3594	4. Death of a close relative;
3595	5. Observance of a religious holiday;
3596	6. Family emergency;

7. Breakdown in transportation;

3599	9. Any other circumstance beyond the control
3600	of the child, as defined in regulations of the department.
3601	(f) Upon determination that a child has failed without
3602	good cause to attend school as required, the department shall
3603	provide written notice to the parent or caretaker relative
3604	(whoever is the primary recipient of the TANF benefits) that
3605	specifies:
3606	(i) That the family will be sanctioned in the next
3607	possible payment month because the child who is required to attend
3608	school has failed to meet the attendance requirement of this
3609	subsection;
3610	(ii) The beginning date of the sanction, and the
3611	child to whom the sanction applies;
3612	(iii) The right of the child's parents or
3613	caretaker relative (whoever is the primary recipient of the TANF
3614	benefits) to request a fair hearing under this subsection.
3615	The child's parent or caretaker relative (whoever is the
3616	primary recipient of the TANF benefits) may request a fair hearing
3617	on the department's determination that the child has not been
3618	attending school. If the child's parents or caretaker relative
3619	does not request a fair hearing under this subsection, or if,
3620	after a fair hearing has been held, the hearing officer finds that
3621	the child without good cause has failed to meet the monthly
3622	attendance requirement, the department shall discontinue or deny

8. Suspension; or



3623 TANF benefits to the child thirteen (13) years old, or older, in 3624 the next possible payment month. The department shall discontinue or deny twenty-five percent (25%) of the family grant when a child 3625 3626 six (6) through twelve (12) years of age without good cause has 3627 failed to meet the monthly attendance requirement. Both the child 3628 and family sanction may apply when children in both age groups 3629 fail to meet the attendance requirement without good cause. A 3630 sanction applied under this subsection shall be effective for one 3631 (1) month for each month that the child failed to meet the monthly 3632 attendance requirement. In the case of a dropout, the sanction 3633 shall remain in force until the parent or caretaker relative provides written proof from the school district that the child has 3634 3635 reenrolled and met the monthly attendance requirement for one (1) 3636 calendar month. Any month in which school is in session for at 3637 least ten (10) days during the month may be used to meet the 3638 attendance requirement under this subsection. This includes 3639 attendance at summer school. The sanction shall be removed the 3640 next possible payment month.

(5) All parents or caretaker relatives shall have their dependent children receive vaccinations and booster vaccinations against those diseases specified by the State Health Officer under Section 41-23-37 in accordance with the vaccination and booster vaccination schedule prescribed by the State Health Officer for children of that age, in order for the parents or caretaker relatives to be eligible or remain eligible to receive TANF



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benefits. Proof of having received such vaccinations and booster vaccinations shall be given by presenting the certificates of vaccination issued by any health care provider licensed to administer vaccinations, and submitted on forms specified by the State Board of Health. If the parents without good cause do not have their dependent children receive the vaccinations and booster vaccinations as required by this subsection and they fail to comply after thirty (30) days' notice, the department shall sanction the family's TANF benefits by twenty-five percent (25%) for the next payment month and each subsequent payment month until the requirements of this subsection are met.

(6) (a) If the parent or caretaker relative applying for TANF assistance is work eligible, as determined by the Department of Human Services, the person shall be required to engage in an allowable work activity once the department determines the parent or caretaker relative is determined work eligible, or once the parent or caretaker relative has received TANF assistance under the program for twenty-four (24) months, whether or not consecutive, whichever is earlier. No TANF benefits shall be given to any person to whom this section applies who fails without good cause to comply with the Employability Development Plan prepared by the department for the person, or who has refused to accept a referral or offer of employment, training or education in which he or she is able to engage, subject to the penalties prescribed in paragraph (e) of this subsection. A person shall be



3673 deemed to have refused to accept a referral or offer of 3674 employment, training or education if he or she:

3675 (i) Willfully fails to report for an interview
3676 with respect to employment when requested to do so by the
3677 department; or

3678 (ii) Willfully fails to report to the department 3679 the result of a referral to employment; or

3680 (iii) Willfully fails to report for allowable work
3681 activities as prescribed in paragraphs (c) and (d) of this
3682 subsection.

(b) The Department of Human Services shall operate a statewide work program for TANF recipients to provide work activities and supportive services to enable families to become self-sufficient and improve their competitive position in the workforce in accordance with the requirements of the federal Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (Public Law 104-193), as amended, and the regulations promulgated thereunder, and the Deficit Reduction Act of 2005 (Public Law 109-171), as amended. Within sixty (60) days after the initial application for TANF benefits, the TANF recipient must participate in a job search skills training workshop or a job readiness program, which shall include resume writing, job search skills, employability skills and, if available at no charge, the General Aptitude Test Battery or its equivalent. All adults who are not specifically exempt shall be referred by the department

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- 3698 for allowable work activities. An adult may be exempt from the
- 3699 mandatory work activity requirement for the following reasons:
- 3700 (i) Incapacity;
- 3701 (ii) Temporary illness or injury, verified by
- 3702 physician's certificate;
- 3703 (iii) Is in the third trimester of pregnancy, and
- 3704 there are complications verified by the certificate of a
- 3705 physician, nurse practitioner, physician assistant, or any other
- 3706 licensed health care professional practicing under a protocol with
- 3707 a licensed physician;
- 3708 (iv) Caretaker of a child under twelve (12)
- 3709 months, for not more than twelve (12) months of the sixty-month
- 3710 maximum benefit period;
- 3711 (v) Caretaker of an ill or incapacitated person,
- 3712 as verified by physician's certificate;
- 3713 (vi) Age, if over sixty (60) or under eighteen
- 3714 (18) years of age;
- 3715 (vii) Receiving treatment for substance abuse, if
- 3716 the person is in compliance with the substance abuse treatment
- 3717 plan;
- 3718 (viii) In a two-parent family, the caretaker of a
- 3719 severely disabled child, as verified by a physician's certificate;
- 3720 or
- 3721 (ix) History of having been a victim of domestic
- 3722 violence, which has been reported as required by state law and is

3723	substantiated by police reports or court records, and being at
3724	risk of further domestic violence, shall be exempt for a period as
3725	deemed necessary by the department but not to exceed a total of
3726	twelve (12) months, which need not be consecutive, in the
3727	sixty-month maximum benefit period. For the purposes of this
3728	subparagraph (ix), "domestic violence" means that an individual
3729	has been subjected to:
3730	1. Physical acts that resulted in, or
3731	threatened to result in, physical injury to the individual;
3732	2. Sexual abuse;
3733	3. Sexual activity involving a dependent
3734	child;
3735	4. Being forced as the caretaker relative of
3736	a dependent child to engage in nonconsensual sexual acts or
3737	activities;
3738	5. Threats of, or attempts at, physical or
3739	sexual abuse;
3740	6. Mental abuse; or
3741	7. Neglect or deprivation of medical care.
3742	(c) For all families, all adults who are not
3743	specifically exempt shall be required to participate in work
3744	activities for at least the minimum average number of hours per
3745	week specified by federal law or regulation, not fewer than twenty



3746 (20) hours per week (thirty-five (35) hours per week for

3747	two-parent families) of which are attributable to the following
3748	allowable work activities:
3749	(i) Unsubsidized employment;
3750	(ii) Subsidized private employment;
3751	(iii) Subsidized public employment;
3752	(iv) Work experience (including work associated
3753	with the refurbishing of publicly assisted housing), if sufficient
3754	private employment is not available;
3755	<pre>(v) On-the-job training;</pre>
3756	(vi) Job search and job readiness assistance
3757	consistent with federal TANF regulations;
3758	<pre>(vii) Community service programs;</pre>
3759	(viii) Vocational educational training (not to
3760	exceed twelve (12) months with respect to any individual);
3761	(ix) The provision of child care services to an
3762	individual who is participating in a community service program;
3763	(x) Satisfactory attendance at high school or in a
3764	course of study leading to a high school equivalency certificate,
3765	for heads of household under age twenty (20) who have not
3766	completed high school or received such certificate;
3767	(xi) Education directly related to employment, for
3768	heads of household under age twenty (20) who have not completed
3769	high school or received such equivalency certificate



3770		(d)	The	foll	Lowing	are	allowa	able	WOI	k acti	vities	which
3771	may be	attribu	table	to	hours	in	excess	of	the	minimu	ım spec	ified
3772	in * *	* parag	raph	(c)	of thi	Ls s	ubsecti	ion:				

- 3773 (i) Job skills training directly related to 3774 employment;
- 3775 (ii) Education directly related to employment for 3776 individuals who have not completed high school or received a high 3777 school equivalency certificate;
- 3778 (iii) Satisfactory attendance at high school or in 3779 a course of study leading to a high school equivalency, for 3780 individuals who have not completed high school or received such 3781 equivalency certificate;
- 3782 (iv) Job search and job readiness assistance 3783 consistent with federal TANF regulations.
- (e) If any adult or caretaker relative refuses to
 participate in allowable work activity as required under this
 subsection (6), the following full family TANF benefit penalty
 will apply, subject to due process to include notification,
 conciliation and a hearing if requested by the recipient:
- 3789 (i) For the first violation, the department shall terminate the TANF assistance otherwise payable to the family for a two-month period or until the person has complied with the required work activity, whichever is longer;
- 3793 (ii) For the second violation, the department 3794 shall terminate the TANF assistance otherwise payable to the



family for a six-month period or until the person has complied

with the required work activity, whichever is longer;

(iii) For the third violation, the department

shall terminate the TANF assistance otherwise payable to the

family for a twelve-month period or until the person has complied

with the required work activity, whichever is longer;

3801 (iv) For the fourth violation, the person shall be 3802 permanently disqualified.

For a two-parent family, unless prohibited by state or federal law, Medicaid assistance shall be terminated only for the person whose failure to participate in allowable work activity caused the family's TANF assistance to be sanctioned under this * * * paragraph (e), unless an individual is pregnant, but shall not be terminated for any other person in the family who is meeting that person's applicable work requirement or who is not required to work. Minor children shall continue to be eligible for Medicaid benefits regardless of the disqualification of their parent or caretaker relative for TANF assistance under this subsection (6), unless prohibited by state or federal law.

(f) Any person enrolled in a two-year or four-year college program who meets the eligibility requirements to receive TANF benefits, and who is meeting the applicable work requirements and all other applicable requirements of the TANF program, shall continue to be eligible for TANF benefits while enrolled in the



3819 college program for as long as the person meets the requirements 3820 of the TANF program, unless prohibited by federal law.

3821 No adult in a work activity required under this 3822 subsection (6) shall be employed or assigned (i) when any other 3823 individual is on layoff from the same or any substantially 3824 equivalent job within six (6) months before the date of the TANF 3825 recipient's employment or assignment; or (ii) if the employer has 3826 terminated the employment of any regular employee or otherwise 3827 caused an involuntary reduction of its workforce in order to fill the vacancy so created with an adult receiving TANF assistance. 3828 3829 The Mississippi Department of Employment Security, established 3830 under Section 71-5-101, shall appoint one or more impartial 3831 hearing officers to hear and decide claims by employees of 3832 violations of this paragraph (q). The hearing officer shall hear all the evidence with respect to any claim made hereunder and such 3833 3834 additional evidence as he may require and shall make a 3835 determination and the reason therefor. The claimant shall be 3836 promptly notified of the decision of the hearing officer and the 3837 reason therefor. Within ten (10) days after the decision of the 3838 hearing officer has become final, any party aggrieved thereby may 3839 secure judicial review thereof by commencing an action, in the 3840 circuit court of the county in which the claimant resides, against the department for the review of such decision, in which action 3841 3842 any other party to the proceeding before the hearing officer shall be made a defendant. Any such appeal shall be on the record which 3843

shall be certified to the court by the department in the manner provided in Section 71-5-531, and the jurisdiction of the court shall be confined to questions of law which shall render its 3847 decision as provided in that section.

3848 **(7)** The Department of Human Services may provide child care 3849 for eligible participants who require such care so that they may accept employment or remain employed. The department may also 3850 3851 provide child care for those participating in the TANF program 3852 when it is determined that they are satisfactorily involved in 3853 education, training or other allowable work activities. 3854 department may contract with Head Start agencies to provide child 3855 care services to TANF recipients. The department may also arrange 3856 for child care by use of contract or vouchers, provide vouchers in 3857 advance to a caretaker relative, reimburse a child care provider, 3858 or use any other arrangement deemed appropriate by the department, 3859 and may establish different reimbursement rates for child care 3860 services depending on the category of the facility or home. 3861 center-based or group home child care facility under this 3862 subsection shall be licensed by the State Department of Health 3863 pursuant to law. When child care is being provided in the child's 3864 own home, in the home of a relative of the child, or in any other 3865 unlicensed setting, the provision of such child care may be 3866 monitored on a random basis by the Department of Human Services or 3867 the State Department of Health. Transitional child care assistance may be continued if it is necessary for parents to 3868



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maintain employment once support has ended, unless prohibited
under state or federal law. Transitional child care assistance
may be provided for up to twenty-four (24) months after the last
month during which the family was eligible for TANF assistance, if
federal funds are available for such child care assistance.

