

By: Representative Roberson

To: Workforce Development

HOUSE BILL NO. 564

1 AN ACT TO REENACT SECTIONS 37-153-1 THROUGH 37-153-15,
2 MISSISSIPPI CODE OF 1972, WHICH ARE THE MISSISSIPPI COMPREHENSIVE
3 WORKFORCE TRAINING AND EDUCATION CONSOLIDATION ACT OF 2004; TO
4 AMEND SECTION 37-153-17, MISSISSIPPI CODE OF 1972, TO EXTEND THE
5 DATE OF THE REPEALER ON THE MISSISSIPPI COMPREHENSIVE WORKFORCE
6 TRAINING AND EDUCATION CONSOLIDATION ACT; TO REENACT SECTIONS
7 71-5-5, 71-5-11 AND 71-5-19, MISSISSIPPI CODE OF 1972, WHICH
8 RELATE TO THE MISSISSIPPI EMPLOYMENT SECURITY LAW; TO REENACT
9 SECTIONS 71-5-101 AND 71-5-107 THROUGH 71-5-143, MISSISSIPPI CODE
10 OF 1972, WHICH TRANSFER THE POWERS AND RESPONSIBILITIES OF THE
11 MISSISSIPPI EMPLOYMENT SECURITY COMMISSION TO THE MISSISSIPPI
12 DEPARTMENT OF EMPLOYMENT SECURITY IN THE OFFICE OF THE GOVERNOR
13 AND PRESCRIBE THE DEPARTMENT'S POWERS AND DUTIES; TO REENACT
14 SECTION 71-5-201, MISSISSIPPI CODE OF 1972, WHICH ESTABLISHES THE
15 MISSISSIPPI STATE EMPLOYMENT SERVICE WITHIN THE DEPARTMENT OF
16 EMPLOYMENT SECURITY; TO CREATE NEW SECTION 71-5-144, MISSISSIPPI
17 CODE OF 1972, TO CODIFY AND EXTEND THE DATE OF THE REPEALER ON
18 REENACTED SECTIONS 71-5-5, 71-5-11, 71-5-19, 71-5-101 THROUGH
19 71-5-144 AND 71-5-201, MISSISSIPPI CODE OF 1972, WHICH RELATE TO
20 THE MISSISSIPPI EMPLOYMENT SECURITY LAW, THE MISSISSIPPI
21 DEPARTMENT OF EMPLOYMENT SECURITY AND THE MISSISSIPPI STATE
22 EMPLOYMENT SERVICE; TO REENACT SECTIONS 71-5-357 AND 71-5-359,
23 MISSISSIPPI CODE OF 1972, WHICH PRESCRIBE REGULATIONS GOVERNING
24 NONPROFIT ORGANIZATIONS, STATE AGENCIES AND POLITICAL SUBDIVISIONS
25 UNDER THE EMPLOYMENT SECURITY LAW; TO AMEND REENACTED SECTION
26 71-5-359, MISSISSIPPI CODE OF 1972, TO CODIFY AND EXTEND THE DATE
27 OF THE REPEALER ON REENACTED SECTIONS 71-5-357 AND 71-5-359,
28 MISSISSIPPI CODE OF 1972; TO REENACT SECTIONS 71-5-451 AND
29 71-5-457, MISSISSIPPI CODE OF 1972, WHICH RELATE TO THE
30 UNEMPLOYMENT COMPENSATION FUND AND THE UNEMPLOYMENT TRUST FUND; TO
31 AMEND REENACTED SECTION 71-5-457, MISSISSIPPI CODE OF 1972, TO
32 CODIFY AND EXTEND THE DATE OF THE REPEALER ON REENACTED SECTIONS
33 71-5-451 AND 71-5-457, MISSISSIPPI CODE OF 1972; TO REENACT
34 SECTIONS 71-5-511, 71-5-513, 71-5-517, 71-5-519, 71-5-523,



35 71-5-525, 71-5-529, 71-5-531 AND 71-5-541, MISSISSIPPI CODE OF
36 1972, WHICH PROVIDE FOR THE PAYMENT OF UNEMPLOYMENT COMPENSATION
37 BENEFITS; TO CREATE NEW SECTION 71-5-549, MISSISSIPPI CODE OF
38 1972, TO CODIFY AND EXTEND THE DATE OF THE REPEALER ON REENACTED
39 SECTIONS 71-5-511, 71-5-513, 71-5-517, 71-5-519, 71-5-523,
40 71-5-525, 71-5-529, 71-5-531 AND 71-5-541, MISSISSIPPI CODE OF
41 1972, WHICH RELATE TO THE PAYMENT OF UNEMPLOYMENT COMPENSATION
42 BENEFITS; TO REENACT SECTION 73-30-25, MISSISSIPPI CODE OF 1972,
43 WHICH EXCLUDES CERTAIN PROFESSIONALS FROM REGULATION UNDER THE
44 LAWS GOVERNING LICENSED PROFESSIONAL COUNSELORS; TO AMEND
45 REENACTED SECTION 73-30-25, MISSISSIPPI CODE OF 1972, TO CODIFY
46 AND EXTEND THE DATE OF THE REPEALER ON THAT SECTION; TO REENACT
47 SECTION 7-1-355, MISSISSIPPI CODE OF 1972, WHICH REQUIRES THE
48 DEPARTMENT OF EMPLOYMENT SECURITY, OFFICE OF THE GOVERNOR, TO MAKE
49 AN ANNUAL REPORT TO THE LEGISLATURE ON WORKFORCE INVESTMENT
50 ACTIVITIES; TO AMEND REENACTED SECTION 7-1-355, MISSISSIPPI CODE
51 OF 1972, TO CODIFY AND EXTEND THE DATE OF THE REPEALER ON THAT
52 SECTION; TO REENACT SECTION 43-1-30, MISSISSIPPI CODE OF 1972,
53 WHICH CREATES THE MISSISSIPPI TANF IMPLEMENTATION COUNCIL AND
54 PRESCRIBES ITS POWERS AND DUTIES; TO AMEND REENACTED SECTION
55 43-1-30, MISSISSIPPI CODE OF 1972, TO CODIFY AND EXTEND THE DATE
56 OF THE REPEALER ON THAT SECTION; TO REENACT SECTION 43-17-5,
57 MISSISSIPPI CODE OF 1972, WHICH PRESCRIBES THE AMOUNT OF TEMPORARY
58 ASSISTANCE FOR NEEDY FAMILIES (TANF) BENEFITS WHICH MAY BE GRANTED
59 TO RECIPIENTS; TO AMEND REENACTED SECTION 43-17-5, MISSISSIPPI
60 CODE OF 1972, TO CODIFY AND EXTEND THE DATE OF THE REPEALER ON
61 THAT SECTION; TO REENACT SECTION 43-19-45, MISSISSIPPI CODE OF
62 1972, WHICH REQUIRES THE CHILD SUPPORT UNIT ESTABLISHED BY THE
63 DEPARTMENT OF HUMAN SERVICES TO ESTABLISH A STATE PARENT LOCATOR
64 SERVICE; TO AMEND REENACTED SECTION 43-19-45, MISSISSIPPI CODE OF
65 1972, TO CODIFY AND EXTEND THE DATE OF THE REPEALER ON THAT
66 SECTION; TO REENACT SECTION 43-19-46, MISSISSIPPI CODE OF 1972,
67 WHICH REQUIRES EMPLOYERS TO SUBMIT CERTAIN INFORMATION RELATING TO
68 NEWLY HIRED EMPLOYEES TO THE DIRECTORY OF NEW HIRES WITHIN THE
69 DEPARTMENT OF HUMAN SERVICES; TO AMEND REENACTED SECTION 43-19-46,
70 MISSISSIPPI CODE OF 1972, TO CODIFY AND EXTEND THE DATE OF THE
71 REPEALER ON THAT SECTION; TO REENACT SECTIONS 57-62-5 AND 57-62-9,
72 MISSISSIPPI CODE OF 1972, WHICH RELATE TO THE MISSISSIPPI
73 ADVANTAGE JOBS ACT; TO AMEND REENACTED SECTION 57-62-9,
74 MISSISSIPPI CODE OF 1972, TO CODIFY AND EXTEND THE DATE OF THE
75 REPEALER ON THAT SECTION AND SECTION 57-62-5; TO REENACT SECTION
76 57-75-5, MISSISSIPPI CODE OF 1972, WHICH DEFINES CERTAIN TERMS
77 USED UNDER THE MISSISSIPPI MAJOR ECONOMIC IMPACT ACT; TO AMEND
78 REENACTED SECTION 57-75-5, MISSISSIPPI CODE OF 1972, TO CODIFY AND
79 EXTEND THE DATE OF THE REPEALER ON THAT SECTION; TO REENACT
80 SECTION 57-80-7, MISSISSIPPI CODE OF 1972, WHICH RELATES TO THE
81 GROWTH AND PROSPERITY ACT; TO AMEND REENACTED SECTION 57-80-7,
82 MISSISSIPPI CODE OF 1972, TO CODIFY AND EXTEND THE DATE OF THE
83 REPEALER ON THAT SECTION; TO REENACT SECTION 69-2-5, MISSISSIPPI
84 CODE OF 1972, WHICH PRESCRIBES CERTAIN DUTIES OF THE MISSISSIPPI
85 COOPERATIVE EXTENSION SERVICE RELATING TO THE DISSEMINATION OF



86 INFORMATION TO THE AGRICULTURAL COMMUNITY; TO AMEND REENACTED
87 SECTION 69-2-5, MISSISSIPPI CODE OF 1972, TO CODIFY AND EXTEND THE
88 DATE OF THE REPEALER ON THAT SECTION; TO REPEAL SECTION 60,
89 CHAPTER 572, LAWS OF 2004, AS LAST AMENDED BY SECTION 7, CHAPTER
90 476, LAWS OF 2020, WHICH PROVIDES FOR THE REPEAL OF THOSE STATUTES
91 REENACTED IN THIS ACT WHICH WERE INCLUDED IN THE ORIGINAL 2004
92 CHAPTER LAW SOLELY FOR THE PURPOSE OF BEING AMENDED TO CONFORM
93 WITH THE MISSISSIPPI COMPREHENSIVE WORKFORCE TRAINING AND
94 EDUCATION CONSOLIDATION ACT OF 2004; AND FOR RELATED PURPOSES.

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

96 **SECTION 1.** Section 37-153-1, Mississippi Code of 1972, is
97 reenacted as follows:

98 37-153-1. This article shall be known and may be cited as
99 the "Mississippi Comprehensive Workforce Training and Education
100 Consolidation Act of 2004."

101 **SECTION 2.** Section 37-153-3, Mississippi Code of 1972, is
102 reenacted as follows:

103 37-153-3. It is the intent of the Legislature by the passage
104 of Chapter 572, Laws of 2004, to establish one (1) comprehensive
105 workforce development system in the State of Mississippi that is
106 focused on achieving results, using resources efficiently and
107 ensuring that workers and employers can easily access needed
108 services. This system shall reflect a consolidation of the
109 Mississippi Workforce Development Advisory Council and the
110 Mississippi State Workforce Investment Act Board. The purpose of
111 Chapter 572, Laws of 2004, is to provide workforce activities,
112 through a statewide system that maximizes cooperation among state
113 agencies, that increase the employment, retention and earnings of
114 participants, and increase occupational skill attainment by
115 participants and as a result, improve the quality of the



116 workforce, reduce welfare dependency and enhance the productivity
117 and competitiveness of the State of Mississippi.

118 **SECTION 3.** Section 37-153-5, Mississippi Code of 1972, is
119 reenacted as follows:

120 37-153-5. For purposes of this article, the following words
121 and phrases shall have the meanings respectively ascribed in this
122 section unless the context clearly indicates otherwise:

123 (a) "State board" or "board" means the Mississippi
124 State Workforce Investment Board.

125 (b) "District councils" means the Local Workforce
126 Development Councils.

127 (c) "Local workforce investment board" means the board
128 that oversees the workforce development activities of local
129 workforce areas under the federal Workforce Investment Act.

130 (d) "Office" means the Mississippi Office of Workforce
131 Development, housed at the Department of Finance and
132 Administration.

