

By: Representative Read

To: Rules

HOUSE BILL NO. 1811

1 AN ACT TO AMEND SECTIONS 4 AND 9 OF CHAPTER 303, LAWS OF  
 2 2020, AS AMENDED BY SECTION 1 OF CHAPTER 494, LAWS OF 2020, AND  
 3 SECTION 6 OF CHAPTER 486, LAWS OF 2020, AND SECTION 5 OF CHAPTER  
 4 489, LAWS OF 2020, TO REVISE THE DEFINITION OF "ELIGIBLE TAXPAYER"  
 5 FOR PURPOSES OF THE MISSISSIPPI COVID-19 RELIEF PAYMENT FUND; TO  
 6 REMOVE THE PROVISIONS ADDRESSING THE DISPOSITION OF MONIES IN  
 7 CERTAIN SPECIAL FUNDS COMPRISED OF MONIES FROM THE FEDERAL CARES  
 8 ACT IF THERE ARE UNOBLIGATED MONIES IN THOSE SPECIAL FUNDS ON  
 9 CERTAIN DATES; AND FOR RELATED PURPOSES.

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

11 **SECTION 1.** Section 4 of Chapter 303, Laws of 2020 (Senate  
 12 Bill No. 2772, 2020 Regular Session), as amended by Section 1 of  
 13 Chapter 494, Laws of 2020 (Senate Bill No. 3053, 2020 Regular  
 14 Session), is amended as follows:

15 Section 4. (1) As used in this section, the following words  
 16 and phrases shall have the meanings ascribed in this section  
 17 unless the context clearly indicates otherwise:

- 18 (a) "COVID-19" means the Coronavirus Disease 2019.
- 19 (b) "Department" means the Mississippi Department of  
 20 Revenue.



21 (c) "Eligible taxpayer" means a resident taxpayer, or a  
22 taxpayer with a permanent place of business located in the state,  
23 that:

24 (i) Was registered with the department before  
25 March 1, 2020, had an Employer Identification Number or Social  
26 Security Number before March 1, 2020, and/or had an active  
27 department withholding account established before March 1, 2020,  
28 which withholding account was not for the purposes of paying  
29 household employees or as a home healthcare recipient;

30 (ii) Had a North American Industry Classification  
31 System Code of 311811, 4421, 4422, 4481, 4482, 4483, 4511, 4512,  
32 4531, 4532, 4533, 4539, 487210, 488990, 5121, 5322, 541920,  
33 541921, 561499, 561510, 561920, 6116, 6244, 7111, 7112, 7113,  
34 711410, 7131, 7139, 7223, 7224, 7225 or 8121, before March 1,  
35 2020, and was engaged as an active business in such activity  
36 before March 1, 2020;

37 (iii) Was subject to any COVID-19-related state,  
38 municipal and/or county required business closure or voluntary  
39 closure;

40 (iv) Filed Mississippi taxes for tax year 2018 or  
41 2019, or, for an eligible business formed on or after January 1,  
42 2020, intends to file Mississippi taxes for tax year 2020, unless  
43 exempt under Section 27-7-29, Section 27-13-63 or other applicable  
44 provision of law;



45 (v) Had no more than fifty (50) full-time  
46 equivalent employees as of March 1, 2020; and

47 (vi) Is not a subsidiary of a business with more  
48 than fifty (50) full-time equivalent employees, is not part of a  
49 larger business enterprise with more than fifty (50) full-time  
50 equivalent employees and is not owned by a business with more than  
51 fifty (50) full-time equivalent employees.