- (8) The Department of Human Services may provide transportation or provide reasonable reimbursement for transportation expenses that are necessary for individuals to be able to participate in allowable work activity under the TANF program.
- 3879 (9) Medicaid assistance shall be provided to a family of 3880 TANF program participants for up to twenty-four (24) consecutive 3881 calendar months following the month in which the participating 3882 family would be ineligible for TANF benefits because of increased 3883 income, expiration of earned income disregards, or increased hours 3884 of employment of the caretaker relative; however, Medicaid 3885 assistance for more than twelve (12) months may be provided only 3886 if a federal waiver is obtained to provide such assistance for 3887 more than twelve (12) months and federal and state funds are 3888 available to provide such assistance.
- 3889 (10) The department shall require applicants for and
 3890 recipients of public assistance from the department to sign a
 3891 personal responsibility contract that will require the applicant
 3892 or recipient to acknowledge his or her responsibilities to the
 3893 state.



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- 3894 The department shall enter into an agreement with the 3895 State Personnel Board and other state agencies that will allow 3896 those TANF participants who qualify for vacant jobs within state 3897 agencies to be placed in state jobs. State agencies participating 3898 in the TANF work program shall receive any and all benefits 3899 received by employers in the private sector for hiring TANF 3900 recipients. This subsection (11) shall be effective only if the 3901 state obtains any necessary federal waiver or approval and if 3902 federal funds are available therefor.
- 3903 (12) Any unspent TANF funds remaining from the prior fiscal 3904 year may be expended for any TANF allowable activities.
- 3905 (13) The Mississippi Department of Human Services shall 3906 provide TANF applicants information and referral to programs that 3907 provide information about birth control, prenatal health care, 3908 abstinence education, marriage education, family preservation and 3909 fatherhood.
- 3910 (14) No new TANF program requirement or restriction
 3911 affecting a person's eligibility for TANF assistance, or allowable
 3912 work activity, which is not mandated by federal law or regulation
 3913 may be implemented by the Department of Human Services after July
 3914 1, 2004, unless such is specifically authorized by an amendment to
 3915 this section by the Legislature.
- 3916 **SECTION 50.** Section 43-19-45, Mississippi Code of 1972, is 3917 reenacted as follows:



43-19-45. 3918 (1) The Child Support Unit shall establish a 3919 state parent locator service for the purpose of locating absent 3920 and nonsupporting parents and alleged parents, which will utilize 3921 all appropriate public and private locator sources. In order to 3922 carry out the responsibilities imposed under Sections 43-19-31 3923 through 43-19-53, the Child Support Unit may secure, by 3924 administrative subpoena from the customer records of public 3925 utilities and cable television companies, the names and addresses 3926 of individuals and the names and addresses of employers of such 3927 individuals that would enable the location of parents or alleged 3928 parents who have a duty to provide support and maintenance for 3929 The Child Support Unit may also administratively their children. 3930 subpoena any and all financial information, including account 3931 numbers, names and social security numbers of record for assets, 3932 accounts, and account balances from any individual, financial 3933 institution, business or other entity, public or private, needed 3934 to establish, modify or enforce a support order. No entity 3935 complying with an administrative subpoena to supply the requested 3936 information of whatever nature shall be liable in any civil action 3937 or proceeding on account of such compliance. Full faith and 3938 credit shall be given to all uniform administrative subpoenas 3939 issued by other state child support units. The recipient of an 3940 administrative subpoena shall supply the Child Support Unit, other 3941 state and federal IV-D agencies, its attorneys, investigators, probation officers, county or district attorneys in this state, 3942



3943 all information relative to the location, employment, 3944 employment-related benefits including, but not limited to, availability of medical insurance, income and property of such 3945 parents and alleged parents and with all information on hand 3946 3947 relative to the location and prosecution of any person who has, by 3948 means of a false statement or misrepresentation or by impersonation or other fraudulent device, obtained Temporary 3949 3950 Assistance for Needy Families (TANF) to which he or she was not 3951 entitled, notwithstanding any provision of law making such 3952 information confidential. The Mississippi Department of 3953 Information Technology Services and any other agency in this state 3954 using the facilities of the Mississippi Department of Information 3955 Technology Services are directed to permit the Child Support Unit 3956 access to their files, inclusive of those maintained for other 3957 state agencies, for the purpose of locating absent and 3958 nonsupporting parents and alleged parents, except to the extent 3959 that any such access would violate any valid federal statute or 3960 regulation issued pursuant thereto. The Child Support Unit, other 3961 state and federal IV-D agencies, its attorneys, investigators, 3962 probation officers, or county or district attorneys, shall use 3963 such information only for the purpose of investigating or 3964 enforcing the support liability of such absent parents or alleged parents or for the prosecution of other persons mentioned herein. 3965 Neither the Child Support Unit nor those authorities shall use the 3966 information, or disclose it, for any other purpose. All records 3967



maintained pursuant to the provisions of Sections 43-19-31 through 43-19-53 shall be confidential and shall be available only to the Child Support Unit, other state and federal IV-D agencies, the attorneys, investigators and other staff employed or under contract under Sections 43-19-31 through 43-19-53, district or county attorneys, probation departments, child support units in other states, and courts having jurisdiction in paternity, support or abandonment proceedings. The Child Support Unit may release to the public the name, photo, last-known address, arrearage amount and other necessary information of a parent who has a judgment against him for child support and is currently in arrears in the payment of this support. Such release may be included in a "Most Wanted List" or other media in order to solicit assistance.

secure information from the records of the Mississippi Department of Employment Security that may be necessary to locate absent and nonsupporting parents and alleged parents under the provisions of Sections 43-19-31 through 43-19-53. Upon request of the Child Support Unit, all departments, boards, bureaus and agencies of the state shall provide to the Child Support Unit verification of employment or payment and the address and social security number of any person designated as an absent or nonsupporting parent or alleged parent. In addition, upon request of the Child Support Unit, the Mississippi Department of Employment Security, or any private employer or payor of any income to a person designated as



- 3993 an absent or nonsupporting parent or alleged parent, shall provide 3994 to the Child Support Unit verification of employment or payment 3995 and the address and social security number of the person so 3996 designated. Full faith and credit shall be given to such notices 3997 issued by child support units in other states. All such records 3998 and information shall be confidential and shall not be used for 3999 any purposes other than those specified by Sections 43-19-31 4000 through 43-19-53. The violation of the provisions of this 4001 subsection shall be unlawful and any person convicted of violating 4002 the provisions of this subsection shall be quilty of a misdemeanor 4003 and shall pay a fine of not more than Two Hundred Dollars 4004 (\$200.00).
- 4005 (3) Federal and state IV-D agencies shall have access to the
 4006 state parent locator service and any system used by the Child
 4007 Support Unit to locate an individual for purposes relating to
 4008 motor vehicles or law enforcement. No employer or other source of
 4009 income who complies with this section shall be liable in any civil
 4010 action or proceeding brought by the obligor or obligee on account
 4011 of such compliance.
- 4012 **SECTION 51.** Section 43-19-46, Mississippi Code of 1972, is 4013 reenacted as follows:
- 4014 43-19-46. (1) Each employer paying wages, salary or
 4015 commission and doing business in Mississippi shall report to the
 4016 Directory of New Hires within the Mississippi Department of Human
 4017 Services:



- 4018 (a) The hiring of any person who resides or works in
 4019 this state to whom the employer anticipates paying wages, salary
 4020 or commission; and
- 4021 (b) The hiring or return to work of any employee who
 4022 was laid off, furloughed, separated, granted leave without pay or
 4023 was terminated from employment.
- 4024 (2) Employers shall report, by mailing or by other means
 4025 authorized by the Department of Human Services, a copy of the
 4026 employee's W-4 form or its equivalent that will result in timely
 4027 reporting. Each employer shall submit reports within fifteen (15)
 4028 days of the hiring, rehiring or return to work of the employee.
- 4029 The report shall contain:
- 4030 (a) The employee's name, address, social security
 4031 number and the date of birth;
- 4032 (b) The employer's name, address, and federal and state 4033 withholding tax identification numbers; and
- 4034 (c) The date upon which the employee began or resumed 4035 employment, or is scheduled to begin or otherwise resume 4036 employment.
- 4037 (3) The department shall retain the information, which shall 4038 be forwarded to the federal registry of new hires.
- 4039 (4) The Department of Human Services may operate the 4040 program, may enter into a mutual agreement with the Mississippi 4041 Department of Employment Security or the Department of Revenue, or 4042 both, for the operation of the Directory of New Hires Program, or

- the Department of Human Services may contract for that service, in which case the department shall maintain administrative control of the program.
- 4046 In cases in which an employer fails to report 4047 information, as required by this section, an administratively 4048 levied civil penalty in an amount not to exceed Five Hundred 4049 Dollars (\$500.00) shall apply if the failure is the result of a 4050 conspiracy between the employer and employee to not supply the 4051 required report or to supply a false or incomplete report. 4052 penalty shall otherwise not exceed Twenty-five Dollars (\$25.00). 4053 Appeal shall be as provided in Section 43-19-58.
- 4054 **SECTION 52.** Section 57-62-5, Mississippi Code of 1972, is 4055 reenacted as follows:
- [For businesses or industries that received or applied for incentive payments prior to July 1, 2005, this section shall read as follows:]
- 57-62-5. As used in this chapter, the following words and phrases shall have the meanings ascribed in this section unless the context clearly indicates otherwise:
- 4062 (a) "Qualified business or industry" means any
 4063 corporation, limited liability company, partnership, sole
 4064 proprietorship, business trust or other legal entity and subunits
 4065 or affiliates thereof, pursuant to rules and regulations of the
 4066 MDA, which provides an average annual salary, excluding benefits
 4067 which are not subject to Mississippi income taxes, of at least one

hundred twenty-five percent (125%) of the most recently published state average annual wage or the most recently published average annual wage of the county in which the qualified business or industry is located as determined by the Mississippi Department of Employment Security, whichever is the lesser. An establishment shall not be considered to be a qualified business or industry unless it offers, or will offer within one hundred eighty (180) days of the date it receives the first incentive payment pursuant to the provisions of this chapter, a basic health benefits plan to the individuals it employs in new direct jobs in this state which is approved by the MDA. Qualified business or industry does not include retail business or gaming business;

(b) "New direct job" means full-time employment in this state in a qualified business or industry that has qualified to receive an incentive payment pursuant to this chapter, which employment did not exist in this state before the date of approval by the MDA of the application of the qualified business or industry pursuant to the provisions of this chapter. "New direct job" shall include full-time employment in this state of employees who are employed by an entity other than the establishment that has qualified to receive an incentive payment and who are leased to the qualified business or industry, if such employment did not exist in this state before the date of approval by the MDA of the application of the establishment;



- 4092 (c) "Full-time job" means a job of at least thirty-five
- 4093 (35) hours per week;
- 4094 (d) "Estimated direct state benefits" means the tax
- 4095 revenues projected by the MDA to accrue to the state as a result
- 4096 of the qualified business or industry;
- 4097 (e) "Estimated direct state costs" means the costs
- 4098 projected by the MDA to accrue to the state as a result of the
- 4099 qualified business or industry;
- 4100 (f) "Estimated net direct state benefits" means the
- 4101 estimated direct state benefits less the estimated direct state
- 4102 costs;
- 4103 (q) "Net benefit rate" means the estimated net direct
- 4104 state benefits computed as a percentage of gross payroll, provided
- 4105 that:
- 4106 (i) Except as otherwise provided in this paragraph
- 4107 (g), the net benefit rate may be variable and shall not exceed
- 4108 four percent (4%) of the gross payroll; and shall be set in the
- 4109 sole discretion of the MDA;
- 4110 (ii) In no event shall incentive payments,
- 4111 cumulatively, exceed the estimated net direct state benefits;
- 4112 (h) "Gross payroll" means wages for new direct jobs of
- 4113 the qualified business or industry; and
- 4114 (i) "MDA" means the Mississippi Development Authority.