133 **SECTION 4.** Section 37-153-7, Mississippi Code of 1972, is
134 reenacted as follows:

135 37-153-7. (1) There is created the Mississippi Office of
136 Workforce Development and the Mississippi State Workforce
137 Investment Board, which shall serve as the advisory board for the
138 office. The Mississippi State Workforce Investment Board shall be
139 composed of thirty-one (31) voting members, of which a majority
140 shall be representatives of business and industry in accordance



141 with the federal Workforce Innovation and Opportunity Act, or any
142 successive acts.

143 (2) The members of the State Workforce Investment Board
144 shall include:

145 (a) The Governor, or his designee;

146 (b) Nineteen (19) members, appointed by the Governor,
147 of whom:

148 (i) A majority shall be representatives of
149 businesses in the state, who:

150 1. Are owners of businesses, chief executives
151 or operating officers of businesses, or other business executives
152 or employers with optimum policymaking or hiring authority, and
153 who, in addition, may be members of a local board described in
154 Section 3122(b)(2)(A)(i) of the federal Workforce Innovation and
155 Opportunity Act. At least two (2) of the members appointed under
156 this item 1. shall be small business owners, chief executives or
157 operating officers of businesses with less than fifty (50)
158 employees;

159 2. Represent businesses, including small
160 businesses, or organizations representing businesses, which
161 provide employment opportunities that, at a minimum, include
162 high-quality, work-relevant training and development in
163 high-demand industry sectors or occupations in the state; and



164 3. Are appointed from among individuals
165 nominated by state business organizations and business trade
166 associations;

167 (ii) Not less than twenty percent (20%) shall
168 consist of representatives of the workforce within the state,
169 which:

170 1. Includes labor organization
171 representatives who have been nominated by state labor
172 federations;

173 2. Includes a labor organization member or
174 training director from an apprenticeship program in the state,
175 which shall be a joint labor-management apprenticeship program if
176 such a program exists in the state;

177 3. May include representatives of
178 community-based organizations, including organizations serving
179 veterans or providing or supporting competitive, integrated
180 employment for individuals with disabilities, who have
181 demonstrated experience and expertise in addressing employment,
182 training or education needs of individuals with barriers to
183 employment; and

184 4. May include representatives of
185 organizations, including organizations serving out-of-school
186 youth, who have demonstrated experience or expertise in addressing
187 the employment, training or education needs of eligible youth;



188 (iii) The balance shall include government
189 representatives, including the lead state officials with primary
190 responsibility for core programs, and chief elected officials
191 (collectively representing both cities and counties, where
192 appropriate);

193 (c) Two (2) representatives of businesses in the state
194 appointed by the Lieutenant Governor;

195 (d) Two (2) representatives of businesses in the state
196 appointed by the Governor from a list of three (3) recommendations
197 from the Speaker of the House; and

198 (e) The following state officials:

199 (i) The Executive Director of the Mississippi
200 Department of Employment Security;

201 (ii) The Executive Director of the Department of
202 Rehabilitation Services;

203 (iii) The State Superintendent of Public
204 Education;

205 (iv) The Executive Director of the Mississippi
206 Development Authority;

207 (v) The Executive Director of the Mississippi
208 Community College Board;

209 (vi) The President of the Community College
210 Association; and

211 (vii) The Commissioner of the Institutions of
212 Higher Learning.



213 (f) One (1) senator, appointed by the Lieutenant
214 Governor, and one (1) representative, appointed by the Speaker of
215 the House, shall serve on the state board in a nonvoting capacity.

216 (g) The Governor may appoint additional members if
217 required by the federal Workforce Innovation and Opportunity Act,
218 or any successive acts.

219 (h) Members of the board shall serve a term of four (4)
220 years, and shall not serve more than three (3) consecutive terms.

221 (i) The membership of the board shall reflect the
222 diversity of the State of Mississippi.

223 (j) The Governor shall designate the Chairman of the
224 Mississippi State Workforce Investment Board from among the
225 business and industry voting members of the board, and a quorum of
226 the board shall consist of a majority of the voting members of the
227 board.

228 (k) The voting members of the board who are not state
229 employees shall be entitled to reimbursement of their reasonable
230 expenses in the manner and amount specified in Section 25-3-41 and
231 shall be entitled to receive per diem compensation as authorized
232 in Section 25-3-69.

233 (3) Members of the state board may be recalled by their
234 appointing authority for cause, including a felony conviction,
235 fraudulent or dishonest acts or gross abuse of discretion, failure
236 to meet board member qualifications, or chronic failure to attend
237 board meetings.



238 (4) The Mississippi Department of Employment Security shall
239 establish limits on administrative costs for each portion of
240 Mississippi's workforce development system consistent with the
241 federal Workforce Investment Act or any future federal workforce
242 legislation.

243 (5) The Mississippi State Workforce Investment Board shall
244 have the following duties. These duties are intended to be
245 consistent with the scope of duties provided in the federal
246 Workforce Innovation and Opportunity Act, amendments and successor
247 legislation to this act, and other relevant federal law:

248 (a) Through the office, develop and submit to the
249 Governor, Lieutenant Governor and Speaker of the House a strategic
250 plan for an integrated state workforce development system that
251 aligns resources and structures the system to more effectively and
252 efficiently meet the demands of Mississippi's employers and job
253 seekers. This plan will comply with the federal Workforce
254 Investment Act of 1998, as amended, the federal Workforce
255 Innovation and Opportunity Act of 2014 and amendments and
256 successor legislation to these acts;

257 (b) Assist the Governor, Lieutenant Governor and
258 Speaker of the House in the development and continuous improvement
259 of the statewide workforce investment system that shall include:

260 (i) Development of linkages in order to assure
261 coordination and nonduplication among programs and activities; and



262 (ii) Review local workforce development plans that
263 reflect the use of funds from the federal Workforce Investment
264 Act, Workforce Innovation and Opportunity Act, the Wagner-Peyser
265 Act and the amendment or successor legislation to the acts, and
266 the Mississippi Comprehensive Workforce Training and Education
267 Consolidation Act;

268 (c) Recommend to the office the designation of local
269 workforce investment areas as required in Section 116 of the
270 federal Workforce Investment Act of 1998 and the Workforce
271 Innovation and Opportunity Act of 2014. There shall be four (4)
272 workforce investment areas that are generally aligned with the
273 planning and development district structure in Mississippi.
274 Planning and development districts will serve as the fiscal agents
275 to manage Workforce Investment Act funds, oversee and support the
276 local workforce investment boards aligned with the area and the
277 local programs and activities as delivered by the one-stop
278 employment and training system. The planning and development
279 districts will perform this function through the provisions of the
280 county cooperative service districts created under Sections
281 19-3-101 through 19-3-115; however, planning and development
282 districts currently performing this function under the Interlocal
283 Cooperation Act of 1974, Sections 17-13-1 through 17-13-17, may
284 continue to do so;

285 (d) Assist the Governor in the development of an
286 allocation formula for the distribution of funds for adult



287 employment and training activities and youth activities to local
288 workforce investment areas;

289 (e) Recommend comprehensive, results-oriented measures
290 that shall be applied to all of Mississippi's workforce
291 development system programs;

292 (f) Assist the Governor in the establishment and
293 management of a one-stop employment and training system conforming
294 to the requirements of the federal Workforce Investment Act of
295 1998 and the Workforce Innovation and Opportunity Act of 2014, as
296 amended, recommending policy for implementing the Governor's
297 approved plan for employment and training activities and services
298 within the state. In developing this one-stop career operating
299 system, the Mississippi State Workforce Investment Board, in
300 conjunction with local workforce investment boards, shall:

301 (i) Design broad guidelines for the delivery of
302 workforce development programs;

303 (ii) Identify all existing delivery agencies and
304 other resources;

305 (iii) Define appropriate roles of the various
306 agencies to include an analysis of service providers' strengths
307 and weaknesses;

308 (iv) Determine the best way to utilize the various
309 agencies to deliver services to recipients; and



310 (v) Develop a financial plan to support the
311 delivery system that shall, at a minimum, include an
312 accountability system;

313 (g) To provide authority, in accordance with any
314 executive order of the Governor, for developing the necessary
315 collaboration among state agencies at the highest level for
316 accomplishing the purposes of this article;

317 (h) To monitor the effectiveness of the workforce
318 development centers and WIN job centers;

319 (i) To advise the Governor, public schools,
320 community/junior colleges and institutions of higher learning on
321 effective school-to-work transition policies and programs that
322 link students moving from high school to higher education and
323 students moving between community colleges and four-year
324 institutions in pursuit of academic and technical skills training;

325 (j) To work with industry to identify barriers that
326 inhibit the delivery of quality workforce education and the
327 responsiveness of educational institutions to the needs of
328 industry;

329 (k) To provide periodic assessments on effectiveness
330 and results of the overall Mississippi comprehensive workforce
331 development system and district councils;

332 (l) Develop broad statewide development goals,
333 including a goal to raise the state's labor force participation
334 rate;



335 (m) Perform a comprehensive review of Mississippi's
336 workforce development efforts, including the amount spent and
337 effectiveness of programs supported by state or federal money; and

338 (n) To assist the Governor in carrying out any other
339 responsibility required by the federal Workforce Investment Act of
340 1998, as amended and the Workforce Innovation and Opportunity Act,
341 successor legislation and amendments.

342 (6) The Mississippi State Workforce Investment Board shall
343 coordinate all training programs and funds within its purview,
344 consistent with the federal Workforce Investment Act, Workforce
345 Innovation and Opportunity Act, amendments and successor
346 legislation to these acts, and other relevant federal law.

347 Each state agency director responsible for workforce training
348 activities shall advise the Mississippi Office of Workforce
349 Development and the State Workforce Investment Board of
350 appropriate federal and state requirements. Each state agency,
351 department and institution shall report any monies received for
352 workforce training activities or career and technical education
353 and a detailed itemization of how those monies were spent to the
354 state board. The board shall compile the data and provide a
355 report of the monies and expenditures to the Chairs of the House
356 and Senate Appropriations Committee, the Chair of the House
357 Workforce Development Committee and the Chair of the Senate
358 Economic and Workforce Development Committee by October 1 of each
359 year. Each such state agency director shall remain responsible



360 for the actions of his agency; however, each state agency and
361 director shall work cooperatively to fulfill the state's goals.

362 (7) The State Workforce Investment Board shall establish an
363 executive committee, which shall consist of the following State
364 Workforce Investment Board members:

365 (a) The Chair of the State Workforce Investment Board;

366 (b) Two (2) business representatives currently serving
367 on the state board selected by the Governor;

368 (c) The two (2) business representatives currently
369 serving on the state board appointed by the Lieutenant Governor;

370 (d) The two (2) business representatives currently
371 serving on the state board appointed by the Governor from a list
372 of three (3) recommendations from the Speaker of the House;

373 (e) The two (2) legislators, who shall serve in a
374 nonvoting capacity, one (1) of whom shall be appointed by the
375 Lieutenant Governor from the membership of the Mississippi Senate
376 and one (1) of whom shall be appointed by the Speaker of the House
377 of Representatives from the membership of the Mississippi House of
378 Representatives.

379 (8) The executive committee shall select an executive
380 director of the Office of Workforce Development, with the advice
381 and consent of a majority of the State Workforce Investment Board.
382 The executive committee shall seek input from economic development
383 organizations across the state when selecting the executive
384 director. The executive director shall:



385 (a) Be a person with extensive experience in
386 development of economic, human and physical resources, and
387 promotion of industrial and commercial development. The executive
388 director shall have a bachelor's degree from a state-accredited
389 institution and no less than eight (8) years of professional
390 experience related to workforce or economic development;

391 (b) Perform the functions necessary for the daily
392 operation and administration of the office, with oversight from
393 the executive committee and the State Workforce Investment Board,
394 to fulfill the duties of the state board as described in Chapter
395 476, Laws of 2020;

396 (c) Hire staff needed for the performance of his or her
397 duties under Chapter 476, Laws of 2020. The executive director,
398 with approval from the executive committee, shall set the
399 compensation of any hired employees from any funds made available
400 for that purpose;

401 (d) Enter any part of the Mississippi Community College
402 Board, individual community and junior colleges, or other
403 workforce training facilities operated by the state or its
404 subdivisions;

405 (e) Serve at the will and pleasure of the executive
406 committee;

407 (f) Promulgate rules and regulations, subject to
408 oversight by the executive committee, not inconsistent with this



409 article, as may be necessary to enforce the provisions in Chapter
410 476, Laws of 2020; and

411 (g) Perform any other actions he or she, in
412 consultation with the executive committee, deems necessary to
413 fulfill the duties under Chapter 476, Laws of 2020.