52 (2) (a) There is hereby created in the State Treasury a  
53 special fund to be designated as the "Mississippi COVID-19 Relief  
54 Payment Fund," which shall consist of funds made available by the  
55 Legislature in any manner and funds from any other source  
56 designated for deposit into such fund. Unexpended amounts  
57 remaining in the fund at the end of a fiscal year shall not lapse  
58 into the State General Fund, and any investment earnings or  
59 interest earned on amounts in the fund shall be deposited to the  
60 credit of the fund. Monies in the fund shall be used for the  
61 purpose of providing payments to eligible taxpayers as provided in  
62 this section. Monies in the fund shall be administered and  
63 disbursed by the Department of Finance and Administration in  
64 compliance with the guidelines, guidance, rules, regulations  
65 and/or other criteria, as may be amended from time to time, of the  
66 United States Department of the Treasury regarding the use of  
67 monies from the Coronavirus Relief Fund established by the  
68 Coronavirus Aid, Relief, and Economic Security Act. \* \* \*



69           (b) The department shall establish a program to provide  
70 a payment of Two Thousand Dollars (\$2,000.00) to each eligible  
71 taxpayer. The department may coordinate with various professional  
72 licensing boards and other regulatory entities and agencies for  
73 the purpose of identifying eligible taxpayers as defined herein  
74 and compile a report of eligible taxpayers. The department shall  
75 certify the report to the Department of Finance and  
76 Administration, which shall disburse the payments authorized under  
77 this section to eligible taxpayers.

78           (c) To effectuate the purposes of this act, any office,  
79 division, board, bureau, committee, institution or agency of the  
80 state, or any political subdivision thereof, shall, at the request  
81 of the department, provide the employees, facilities, assistance,  
82 information and data needed to enable the department to carry out  
83 its duties.

84           **SECTION 2.** Section 9 of Chapter 303, Laws of 2020 (Senate  
85 Bill No. 2772, 2020 Regular Session), as amended by Section 1 of  
86 Chapter 494, Laws of 2020 (Senate Bill No. 3053, 2020 Regular  
87 Session), is amended as follows:

88           Section 9. There is created a special fund in the State  
89 Treasury, to be known as the "Back to Business Mississippi Grant  
90 Fund," from which the grants authorized by this act shall be  
91 disbursed by the MDA. All monies shall be disbursed from the fund  
92 in compliance with the guidelines, guidance, rules, regulations  
93 and/or other criteria, as may be amended from time to time, of the



94 United States Department of the Treasury regarding the use of  
95 monies from the Coronavirus Relief Fund established by the CARES  
96 Act. \* \* \*

97 **SECTION 3.** Section 6 of Chapter 486, Laws of 2020 (Senate  
98 Bill No. 3047, 2020 Regular Session), is amended as follows:

99 Section 6. (1) Funds appropriated for purposes of this act  
100 shall be deposited into COVID-19 Fund (Fund Number 6820174100) and  
101 the agency shall create separate internal order numbers for county  
102 emergency relief assistance funds, from which the agency shall  
103 disburse the funds to counties as authorized by this act as well  
104 as the municipality emergency relief assistance funds, from which  
105 the agency shall disburse the funds to municipalities authorized  
106 by this act.

107 (2) All monies shall be disbursed from the COVID-19 Fund  
108 described in subsection (1) of this section in compliance with the  
109 guidelines, guidance, rules, regulations and/or other criteria, as  
110 may be amended from time to time, of the United States Department  
111 of the Treasury regarding the use of monies from the Coronavirus  
112 Relief Fund established by the CARES Act. \* \* \*

113 (3) The use of funds allocated under this program shall be  
114 subject to audit by the United States Department of the Treasury's  
115 Office of Inspector General and the Mississippi Office of the  
116 State Auditor. Each county or municipality, or other entity or  
117 person receiving funds under this program, found to be fully or



118 partially noncompliant with the requirements in this act, shall  
119 return to the state all or a portion of the funds received.

120         **SECTION 4.** Section 5 of Chapter 489, Laws of 2020 (House  
121 Bill No. 1793, 2020 Regular Session), is amended as follows:

122         Section 5. There is created a special fund in the State  
123 Treasury, to be known as the "Postsecondary Education COVID-19  
124 Mitigation Relief Grant Fund," from which the grants authorized by  
125 this act shall be disbursed by the department. All monies shall  
126 be disbursed from the fund in compliance with the guidelines,  
127 guidance, rules, regulations and/or other criteria, as may be  
128 amended from time to time, of the United States Department of the  
129 Treasury regarding the use of monies from the Coronavirus Relief  
130 Fund established by the CARES Act. \* \* \*

131         **SECTION 5.** This act shall take effect and be in force from  
132 and after its passage.