1115	[For businesses or industries that received or applied for
1116	incentive payments from and after July 1, 2005, but prior to July
1117	1, 2010, this section shall read as follows:]

57-62-5. As used in this chapter, the following words and phrases shall have the meanings ascribed in this section unless the context clearly indicates otherwise:

4121 (a) "Qualified business or industry" means any
4122 corporation, limited liability company, partnership, sole
4123 proprietorship, business trust or other legal entity and subunits
4124 or affiliates thereof, pursuant to rules and regulations of the
4125 MDA, which:

meeting minimum criteria established by the MDA that provides an average annual salary, excluding benefits which are not subject to Mississippi income taxes, of at least one hundred percent (100%) of the most recently published state average annual wage or the most recently published average annual wage of the county in which the qualified business or industry is located as determined by the Mississippi Department of Employment Security, whichever is the lesser, and creates not less than two hundred (200) new direct jobs if the enterprise is located in a Tier One or Tier Two area (as such areas are designated in accordance with Section 57-73-21), or which creates not less than one hundred (100) new jobs if the enterprise is located in a Tier Three area (as such areas are designated in accordance with Section 57-73-21);



4140 Is a manufacturing or distribution enterprise meeting minimum criteria established by the MDA that provides an 4141 average annual salary, excluding benefits which are not subject to 4142 Mississippi income taxes, of at least one hundred ten percent 4143 4144 (110%) of the most recently published state average annual wage or 4145 the most recently published average annual wage of the county in 4146 which the qualified business or industry is located as determined 4147 by the Mississippi Department of Employment Security, whichever is 4148 the lesser, invests not less than Twenty Million Dollars (\$20,000,000.00) in land, buildings and equipment, and creates not 4149 less than fifty (50) new direct jobs if the enterprise is located 4150 in a Tier One or Tier Two area (as such areas are designated in 4151 4152 accordance with Section 57-73-21), or which creates not less than 4153 twenty (20) new jobs if the enterprise is located in a Tier Three 4154 area (as such areas are designated in accordance with Section 4155 57-73-21); 4156 Is a corporation, limited liability company, (iii) partnership, sole proprietorship, business trust or other legal 4157 4158 entity and subunits or affiliates thereof, pursuant to rules and 4159 regulations of the MDA, which provides an average annual salary, 4160 excluding benefits which are not subject to Mississippi income 4161 taxes, of at least one hundred twenty-five percent (125%) of the most recently published state average annual wage or the most 4162 4163 recently published average annual wage of the county in which the qualified business or industry is located as determined by the 4164

4165 Mississippi Department of Employment Security, whichever is the 4166 lesser, and creates not less than twenty-five (25) new direct jobs 4167 if the enterprise is located in a Tier One or Tier Two area (as 4168 such areas are designated in accordance with Section 57-73-21), or 4169 which creates not less than ten (10) new jobs if the enterprise is 4170 located in a Tier Three area (as such areas are designated in 4171 accordance with Section 57-73-21). An establishment shall not be 4172 considered to be a qualified business or industry unless it 4173 offers, or will offer within one hundred eighty (180) days of the 4174 date it receives the first incentive payment pursuant to the 4175 provisions of this chapter, a basic health benefits plan to the 4176 individuals it employs in new direct jobs in this state which is 4177 approved by the MDA. Qualified business or industry does not 4178 include retail business or gaming business; or 4179 (iv)Is a research and development or a technology 4180 intensive enterprise meeting minimum criteria established by the 4181 MDA that provides an average annual salary, excluding benefits 4182 which are not subject to Mississippi income taxes, of at least one 4183 hundred fifty percent (150%) of the most recently published state 4184 average annual wage or the most recently published average annual 4185 wage of the county in which the qualified business or industry is 4186 located as determined by the Mississippi Department of Employment 4187 Security, whichever is the lesser, and creates not less than ten (10) new direct jobs. 4188



4189 An establishment shall not be considered to be a qualified 4190 business or industry unless it offers, or will offer within one hundred eighty (180) days of the date it receives the first 4191 4192 incentive payment pursuant to the provisions of this chapter, a 4193 basic health benefits plan to the individuals it employs in new 4194 direct jobs in this state which is approved by the MDA. Oualified 4195 business or industry does not include retail business or gaming 4196 business.

- 4197 "New direct job" means full-time employment in this 4198 state in a qualified business or industry that has qualified to 4199 receive an incentive payment pursuant to this chapter, which 4200 employment did not exist in this state before the date of approval 4201 by the MDA of the application of the qualified business or 4202 industry pursuant to the provisions of this chapter. "New direct 4203 job" shall include full-time employment in this state of employees 4204 who are employed by an entity other than the establishment that 4205 has qualified to receive an incentive payment and who are leased 4206 to the qualified business or industry, if such employment did not 4207 exist in this state before the date of approval by the MDA of the 4208 application of the establishment.
- 4209 (c) "Full-time job" or "full-time employment" means a
 4210 job of at least thirty-five (35) hours per week.
- 4211 (d) "Estimated direct state benefits" means the tax
 4212 revenues projected by the MDA to accrue to the state as a result
 4213 of the qualified business or industry.



4214		(e)	"Estima	ted	dire	ct	state	costs	s" r	neans	the	cos	sts
4215	projected k	by th	e MDA t	o a	ccrue	to	the	state	as	a re	sult	of	the
4216	qualified k	busin	ess or	ind	ustry	•							

- 4217 (f) "Estimated net direct state benefits" means the
 4218 estimated direct state benefits less the estimated direct state
 4219 costs.
- 4220 (g) "Net benefit rate" means the estimated net direct
 4221 state benefits computed as a percentage of gross payroll, provided
 4222 that:
- (i) Except as otherwise provided in this paragraph (g), the net benefit rate may be variable and shall not exceed four percent (4%) of the gross payroll; and shall be set in the sole discretion of the MDA;
- 4227 (ii) In no event shall incentive payments,
 4228 cumulatively, exceed the estimated net direct state benefits.
- 4229 (h) "Gross payroll" means wages for new direct jobs of 4230 the qualified business or industry.
- (i) "MDA" means the Mississippi Development Authority.

 [For businesses or industries that apply for incentive
- payments from and after July 1, 2010, this section shall read as follows:1
- 57-62-5. As used in this chapter, the following words and phrases shall have the meanings ascribed in this section unless the context clearly indicates otherwise:



4238	(a) "Qualified business or industry" means any
4239	corporation, limited liability company, partnership, sole
4240	proprietorship, business trust or other legal entity and subunits
4241	or affiliates thereof, pursuant to rules and regulations of the
4242	MDA, which:

meeting minimum criteria established by the MDA that provides an average annual salary, excluding benefits which are not subject to Mississippi income taxes, of at least one hundred percent (100%) of the most recently published state average annual wage or the most recently published average annual wage of the county in which the qualified business or industry is located as determined by the Mississippi Department of Employment Security, whichever is the lesser, and creates not less than two hundred (200) new direct jobs;

(ii) Is a corporation, limited liability company, partnership, sole proprietorship, business trust or other legal entity and subunits or affiliates thereof, pursuant to rules and regulations of the MDA, which provides an average annual salary, excluding benefits which are not subject to Mississippi income taxes, of at least one hundred ten percent (110%) of the most recently published state average annual wage or the most recently published average annual wage of the county in which the qualified business or industry is located as determined by the Mississippi



4262	Department of Employment Security, whichever is the lesser, and
4263	creates not less than twenty-five (25) new direct jobs; or
4264	(iii) Is a corporation, limited liability company,
4265	partnership, sole proprietorship, business trust or other legal
4266	entity and subunits or affiliates thereof, pursuant to rules and
4267	regulations of the MDA, which is a manufacturer that:
4268	1. Provides an average annual salary,
4269	excluding benefits which are not subject to Mississippi income
4270	taxes, of at least one hundred ten percent (110%) of the most
4271	recently published state average annual wage or the most recently
4272	published average annual wage of the county in which the qualified
4273	business or industry is located as determined by the Mississippi
4274	Department of Employment Security, whichever is the lesser;
4275	2. Has a minimum of five thousand (5,000)
4276	existing employees as of the last day of the previous calendar
4277	year; and
4278	3. MDA determines will create not less than
4279	three thousand (3,000) new direct jobs within forty-eight (48)
4280	months of the date the MDA determines that the applicant is
4281	qualified to receive incentive payments.
4282	An establishment shall not be considered to be a qualified
4283	business or industry unless it offers, or will offer within one
4284	hundred eighty (180) days of the date it receives the first
4285	incentive payment pursuant to the provisions of this chapter, a
4286	basic health benefits plan to the individuals it employs in new



- direct jobs in this state which is approved by the MDA. Qualified business or industry does not include retail business or gaming business.
- 4290 "New direct job" means full-time employment in this (b) 4291 state in a qualified business or industry that has qualified to 4292 receive an incentive payment pursuant to this chapter, which 4293 employment did not exist in this state before the date of approval 4294 by the MDA of the application of the qualified business or 4295 industry pursuant to the provisions of this chapter. "New direct 4296 job" shall include full-time employment in this state of employees 4297 who are employed by an entity other than the establishment that 4298 has qualified to receive an incentive payment and who are leased to the qualified business or industry, if such employment did not 4299 4300 exist in this state before the date of approval by the MDA of the 4301 application of the establishment.
- 4302 (c) "Full-time job" or "full-time employment" means a 4303 job of at least thirty-five (35) hours per week.
- 4304 (d) "Gross payroll" means wages for new direct jobs of 4305 the qualified business or industry.
- 4306 (e) "MDA" means the Mississippi Development Authority.
- 4307 **SECTION 53.** Section 57-62-9, Mississippi Code of 1972, is 4308 reenacted as follows:
- [For businesses or industries that received or applied for incentive payments prior to July 1, 2005, this section shall read as follows:]



4312	57-62-9. (1) Except as otherwise provided in this section,
4313	a qualified business or industry that meets the qualifications
4314	specified in this chapter may receive quarterly incentive payments
4315	for a period not to exceed ten (10) years from the Department of
4316	Revenue pursuant to the provisions of this chapter in an amount
4317	which shall be equal to the net benefit rate multiplied by the
4318	actual gross payroll of new direct jobs for a calendar quarter as
4319	verified by the Mississippi Department of Employment Security, but
4320	not to exceed the amount of money previously paid into the fund by
4321	the employer. A qualified business or industry that is a project
4322	as defined in Section 57-75-5(f)(iv)1 may elect the date upon
4323	which the ten-year period will begin. Such date may not be later
4324	than sixty (60) months after the date the business or industry
4325	applied for incentive payments.

- 4326 (2) (a) A qualified business or industry that is a project
 4327 as defined in Section 57-75-5(f)(iv)1 may apply to the MDA to
 4328 receive incentive payments for an additional period not to exceed
 4329 five (5) years beyond the expiration date of the initial ten-year
 4330 period if:
- 4331 (i) The qualified business or industry creates at
 4332 least three thousand (3,000) new direct jobs within five (5) years
 4333 after the date the business or industry commences commercial
 4334 production;
- 4335 (ii) Within five (5) years after the date the 4336 business or industry commences commercial production, the average

4337 annual wage of the jobs is at least one hundred fifty percent 4338 (150%) of the most recently published state average annual wage or the most recently published average annual wage of the county in 4339 which the qualified business or industry is located as determined 4340 4341 by the Mississippi Department of Employment Security, whichever is 4342 the lesser. The criteria for the average annual wage requirement 4343 shall be based upon the state average annual wage or the average 4344 annual wage of the county whichever is appropriate, at the time of 4345 creation of the minimum number of jobs, and the threshold established at that time will remain constant for the duration of 4346 4347 the additional period; and

(iii) The qualified business or industry meets and maintains the job and wage requirements of subparagraphs (i) and (ii) of this paragraph (a) for four (4) consecutive calendar quarters.

(b) A qualified business or industry that is a project as defined in Section 57-75-5(f)(iv)1 and qualified to receive incentive payments for the additional period provided in paragraph (a) of this subsection (2) may apply to the MDA to receive incentive payments for an additional period not to exceed ten (10) years beyond the expiration date of the additional period provided in paragraph (a) of this subsection (2) if:

4359 (i) The qualified business or industry creates at
4360 least four thousand (4,000) new direct jobs after qualifying for
4361 the additional incentive period provided in paragraph (a) of this

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4362 subsection (2) but before the expiration of the additional period. 4363 For purposes of determining whether the business or industry meets the minimum jobs requirement of this subparagraph (i), the number 4364 4365 of jobs the business or industry created in order to meet the 4366 minimum jobs requirement of paragraph (a) of this subsection (2) 4367 shall be subtracted from the minimum jobs requirement of this 4368 subparagraph (i); 4369 The average annual wage of the jobs is at (ii) 4370 least one hundred fifty percent (150%) of the most recently 4371

least one hundred fifty percent (150%) of the most recently published state average annual wage or the most recently published average annual wage of the county in which the qualified business or industry is located as determined by the Mississippi Department of Employment Security, whichever is the lesser. The criteria for the average annual wage requirement shall be based upon the state average annual wage or the average annual wage of the county whichever is appropriate, at the time of creation of the minimum number of jobs, and the threshold established at that time will remain constant for the duration of the additional period; and (iii) The qualified business or industry meets and maintains the job and wage requirements of subparagraphs (i) and (ii) of this paragraph (b) for four (4) consecutive calendar quarters.