414 (9) The Office of Workforce Development and Mississippi
415 Community College Board shall collaborate in the administration
416 and oversight of the Mississippi Workforce Enhancement Training
417 Fund and Mississippi Works Fund, as described in Section 71-5-353.
418 The executive director shall maintain complete and exclusive
419 operational control of the office's functions.

420 (10) The office shall file an annual report with the
421 Governor, Secretary of State, President of the Senate, Secretary
422 of the Senate, Speaker of the House, and Clerk of the House not
423 later than October 1 of each year regarding all funds approved by
424 the office to be expended on workforce training during the prior
425 calendar year. The report shall include:

426 (a) Information on the performance of the Mississippi
427 Workforce Enhancement Training Fund and the Mississippi Works
428 Fund, in terms of adding value to the local and state economy, the
429 contribution to future growth of the state economy, and movement
430 toward state goals, including increasing the labor force
431 participation rate; and

432 (b) With respect to specific workforce training
433 projects:



434 (i) The location of the training;
435 (ii) The amount allocated to the project;
436 (iii) The purpose of the project;
437 (iv) The specific business entity that is the
438 beneficiary of the project; and
439 (v) The number of employees intended to be trained
440 and actually trained, if applicable, in the course of the project.

441 (c) All information concerning a proposed project which
442 is provided to the executive director shall be kept confidential.
443 Such confidentiality shall not limit disclosure under the
444 Mississippi Public Records Act of 1983 of records describing the
445 nature, quantity, cost or other pertinent information related to
446 the activities of, or services performed using, the Mississippi
447 Workforce Enhancement Training Fund or the Mississippi Works Fund.

448 (11) Nothing in Chapter 476, Laws of 2020 [Senate Bill No.
449 2564] shall void or otherwise interrupt any contract, lease, grant
450 or other agreement previously entered into by the State Workforce
451 Investment Board, Mississippi Community College Board, individual
452 community or junior colleges, or other entities.

453 **SECTION 5.** Section 37-153-9, Mississippi Code of 1972, is
454 reenacted as follows:

455 37-153-9. (1) In accordance with the federal Workforce
456 Investment Act of 1998, there shall be established, for each of
457 the four (4) state workforce areas prescribed in Section 37-153-3
458 (2)(c), a local workforce investment board to set policy for the



459 portion of the state workforce investment system within the local
460 area and carry out the provisions of the Workforce Investment Act.

461 (2) Each community college district shall have an affiliated
462 District Workforce Development Council. The district council
463 shall be composed of a diverse group of fifteen (15) persons
464 appointed by the board of trustees of the affiliated public
465 community or junior college. The members of each district council
466 shall be selected from persons recommended by the chambers of
467 commerce, employee groups, industrial foundations, community
468 organizations and local governments located in the community
469 college district of the affiliated community college with one (1)
470 appointee being involved in basic literacy training. However, at
471 least eight (8) members of each district council shall be chief
472 executive officers, plant managers that are representatives of
473 employers in that district or service sector executives. The
474 District Workforce Development Council affiliated with each
475 respective community or junior college shall advise the president
476 of the community or junior college on the operation of its
477 workforce development center/one-stop center.

478 The Workforce Development Council shall have the following
479 advisory duties:

480 (a) To develop an integrated and coordinated district
481 workforce investment strategic plan that:

482 (i) Identifies workforce investment needs through
483 job and employee assessments of local business and industry;



484 (ii) Sets short-term and long-term goals for
485 industry-specific training and upgrading and for general
486 development of the workforce; and

487 (iii) Provides for coordination of all training
488 programs, including ABE/High School Equivalency Diploma, Skills
489 Enhancement and Industrial Services, and shall work
490 collaboratively with the State Literacy Resource Center;

491 (b) To coordinate and integrate delivery of training as
492 provided by the workforce development plan;

493 (c) To assist business and industry management in the
494 transition to a high-powered, quality organization;

495 (d) To encourage continuous improvement through
496 evaluation and assessment; and

497 (e) To oversee development of an extensive marketing
498 plan to the employer community.

499 **SECTION 6.** Section 37-153-11, Mississippi Code of 1972, is
500 reenacted as follows:

501 37-153-11. (1) There are created workforce development
502 centers to provide assessment, training and placement services to
503 individuals needing retraining, training and upgrading for small
504 business and local industry. Each workforce development center
505 shall be affiliated with a separate public community or junior
506 college district and shall coordinate with the Office of Workforce
507 Development.



508 (2) Each workforce development center shall be staffed and
509 organized locally by the affiliated community college. The
510 workforce development center shall serve as staff to the
511 affiliated district council.

512 (3) Each workforce development center, working in concert
513 with its affiliated district council, shall offer and arrange
514 services to accomplish the purposes of this article, including,
515 but not limited to, the following:

516 (a) For individuals needing training and retraining:

517 (i) Recruiting, assessing, counseling and
518 referring to training or jobs;

519 (ii) Preemployment training for those with no
520 experience in the private enterprise system;

521 (iii) Basic literacy skills training and high
522 school equivalency education;

523 (iv) Vocational and technical training, full-time
524 or part-time; and

525 (v) Short-term skills training for educationally
526 and economically disadvantaged adults in cooperation with
527 federally established employment and training programs;

528 (b) For specific small businesses, industries or firms
529 within the district:

530 (i) Job analysis, testing and curriculum
531 development;



532 (ii) Development of specific long-range training
533 plans;
534 (iii) Industry or firm-related preemployment
535 training;
536 (iv) Workplace basic skills and literacy training;
537 (v) Customized skills training;
538 (vi) Assistance in developing the capacity for
539 total quality management training;
540 (vii) Technology transfer information and referral
541 services to business of local applications of new research in
542 cooperation with the University Research Center, the state's
543 universities and other laboratories; and
544 (viii) Development of business plans;
545 (c) For public schools within the district technical
546 assistance to secondary schools in curriculum coordination,
547 development of tech prep programs, instructional development and
548 resource coordination; and
549 (d) For economic development, a local forum and
550 resource center for all local industrial development groups to
551 meet and promote regional economic development.

552 (4) Each workforce development center shall compile and make
553 accessible to the Office of Workforce Development and Mississippi
554 State Workforce Investment Board necessary information for use in
555 evaluating outcomes of its efforts and in improving the quality of
556 programs at each community college, and shall include information



557 on literacy initiatives. Each workforce development center shall,
558 through an interagency management information system, maintain
559 records on new small businesses, placement, length of time on the
560 job after placement and wage rates of those placed in a form
561 containing such information as established by the state council.

562 (5) The Mississippi Community College Board is authorized to
563 designate one or more workforce development centers at the request
564 of affiliated community or junior colleges to provide skills
565 training to individuals to enhance their ability to be employed in
566 the motion picture industry in this state.

567 **SECTION 7.** Section 37-153-13, Mississippi Code of 1972, is
568 reenacted as follows:

569 37-153-13. The Mississippi Community College Board, in
570 collaboration with the Office of Workforce Development, is
571 designated as the primary support agency to the workforce
572 development centers. The Mississippi Community College Board, in
573 collaboration with the Office of Workforce Development, may
574 exercise the following powers:

575 (a) To provide the workforce development centers the
576 assistance necessary to accomplish the purposes of this article;

577 (b) To provide the workforce development centers
578 consistent standards and benchmarks to guide development of the
579 local workforce development system and to provide a means by which
580 the outcomes of local services can be measured;



581 (c) To develop the staff capacity to provide, broker or
582 contract for the provision of technical assistance to the
583 workforce development centers, including, but not limited to:
584 (i) Training local staff in methods of recruiting,
585 assessment and career counseling;
586 (ii) Establishing rigorous and comprehensive local
587 preemployment training programs;
588 (iii) Developing local institutional capacity to
589 deliver total quality management training;
590 (iv) Developing local institutional capacity to
591 transfer new technologists into the marketplace;
592 (v) Expanding the Skills Enhancement Program and
593 improving the quality of adult literacy programs; and
594 (vi) Developing data for strategic planning;
595 (d) To collaborate with the Mississippi Development
596 Authority, Office of Workforce Development, individual community
597 and junior colleges, and other economic development and
598 educational organizations and political subdivisions to increase
599 the economic development potential and the state's labor force
600 participation rate;
601 (e) To administer presented and approved certification
602 programs by the community colleges for tax credits and partnership
603 funding for corporate training;
604 (f) To create and maintain an evaluation team that
605 examines which kinds of curricula and programs and what forms of



606 quality control of training are most productive so that the
607 knowledge developed at one (1) institution of education can be
608 transferred to others;

609 (g) To develop internal capacity to provide services
610 and to contract for services from universities and other providers
611 directly to local institutions;

612 (h) To develop and administer an incentive
613 certification program;

614 (i) To develop and hire staff and purchase equipment
615 necessary to accomplish the goals set forth in this section; and

616 (j) To collaborate, partner and contract for services
617 with community-based organizations and disadvantaged businesses in
618 the delivery of workforce training and career information
619 especially to youth, as defined by the federal Workforce
620 Investment Act, and to those adults who are in low income jobs or
621 whose individual skill levels are so low as to be unable initially
622 to be aided by a workforce development center. Community-based
623 organizations and disadvantaged businesses must meet
624 performance-based certification requirements set by the
625 Mississippi Community College Board, in collaboration with the
626 Office of Workforce Development.

627 **SECTION 8.** Section 37-153-15, Mississippi Code of 1972, is
628 reenacted as follows:

629 37-153-15. (1) As used in this article:



630 (a) The words "industry certification" mean a process
631 through which students are assessed by an independent, third-party
632 certifying entity using predetermined standards for knowledge,
633 skills and competencies, resulting in the award of a credential
634 that is nationally recognized and must be at least one (1) of the
635 following:

636 (i) Within an industry that addresses a critical
637 local, regional or statewide economic need;

638 (ii) Linked to an occupation that is included in
639 the State Department of Employment Security's occupations in
640 high-demand list; or

641 (iii) Linked to an occupation that is identified
642 as emerging.

643 (b) The words "qualifying industry certification" mean
644 an industry certification that is linked to an occupation with
645 wages of at least seventy percent (70%) of the median state income
646 unless the industry certification is stackable to another
647 postsecondary or professional credential which is linked to an
648 occupation which meets the wage criterion.

649 (2) The State Workforce Investment Board shall provide the
650 State Board of Education annually with a list of qualifying
651 industry certifications. If the occupations identified in the
652 list are not substantially the same as those occupations
653 identified in the prior year, the State Board of Education shall
654 provide reasonable notice of the changes to school districts.



655 (3) Beginning in fiscal year 2019-2020 and subject to
656 available funding, the Department of Education shall pay a career
657 and technical education incentive grant to the public school for
658 each student enrolled in the public school who earns a qualifying
659 industry certification. The amount per student for the career and
660 technical education incentive grant shall be Six Hundred Dollars
661 (\$600.00). If the statewide sum of the career and technical
662 education incentive grants awarded pursuant to this section
663 exceeds the amount of available funds appropriated for the grants,
664 the grants per student shall be reduced proportionately to cover
665 all eligible grants under this section. Any costs accrued during
666 one (1) fiscal year may be claimed and reimbursed in the following
667 fiscal year.

668 (4) The grants may be used for qualifying industry
669 certification examination fees, professional development for
670 teachers in career and technical education programs under this
671 section, student instructional support for programs that lead to
672 qualifying industry certifications, or to increase access to
673 qualifying industry certifications. Any grants awarded under this
674 section may not be used to supplant funds provided for the basic
675 operation of the career and technical education programs.

676 (5) On or before October 1 of each year, the Department of
677 Education, working in collaboration with the Office of Workforce
678 Development and any other entities as necessary, shall submit a
679 report to the Governor, the Lieutenant Governor, the Speaker of



680 the House of Representatives, the Chairmen of the House and Senate
681 Education Committees, the Chairman of the House Workforce
682 Development Committee and the Chairman of the Senate Economic and
683 Workforce Development Committee on the following:

684 (a) The number of students who enrolled in a career and
685 technical education course or program that leads to a qualifying
686 industry certification.

687 (b) The number of students who earned a qualifying
688 industry certification by certification.

689 (c) The amount of career and technical education
690 incentive grants awarded by the school.

691 (d) The amount of career and technical education
692 incentive grants awarded per student.

693 (e) Aggregated demographic data on the students who
694 earned a qualifying industry certification, including the
695 qualifying industry certifications earned by rural and urban
696 students.

697 **SECTION 9.** Section 37-153-17, Mississippi Code of 1972, is
698 amended as follows:

699 37-153-17. Sections 37-153-1, 37-153-3, 37-153-5, 37-153-7,
700 37-153-9, 37-153-11, 37-153-13 and 37-153-15 shall stand repealed
701 on July 1, * * * 2026.

702 **SECTION 10.** Section 71-5-5, Mississippi Code of 1972, is
703 reenacted as follows:



704 71-5-5. The Legislature finds and declares that the
705 existence and continued operation of a federal tax upon employers,
706 against which some portion of the contributions required under
707 this chapter may be credited, will protect Mississippi employers
708 from undue disadvantages in their competition with employers in
709 other states. If at any time, upon a formal complaint to the
710 Governor, he shall find that Title IX of the Social Security Act
711 has been amended or repealed by Congress or has been held
712 unconstitutional by the Supreme Court of the United States, and
713 that, as a result thereof, the provisions of this chapter
714 requiring Mississippi employers to pay contributions will subject
715 them to a serious competitive disadvantage in relation to
716 employers in other states, he shall publish such findings and
717 proclaim that the operation of the provisions of this chapter
718 requiring the payment of contributions and benefits shall be
719 suspended for a period of not more than six (6) months. The
720 Department of Employment Security shall thereupon requisition from
721 the Unemployment Trust Fund all monies therein standing to its
722 credit, and shall deposit such monies, together with any other
723 monies in the Unemployment Compensation Fund, as a special fund in
724 any banks or public depositories in this state in which general
725 funds of the state may be deposited.

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



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

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

751 71-5-11. As used in this chapter, unless the context clearly
752 requires otherwise:



753 A. "Base period" means the first four (4) of the last five
754 (5) completed calendar quarters immediately preceding the first
755 day of an individual's benefit year.

756 B. "Benefit year" with respect to any individual means the
757 period beginning with the first day of the first week with respect
758 to which he or she first files a valid claim for benefits, and
759 ending with the day preceding the same day of the same month in
760 the next calendar year; and, thereafter, the period beginning with
761 the first day of the first week with respect to which he or she
762 next files his or her valid claim for benefits, and ending with
763 the day preceding the same day of the same month in the next
764 calendar year. Any claim for benefits made in accordance with
765 Section 71-5-515 shall be deemed to be a "valid claim" for
766 purposes of this subsection if the individual has been paid the
767 wages for insured work required under Section 71-5-511(e).

768 C. "Contributions" means the money payments to the State
769 Unemployment Compensation Fund required by this chapter.

770 D. "Calendar quarter" means the period of three (3)
771 consecutive calendar months ending on March 31, June 30, September
772 30, or December 31.

773 E. "Department" or "commission" means the Mississippi
774 Department of Employment Security, Office of the Governor.

775 F. "Executive director" means the Executive Director of the
776 Mississippi Department of Employment Security, Office of the
777 Governor, appointed under Section 71-5-107.



778 G. "Employing unit" means this state or another state or any
779 instrumentalities or any political subdivisions thereof or any of
780 their instrumentalities or any instrumentality of more than one
781 (1) of the foregoing or any instrumentality of any of the
782 foregoing and one or more other states or political subdivisions,
783 any Indian tribe as defined in Section 3306(u) of the Federal
784 Unemployment Tax Act (FUTA), which includes any subdivision,
785 subsidiary or business enterprise wholly owned by such Indian
786 tribe, any individual or type of organization, including any
787 partnership, association, trust, estate, joint-stock company,
788 insurance company, or corporation, whether domestic or foreign, or
789 the receiver, trustee in bankruptcy, trustee or successor thereof,
790 or the legal representative of a deceased person, which has or had
791 in its employ one or more individuals performing services for it
792 within this state. All individuals performing services within
793 this state for any employing unit which maintains two (2) or more
794 separate establishments within this state shall be deemed to be
795 employed by a single employing unit for all the purposes of this
796 chapter. Each individual employed to perform or to assist in
797 performing the work of any agent or employee of an employing unit
798 shall be deemed to be employed by such employing unit for all
799 purposes of this chapter, whether such individual was hired or
800 paid directly by such employing unit or by such agent or employee,
801 provided the employing unit had actual or constructive knowledge
802 of the work. All individuals performing services in the employ of



803 an elected fee-paid county official, other than those related by
804 blood or marriage within the third degree computed by the rule of
805 the civil law to such fee-paid county official, shall be deemed to
806 be employed by such county as the employing unit for all the
807 purposes of this chapter. For purposes of defining an "employing
808 unit" which shall pay contributions on remuneration paid to
809 individuals, if two (2) or more related corporations concurrently
810 employ the same individual and compensate such individual through
811 a common paymaster which is one (1) of such corporations, then
812 each such corporation shall be considered to have paid as
813 remuneration to such individual only the amounts actually
814 disbursed by it to such individual and shall not be considered to
815 have paid as remuneration to such individual such amounts actually
816 disbursed to such individual by another of such corporations.

817 H. "Employer" means:

818 (1) Any employing unit which,

819 (a) In any calendar quarter in either the current
820 or preceding calendar year paid for service in employment wages of
821 One Thousand Five Hundred Dollars (\$1,500.00) or more, except as
822 provided in paragraph (9) of this subsection, or

823 (b) For some portion of a day in each of twenty
824 (20) different calendar weeks, whether or not such weeks were
825 consecutive, in either the current or the preceding calendar year
826 had in employment at least one (1) individual (irrespective of



827 whether the same individual was in employment in each such day),
828 except as provided in paragraph (9) of this subsection;

829 (2) Any employing unit for which service in employment,
830 as defined in subsection I(3) of this section, is performed;

831 (3) Any employing unit for which service in employment,
832 as defined in subsection I(4) of this section, is performed;

833 (4) (a) Any employing unit for which agricultural
834 labor, as defined in subsection I(6) of this section, is
835 performed;

836 (b) Any employing unit for which domestic service
837 in employment, as defined in subsection I(7) of this section, is
838 performed;

839 (5) Any individual or employing unit which acquired the
840 organization, trade, business, or substantially all the assets
841 thereof, of another which at the time of such acquisition was an
842 employer subject to this chapter;

843 (6) Any individual or employing unit which acquired its
844 organization, trade, business, or substantially all the assets
845 thereof, from another employing unit, if the employment record of
846 the acquiring individual or employing unit subsequent to such
847 acquisition, together with the employment record of the acquired
848 organization, trade, or business prior to such acquisition, both
849 within the same calendar year, would be sufficient to constitute
850 an employing unit as an employer subject to this chapter under
851 paragraph (1) or (3) of this subsection;



852 (7) Any employing unit which, having become an employer
853 under paragraph (1), (3), (5) or (6) of this subsection or under
854 any other provisions of this chapter, has not, under Section
855 71-5-361, ceased to be an employer subject to this chapter;

856 (8) For the effective period of its election pursuant
857 to Section 71-5-361(3), any other employing unit which has elected
858 to become subject to this chapter;

859 (9) (a) In determining whether or not an employing
860 unit for which service other than domestic service is also
861 performed is an employer under paragraph (1) or (4)(a) of this
862 subsection, the wages earned or the employment of an employee
863 performing domestic service, shall not be taken into account;

864 (b) In determining whether or not an employing
865 unit for which service other than agricultural labor is also
866 performed is an employer under paragraph (1) or (4)(b) of this
867 subsection, the wages earned or the employment of an employee
868 performing services in agricultural labor, shall not be taken into
869 account. If an employing unit is determined an employer of
870 agricultural labor, such employing unit shall be determined an
871 employer for purposes of paragraph (1) of this subsection;

872 (10) All entities utilizing the services of any
873 employee leasing firm shall be considered the employer of the
874 individuals leased from the employee leasing firm. Temporary help
875 firms shall be considered the employer of the individuals they



876 provide to perform services for other individuals or
877 organizations.

878 I. "Employment" means and includes:

879 (1) Any service performed, which was employment as
880 defined in this section and, subject to the other provisions of
881 this subsection, including service in interstate commerce,
882 performed for wages or under any contract of hire, written or
883 oral, express or implied.

884 (2) Services performed for remuneration for a
885 principal:

886 (a) As an agent-driver or commission-driver
887 engaged in distributing meat products, vegetable products, fruit
888 products, bakery products, beverages (other than milk), or laundry
889 or dry-cleaning services;

890 (b) As a traveling or city salesman, other than as
891 an agent-driver or commission-driver, engaged upon a full-time
892 basis in the solicitation on behalf of, and the transmission to, a
893 principal (except for sideline sales activities on behalf of some
894 other person) of orders from wholesalers, retailers, contractors,
895 or operator of hotels, restaurants, or other similar
896 establishments for merchandise for resale or supplies for use in
897 their business operations.

898 However, for purposes of this subsection, the term
899 "employment" shall include services described in paragraphs (2)(a)
900 and (b) of this subsection, only if:



901 (i) The contract of service contemplates that
902 substantially all of the services are to be performed personally
903 by such individual;

904 (ii) The individual does not have a
905 substantial investment in facilities used in connection with the
906 performance of the services (other than in facilities for
907 transportation); and

908 (iii) The services are not in the nature of a
909 single transaction that is not part of a continuing relationship
910 with the person for whom the services are performed.

911 (3) Service performed in the employ of this state or
912 any of its instrumentalities or any political subdivision thereof
913 or any of its instrumentalities or any instrumentality of more
914 than one (1) of the foregoing or any instrumentality of any of the
915 foregoing and one or more other states or political subdivisions
916 or any Indian tribe as defined in Section 3306(u) of the Federal
917 Unemployment Tax Act (FUTA), which includes any subdivision,
918 subsidiary or business enterprise wholly owned by such Indian
919 tribe; however, such service is excluded from "employment" as
920 defined in the Federal Unemployment Tax Act by Section 3306(c)(7)
921 of that act and is not excluded from "employment" under paragraph
922 (5) of this subsection.

923 (4) (a) Services performed in the employ of a
924 religious, charitable, educational, or other organization, but



925 only if the service is excluded from "employment" as defined in
926 the Federal Unemployment Tax Act, 26 USCS Section 3306(c)(8), and

927 (b) The organization had four (4) or more
928 individuals in employment for some portion of a day in each of
929 twenty (20) different weeks, whether or not such weeks were
930 consecutive, within the current or preceding calendar year,
931 regardless of whether they were employed at the same moment of
932 time.

933 (5) For the purposes of paragraphs (3) and (4) of this
934 subsection, the term "employment" does not apply to service
935 performed:

936 (a) In the employ of:

937 (i) A church or convention or association of
938 churches; or

939 (ii) An organization which is operated
940 primarily for religious purposes and which is operated,
941 supervised, controlled, or principally supported by a church or
942 convention or association of churches; or

943 (b) By a duly ordained, commissioned, or licensed
944 minister of a church in the exercise of his or her ministry, or by
945 a member of a religious order in the exercise of duties required
946 by such order; or

947 (c) In the employ of a governmental entity
948 referred to in paragraph (3) of this subsection, if such service
949 is performed by an individual in the exercise of duties:



950 (i) As an elected official;

951 (ii) As a member of a legislative body, or a
952 member of the judiciary, of a state or political subdivision or a
953 member of an Indian tribal council;

954 (iii) As a member of the State National Guard
955 or Air National Guard;

956 (iv) As an employee serving on a temporary
957 basis in case of fire, storm, snow, earthquake, flood or similar
958 emergency;

959 (v) In a position which, under or pursuant to
960 the laws of this state or laws of an Indian tribe, is designated
961 as:

962 1. A major nontenured policy-making or
963 advisory position, or

964 2. A policy-making or advisory position
965 the performance of the duties of which ordinarily does not require
966 more than eight (8) hours per week; or

967 (d) In a facility conducted for the purpose of
968 carrying out a program of rehabilitation for individuals whose
969 earning capacity is impaired by age or physical or mental
970 deficiency or injury, or providing remunerative work for
971 individuals who because of their impaired physical or mental
972 capacity cannot be readily absorbed in the competitive labor
973 market, by an individual receiving such rehabilitation or
974 remunerative work; or



975 (e) By an inmate of a custodial or penal
976 institution; or

977 (f) As part of an unemployment work-relief or
978 work-training program assisted or financed, in whole or in part,
979 by any federal agency or agency of a state or political
980 subdivision thereof or of an Indian tribe, by an individual
981 receiving such work relief or work training, unless coverage of
982 such service is required by federal law or regulation.