4384 (3) In order to receive incentive payments, an establishment 4385 shall apply to the MDA. The application shall be on a form



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prescribed by the MDA and shall contain such information as may be required by the MDA to determine if the applicant is qualified.

- (4) In order to qualify to receive such payments, the establishment applying shall be required to:
 - (a) Be engaged in a qualified business or industry;
- 4391 (b) Provide an average salary, excluding benefits which 4392 are not subject to Mississippi income taxes, of at least one 4393 hundred twenty-five percent (125%) of the most recently published 4394 state average annual wage or the most recently published average annual wage of the county in which the qualified business or 4395 4396 industry is located as determined by the Mississippi Department of 4397 Employment Security, whichever is the lesser. The criteria for 4398 this requirement shall be based upon the state average annual wage 4399 or the average annual wage of the county whichever is appropriate, 4400 at the time of application, and the threshold established upon 4401 application will remain constant for the duration of the project;
 - (c) The business or industry must create and maintain a minimum of ten (10) full-time jobs in counties that have an average unemployment rate over the previous twelve-month period which is at least one hundred fifty percent (150%) of the most recently published state unemployment rate, as determined by the Mississippi Department of Employment Security or in Tier Three counties as determined under Section 57-73-21. In all other counties, the business or industry must create and maintain a minimum of twenty-five (25) full-time jobs. The criteria for this



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4411 requirement shall be based on the designation of the county at the 4412 time of the application. The threshold established upon the application will remain constant for the duration of the project. 4413 4414 The business or industry must meet its job creation commitment 4415 within twenty-four (24) months of the application approval. 4416 However, if the qualified business or industry is applying for 4417 incentive payments for an additional period under subsection (2) 4418 of this section, the business or industry must comply with the 4419 applicable job and wage requirements of subsection (2) of this 4420 section.

(5) The MDA shall determine if the applicant is qualified to receive incentive payments. If the applicant is determined to be qualified by the MDA, the MDA shall conduct a cost/benefit analysis to determine the estimated net direct state benefits and the net benefit rate applicable for a period not to exceed ten (10) years and to estimate the amount of gross payroll for the period. If the applicant is determined to be qualified to receive incentive payments for an additional period under subsection (2) of this section, the MDA shall conduct a cost/benefit analysis to determine the estimated net direct state benefits and the net benefit rate applicable for the appropriate additional period and to estimate the amount of gross payroll for the additional period. In conducting such cost/benefit analysis, the MDA shall consider quantitative factors, such as the anticipated level of new tax revenues to the state along with the cost to the state of the

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qualified business or industry, and such other criteria as deemed appropriate by the MDA, including the adequacy of retirement benefits that the business or industry provides to individuals it employs in new direct jobs in this state. In no event shall incentive payments, cumulatively, exceed the estimated net direct state benefits. Once the qualified business or industry is approved by the MDA, an agreement shall be deemed to exist between the qualified business or industry and the State of Mississippi, requiring the continued incentive payment to be made as long as the qualified business or industry retains its eligibility.

- (6) Upon approval of such an application, the MDA shall notify the Department of Revenue and shall provide it with a copy of the approved application and the estimated net direct state benefits. The Department of Revenue may require the qualified business or industry to submit such additional information as may be necessary to administer the provisions of this chapter. The qualified business or industry shall report to the Department of Revenue periodically to show its continued eligibility for incentive payments. The qualified business or industry may be audited by the Department of Revenue to verify such eligibility. In addition, the State Auditor may conduct performance and compliance audits under this chapter according to Section 7-7-211(o) and may bill the oversight agency.
- 4459 (7) If the qualified business or industry is located in an 4460 area that has been declared by the Governor to be a disaster area



4461	and as a	result	of the	dis	saster	the	busin	ess	or	indus	stry	is	unable
4462	to create	e or ma	intain	the	full-t	ime	jobs	requ	ire	d by	this	se	ection:

- 4463 The Commissioner of Revenue may extend the period (a) of time that the business or industry may receive incentive 4464 4465 payments for a period of time not to exceed two (2) years;
- 4466 (b) The Commissioner of Revenue may waive the 4467 requirement that a certain number of jobs be maintained for a 4468 period of time not to exceed twenty-four (24) months; and
- 4469 The MDA may extend the period of time within which 4470 the jobs must be created for a period of time not to exceed 4471 twenty-four (24) months.

[For businesses or industries that received or applied for incentive payments from and after July 1, 2005, but prior to July 1, 2010, this section shall read as follows:

57-62-9. Except as otherwise provided in this 4475 (1)(a) 4476 section, a qualified business or industry that meets the 4477 qualifications specified in this chapter may receive quarterly 4478 incentive payments for a period not to exceed ten (10) years from 4479 the Department of Revenue pursuant to the provisions of this 4480 chapter in an amount which shall be equal to the net benefit rate 4481 multiplied by the actual gross payroll of new direct jobs for a 4482 calendar quarter as verified by the Mississippi Department of Employment Security, but not to exceed: 4483

4484 Ninety percent (90%) of the amount of money previously paid into the fund by the employer if the employer 4485



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provides an average annual salary, excluding benefits which are not subject to Mississippi income taxes, of at least one hundred seventy-five percent (175%) of the most recently published state average annual wage or the most recently published average annual wage of the county in which the qualified business or industry is located as determined by the Mississippi Department of Employment Security, whichever is the lesser;

(ii) Eighty percent (80%) of the amount of money previously paid into the fund by the employer if the employer provides an average annual salary, excluding benefits which are not subject to Mississippi income taxes, of at least one hundred twenty-five percent (125%) but less than one hundred seventy-five percent (175%) of the most recently published state average annual wage or the most recently published average annual wage of the county in which the qualified business or industry is located as determined by the Mississippi Department of Employment Security, whichever is the lesser; or

(iii) Seventy percent (70%) of the amount of money previously paid into the fund by the employer if the employer provides an average annual salary, excluding benefits which are not subject to Mississippi income taxes, of less than one hundred twenty-five percent (125%) of the most recently published state average annual wage or the most recently published average annual wage of the county in which the qualified business or industry is



- located as determined by the Mississippi Department of Employment Security, whichever is the lesser.
- 4512 (b) A qualified business or industry that is a project
 4513 as defined in Section 57-75-5(f)(iv)1 may elect the date upon
 4514 which the ten-year period will begin. Such date may not be later
 4515 than sixty (60) months after the date the business or industry
 4516 applied for incentive payments.
- 4517 (2) (a) A qualified business or industry that is a project
 4518 as defined in Section 57-75-5(f)(iv)1 may apply to the MDA to
 4519 receive incentive payments for an additional period not to exceed
 4520 five (5) years beyond the expiration date of the initial ten-year
 4521 period if:
- (i) The qualified business or industry creates at
 least three thousand (3,000) new direct jobs within five (5) years
 after the date the business or industry commences commercial
 production;
- 4526 Within five (5) years after the date the (ii) business or industry commences commercial production, the average 4527 4528 annual wage of the jobs is at least one hundred fifty percent 4529 (150%) of the most recently published state average annual wage or 4530 the most recently published average annual wage of the county in 4531 which the qualified business or industry is located as determined by the Mississippi Department of Employment Security, whichever is 4532 4533 the lesser. The criteria for the average annual wage requirement 4534 shall be based upon the state average annual wage or the average

4536 creation of the minimum number of jobs, and the threshold 4537 established at that time will remain constant for the duration of 4538 the additional period; and 4539 (iii) The qualified business or industry meets and 4540 maintains the job and wage requirements of subparagraphs (i) and 4541 (ii) of this paragraph (a) for four (4) consecutive calendar 4542 quarters. 4543 A qualified business or industry that is a project as defined in Section 57-75-5(f)(iv)1 and qualified to receive 4544 4545 incentive payments for the additional period provided in paragraph 4546 (a) of this subsection (2) may apply to the MDA to receive 4547 incentive payments for an additional period not to exceed ten (10) years beyond the expiration date of the additional period provided 4548 4549 in paragraph (a) of this subsection (2) if: 4550 (i) The qualified business or industry creates at 4551 least four thousand (4,000) new direct jobs after qualifying for 4552 the additional incentive period provided in paragraph (a) of this 4553 subsection (2) but before the expiration of the additional period. 4554 For purposes of determining whether the business or industry meets 4555 the minimum jobs requirement of this subparagraph (i), the number 4556 of jobs the business or industry created in order to meet the minimum jobs requirement of paragraph (a) of this subsection (2) 4557 4558 shall be subtracted from the minimum jobs requirement of this

annual wage of the county whichever is appropriate, at the time of

subparagraph (i);

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4560	(ii) The average annual wage of the jobs is at
4561	least one hundred fifty percent (150%) of the most recently
4562	published state average annual wage or the most recently published
4563	average annual wage of the county in which the qualified business
4564	or industry is located as determined by the Mississippi Department
4565	of Employment Security, whichever is the lesser. The criteria for
4566	the average annual wage requirement shall be based upon the state
4567	average annual wage or the average annual wage of the county
4568	whichever is appropriate, at the time of creation of the minimum
4569	number of jobs, and the threshold established at that time will
4570	remain constant for the duration of the additional period; and
4571	(iii) The qualified business or industry meets and
4572	maintains the job and wage requirements of subparagraphs (i) and
4573	(ii) of this paragraph (b) for four (4) consecutive calendar
4574	quarters.

- 4575 (3) In order to receive incentive payments, an establishment 4576 shall apply to the MDA. The application shall be on a form 4577 prescribed by the MDA and shall contain such information as may be 4578 required by the MDA to determine if the applicant is qualified.
- 4579 (4) (a) In order to qualify to receive such payments, the 4580 establishment applying shall be required to meet the definition of 4581 the term "qualified business or industry";
- 4582 (b) The criteria for the average annual salary
 4583 requirement shall be based upon the state average annual wage or
 4584 the average annual wage of the county whichever is appropriate, at



4585 the time of application, and the threshold established upon 4586 application will remain constant for the duration of the project;

- (c) The business or industry must meet its job creation commitment within twenty-four (24) months of the application approval. However, if the qualified business or industry is applying for incentive payments for an additional period under subsection (2) of this section, the business or industry must comply with the applicable job and wage requirements of subsection (2) of this section.
- 4594 (5) (a) The MDA shall determine if the applicant is 4595 qualified to receive incentive payments.
- 4596 If the applicant is determined to be qualified to (b) 4597 receive incentive payments for an additional period under 4598 subsection (2) of this section, the MDA shall conduct a 4599 cost/benefit analysis to determine the estimated net direct state 4600 benefits and the net benefit rate applicable for the appropriate 4601 additional period and to estimate the amount of gross payroll for 4602 the additional period. In conducting such cost/benefit analysis, 4603 the MDA shall consider quantitative factors, such as the 4604 anticipated level of new tax revenues to the state along with the 4605 cost to the state of the qualified business or industry, and such 4606 other criteria as deemed appropriate by the MDA, including the 4607 adequacy of retirement benefits that the business or industry 4608 provides to individuals it employs in new direct jobs in this 4609 state. In no event shall incentive payments, cumulatively, exceed

- the estimated net direct state benefits. Once the qualified business or industry is approved by the MDA, an agreement shall be deemed to exist between the qualified business or industry and the State of Mississippi, requiring the continued incentive payment to be made as long as the qualified business or industry retains its eligibility.
- 4616 (6) Upon approval of such an application, the MDA shall 4617 notify the Department of Revenue and shall provide it with a copy 4618 of the approved application and the estimated net direct state 4619 benefits. The Department of Revenue may require the qualified 4620 business or industry to submit such additional information as may 4621 be necessary to administer the provisions of this chapter. 4622 qualified business or industry shall report to the Department of 4623 Revenue periodically to show its continued eligibility for 4624 incentive payments. The qualified business or industry may be 4625 audited by the Department of Revenue to verify such eligibility. 4626 In addition, the State Auditor may conduct performance and 4627 compliance audits under this chapter according to Section 4628 7-7-211(o) and may bill the oversight agency.
- 4629 (7) If the qualified business or industry is located in an
 4630 area that has been declared by the Governor to be a disaster area
 4631 and as a result of the disaster the business or industry is unable
 4632 to create or maintain the full-time jobs required by this section:



4633	(a) The Commissioner of Revenue may extend the period
4634	of time that the business or industry may receive incentive
4635	payments for a period of time not to exceed two (2) years;
4636	(b) The Commissioner of Revenue may waive the
4637	requirement that a certain number of jobs be maintained for a
4638	period of time not to exceed twenty-four (24) months; and
4639	(c) The MDA may extend the period of time within which
4640	the jobs must be created for a period of time not to exceed
4641	twenty-four (24) months.
4642	[For businesses or industries that apply for incentive
4643	payments from and after July 1, 2010, this section shall read as
4644	follows:]
4645	57-62-9. (1) (a) Except as otherwise provided in this
4646	section, a qualified business or industry that meets the
4647	qualifications specified in this chapter may receive quarterly
4648	incentive payments for a period not to exceed ten (10) years from

4646 section, a qualified business or industry that meets the
4647 qualifications specified in this chapter may receive quarterly
4648 incentive payments for a period not to exceed ten (10) years from
4649 the Department of Revenue pursuant to the provisions of this
4650 chapter in an amount which shall be equal to ninety percent (90%)
4651 of the amount of actual income tax withheld for employees with new
4652 direct jobs, but in no event more than four percent (4%) of the
4653 total annual salary paid for new direct jobs during such period,
4654 excluding benefits which are not subject to Mississippi income
4655 taxes.