983 (6) Service performed by an individual in agricultural
984 labor as defined in paragraph (15) (a) of this subsection when:

985 (a) Such service is performed for a person who:

986 (i) During any calendar quarter in either the
987 current or the preceding calendar year paid remuneration in cash
988 of Twenty Thousand Dollars (\$20,000.00) or more to individuals
989 employed in agricultural labor, or

990 (ii) For some portion of a day in each of
991 twenty (20) different calendar weeks, whether or not such weeks
992 were consecutive, in either the current or the preceding calendar
993 year, employed in agricultural labor ten (10) or more individuals,
994 regardless of whether they were employed at the same moment of
995 time.

996 (b) For the purposes of this paragraph (6) any
997 individual who is a member of a crew furnished by a crew leader to
998 perform service in agricultural labor for any other person shall
999 be treated as an employee of such crew leader:



1000 (i) If such crew leader holds a valid
1001 certificate of registration under the Farm Labor Contractor
1002 Registration Act of 1963; or substantially all the members of such
1003 crew operate or maintain tractors, mechanized harvesting or crop
1004 dusting equipment, or any other mechanized equipment, which is
1005 provided by such crew leader; and

1006 (ii) If such individual is not an employee of
1007 such other person within the meaning of paragraph (1) of this
1008 subsection.

1009 (c) For the purpose of subsection I(6), in the
1010 case of any individual who is furnished by a crew leader to
1011 perform service in agricultural labor for any other person and who
1012 is not treated as an employee of such crew leader under paragraph
1013 (6)(b) of this subsection:

1014 (i) Such other person and not the crew leader
1015 shall be treated as the employer of such individual; and

1016 (ii) Such other person shall be treated as
1017 having paid cash remuneration to such individual in an amount
1018 equal to the amount of cash remuneration paid to such individual
1019 by the crew leader (either on his or her own behalf or on behalf
1020 of such other person) for the service in agricultural labor
1021 performed for such other person.

1022 (d) For the purposes of this paragraph (6) the
1023 term "crew leader" means an individual who:



1024 (i) Furnishes individuals to perform service
1025 in agricultural labor for any other person;

1026 (ii) Pays (either on his or her own behalf or
1027 on behalf of such other person) the individuals so furnished by
1028 him or her for the service in agricultural labor performed by
1029 them; and

1030 (iii) Has not entered into a written
1031 agreement with such other person under which such individual is
1032 designated as an employee of such other person.

1033 (7) The term "employment" shall include domestic
1034 service in a private home, local college club or local chapter of
1035 a college fraternity or sorority performed for an employing unit
1036 which paid cash remuneration of One Thousand Dollars (\$1,000.00)
1037 or more in any calendar quarter in the current or the preceding
1038 calendar year to individuals employed in such domestic service.
1039 For the purpose of this subsection, the term "employment" does not
1040 apply to service performed as a "sitter" at a hospital in the
1041 employ of an individual.

1042 (8) An individual's entire service, performed within or
1043 both within and without this state, if:

1044 (a) The service is localized in this state; or

1045 (b) The service is not localized in any state but
1046 some of the service is performed in this state; and



1047 (i) The base of operations or, if there is no
1048 base of operations, the place from which such service is directed
1049 or controlled is in this state; or

1050 (ii) The base of operations or place from
1051 which such service is directed or controlled is not in any state
1052 in which some part of the service is performed, but the
1053 individual's residence is in this state.

1054 (9) Services not covered under paragraph (8) of this
1055 subsection and performed entirely without this state, with respect
1056 to no part of which contributions are required and paid under an
1057 unemployment compensation law of any other state or of the federal
1058 government, shall be deemed to be employment subject to this
1059 chapter if the individual performing such services is a resident
1060 of this state and the department approves the election of the
1061 employing unit for whom such services are performed that the
1062 entire service of such individual shall be deemed to be employment
1063 subject to this chapter.

1064 (10) Service shall be deemed to be localized within a
1065 state if:

1066 (a) The service is performed entirely within such
1067 state; or

1068 (b) The service is performed both within and
1069 without such state, but the service performed without such state
1070 is incidental to the individual's service within the state; for



1071 example, is temporary or transitory in nature or consists of
1072 isolated transactions.

1073 (11) The services of an individual who is a citizen of
1074 the United States, performed outside the United States (except in
1075 Canada), in the employ of an American employer (other than service
1076 which is deemed "employment" under the provisions of paragraph
1077 (8), (9) or (10) of this subsection or the parallel provisions of
1078 another state's law), if:

1079 (a) The employer's principal place of business in
1080 the United States is located in this state; or

1081 (b) The employer has no place of business in the
1082 United States; but

1083 (i) The employer is an individual who is a
1084 resident of this state; or

1085 (ii) The employer is a corporation which is
1086 organized under the laws of this state; or

1087 (iii) The employer is a partnership or a
1088 trust and the number of the partners or trustees who are residents
1089 of this state is greater than the number who are residents of any
1090 one (1) other state; or

1091 (c) None of the criteria of subparagraphs (a) and
1092 (b) of this paragraph are met but the employer has elected
1093 coverage in this state or, the employer having failed to elect
1094 coverage in any state, the individual has filed a claim for
1095 benefits, based on such service, under the law of this state; or



1096 (d) An "American employer," for purposes of this
1097 paragraph, means a person who is:

1098 (i) An individual who is a resident of the
1099 United States; or

1100 (ii) A partnership if two-thirds (2/3) or
1101 more of the partners are residents of the United States; or

1102 (iii) A trust if all of the trustees are
1103 residents of the United States; or

1104 (iv) A corporation organized under the laws
1105 of the United States or of any state.

1106 (12) All services performed by an officer or member of
1107 the crew of an American vessel on or in connection with such
1108 vessel, if the operating office from which the operations of such
1109 vessel operating on navigable waters within, or within and
1110 without, the United States are ordinarily and regularly
1111 supervised, managed, directed and controlled, is within this
1112 state, notwithstanding the provisions of paragraph (8) of this
1113 subsection.

1114 (13) Service with respect to which a tax is required to
1115 be paid under any federal law imposing a tax against which credit
1116 may be taken for contributions required to be paid into a state
1117 unemployment fund, or which as a condition for full tax credit
1118 against the tax imposed by the Federal Unemployment Tax Act, 26
1119 USCS Section 3301 et seq., is required to be covered under this
1120 chapter, notwithstanding any other provisions of this subsection.



1121 (14) Services performed by an individual for wages
1122 shall be deemed to be employment subject to this chapter unless
1123 and until it is shown to the satisfaction of the department that
1124 such individual has been and will continue to be free from control
1125 and direction over the performance of such services both under his
1126 or her contract of service and in fact; and the relationship of
1127 employer and employee shall be determined in accordance with the
1128 principles of the common law governing the relation of master and
1129 servant.

1130 (15) The term "employment" shall not include:

1131 (a) Agricultural labor, except as provided in
1132 paragraph (6) of this subsection. The term "agricultural labor"
1133 includes all services performed:

1134 (i) On a farm or in a forest in the employ of
1135 any employing unit in connection with cultivating the soil, in
1136 connection with cutting, planting, deadening, marking or otherwise
1137 improving timber, or in connection with raising or harvesting any
1138 agricultural or horticultural commodity, including the raising,
1139 shearing, feeding, caring for, training, and management of
1140 livestock, bees, poultry, fur-bearing animals and wildlife;

1141 (ii) In the employ of the owner or tenant or
1142 other operator of a farm, in connection with the operation,
1143 management, conservation, improvement or maintenance of such farm
1144 and its tools and equipment, or in salvaging timber or clearing



1145 land of brush and other debris left by a hurricane, if the major
1146 part of such service is performed on a farm;

1147 (iii) In connection with the production or
1148 harvesting of naval stores products or any commodity defined in
1149 the Federal Agricultural Marketing Act, 12 USCS Section 1141j(f),
1150 or in connection with the raising or harvesting of mushrooms, or
1151 in connection with the ginning of cotton, or in connection with
1152 the operation or maintenance of ditches, canals, reservoirs, or
1153 waterways not owned or operated for profit, used exclusively for
1154 supplying and storing water for farming purposes;

1155 (iv) (A) In the employ of the operator of a
1156 farm in handling, planting, drying, packing, packaging,
1157 processing, freezing, grading, storing or delivering to storage or
1158 to market or to a carrier for transportation to market, in its
1159 unmanufactured state, any agricultural or horticultural commodity;
1160 but only if such operator produced more than one-half (1/2) of the
1161 commodity with respect to which such service is performed;

1162 (B) In the employ of a group of
1163 operators of farms (or a cooperative organization of which such
1164 operators are members) in the performance of service described in
1165 subitem (A), but only if such operators produced more than
1166 one-half (1/2) of the commodity with respect to which such service
1167 is performed;

1168 (C) The provisions of subitems (A) and
1169 (B) shall not be deemed to be applicable with respect to service



1170 performed in connection with commercial canning or commercial
1171 freezing or in connection with any agricultural or horticultural
1172 commodity after its delivery to a terminal market for distribution
1173 for consumption;

1174 (v) On a farm operated for profit if such
1175 service is not in the course of the employer's trade or business;

1176 (vi) As used in paragraph (15) (a) of this
1177 subsection, the term "farm" includes stock, dairy, poultry, fruit,
1178 fur-bearing animals, and truck farms, plantations, ranches,
1179 nurseries, ranges, greenhouses, or other similar structures used
1180 primarily for the raising of agricultural or horticultural
1181 commodities, and orchards.

1182 (b) Domestic service in a private home, local
1183 college club, or local chapter of a college fraternity or
1184 sorority, except as provided in paragraph (7) of this subsection,
1185 or service performed as a "sitter" at a hospital in the employ of
1186 an individual.

1187 (c) Casual labor not in the usual course of the
1188 employing unit's trade or business.

1189 (d) Service performed by an individual in the
1190 employ of his or her son, daughter, or spouse, and service
1191 performed by a child under the age of twenty-one (21) in the
1192 employ of his or her father or mother.

1193 (e) Service performed in the employ of the United
1194 States government or of an instrumentality wholly owned by the



1195 United States; except that if the Congress of the United States
1196 shall permit states to require any instrumentalities of the United
1197 States to make payments into an unemployment fund under a state
1198 unemployment compensation act, then to the extent permitted by
1199 Congress and from and after the date as of which such permission
1200 becomes effective, all of the provisions of this chapter shall be
1201 applicable to such instrumentalities and to services performed by
1202 employees for such instrumentalities in the same manner, to the
1203 same extent, and on the same terms as to all other employers and
1204 employing units. If this state should not be certified under the
1205 Federal Unemployment Tax Act, 26 USCS Section 3304(c), for any
1206 year, then the payment required by such instrumentality with
1207 respect to such year shall be deemed to have been erroneously
1208 collected and shall be refunded by the department from the fund in
1209 accordance with the provisions of Section 71-5-383.