4656 (b) A qualified business or industry that is a project 4657 as defined in Section 57-75-5(f)(iv)1 may elect the date upon



which the ten-year period will begin. Such date may not be later than sixty (60) months after the date the business or industry applied for incentive payments.

4661 A qualified business or industry as defined in 4662 Section 57-62-5(a)(iii) may elect the date upon which the ten-year 4663 period will begin and may elect to begin receiving incentive 4664 payments as early as the second quarter after that date. Incentive payments will be calculated on all jobs above the 4665 4666 existing number of jobs as of the date the MDA determines that the 4667 applicant is qualified to receive incentive payments. In the 4668 event that the qualified business or industry falls below the 4669 number of existing jobs at the time of determination that the 4670 applicant is qualified to receive the incentive payment, the 4671 incentive payment shall cease until the qualified business or 4672 industry once again exceeds that number. If after forty-eight 4673 (48) months, the qualified business or industry has failed to 4674 create at least three thousand (3,000) new direct jobs, incentive 4675 payments shall cease and the qualified business or industry shall 4676 not be qualified to receive further incentive payments.

4677 (2) (a) A qualified business or industry that is a project
4678 as defined in Section 57-75-5(f)(iv)1 may apply to the MDA to
4679 receive incentive payments for an additional period not to exceed
4680 five (5) years beyond the expiration date of the initial ten-year
4681 period if:



4683	least three thousand (3,000) new direct jobs within five (5) years
4684	after the date the business or industry commences commercial
4685	production;
4686	(ii) Within five (5) years after the date the
4687	business or industry commences commercial production, the average
4688	annual wage of the jobs is at least one hundred fifty percent
4689	(150%) of the most recently published state average annual wage or
4690	the most recently published average annual wage of the county in
4691	which the qualified business or industry is located as determined
4692	by the Mississippi Department of Employment Security, whichever is
4693	the lesser. The criteria for the average annual wage requirement
4694	shall be based upon the state average annual wage or the average
4695	annual wage of the county whichever is appropriate, at the time of
4696	creation of the minimum number of jobs, and the threshold

The qualified business or industry creates at

(i)

4699 (iii) The qualified business or industry meets and
4700 maintains the job and wage requirements of subparagraphs (i) and
4701 (ii) of this paragraph (a) for four (4) consecutive calendar
4702 quarters.

established at that time will remain constant for the duration of

4703 (b) A qualified business or industry that is a project
4704 as defined in Section 57-75-5(f)(iv)1 and qualified to receive
4705 incentive payments for the additional period provided in paragraph
4706 (a) of this subsection (2) may apply to the MDA to receive

the additional period; and

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4707 incentive payments for an additional period not to exceed ten (10) 4708 years beyond the expiration date of the additional period provided 4709 in paragraph (a) of this subsection (2) if: 4710 (i) The qualified business or industry creates at 4711 least four thousand (4,000) new direct jobs after qualifying for 4712 the additional incentive period provided in paragraph (a) of this 4713 subsection (2) but before the expiration of the additional period. 4714 For purposes of determining whether the business or industry meets 4715 the minimum jobs requirement of this subparagraph (i), the number 4716 of jobs the business or industry created in order to meet the 4717 minimum jobs requirement of paragraph (a) of this subsection (2) 4718 shall be subtracted from the minimum jobs requirement of this 4719 subparagraph (i);

(ii) The average annual wage of the jobs is at least one hundred fifty percent (150%) of the most recently published state average annual wage or the most recently published average annual wage of the county in which the qualified business or industry is located as determined by the Mississippi Department of Employment Security, whichever is the lesser. The criteria for the average annual wage requirement shall be based upon the state average annual wage or the average annual wage of the county whichever is appropriate, at the time of creation of the minimum number of jobs, and the threshold established at that time will remain constant for the duration of the additional period; and



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- 4731 (iii) The qualified business or industry meets and
 4732 maintains the job and wage requirements of subparagraphs (i) and
 4733 (ii) of this paragraph (b) for four (4) consecutive calendar
 4734 quarters.
- 4735 (3) In order to receive incentive payments, an establishment 4736 shall apply to the MDA. The application shall be on a form 4737 prescribed by the MDA and shall contain such information as may be 4738 required by the MDA to determine if the applicant is qualified.
- 4739 (4) (a) In order to qualify to receive such payments, the 4740 establishment applying shall be required to meet the definition of 4741 the term "qualified business or industry";
- 4742 (b) The criteria for the average annual salary
 4743 requirement shall be based upon the state average annual wage or
 4744 the average annual wage of the county whichever is appropriate, at
 4745 the time of application, and the threshold established upon
 4746 application will remain constant for the duration of the project;
- 4747 Except as otherwise provided for a qualified business or industry as defined in Section 57-62-5(a)(iii), the 4748 4749 business or industry must meet its job creation commitment within 4750 twenty-four (24) months of the application approval. However, if 4751 the qualified business or industry is applying for incentive 4752 payments for an additional period under subsection (2) of this section, the business or industry must comply with the applicable 4753 4754 job and wage requirements of subsection (2) of this section.



- 4755 (5) (a) The MDA shall determine if the applicant is 4756 qualified to receive incentive payments.
- 4757 If the applicant is determined to be qualified to 4758 receive incentive payments for an additional period under 4759 subsection (2) of this section, the MDA shall conduct an analysis 4760 to estimate the amount of gross payroll for the appropriate 4761 additional period. Incentive payments, cumulatively, shall not 4762 exceed ninety percent (90%) of the amount of actual income tax 4763 withheld for employees with new direct jobs, but in no event more 4764 than four percent (4%) of the total annual salary paid for new 4765 direct jobs during the additional period, excluding benefits which 4766 are not subject to Mississippi income taxes. Once the qualified 4767 business or industry is approved by the MDA, an agreement shall be 4768 deemed to exist between the qualified business or industry and the 4769 State of Mississippi, requiring the continued incentive payment to 4770 be made as long as the qualified business or industry retains its 4771 eligibility.
- 4772 (6) Upon approval of such an application, the MDA shall 4773 notify the Department of Revenue and shall provide it with a copy 4774 of the approved application and the minimum job and salary 4775 requirements. The Department of Revenue may require the qualified 4776 business or industry to submit such additional information as may be necessary to administer the provisions of this chapter. 4777 4778 qualified business or industry shall report to the Department of Revenue periodically to show its continued eligibility for 4779

- 4780 incentive payments. The qualified business or industry may be
- 4781 audited by the Department of Revenue to verify such eligibility.
- 4782 In addition, the State Auditor may conduct performance and
- 4783 compliance audits under this chapter according to Section
- 4784 7-7-211(o) and may bill the oversight agency.
- 4785 (7) If the qualified business or industry is located in an
- 4786 area that has been declared by the Governor to be a disaster area
- 4787 and as a result of the disaster the business or industry is unable
- 4788 to create or maintain the full-time jobs required by this section:
- 4789 (a) The Commissioner of Revenue may extend the period
- 4790 of time that the business or industry may receive incentive
- 4791 payments for a period of time not to exceed two (2) years;
- 4792 (b) The Commissioner of Revenue may waive the
- 4793 requirement that a certain number of jobs be maintained for a
- 4794 period of time not to exceed twenty-four (24) months; and
- 4795 (c) The MDA may extend the period of time within which
- 4796 the jobs must be created for a period of time not to exceed
- 4797 twenty-four (24) months.
- 4798 **SECTION 54.** Section 57-75-5, Mississippi Code of 1972, is
- 4799 reenacted as follows:
- 4800 57-75-5. Words and phrases used in this chapter shall have
- 4801 meanings as follows, unless the context clearly indicates a
- 4802 different meaning:
- 4803 (a) "Act" means the Mississippi Major Economic Impact
- 4804 Act as originally enacted or as hereafter amended.



- 4805 (b) "Authority" means the Mississippi Major Economic 4806 Impact Authority created pursuant to the act.
- 4807 (c) "Bonds" means general obligation bonds, interim
 4808 notes and other evidences of debt of the State of Mississippi
 4809 issued pursuant to this chapter.
- 4810 "Facility related to the project" means and 4811 includes any of the following, as the same may pertain to the 4812 project within the project area: (i) facilities to provide 4813 potable and industrial water supply systems, sewage and waste disposal systems and water, natural gas and electric transmission 4814 4815 systems to the site of the project; (ii) airports, airfields and air terminals; (iii) rail lines; (iv) port facilities; (v) 4816 4817 highways, streets and other roadways; (vi) public school 4818 buildings, classrooms and instructional facilities, training facilities and equipment, including any functionally related 4819 4820 facilities; (vii) parks, outdoor recreation facilities and 4821 athletic facilities; (viii) auditoriums, pavilions, campgrounds, 4822 art centers, cultural centers, folklore centers and other public 4823 facilities; (ix) health care facilities, public or private; and 4824 (x) fire protection facilities, equipment and elevated water 4825 tanks.
- 4826 (e) "Person" means any natural person, corporation,
 4827 association, partnership, receiver, trustee, guardian, executor,
 4828 administrator, fiduciary, governmental unit, public agency,



4829 political subdivision, or any other group acting as a unit, and 4830 the plural as well as the singular.

(f) "Project" means:

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4832 Any industrial, commercial, research and 4833 development, warehousing, distribution, transportation, 4834 processing, mining, United States government or tourism enterprise 4835 together with all real property required for construction, 4836 maintenance and operation of the enterprise with an initial 4837 capital investment of not less than Three Hundred Million Dollars (\$300,000,000.00) from private or United States government sources 4838 4839 together with all buildings, and other supporting land and 4840 facilities, structures or improvements of whatever kind required 4841 or useful for construction, maintenance and operation of the 4842 enterprise; or with an initial capital investment of not less than One Hundred Fifty Million Dollars (\$150,000,000.00) from private 4843 4844 or United States government sources together with all buildings 4845 and other supporting land and facilities, structures or 4846 improvements of whatever kind required or useful for construction, 4847 maintenance and operation of the enterprise and which creates at 4848 least one thousand (1,000) net new full-time jobs; or which 4849 creates at least one thousand (1,000) net new full-time jobs which provides an average salary, excluding benefits which are not 4850 4851 subject to Mississippi income taxation, of at least one hundred 4852 twenty-five percent (125%) of the most recently published average annual wage of the state as determined by the Mississippi 4853



4854 Department of Employment Security. "Project" shall include any 4855 addition to or expansion of an existing enterprise if such 4856 addition or expansion has an initial capital investment of not 4857 less than Three Hundred Million Dollars (\$300,000,000.00) from 4858 private or United States government sources, or has an initial 4859 capital investment of not less than One Hundred Fifty Million 4860 Dollars (\$150,000,000.00) from private or United States government 4861 sources together with all buildings and other supporting land and 4862 facilities, structures or improvements of whatever kind required or useful for construction, maintenance and operation of the 4863 4864 enterprise and which creates at least one thousand (1,000) net new 4865 full-time jobs; or which creates at least one thousand (1,000) net 4866 new full-time jobs which provides an average salary, excluding 4867 benefits which are not subject to Mississippi income taxation, of 4868 at least one hundred twenty-five percent (125%) of the most 4869 recently published average annual wage of the state as determined 4870 by the Mississippi Department of Employment Security. "Project" 4871 shall also include any ancillary development or business resulting 4872 from the enterprise, of which the authority is notified, within 4873 three (3) years from the date that the enterprise entered into 4874 commercial production, that the project area has been selected as 4875 the site for the ancillary development or business.



improve, expand or otherwise enhance any active duty or reserve

United States armed services bases and facilities or any major

1. Any major capital project designed to

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4879 Mississippi National Guard training installations, their support 4880 areas or their military operations, upon designation by the 4881 authority that any such base was or is at risk to be recommended 4882 for closure or realignment pursuant to the Defense Base Closure 4883 and Realignment Act of 1990, as amended, or other applicable 4884 federal law; or any major development project determined by the 4885 authority to be necessary to acquire or improve base properties 4886 and to provide employment opportunities through construction of 4887 projects as defined in Section 57-3-5, which shall be located on or provide direct support service or access to such military 4888 4889 installation property in the event of closure or reduction of 4890 military operations at the installation.

2. Any major study or investigation related to such a facility, installation or base, upon a determination by the authority that the study or investigation is critical to the expansion, retention or reuse of the facility, installation or base.

3. Any project as defined in Section 57-3-5,
any business or enterprise determined to be in the furtherance of
the public purposes of this act as determined by the authority or
any facility related to such project each of which shall be,
directly or indirectly, related to any military base or other
military-related facility no longer operated by the United States
armed services or the Mississippi National Guard.



1903		(iii)	Any	enterpr	ise	to	be	maintained,	improved	or
1904	constructed in	Tishomi	ngo	County	by c	or f	or	a National	Aeronautio	CS
1905	and Space Admir	nistrati	on f	facilitv	in	suc	ch c	county.		

- (iv) 1. Any major capital project with an initial capital investment from private sources of not less than Seven Hundred Fifty Million Dollars (\$750,000,000.00) which will create at least three thousand (3,000) jobs meeting criteria established by the Mississippi Development Authority.
- 4911 2. "Project" shall also include any ancillary
 4912 development or business resulting from an enterprise operating a
 4913 project as defined in item 1 of this paragraph (f) (iv), of which
 4914 the authority is notified, within three (3) years from the date
 4915 that the enterprise entered into commercial production, that the
 4916 state has been selected as the site for the ancillary development
 4917 or business.
- 4918 (v) Any manufacturing, processing or industrial 4919 project determined by the authority, in its sole discretion, to 4920 contribute uniquely and significantly to the economic growth and 4921 development of the state, and which meets the following criteria:
- 1. The project shall create at least two
 thousand (2,000) net new full-time jobs meeting criteria
 established by the authority, which criteria shall include, but
 not be limited to, the requirement that such jobs must be held by
 persons eligible for employment in the United States under
 applicable state and federal law.



4929 the project shall include a total investment from private sources 4930 of not less than Sixty Million Dollars (\$60,000,000.00), or from any combination of sources of not less than Eighty Million Dollars 4931 4932 (\$80,000,000.00). 4933 (vi) Any real property owned or controlled by the 4934 National Aeronautics and Space Administration, the United States 4935 government, or any agency thereof, which is legally conveyed to 4936 the State of Mississippi or to the State of Mississippi for the 4937 benefit of the Mississippi Major Economic Impact Authority, its successors and assigns pursuant to Section 212 of Public Law 4938 104-99, enacted January 26, 1996 (110 Stat. 26 at 38). 4939 4940 (vii) Any major capital project related to the 4941 establishment, improvement, expansion and/or other enhancement of any active duty military installation and having a minimum capital 4942 4943 investment from any source or combination of sources other than 4944 the State of Mississippi of at least Forty Million Dollars (\$40,000,000.00), and which will create at least four hundred 4945 4946 (400) military installation related full-time jobs, which jobs may 4947 be military jobs, civilian jobs or a combination of military and 4948 civilian jobs. The authority shall require that binding 4949 commitments be entered into requiring that the minimum 4950 requirements for the project provided for in this subparagraph 4951 shall be met not later than July 1, 2008.

The project and any facility related to

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4952 Any major capital project with an initial 4953 capital investment from any source or combination of sources of 4954 not less than Ten Million Dollars (\$10,000,000.00) which will 4955 create at least eighty (80) full-time jobs which provide an average annual salary, excluding benefits which are not subject to 4956 4957 Mississippi income taxes, of at least one hundred thirty-five 4958 percent (135%) of the most recently published average annual wage 4959 of the state or the most recently published average annual wage of 4960 the county in which the project is located as determined by the Mississippi Department of Employment Security, whichever is the 4961 4962 lesser. The authority shall require that binding commitments be entered into requiring that: 4963

- 1. The minimum requirements for the project provided for in this subparagraph shall be met; and
- 2. That if such commitments are not met, all or a portion of the funds provided by the state for the project as determined by the authority shall be repaid.
- 4969 (ix) Any regional retail shopping mall with an 4970 initial capital investment from private sources in excess of One 4971 Hundred Fifty Million Dollars (\$150,000,000.00), with a square 4972 footage in excess of eight hundred thousand (800,000) square feet, which will create at least seven hundred (700) full-time jobs with 4973 4974 an average hourly wage of Eleven Dollars (\$11.00) per hour. 4975 authority shall require that binding commitments be entered into requiring that: 4976



4977	1. The minimum requirements for the project
4978	provided for in this subparagraph shall be met; and
4979	2. That if such commitments are not met, all
4980	or a portion of the funds provided by the state for the project as
4981	determined by the authority shall be repaid.
4982	(x) Any major capital project with an initial
4983	capital investment from any source or combination of sources of

- not less than Seventy-five Million Dollars (\$75,000,000.00) which 4984 4985 will create at least one hundred twenty-five (125) full-time jobs 4986 which provide an average annual salary, excluding benefits which 4987 are not subject to Mississippi income taxes, of at least one 4988 hundred thirty-five percent (135%) of the most recently published 4989 average annual wage of the state or the most recently published 4990 average annual wage of the county in which the project is located 4991 as determined by the Mississippi Department of Employment 4992 Security, whichever is the greater. The authority shall require 4993 that binding commitments be entered into requiring that:
- 1. The minimum requirements for the project provided for in this subparagraph shall be met; and
- 2. That if such commitments are not met, all or a portion of the funds provided by the state for the project as determined by the authority shall be repaid.
- 4999 (xi) Any potential major capital project that the 5000 authority has determined is feasible to recruit.



5001	(xii) Any project built according to the
5002	specifications and federal provisions set forth by the National
5003	Aeronautics and Space Administration Center Operations Directorate
5004	at Stennis Space Center for the purpose of consolidating common
5005	services from National Aeronautics and Space Administration
5006	centers in human resources, procurement, financial management and
5007	information technology located on land owned or controlled by the
5008	National Aeronautics and Space Administration, which will create
5009	at least four hundred seventy (470) full-time jobs.
5010	(xiii) Any major capital project with an initial
5011	capital investment from any source or combination of sources of
5012	not less than Ten Million Dollars (\$10,000,000.00) which will

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1. The minimum requirements for the project
5017 provided for in this subparagraph shall be met; and

authority shall require that binding commitments be entered into

create at least two hundred fifty (250) full-time jobs.

- 5018 2. That if such commitments are not met, all or a portion of the funds provided by the state for the project as determined by the authority shall be repaid.
- (xiv) Any major pharmaceutical facility with a

 capital investment of not less than Fifty Million Dollars

 (\$50,000,000.00) made after July 1, 2002, through four (4) years

 after the initial date of any loan or grant made by the authority

 for such project, which will maintain at least seven hundred fifty



requiring that:

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- 5026 (750) full-time employees. The authority shall require that
- 5027 binding commitments be entered into requiring that:
- 5028 1. The minimum requirements for the project
- 5029 provided for in this subparagraph shall be met; and
- 5030 2. That if such commitments are not met, all
- 5031 or a portion of the funds provided by the state for the project as
- 5032 determined by the authority shall be repaid.
- 5033 (xv) Any pharmaceutical manufacturing, packaging
- 5034 and distribution facility with an initial capital investment from
- 5035 any local or federal sources of not less than Five Hundred
- 5036 Thousand Dollars (\$500,000.00) which will create at least ninety
- 5037 (90) full-time jobs. The authority shall require that binding
- 5038 commitments be entered into requiring that:
- 5039 1. The minimum requirements for the project
- 5040 provided for in this subparagraph shall be met; and
- 5041 2. That if such commitments are not met, all
- 5042 or a portion of the funds provided by the state for the project as
- 5043 determined by the authority shall be repaid.
- 5044 (xvi) Any major industrial wood processing
- 5045 facility with an initial capital investment of not less than One
- 5046 Hundred Million Dollars (\$100,000,000.00) which will create at
- 5047 least one hundred twenty-five (125) full-time jobs which provide
- 5048 an average annual salary, excluding benefits which are not subject
- 5049 to Mississippi income taxes, of at least Thirty Thousand Dollars



- 5050 (\$30,000.00). The authority shall require that binding
- 5051 commitments be entered into requiring that:
- 5052 1. The minimum requirements for the project
- 5053 provided for in this subparagraph shall be met; and
- 5054 2. That if such commitments are not met, all
- 5055 or a portion of the funds provided by the state for the project as
- 5056 determined by the authority shall be repaid.
- 5057 (xvii) Any technical, engineering,
- 5058 manufacturing-logistic service provider with an initial capital
- 5059 investment of not less than One Million Dollars (\$1,000,000.00)
- 5060 which will create at least ninety (90) full-time jobs. The
- 5061 authority shall require that binding commitments be entered into
- 5062 requiring that:
- 5063 1. The minimum requirements for the project
- 5064 provided for in this subparagraph shall be met; and
- 5065 2. That if such commitments are not met, all
- 5066 or a portion of the funds provided by the state for the project as
- 5067 determined by the authority shall be repaid.
- 5068 (xviii) Any major capital project with an initial
- 5069 capital investment from any source or combination of sources other
- 5070 than the State of Mississippi of not less than Six Hundred Million
- 5071 Dollars (\$600,000,000.00) which will create at least four hundred
- 5072 fifty (450) full-time jobs with an average annual salary,
- 5073 excluding benefits which are not subject to Mississippi income
- 5074 taxes, of at least Seventy Thousand Dollars (\$70,000.00). The



5075	authority	shall	require	that	binding	commitments	be	entered	into
5076	requiring	that:							

- 5077 1. The minimum requirements for the project 5078 provided for in this subparagraph shall be met; and
- 2. That if such commitments are not met, all or a portion of the funds provided by the state for the project as determined by the authority shall be repaid.
- 5082 Any major coal and/or petroleum coke (xix)5083 gasification project with an initial capital investment from any source or combination of sources other than the State of 5084 5085 Mississippi of not less than Eight Hundred Million Dollars 5086 (\$800,000,000.00), which will create at least two hundred (200) 5087 full-time jobs with an average annual salary, excluding benefits 5088 which are not subject to Mississippi income taxes, of at least Forty-five Thousand Dollars (\$45,000.00). The authority shall 5089 5090 require that binding commitments be entered into requiring that:
- 5092 provided for in this subparagraph shall be met; and
 5093 2. That if such commitments are not met, all

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The minimum requirements for the project

- 2. That if such commitments are not met, all or a portion of the funds provided by the state for the project as determined by the authority shall be repaid.
- 5096 (xx) Any planned mixed use development located on 5097 not less than four thousand (4,000) acres of land that will 5098 consist of commercial, recreational, resort, tourism and 5099 residential development with a capital investment from private



5100 sources of not less than Four Hundred Seventy-five Million Dollars 5101 (\$475,000,000.00) in the aggregate in any one (1) or any combination of tourism projects that will create at least three 5102 thousand five hundred (3,500) jobs in the aggregate. For the 5103 5104 purposes of this paragraph (f)(xx), the term "tourism project" 5105 means and has the same definition as that term has in Section 5106 In order to meet the minimum capital investment required 57-28-1. 5107 under this paragraph (f)(xx), at least Two Hundred Thirty-seven 5108 Million Five Hundred Thousand Dollars (\$237,500,000.00) of such investment must be made not later than June 1, 2015, and the 5109 5110 remainder of the minimum capital investment must be made not later than June 1, 2017. In order to meet the minimum number of jobs 5111 5112 required to be created under this paragraph (f)(xx), at least one thousand seven hundred fifty (1,750) of such jobs must be created 5113 not later than June 1, 2015, and the remainder of the jobs must be 5114 5115 created not later than June 1, 2017. The authority shall require that binding commitments be entered into requiring that: 5116 5117 The minimum requirements for the project 1.

5118 provided for in this subparagraph shall be met; and

5119 2. That if such commitments are not met, all 5120 or a portion of the funds provided by the state for the project as 5121 determined by the authority shall be repaid.