1210 (f) Service performed in the employ of an
1211 "employer" as defined by the Railroad Unemployment Insurance Act,
1212 45 USCS Section 351(a), or as an "employee representative" as
1213 defined by the Railroad Unemployment Insurance Act, 45 USCS
1214 Section 351(f), and service with respect to which unemployment
1215 compensation is payable under an unemployment compensation system
1216 for maritime employees, or under any other unemployment
1217 compensation system established by an act of Congress; however,
1218 the department is authorized and directed to enter into agreements
1219 with the proper agencies under such act or acts of Congress, which



1220 agreements shall become effective ten (10) days after publication
1221 thereof in the manner provided in Section 71-5-117 for general
1222 rules, to provide reciprocal treatment to individuals who have,
1223 after acquiring potential rights to benefits under this chapter,
1224 acquired rights to unemployment compensation under such act or
1225 acts of Congress or who have, after acquiring potential rights to
1226 unemployment compensation under such act or acts of Congress,
1227 acquired rights to benefits under this chapter.

1228 (g) Service performed in any calendar quarter in
1229 the employ of any organization exempt from income tax under the
1230 Internal Revenue Code, 26 USCS Section 501(a) (other than an
1231 organization described in 26 USCS Section 401(a)), or exempt from
1232 income tax under 26 USCS Section 521 if the remuneration for such
1233 service is less than Fifty Dollars (\$50.00).

1234 (h) Service performed in the employ of a school,
1235 college, or university if such service is performed:

1236 (i) By a student who is enrolled and is
1237 regularly attending classes at such school, college or university,
1238 or

1239 (ii) By the spouse of such a student if such
1240 spouse is advised, at the time such spouse commences to perform
1241 such service, that

1242 (A) The employment of such spouse to
1243 perform such service is provided under a program to provide



1244 financial assistance to such student by such school, college, or
1245 university, and

1246 (B) Such employment will not be covered
1247 by any program of unemployment insurance.

1248 (i) Service performed by an individual under the
1249 age of twenty-two (22) who is enrolled at a nonprofit or public
1250 educational institution which normally maintains a regular faculty
1251 and curriculum and normally has a regularly organized body of
1252 students in attendance at the place where its educational
1253 activities are carried on, as a student in a full-time program
1254 taken for credit at such institution, which combines academic
1255 instruction with work experience, if such service is an integral
1256 part of such program and such institution has so certified to the
1257 employer, except that this subparagraph shall not apply to service
1258 performed in a program established for or on behalf of an employer
1259 or group of employers.

1260 (j) Service performed in the employ of a hospital,
1261 if such service is performed by a patient of the hospital, as
1262 defined in subsection M of this section.

1263 (k) Service performed as a student nurse in the
1264 employ of a hospital or a nurses' training school by an individual
1265 who is enrolled and is regularly attending classes in a nurses'
1266 training school chartered or approved pursuant to state law; and
1267 services performed as an intern in the employ of a hospital by an



1268 individual who has completed a four-year course in a medical
1269 school chartered or approved pursuant to state law.

1270 (l) Service performed by an individual as an
1271 insurance agent or as an insurance solicitor, if all such service
1272 performed by such individual is performed for remuneration solely
1273 by way of commission.

1274 (m) Service performed by an individual in the
1275 delivery or distribution of newspapers or shopping news, not
1276 including delivery or distribution to any point for subsequent
1277 delivery or distribution, except those employed by political
1278 subdivisions, state and local governments, nonprofit organizations
1279 and Indian tribes, as defined by this chapter, or any other
1280 entities for which coverage is required by federal statute and
1281 regulation.

1282 (n) If the services performed during one-half
1283 (1/2) or more of any pay period by an employee for the employing
1284 unit employing him or her constitute employment, all the services
1285 of such employee for such period shall be deemed to be employment;
1286 but if the services performed during more than one-half (1/2) of
1287 any such pay period by an employee for the employing unit
1288 employing him or her do not constitute employment, then none of
1289 the services of such employee for such period shall be deemed to
1290 be employment. As used in this subsection, the term "pay period"
1291 means a period (of not more than thirty-one (31) consecutive days)



1292 for which a payment of remuneration is ordinarily made to the
1293 employee by the employing unit employing him or her.

1294 (o) Service performed by a barber or beautician
1295 whose work station is leased to him or her by the owner of the
1296 shop in which he or she works and who is compensated directly by
1297 the patrons he or she serves and who is free from direction and
1298 control by the lessor.

1299 (p) Service performed by a "direct seller" if:

1300 (i) Such person is engaged in the trade or
1301 business of selling (or soliciting the sale of) consumer products
1302 to any buyer on a buy-sell basis, a deposit-commission basis, or
1303 any similar basis which the department prescribes by regulations,
1304 for resale (by the buyer or any other person) in the home or
1305 otherwise than in a permanent retail establishment; or such person
1306 is engaged in the trade or business of selling (or soliciting the
1307 sale of) consumer products in the home or otherwise than in a
1308 permanent retail establishment;

1309 (ii) Substantially all the remuneration
1310 (whether or not paid in cash) for the performance of the services
1311 described in item (i) of this subparagraph is directly related to
1312 sales or other output (including the performance of services)
1313 rather than to the number of hours worked; and

1314 (iii) The services performed by the person
1315 are performed pursuant to a written contract between such person
1316 and the person for whom the services are performed and such



1317 contract provides that the person will not be treated as an
1318 employee with respect to such services for federal tax purposes.

1319 J. "Employment office" means a free public employment office
1320 or branch thereof, operated by this state or maintained as a part
1321 of the state controlled system of public employment offices.

1322 K. "Public employment service" means the operation of a
1323 program that offers free placement and referral services to
1324 applicants and employers, including job development.

1325 L. "Fund" means the Unemployment Compensation Fund
1326 established by this chapter, to which all contributions required
1327 and from which all benefits provided under this chapter shall be
1328 paid.

1329 M. "Hospital" means an institution which has been licensed,
1330 certified, or approved by the State Department of Health as a
1331 hospital.

1332 N. "Institution of higher learning," for the purposes of
1333 this section, means an educational institution which:

1334 (1) Admits as regular students only individuals having
1335 a certificate of graduation from a high school, or the recognized
1336 equivalent of such a certificate;

1337 (2) Is legally authorized in this state to provide a
1338 program of education beyond high school;

1339 (3) Provides an educational program for which it awards
1340 a bachelor's or higher degree, or provides a program which is
1341 acceptable for full credit toward such a degree, a program of



1342 postgraduate or postdoctoral studies, or a program of training to
1343 prepare students for gainful employment in a recognized
1344 occupation;

1345 (4) Is a public or other nonprofit institution;

1346 (5) Notwithstanding any of the foregoing provisions of
1347 this subsection, all colleges and universities in this state are
1348 institutions of higher learning for purposes of this section.

1349 O. "Re-employment assistance" means money payments payable
1350 to an individual as provided in this chapter and in accordance
1351 with Section 3304(a)(4) and 3306(h) of the Federal Unemployment
1352 Tax Act and Section 303(a)(5) of the Social Security Act, with
1353 respect to his or her unemployment through no fault of his or her
1354 own. Wherever the terms "benefits" or "unemployment benefits"
1355 appear in this chapter, they shall mean re-employment assistance.

1356 P. (1) "State" includes, in addition to the states of the
1357 United States of America, the District of Columbia, Commonwealth
1358 of Puerto Rico and the Virgin Islands.

1359 (2) The term "United States" when used in a
1360 geographical sense includes the states, the District of Columbia,
1361 Commonwealth of Puerto Rico and the Virgin Islands.

1362 (3) The provisions of paragraphs (1) and (2) of this
1363 subsection P, as including the Virgin Islands, shall become
1364 effective on the day after the day on which the United States
1365 Secretary of Labor approves for the first time under Section
1366 3304(a) of the Internal Revenue Code of 1954 an unemployment



1367 compensation law submitted to the secretary by the Virgin Islands
1368 for such approval.

1369 Q. "Unemployment."

1370 (1) An individual shall be deemed "unemployed" in any
1371 week during which he or she performs no services and with respect
1372 to which no wages are payable to him or her, or in any week of
1373 less than full-time work if the wages payable to him or her with
1374 respect to such week are less than his or her weekly benefit
1375 amount as computed and adjusted in Section 71-5-505. This
1376 definition shall exclude individuals receiving voluntary payments
1377 from employers, from any source, that are in lieu of the worker's
1378 regular wages. However, individuals receiving voluntary payments
1379 of less than their set full weekly wage, as well as individuals
1380 who do not work a specified number of hours each week resulting in
1381 inconsistent weekly wages, and who are receiving voluntary
1382 payments for partial wage substitution, may be considered
1383 "unemployed," but would be required to report the gross amount of
1384 the voluntary payments to be treated as wages so the appropriate
1385 deductions to the weekly benefit amount can be made. The
1386 department shall prescribe regulations applicable to unemployed
1387 individuals, making such distinctions in the procedure as to total
1388 unemployment, part-total unemployment, partial unemployment of
1389 individuals attached to their regular jobs, and other forms of
1390 short-time work, as the department deems necessary.



1391 (2) An individual's week of total unemployment shall be
1392 deemed to commence only after his registration with an employment
1393 office, except as the department may by regulation otherwise
1394 prescribe.

1395 (3) Unemployment shall not include administrative leave
1396 for any week with respect to which:

1397 (a) An employer has designated their employee as
1398 being on official administrative leave;

1399 (b) The administrative leave is for a specified
1400 period of time;

1401 (c) There is no apparent permanent job separation;
1402 and

1403 (d) The employee has received compensation equal
1404 to his or her standard compensation.

1405 (4) If the individual on official administrative leave,
1406 as designated by the employer, does not receive full compensation
1407 in line with his or her standard hours or salary, the individual
1408 may be eligible for unemployment insurance benefits as partially
1409 unemployed for the wages they are missing.

1410 (5) Any individual on official administrative leave is
1411 required to report all compensation received.

1412 R. (1) "Wages" means all remuneration for personal
1413 services, including commissions and bonuses and the cash value of
1414 all remuneration in any medium other than cash, except that
1415 "wages," for purposes of determining employer's coverage and



1416 payment of contributions for agricultural and domestic service
1417 means cash remuneration only. Wages shall include payments from
1418 employers, from any source, and for any reason, that are in lieu
1419 of the employee's regular wages. The reasonable cash value of
1420 remuneration in any medium other than cash shall be estimated and
1421 determined in accordance with rules prescribed by the department;
1422 however, that the term "wages" shall not include:

1423 (a) The amount of any payment made to, or on
1424 behalf of, an employee under a plan or system established by an
1425 employer which makes provision for his or her employees generally
1426 or for a class or classes of his or her employees (including any
1427 amount paid by an employer for insurance or annuities, or into a
1428 fund, to provide for any such payment), on account of:

1429 (i) Retirement, or
1430 (ii) Sickness or accident disability, or
1431 (iii) Medical or hospitalization expenses in
1432 connection with sickness or actual disability, or

1433 (iv) Death, provided the employee:

1434 (A) Has not the option to receive,
1435 instead of provision for such death benefit, any part of such
1436 payment or, if such death benefit is insured, any part of the
1437 premiums (or contributions to premiums) paid by his or her
1438 employer, and

1439 (B) Has not the right, under the
1440 provisions of the plan or system or policy of insurance providing



1441 for such death benefit, to assign such benefit or to receive a
1442 cash consideration in lieu of such benefit, either upon his or her
1443 withdrawal from the plan or system providing for such benefit or
1444 upon termination of such plan or system or policy of insurance or
1445 of his or her employment with such employer;

1446 (b) Dismissal payments which the employer is not
1447 legally required to make;

1448 (c) Payment by an employer (without deduction from
1449 the remuneration of an employee) of the tax imposed by the
1450 Internal Revenue Code, 26 USCS Section 3101;

1451 (d) From and after January 1, 1992, the amount of
1452 any payment made to or on behalf of an employee for a "cafeteria"
1453 plan, which meets the following requirements:

1454 (i) Qualifies under Section 125 of the
1455 Internal Revenue Code;

1456 (ii) Covers only employees;

1457 (iii) Covers only noncash benefits;

1458 (iv) Does not include deferred compensation
1459 plans.

1460 (2) [Not enacted].

1461 S. "Week" means calendar week or such period of seven (7)
1462 consecutive days as the department may by regulation prescribe.
1463 The department may by regulation prescribe that a week shall be
1464 deemed to be in, within, or during any benefit year which includes
1465 any part of such week.