Any enterprise owning or operating an automotive manufacturing and assembly plant and its affiliates for which construction begins after March 2, 2007, and not later than



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- 5125 December 1, 2007, with an initial capital investment from private
- 5126 sources of not less than Five Hundred Million Dollars
- 5127 (\$500,000,000.00) which will create at least one thousand five
- 5128 hundred (1,500) jobs meeting criteria established by the
- 5129 authority, which criteria shall include, but not be limited to,
- 5130 the requirement that such jobs must be held by persons eligible
- 5131 for employment in the United States under applicable state and
- 5132 federal law. The authority shall require that binding commitments
- 5133 be entered into requiring that:
- 5134 1. The minimum requirements for the project
- 5135 provided for in this subparagraph shall be met; and
- 5136 2. That if such commitments are not met, all
- 5137 or a portion of the funds provided by the state for the project as
- 5138 determined by the authority shall be repaid.
- 5139 (xxii) Any enterprise owning or operating a major
- 5140 powertrain component manufacturing and assembly plant for which
- 5141 construction begins after May 11, 2007, and not later than
- 5142 December 1, 2007, with an initial capital investment from private
- 5143 sources of not less than Three Hundred Million Dollars
- 5144 (\$300,000,000.00) which will create at least five hundred (500)
- 5145 new full-time jobs meeting criteria established by the authority,
- 5146 which criteria shall include, but not be limited to, the
- 5147 requirement that such jobs must be held by persons eligible for
- 5148 employment in the United States under applicable state and federal
- 5149 law, and the requirement that the average annual wages and taxable



- benefits of such jobs shall be at least one hundred twenty-five percent (125%) of the most recently published average annual wage of the state or the most recently published average annual wage of the county in which the project is located as determined by the
- 5154 Mississippi Department of Employment Security, whichever is the
- 5155 lesser. The authority shall require that binding commitments be
- 5156 entered into requiring that:
- 5157 1. The minimum requirements for the project 5158 provided for in this subparagraph shall be met; and
- 2. That if such commitments are not met, all or a portion of the funds provided by the state for the project as determined by the authority shall be repaid.
- 5162 (xxiii) Any biological and agricultural defense 5163 project operated by an agency of the government of the United 5164 States with an initial capital investment of not less than Four 5165 Hundred Fifty Million Dollars (\$450,000,000.00) from any source 5166 other than the State of Mississippi and its subdivisions, which 5167 will create at least two hundred fifty (250) new full-time jobs. 5168 All jobs created by the project must be held by persons eligible
- 5171 (xxiv) Any enterprise owning or operating an
 5172 existing tire manufacturing plant which adds to such plant capital
 5173 assets of not less than Twenty-five Million Dollars

for employment in the United States under applicable state and

5174 (\$25,000,000.00) after January 1, 2009, and that maintains at



federal law.

5169

least one thousand two hundred (1,200) full-time jobs in this

state at one (1) location with an average annual salary, excluding

benefits which are not subject to Mississippi income taxes, of at

least Forty-five Thousand Dollars (\$45,000.00). The authority

shall require that binding commitments be entered into requiring

that:

1. The minimum requirements for the project

5182 provided for in this subparagraph shall be met; and
5183 2. That if such commitments are not met, all

or a portion of the funds provided by the state for the project as determined by the authority shall be repaid.

(xxv) Any enterprise owning or operating a facility for the manufacture of composite components for the aerospace industry which will have an investment from private sources of not less than One Hundred Seventy-five Million Dollars (\$175,000,000.00) by not later than December 31, 2015, and which will result in the full-time employment at the project site of not less than two hundred seventy-five (275) persons by December 31, 2011, and not less than four hundred twenty-five (425) persons by December 31, 2013, and not less than eight hundred (800) persons by December 31, 2017, all with an average annual compensation, excluding benefits which are not subject to Mississippi income taxes, of at least Fifty-three Thousand Dollars (\$53,000.00). The authority shall require that binding commitments be entered into requiring that:

5201	provided for in this subparagraph shall be met; and
5202	2. That if such commitments are not met, all
5203	or a portion of the funds provided by the state for the project as
5204	determined by the authority shall be repaid.
5205	(xxvi) Any enterprise owning or operating a
5206	facility for the manufacture of pipe which will have an investment
5207	from any source other than the State of Mississippi and its
5208	subdivisions of not less than Three Hundred Million Dollars
5209	(\$300,000,000.00) by not later than December 31, 2015, and which
5210	will create at least five hundred (500) new full-time jobs within
5211	five (5) years after the start of commercial production and
5212	maintain such jobs for at least ten (10) years, all with an
5213	average annual compensation, excluding benefits which are not
5214	subject to Mississippi income taxes, of at least Thirty-two
5215	Thousand Dollars (\$32,000.00). The authority shall require that
5216	binding commitments be entered into requiring that:
5217	1. The minimum requirements for the project
5218	provided for in this subparagraph shall be met; and
5219	2. That if such commitments are not met, all
5220	or a portion of the funds provided by the state for the project as
5221	determined by the authority shall be repaid.
5222	(xxvii) Any enterprise owning or operating a
5223	facility for the manufacture of solar panels which will have an
5224	investment from any source other than the State of Mississippi and

1. The minimum requirements for the project

5225 its subdivisions of not less than One Hundred Thirty-two Million 5226 Dollars (\$132,000,000.00) by not later than December 31, 2015, and 5227 which will create at least five hundred (500) new full-time jobs 5228 within five (5) years after the start of commercial production and 5229 maintain such jobs for at least ten (10) years, all with an 5230 average annual compensation, excluding benefits which are not 5231 subject to Mississippi income taxes, of at least Thirty-four 5232 Thousand Dollars (\$34,000.00). The authority shall require that 5233 binding commitments be entered into requiring that: 5234 1. The minimum requirements for the project 5235 provided for in this subparagraph shall be met; and 5236 2. That if such commitments are not met, all 5237 or a portion of the funds provided by the state for the project as 5238 determined by the authority shall be repaid.

5239 (xxviii) 1. Any enterprise owning or operating an 5240 automotive parts manufacturing plant and its affiliates for which 5241 construction begins after June 1, 2013, and not later than June 30, 2014, with an initial capital investment of not less than 5243 Three Hundred Million Dollars (\$300,000.00) which will create 5244 at least five hundred (500) new full-time jobs meeting criteria 5245 established by the authority, which criteria shall include, but 5246 not be limited to, the requirement that such jobs must be held by persons eligible for employment in the United States under 5247 5248 applicable state and federal law, and the requirement that the average annual wages and taxable benefits of such jobs shall be at 5249



5251 published average annual wage of the state or the most recently 5252 published average annual wage of the county in which the project 5253 is located as determined by the Mississippi Department of 5254 Employment Security, whichever is the lesser. The authority shall 5255 require that binding commitments be entered into requiring that: 5256 The minimum requirements for the a. 5257 project provided for in this subparagraph shall be met; and 5258 b. That if such commitments are not met, 5259 all or a portion of the funds provided by the state for the 5260 project as determined by the authority shall be repaid. 5261 It is anticipated that the project defined 5262 in this subparagraph (xxviii) will expand in three (3) additional 5263 phases, will create an additional five hundred (500) full-time jobs meeting the above criteria in each phase, and will invest an 5264 5265 additional Three Hundred Million Dollars (\$300,000,000.00) per 5266 phase. 5267 (xxix) Any enterprise engaged in the manufacture 5268 of tires or other related rubber or automotive products for which 5269 construction of a plant begins after January 1, 2016, and is 5270 substantially completed no later than December 31, 2022, and for 5271 which such enterprise commits to an aggregate capital investment 5272 by such enterprise and its affiliates of not less than One Billion 5273 Four Hundred Fifty Million Dollars (\$1,450,000,000.00) and the creation thereby of at least two thousand five hundred (2,500) new 5274

least one hundred ten percent (110%) of the most recently



5276 which criteria shall include, but not be limited to, the requirement that such jobs must be held by persons eligible for 5277 5278 employment in the United States under applicable state and federal 5279 law, and the requirement that the average annual salary or wage, 5280 excluding the value of any benefits which are not subject to 5281 Mississippi income tax, of such jobs shall be at least Forty Thousand Dollars (\$40,000.00). The authority shall require that 5282 5283 binding commitments be entered into requiring that: 5284 1. Minimum requirements for investment and 5285 jobs for the project shall be met; and 5286 If such requirements are not met, all or a portion of the funds provided by the state for the project may, as 5287 5288 determined by the authority, be subject to repayment by such 5289 enterprise and/or its affiliates, together with any penalties or 5290 damages required by the authority in connection therewith. 5291 (xxx) Any enterprise owning or operating a 5292 maritime fabrication and assembly facility for which construction 5293 begins after February 1, 2016, and concludes not later than 5294 December 31, 2018, with an initial capital investment in land, 5295 buildings and equipment not less than Sixty-eight Million Dollars 5296 (\$68,000,000.00) and will create not less than one thousand 5297 (1,000) new full-time jobs meeting criteria established by the 5298 authority, which criteria shall include, but not be limited to, the requirement that such jobs must be held by persons eligible 5299

full-time jobs meeting criteria established by the authority,



for employment in the United States under applicable state and federal law, and the requirement that the average annual compensation, excluding benefits which are not subject to Mississippi income taxes, of at least Forty Thousand Dollars (\$40,000.00). The authority shall require that binding commitments be entered into requiring that:

5306 1. The minimum requirements for the project 5307 provided for in this subparagraph shall be met; and

2. If such commitments are not met, all or a portion of the funds provided by the state for the project may, as determined by the authority, be subject to repayment by such enterprise, together with any penalties or damages required by the authority in connection therewith.

together with any area or territory within the state lying within sixty-five (65) miles of any portion of the project site whether or not such area or territory be contiguous; however, for the project defined in paragraph (f) (iv) of this section the term "project area" means any area or territory within the state. The project area shall also include all territory within a county if any portion of such county lies within sixty-five (65) miles of any portion of the project site. "Project site" means the real property on which the principal facilities of the enterprise will operate. The provisions of this subparagraph (i) shall not apply to a project as defined in paragraph (f) (xxi) of this section.



- (ii) For the purposes of a project as defined in paragraph (f) (xxi) of this section, the term "project area" means the acreage authorized in the certificate of convenience and necessity issued by the Mississippi Development Authority to a regional economic development alliance under Section 57-64-1 et seq.
- 5331 (h) "Public agency" means:
- 5332 (i) Any department, board, commission, institution 5333 or other agency or instrumentality of the state;
- 5334 (ii) Any city, town, county, political
- 5335 subdivision, school district or other district created or existing
- 5336 under the laws of the state or any public agency of any such city,
- 5337 town, county, political subdivision or district or any other
- 5338 public entity created or existing under local and private
- 5339 legislation;
- 5340 (iii) Any department, commission, agency or
- 5341 instrumentality of the United States of America; and
- 5342 (iv) Any other state of the United States of
- 5343 America which may be cooperating with respect to location of the
- 5344 project within the state, or any agency thereof.
- 5345 (i) "State" means State of Mississippi.
- 5346 (j) "Fee-in-lieu" means a negotiated fee to be paid by
- 5347 the project in lieu of any franchise taxes imposed on the project
- 5348 by Chapter 13, Title 27, Mississippi Code of 1972. The
- 5349 fee-in-lieu shall not be less than Twenty-five Thousand Dollars

- 5350 (\$25,000.00) annually. A fee-in-lieu may be negotiated with an enterprise operating an existing project defined in paragraph 5351 5352 (f) (iv) 1 of this section; however, a fee-in-lieu shall not be 5353 negotiated for other existing enterprises that fall within the definition of the term "project."
- "Affiliate" means a subsidiary or related business 5355 (k) 5356 entity which shares a common direct or indirect ownership with the 5357 enterprise owning or operating a project as defined in paragraph 5358 (f)(xxi), paragraph (f)(xxviii) or paragraph (f)(xxix) of this 5359 The subsidiary or related business must provide services section. 5360 directly related to the core activities of the project.
- 5361 "Tier One supplier" means a supplier of a project (1)5362 as defined in paragraph (f)(xxi) of this section that is certified by the enterprise owning the project and creates a minimum of 5363 fifty (50) new full-time jobs. 5364
- SECTION 55. Section 57-80-7, Mississippi Code of 1972, is 5365 5366 reenacted as follows:
- 5367 57-80-7. (1) From and after December 31, 2000, the 5368 following counties may apply to the MDA for the issuance of a 5369 certificate of public convenience and necessity:
- 5370 Any county of this state which has an annualized 5371 unemployment rate that is at least two hundred percent (200%) of the state's unemployment rate as of December 31 of any year after 5372 December 31, 2000, as determined by the Mississippi Department of 5373 Employment Security's most recently published data; 5374

5375	(b) Any county of this state in which thirty percent
5376	(30%) or more of the population of the county is at or below the
5377	federal poverty level according to the official data compiled by
5378	the United States Census Bureau as of August 30, 2000, for
5379	counties that apply before December 31, 2002, or the most recent
5380	official data compiled by the United States Census Bureau for
5381	counties that apply from and after December 31, 2002; or

- 5382 (c) Any county of this state having an eligible 5383 supervisors district.
- 5384 The application, at a minimum, must contain (a) the 5385 Mississippi Department of Employment Security's most recently 5386 published figures that reflect the annualized unemployment rate of the applying county as of December 31 or the most recent official 5387 5388 data by the United States Census Bureau required by subsection (1) 5389 of this section, as the case may be, and (b) an order or 5390 resolution of the county consenting to the designation of the 5391 county as a growth and prosperity county.
- (3) Any municipality of a designated growth and prosperity county or within an eligible supervisors district and not more than eight (8) miles from the boundary of the county that meets the criteria of subsection (1)(b) of this section may by order or resolution of the municipality consent to participation in the Growth and Prosperity Program.



5398	(4) No incentive or tax exemption shall be given under this
5399	chapter without the consent of the affected county or
5400	municipality.

5401 **SECTION 56.** Section 69-2-5, Mississippi Code of 1972, is 5402 reenacted as follows:

5403 (1) The Mississippi Cooperative Extension Service 5404 shall act as a clearinghouse for the dissemination of information 5405 regarding programs and services which may be available to help 5406 those persons and businesses which have been adversely affected by 5407 the present emergency in the agricultural community. 5408 Cooperative Extension Service shall develop a plan of assistance which shall identify all programs and services available within 5409 5410 the state which can be of assistance to those affected by the present emergency. The Department of Agriculture and Commerce, 5411 5412 Department of Finance and Administration, Department of Human 5413 Services, Department of Mental Health, State Department of Health, 5414 Board of Trustees of State Institutions of Higher Learning, Mississippi Community College Board, Research and Development 5415 5416 Center, Mississippi Development Authority, Department of 5417 Employment Security, Office of the Governor, Board of Vocational 5418 and Technical Education, Mississippi Authority for Educational 5419 Television, and other agencies of the state which have programs 5420 and services that can be of assistance to those affected by the 5421 present emergency, shall provide information regarding their 5422 programs and services to the Cooperative Extension Service for use



5423 in the clearinghouse. The types of programs and services shall 5424 include, but not be limited to, financial counseling, farm and small business management, employment services, labor market 5425 5426 information, job retraining, vocational and technical training, 5427 food stamp programs, personal counseling, health services, and 5428 free or low cost legal services. The clearinghouse shall provide 5429 a single contact point to provide program information and referral 5430 services to individuals interested or needing services from 5431 state-funded assistance programs affecting agriculture, 5432 horticulture, aquaculture and other agribusinesses or related 5433 industries. Such assistance information shall identify all monies 5434 available under the Small Business Financing Act, the Business 5435 Investment Act, the Emerging Crops Fund legislation and any other 5436 sources which may be used singularly or combined, to provide a comprehensive financing package. The provisions of this section 5437 5438 in establishing a single contact point for information and 5439 referral services shall not be construed to authorize the hiring of additional personnel. 5440

- 5441 (2) The Cooperative Extension Service may accept monetary or 5442 in-kind contributions, gifts and grants for the establishment or 5443 operation of the clearinghouse.
- 5444 (3) The Cooperative Extension Service shall establish a 5445 method for the dissemination of information to those who can be 5446 benefited by the existing programs and services of the state.



- (4) The Cooperative Extension Service shall file an annual report with the Governor, Lieutenant Governor and Speaker of the House of Representatives regarding the efforts which have been made in the clearinghouse operation. The report shall also recommend any additional measures, including legislation, which may be needed or desired in providing programs and benefits to those affected by the agricultural emergency.
- 5454 **SECTION 57.** Section 7-1-355, Mississippi Code of 1972, is reenacted as follows:
- 5456 7-1-355. (1) The Mississippi Department of Employment 5457 Security, Office of the Governor, is designated as the sole 5458 administrator of all programs for which the state is the prime 5459 sponsor under Title 1(B) of Public Law 105-220, Workforce 5460 Investment Act of 1998, and the regulations promulgated 5461 thereunder, and may take all necessary action to secure to this 5462 state the benefits of that legislation. The Mississippi 5463 Department of Employment Security, Office of the Governor, may 5464 receive and disburse funds for those programs that become 5465 available to it from any source.
- Office of the Governor, shall establish guidelines on the amount and/or percentage of indirect and/or administrative expenses by the local fiscal agent or the Workforce Development Center operator. The Mississippi Department of Employment Security,

 Office of the Governor, shall develop an accountability system and



5472 $$ make an annual report to the Legislature before December 31 o	5472	make a	n annual	report	to th	e Legislature	before	December	31	0
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- 5473 each year on Workforce Investment Act activities. The report
- 5474 shall include, but is not limited to, the following:
- 5475 (a) The total number of individuals served through the
- 5476 Workforce Development Centers and the percentage and number of
- 5477 individuals for which a quarterly follow-up is provided;
- 5478 (b) The number of individuals who receive core services
- 5479 by each center;
- 5480 (c) The number of individuals who receive intensive
- 5481 services by each center;
- 5482 (d) The number of Workforce Investment Act vouchers
- 5483 issued by the Workforce Development Centers including:
- 5484 (i) A list of schools and colleges to which these
- 5485 vouchers were issued and the average cost per school of the
- 5486 vouchers; and
- 5487 (ii) A list of the types of programs for which
- 5488 these vouchers were issued;
- 5489 (e) The number of individuals placed in a job through
- 5490 Workforce Development Centers;
- 5491 (f) The monies and the amount retained for
- 5492 administrative and other costs received from Workforce Investment
- 5493 Act funds for each agency or organization that Workforce
- 5494 Investment Act funds flow through as a percentage and actual
- 5495 dollar amount of all Workforce Investment Act funds received.



- 5496 SECTION 58. Section 60, Chapter 572, Laws of 2004, as amended by Section 58, Chapter 30, Laws of the First Extraordinary 5497 Session of 2008, as amended by Section 58, Chapter 559, Laws of 5498 5499 2010 Regular Session, as amended by Section 59, Chapter 471, Laws 5500 of 2011, as amended by Section 58, Chapter 515, Laws of 2012, is 5501 amended as follows: Section 60. This act shall stand repealed on July 1, * * * 5502 5503 2022. 5504 SECTION 59. This act shall take effect and be in force from
 - Further, amend by striking the title in its entirety and inserting in lieu thereof the following:
 - AN ACT TO REENACT SECTIONS 37-153-1 THROUGH 37-153-13, 1 MISSISSIPPI CODE OF 1972, WHICH CONSTITUTE THE MISSISSIPPI 3 COMPREHENSIVE WORKFORCE TRAINING AND EDUCATION CONSOLIDATION ACT OF 2004; TO REENACT SECTIONS 71-5-5, 71-5-11 AND 71-5-19, 5 MISSISSIPPI CODE OF 1972, WHICH RELATE TO THE MISSISSIPPI 6 EMPLOYMENT SECURITY LAW; TO REENACT SECTIONS 71-5-101 AND 71-5-107 7 THROUGH 71-5-143, MISSISSIPPI CODE OF 1972, WHICH TRANSFER THE 8 POWERS AND RESPONSIBILITIES OF THE MISSISSIPPI EMPLOYMENT SECURITY COMMISSION TO THE MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY IN 9 THE OFFICE OF THE GOVERNOR AND PRESCRIBE THE DEPARTMENT'S POWERS 10 AND DUTIES; TO REENACT SECTION 71-5-201, MISSISSIPPI CODE OF 1972, 11 12 WHICH ESTABLISHES THE MISSISSIPPI STATE EMPLOYMENT SERVICE WITHIN 13 THE DEPARTMENT OF EMPLOYMENT SECURITY; TO REENACT SECTIONS 71-5-357 AND 71-5-359, MISSISSIPPI CODE OF 1972, WHICH PRESCRIBE 14 15 REGULATIONS GOVERNING NONPROFIT ORGANIZATIONS, STATE AGENCIES AND 16 POLITICAL SUBDIVISIONS UNDER THE EMPLOYMENT SECURITY LAW; TO 17 REENACT SECTIONS 71-5-451 AND 71-5-457, MISSISSIPPI CODE OF 1972, 18 WHICH RELATE TO THE UNEMPLOYMENT COMPENSATION FUND AND THE 19 UNEMPLOYMENT TRUST FUND; TO REENACT SECTIONS 71-5-511, 71-5-513, 20 71-5-517, 71-5-519, 71-5-523, 71-5-525, 71-5-529, 71-5-531 AND 71-5-541, MISSISSIPPI CODE OF 1972, WHICH PROVIDE FOR THE PAYMENT 21 22 OF UNEMPLOYMENT COMPENSATION BENEFITS; TO REENACT SECTION 23 73-30-25, MISSISSIPPI CODE OF 1972, WHICH EXCLUDES CERTAIN PROFESSIONALS FROM REGULATION UNDER THE LAWS GOVERNING LICENSED 24



and after its passage.

CODE OF 1972, WHICH CREATES THE MISSISSIPPI TANF IMPLEMENTATION 26 27 COUNCIL AND PRESCRIBES ITS POWERS AND DUTIES; TO REENACT SECTION 43-17-5, MISSISSIPPI CODE OF 1972, WHICH GOVERNS THE DETERMINATION 28 29 OF THE AMOUNT OF TANF BENEFITS THAT MAY BE GRANTED TO ELIGIBLE 30 PERSONS; TO REENACT SECTION 43-19-45, MISSISSIPPI CODE OF 1972, 31 WHICH REQUIRES THE CHILD SUPPORT UNIT ESTABLISHED BY THE 32 DEPARTMENT OF HUMAN SERVICES TO ESTABLISH A STATE PARENT LOCATOR 33 SERVICE; TO REENACT SECTION 43-19-46, MISSISSIPPI CODE OF 1972, WHICH REQUIRES EMPLOYERS TO SUBMIT CERTAIN INFORMATION RELATING TO 34 35 NEWLY HIRED EMPLOYEES TO THE DIRECTORY OF NEW HIRES WITHIN THE 36 DEPARTMENT OF HUMAN SERVICES; TO REENACT SECTIONS 57-62-5, 57-62-9, 57-75-5 AND 57-80-7, MISSISSIPPI CODE OF 1972, WHICH 37 38 RELATE TO THE MISSISSIPPI ADVANTAGE JOBS ACT, THE MISSISSIPPI 39 MAJOR ECONOMIC IMPACT ACT, AND THE GROWTH AND PROSPERITY ACT, 40 RESPECTIVELY; TO REENACT SECTION 69-2-5, MISSISSIPPI CODE OF 1972, 41 WHICH PRESCRIBES CERTAIN DUTIES OF THE MISSISSIPPI COOPERATIVE 42 EXTENSION SERVICE RELATING TO THE DISSEMINATION OF INFORMATION TO 43 THE AGRICULTURAL COMMUNITY; TO REENACT SECTION 7-1-355, MISSISSIPPI CODE OF 1972, WHICH REQUIRES THE DEPARTMENT OF 44 EMPLOYMENT SECURITY, OFFICE OF THE GOVERNOR, TO MAKE AN ANNUAL 4.5 46 REPORT TO THE LEGISLATURE ON WORKFORCE INVESTMENT ACTIVITIES; TO 47 AMEND REENACTED SECTION 43-17-5, MISSISSIPPI CODE OF 1972, TO 48 INFORM THE CODE PUBLISHER OF CERTAIN NONSUBSTANTIVE LANGUAGE THAT 49 SHOULD BE REVISED; TO AMEND SECTION 60, CHAPTER 572, LAWS OF 2004, 50 AS AMENDED BY SECTION 58, CHAPTER 30, LAWS OF THE FIRST 51 EXTRAORDINARY SESSION OF 2008, AS AMENDED BY SECTION 58, CHAPTER 52 559, LAWS OF 2010 REGULAR SESSION, AS AMENDED BY CHAPTER 471 LAWS 53 OF 2011, AS AMENDED BY SECTION 58, CHAPTER 515, LAWS OF 2012, 54 EXTEND UNTIL JULY 1, 2022, THE REPEAL DATE ON STATUTES THAT 55 ESTABLISH AND PRESCRIBE THE MEMBERSHIP OF THE MISSISSIPPI 56 WORKFORCE INVESTMENT BOARD AND TRANSFER THE POWERS AND 57 RESPONSIBILITIES OF THE MISSISSIPPI EMPLOYMENT SECURITY COMMISSION 58 TO THE MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY; AND FOR 59 RELATED PURPOSES.

PROFESSIONAL COUNSELORS; TO REENACT SECTION 43-1-30, MISSISSIPPI