1466 T. "Insured work" means "employment" for "employers."

1467 U. The term "includes" and "including," when used in a
1468 definition contained in this chapter, shall not be deemed to
1469 exclude other things otherwise within the meaning of the term
1470 defined.

1471 V. "Employee leasing arrangement" means any agreement
1472 between an employee leasing firm and a client, whereby specified
1473 client responsibilities such as payment of wages, reporting of
1474 wages for unemployment insurance purposes, payment of unemployment
1475 insurance contributions and other such administrative duties are
1476 to be performed by an employee leasing firm, on an ongoing basis.

1477 W. "Employee leasing firm" means any entity which provides
1478 specified duties for a client company such as payment of wages,
1479 reporting of wages for unemployment insurance purposes, payment of
1480 unemployment insurance contributions and other administrative
1481 duties, in connection with the client's employees, that are
1482 directed and controlled by the client and that are providing
1483 ongoing services for the client.

1484 X. (1) "Temporary help firm" means an entity which hires
1485 its own employees and provides those employees to other
1486 individuals or organizations to perform some service, to support
1487 or supplement the existing workforce in special situations such as
1488 employee absences, temporary skill shortages, seasonal workloads
1489 and special assignments and projects, with the expectation that



1490 the worker's position will be terminated upon the completion of
1491 the specified task or function.

1492 (2) "Temporary employee" means an employee assigned to
1493 work for the clients of a temporary help firm.

1494 Y. For the purposes of this chapter, the term "notice" shall
1495 include any official communication, statement or other
1496 correspondence required under the administration of this chapter,
1497 and sent by the department through the United States Postal
1498 Service or electronic or digital transfer, via modem or the
1499 Internet.

1500 **SECTION 12.** Section 71-5-19, Mississippi Code of 1972, is
1501 reenacted as follows:

1502 71-5-19. (1) Whoever makes a false statement or
1503 representation knowing it to be false, or knowingly fails to
1504 disclose a material fact, to obtain or increase any benefit or
1505 other payment under this chapter or under an employment security
1506 law of any other state, of the federal government or of a foreign
1507 government, either for himself or for any other person, shall be
1508 punished by a fine of not less than One Hundred Dollars (\$100.00)
1509 nor more than Five Hundred Dollars (\$500.00), or by imprisonment
1510 for not longer than thirty (30) days, or by both such fine and
1511 imprisonment; and each such false statement or representation or
1512 failure to disclose a material fact shall constitute a separate
1513 offense.



1514 (2) Any employing unit, any officer or agent of an employing
1515 unit or any other person who makes a false statement or
1516 representation knowing it to be false, or who knowingly fails to
1517 disclose a material fact, to prevent or reduce the payment of
1518 benefits to any individual entitled thereto, or to avoid becoming
1519 or remaining subject hereto, or to avoid or reduce any
1520 contribution or other payment required from any employing unit
1521 under this chapter, or who willfully fails or refuses to make any
1522 such contribution or other payment, or to furnish any reports
1523 required hereunder or to produce or permit the inspection or
1524 copying of records as required hereunder, shall be punished by a
1525 fine of not less than One Hundred Dollars (\$100.00) nor more than
1526 One Thousand Dollars (\$1,000.00), or by imprisonment for not
1527 longer than sixty (60) days, or by both such fine and
1528 imprisonment; and each such false statement, or representation, or
1529 failure to disclose a material fact, and each day of such failure
1530 or refusal shall constitute a separate offense. In lieu of such
1531 fine and imprisonment, the employing unit or representative, or
1532 both employing unit and representative, if such representative is
1533 an employing unit in this state and is found to be a party to such
1534 violation, shall not be eligible for a contributions rate of less
1535 than five and four-tenths percent (5.4%) for the tax year in which
1536 such violation is discovered by the department and for the next
1537 two (2) succeeding tax years.



1538 (3) Any person who shall willfully violate any provision of
1539 this chapter or any other rule or regulation thereunder, the
1540 violation of which is made unlawful or the observance of which is
1541 required under the terms of this chapter and for which a penalty
1542 is neither prescribed herein nor provided by any other applicable
1543 statute, shall be punished by a fine of not less than One Hundred
1544 Dollars (\$100.00) nor more than One Thousand Dollars (\$1,000.00),
1545 or by imprisonment for not longer than sixty (60) days, or by both
1546 such fine and imprisonment; and each day such violation continues
1547 shall be deemed to be a separate offense. In lieu of such fine
1548 and imprisonment, the employing unit or representative, or both
1549 employing unit and representative, if such representative is an
1550 employing unit in this state and is found to be a party to such
1551 violation, shall not be eligible for a contributions rate of less
1552 than five and four-tenths percent (5.4%) for the tax year in which
1553 the violation is discovered by the department and for the next two
1554 (2) succeeding tax years.

1555 (4) (a) An overpayment of benefits occurs when a person
1556 receives benefits under this chapter:

1557 (i) While any conditions for the receipt of
1558 benefits imposed by this chapter were not fulfilled in his case;

1559 (ii) While he was disqualified from receiving
1560 benefits; or

1561 (iii) When such person receives benefits and is
1562 later found to be disqualified or ineligible for any reason,



1563 including, but not limited to, a redetermination or reversal by
1564 the department or the courts of a previous decision to award such
1565 person benefits.

1566 (b) Any person receiving an overpayment shall, in the
1567 discretion of the department, be liable to have such sum deducted
1568 from any future benefits payable to him under this chapter and
1569 shall be liable to repay to the department for the Unemployment
1570 Compensation Fund a sum equal to the overpayment amount so
1571 received by him; and such sum shall be collectible in the manner
1572 provided in Sections 71-5-363 through 71-5-383 for the collection
1573 of past-due contributions. In addition to Sections 71-5-363
1574 through 71-5-383, the following shall apply to cases involving
1575 damages for overpaid unemployment benefits which have been
1576 obtained and/or received through fraud as defined by department
1577 regulations and laws governing the department. By definition,
1578 fraud can include failure to report earnings while filing for
1579 unemployment benefits. In the event of fraud, a penalty of twenty
1580 percent (20%) of the amount of the overpayment shall be assessed.
1581 Three-fourths (3/4) of that twenty percent (20%) penalty shall be
1582 deposited into the unemployment trust fund and shall be used only
1583 for the purpose of payment of unemployment benefits. The
1584 remainder of that twenty percent (20%) penalty shall be deposited
1585 into the Special Employment Security Administrative Fund.
1586 Interest on the overpayment balance shall accrue at a rate of one
1587 percent (1%) per month on the unpaid balance until repaid and



1588 shall be deposited into the Special Employment Security
1589 Administration Fund. All interest, penalties and damages
1590 deposited into the Special Employment Security Administration Fund
1591 shall be used by the department for administration of the
1592 Mississippi Department of Employment Security.

1593 (c) Any such judgment against such person for
1594 collection of such overpayment shall be in the form of a
1595 seven-year renewable lien. Unless action be brought thereon prior
1596 to expiration of the lien, the department must refile the notice
1597 of the lien prior to its expiration at the end of seven (7) years.
1598 There shall be no limit upon the number of times the department
1599 may refile notices of liens for collection of overpayments.

1600 (d) All warrants issued by the department for the
1601 collection of any unemployment tax or for an overpayment of
1602 benefits imposed by statute and collected by the department shall
1603 be used to levy on salaries, compensation or other monies due the
1604 delinquent employer or claimant. No such warrant shall be issued
1605 until after the delinquent employer or claimant has exhausted all
1606 appeal rights associated with the debt. The warrants shall be
1607 served by mail or by delivery by an agent of the department on the
1608 person or entity responsible or liable for the payment of the
1609 monies due the delinquent employer or claimant. Once served, the
1610 employer or other person owing compensation due the delinquent
1611 employer or claimant shall pay the monies over to the department
1612 in complete or partial satisfaction of the liability. An answer



1613 shall be made within thirty (30) days after service of the warrant
1614 in the form and manner determined satisfactory by the department.
1615 Failure to pay the money over to the department as required by
1616 this section shall result in the served party being personally
1617 liable for the full amount of the monies owed and the levy and
1618 collection process may be issued against the party in the same
1619 manner as other debts owed to the department. Except as otherwise
1620 provided by this section, the answer, the amount payable under the
1621 warrant and the obligation of the payor to continue payment shall
1622 be governed by the garnishment laws of this state but shall be
1623 payable to the department.

1624 (5) The department, by agreement with another state or the
1625 United States, as provided under Section 303(g) of the Social
1626 Security Act, may recover any overpayment of benefits paid to any
1627 individual under the laws of this state or of another state or
1628 under an unemployment benefit program of the United States. Any
1629 overpayments subject to this subsection may be deducted from any
1630 future benefits payable to the individual under the laws of this
1631 state or of another state or under an unemployment program of the
1632 United States.

1633 **SECTION 13.** Section 71-5-101, Mississippi Code of 1972, is
1634 reenacted as follows:

1635 71-5-101. There is established the Mississippi Department of
1636 Employment Security, Office of the Governor. The Department of
1637 Employment Security shall be the Mississippi Employment Security



1638 Commission and shall retain all powers and duties as granted to
1639 the Mississippi Employment Security Commission. Wherever the term
1640 "Employment Security Commission" appears in any law, the same
1641 shall mean the Mississippi Department of Employment Security,
1642 Office of the Governor. The Executive Director of the Department
1643 of Employment Security may assign to the appropriate offices such
1644 powers and duties deemed appropriate to carry out the lawful
1645 functions of the department.

1646 **SECTION 14.** Section 71-5-107, Mississippi Code of 1972, is
1647 reenacted as follows:

1648 71-5-107. The department shall administer this chapter
1649 through a full-time salaried executive director, to be appointed
1650 by the Governor, with the advice and consent of the Senate. He
1651 shall be responsible for the administration of this chapter under
1652 authority delegated to him by the Governor.

1653 **SECTION 15.** Section 71-5-109, Mississippi Code of 1972, is
1654 reenacted as follows:

1655 71-5-109. There is created a Board of Review consisting of
1656 three (3) members to be appointed by the executive director. The
1657 executive director shall designate one (1) member of the Board of
1658 Review as chairman. Each member shall be paid a salary or per
1659 diem at a rate to be determined by the executive director, and
1660 such expenses as may be allowed by the executive director. All
1661 salaries, per diem and expenses of the Board of Review shall be
1662 paid from the Employment Security Administration Fund.



1663 **SECTION 16.** Section 71-5-111, Mississippi Code of 1972, is
1664 reenacted as follows:

1665 71-5-111. There is created in the State Treasury a special
1666 fund to be known as the Employment Security Administration Fund.
1667 All monies which are deposited or paid into this fund are
1668 appropriated and made available to the department. All monies in
1669 this fund shall be expended solely for the purpose of defraying
1670 the cost of administration of this chapter, and for no other
1671 purpose whatsoever. The fund shall consist of all monies
1672 appropriated by this state and all monies received from the United
1673 States of America, or any agency thereof, or from any other source
1674 for such purpose. Notwithstanding any provision of this section,
1675 all monies requisitioned and deposited in this fund pursuant to
1676 Section 71-5-457 shall remain part of the Employment Security
1677 Administration Fund and shall be used only in accordance with the
1678 conditions specified in that section. All monies in this fund
1679 shall be deposited, administered and disbursed in the same manner
1680 and under the same conditions and requirements as is provided by
1681 law for other special funds in the State Treasury. The State
1682 Treasurer shall be liable on his official bond for the faithful
1683 performance of his duties in connection with the Employment
1684 Security Administration Fund under this chapter.

1685 **SECTION 17.** Section 71-5-112, Mississippi Code of 1972, is
1686 reenacted as follows:



1687 71-5-112. All funds received by the Mississippi Department
1688 of Employment Security shall clear through the State Treasury as
1689 provided and required by Sections 71-5-111 and 71-5-453. All
1690 expenditures from the administration fund of the department
1691 authorized by Section 71-5-111 shall be expended only pursuant to
1692 appropriation approved by the Legislature and as provided by law.

1693 **SECTION 18.** Section 71-5-113, Mississippi Code of 1972, is
1694 reenacted as follows:

1695 71-5-113. All monies received from the Social Security Board
1696 or its successors for the administration of this chapter shall be
1697 expended solely for the purposes and in the amounts found
1698 necessary by the Social Security Board or its successors for the
1699 proper and efficient administration of this chapter.

1700 It shall be the duty of the department to take appropriate
1701 action with respect to the replacement, within a reasonable time,
1702 of any monies received from the Social Security Board, or its
1703 successors, for the administration of this chapter, and monies
1704 used to match grants pursuant to the provisions of the
1705 Wagner-Peyser Act, which the board, or its successors, find,
1706 because of any action or contingency, have been lost or have been
1707 expended for purposes other than, or in amounts in excess of those
1708 found necessary by the Social Security Board, or its successors,
1709 for the proper administration of this chapter. Funds which have
1710 been expended by the department or its agents in accordance with
1711 the budget approved by the Social Security Board, or its



1712 successors, or in accordance with the general standards and
1713 limitations promulgated by the Social Security Board, or its
1714 successors, prior to such expenditure (where proposed expenditures
1715 have not been specifically disapproved by the Social Security
1716 Board, or its successors), shall not be deemed to require
1717 replacement. To effectuate the purposes of this paragraph, it
1718 shall be the duty of the department to take such action to
1719 safeguard the expenditure of the funds referred to herein as it
1720 deems necessary. In the event of a loss of such funds or an
1721 improper expenditure thereof as herein defined, it shall be the
1722 duty of the department to notify the Governor of any such loss or
1723 improper expenditure and submit to him a request for an
1724 appropriation in the amount thereof. The Governor shall transmit
1725 to the next regular session of the Legislature following such
1726 notification, the department's request for an appropriation in an
1727 amount necessary to replace funds which have been lost or
1728 improperly expended as defined above. Such request of the
1729 department for an appropriation shall not be subject to the
1730 provisions of Sections 27-103-101 through 27-103-139. The
1731 Legislature recognizes its obligation to replace such funds as may
1732 be necessary and shall make necessary appropriations in accordance
1733 with such requests.

1734 **SECTION 19.** Section 71-5-114, Mississippi Code of 1972, is
1735 reenacted as follows:



1736 71-5-114. There is created in the State Treasury a special
1737 fund, to be known as the "Special Employment Security
1738 Administration Fund," into which shall be deposited or transferred
1739 all interest, penalties and damages collected on and after July 1,
1740 1982, pursuant to Sections 71-5-363 through 71-5-379 and all
1741 interest and penalties required to be deposited into the fund
1742 pursuant to Section 71-5-19(4)(b). Interest, penalties and
1743 damages collected on delinquent payments deposited during any
1744 calendar quarter in the clearing account in the Unemployment Trust
1745 Fund shall, as soon as practicable after the close of such
1746 calendar quarter, be transferred to the Special Employment
1747 Security Administration Fund. All monies in this fund shall be
1748 deposited, administered and disbursed in the same manner and under
1749 the same conditions and requirements as is provided by law for
1750 other special funds in the State Treasury. The State Treasurer
1751 shall be liable on his official bond for the faithful performance
1752 of his duties in connection with the Special Employment Security
1753 Administration Fund under this chapter. Those monies may be
1754 expended for any programs for which the department has
1755 administrative responsibility but shall not be expended or made
1756 available for expenditure in any manner which would permit their
1757 substitution for (or permit a corresponding reduction in) federal
1758 funds which would, in the absence of those monies, be available to
1759 finance expenditures for the administration of the state
1760 unemployment compensation and employment service laws or any other



1761 laws directing the administration of any programs for which the
1762 department has the administrative responsibility. Nothing in this
1763 section shall prevent those monies in this fund from being used as
1764 a revolving fund to cover expenditures necessary and proper under
1765 the law for which federal funds have been duly requested but not
1766 yet received, subject to the charging of such expenditures against
1767 such funds when necessary. The monies in this fund may be used by
1768 the department for the payment of costs of administration of the
1769 employment security laws of this state which are found not to be
1770 or not to have been properly and validly chargeable against funds
1771 obtained from federal sources. All monies in this Special
1772 Employment Security Administration Fund shall be continuously
1773 available to the department for expenditure in accordance with the
1774 provisions of this chapter, and shall not lapse at any time. The
1775 monies in this fund are specifically made available to replace, as
1776 contemplated by Section 71-5-113, expenditures from the Employment
1777 Security Administration Fund established by Section 71-5-111,
1778 which have been found, because of any action or contingency, to
1779 have been lost or improperly expended.

1780 The department, whenever it is of the opinion that the money
1781 in the Special Employment Security Administration Fund is more
1782 than ample to pay for all foreseeable needs for which such special
1783 fund is set up, may, by written order, order the transfer
1784 therefrom to the Unemployment Compensation Fund of such amount of
1785 money in the Special Employment Security Administration Fund as it



1786 deems proper, and the same shall thereupon be immediately
1787 transferred to the Unemployment Compensation Fund.

1788 **SECTION 20.** Section 71-5-115, Mississippi Code of 1972, is
1789 reenacted as follows:

1790 71-5-115. It shall be the duty of the executive director to
1791 administer this chapter; and the executive director shall have the
1792 power and authority to adopt, amend or rescind such rules and
1793 regulations, to employ such persons, make such expenditures,
1794 require such reports, make such investigations, and take such
1795 other action as he deems necessary or suitable to that end. Such
1796 rules and regulations shall be effective upon publication in the
1797 manner, not inconsistent with the provisions of this chapter,
1798 which the executive director shall prescribe. The executive
1799 director shall determine the department's own organization and
1800 methods of procedure in accordance with the provisions of this
1801 chapter, and shall have an official seal which shall be judicially
1802 noticed. Not later than the first day of February in each year,
1803 the executive director shall submit to the Governor a report
1804 covering the administration and operation of this chapter during
1805 the preceding fiscal year and shall make such recommendations for
1806 amendments to this chapter as the executive director deems proper.
1807 Whenever the executive director believes that a change in
1808 contribution or benefit rates will become necessary to protect the
1809 solvency of the fund, he shall promptly so inform the Governor and
1810 the Legislature, and make recommendations with respect thereto.



1811 **SECTION 21.** Section 71-5-117, Mississippi Code of 1972, is
1812 reenacted as follows:

1813 71-5-117. General rules may be adopted, amended or rescinded
1814 by the executive director only after public hearing or opportunity
1815 to be heard thereon, of which proper notice has been given.
1816 General rules shall become effective ten (10) days after filing
1817 with the Secretary of State and publication in one or more
1818 newspapers of general circulation in this state. Regulations may
1819 be adopted, amended or rescinded by the executive director and
1820 shall become effective in the manner and at the time prescribed by
1821 the executive director.

1822 **SECTION 22.** Section 71-5-119, Mississippi Code of 1972, is
1823 reenacted as follows:

1824 71-5-119. The department shall cause to be available for
1825 distribution to the public the text of this chapter, its
1826 regulations and general rules, its reports to the Governor, and
1827 any other material it deems relevant and suitable, and shall
1828 furnish the same to any person upon application therefor.

1829 **SECTION 23.** Section 71-5-121, Mississippi Code of 1972, is
1830 reenacted as follows:

1831 71-5-121. Subject to other provisions of this chapter, the
1832 executive director is authorized to appoint, fix the compensation,
1833 and prescribe the duties and powers of such officers, accountants,
1834 attorneys, experts and other persons as may be necessary in the
1835 performance of department duties; however, all personnel who were



1836 former members of the Armed Forces of the United States of America
1837 shall be given credit regardless of rate, rank or commission. All
1838 positions shall be filled by persons selected and appointed on a
1839 nonpartisan merit basis, in accordance with Section 25-9-101 et
1840 seq., that provides for a state service personnel system. The
1841 executive director shall not employ any person who is an officer
1842 or committee member of any political party organization. The
1843 executive director may delegate to any such person so appointed
1844 such power and authority as he deems reasonable and proper for the
1845 effective administration of this chapter, and may in his
1846 discretion bond any person handling monies or signing checks
1847 hereunder. The veteran status of an individual shall be
1848 considered and preference given in accordance with the provisions
1849 of the State Personnel Board.

1850 The department and its employees are exempt from Sections
1851 25-15-101 and 25-15-103.

1852 The department may use federal granted funds to provide such
1853 group health, life, accident and hospitalization insurance for its
1854 employees as may be agreed upon by the department and the federal
1855 granting authorities.

1856 The department shall adopt a "layoff formula" to be used
1857 wherever it is determined that, because of reduced workload,
1858 budget reductions or in order to effect a more economical
1859 operation, a reduction in force shall occur in any group.



1860 In establishing this formula, the department shall give
1861 effect to the principle of seniority and shall provide that
1862 seniority points may be added for disabled veterans and veterans,
1863 with due regard to the efficiency of the service. Any such layoff
1864 formula shall be implemented according to the policies, rules and
1865 regulations of the State Personnel Board.

1866 **SECTION 24.** Section 71-5-123, Mississippi Code of 1972, is
1867 reenacted as follows:

1868 71-5-123. The executive director shall retain all powers and
1869 duties as granted to the state advisory council appointed by the
1870 former Employment Security Commission. The executive director may
1871 appoint local advisory councils, composed in each case of an equal
1872 number of employer representatives and employee representatives
1873 who may fairly be regarded as representative because of their
1874 vocation, employment or affiliations, and of such members
1875 representing the general public as the executive director may
1876 designate. Such councils shall aid the department in formulating
1877 policies and discussing problems related to the administration of
1878 this chapter and in assuring impartiality and freedom from
1879 political influence in the solution of such problems. Members of
1880 the advisory councils shall receive a per diem in accordance with
1881 Section 25-3-69 for attendance upon meetings of the council, and
1882 shall be reimbursed for actual and necessary traveling expenses.
1883 The per diem and expenses herein authorized shall be paid from the
1884 Employment Security Administration Fund.



1885 **SECTION 25.** Section 71-5-125, Mississippi Code of 1972, is
1886 reenacted as follows:

1887 71-5-125. The department shall take all appropriate steps to
1888 reduce and prevent unemployment; to encourage and assist in the
1889 adoption of practical methods of vocational training, retraining
1890 and vocational guidance; to investigate, recommend, advise and
1891 assist in the establishment and operation, by municipalities,
1892 counties, school districts and the state, of reserves for public
1893 works to be used in times of business depression and unemployment;
1894 to promote the reemployment of unemployed workers throughout the
1895 state in every other way that may be feasible; and to these ends
1896 to carry on and publish the results of investigation and research
1897 studies.

1898 **SECTION 26.** Section 71-5-127, Mississippi Code of 1972, is
1899 reenacted as follows:

1900 71-5-127. (1) Any information or records concerning an
1901 individual or employing unit obtained by the department pursuant
1902 to the administration of this chapter or any other federally
1903 funded programs for which the department has responsibility shall
1904 be private and confidential, except as otherwise provided in this
1905 article or by regulation. Information or records may be released
1906 by the department when the release is required by the federal
1907 government in connection with, or as a condition of funding for, a
1908 program being administered by the department.



1909 (2) Each employing unit shall keep true and accurate work
1910 records, containing such information as the department may
1911 prescribe. Such records shall be open to inspection and be
1912 subject to being copied by the department or its authorized
1913 representatives at any reasonable time and as often as may be
1914 necessary. The department, Board of Review and any referee may
1915 require from any employing unit any sworn or unsworn reports with
1916 respect to persons employed by it which they or any of them deem
1917 necessary for the effective administration of this chapter.
1918 Information, statements, transcriptions of proceedings,
1919 transcriptions of recordings, electronic recordings, letters,
1920 memoranda, and other documents and reports thus obtained or
1921 obtained from any individual pursuant to the administration of
1922 this chapter shall, except to the extent necessary for the proper
1923 administration of this chapter, be held confidential and shall not
1924 be published or be opened to public inspection (other than to
1925 public employees in the performance of their public duties) in any
1926 manner revealing the individual's or employing unit's identity.

1927 (3) Any claimant or his legal representative at a hearing
1928 before an appeal tribunal or the Board of Review shall be supplied
1929 with information from such records to the extent necessary for the
1930 proper presentation of his claim in any proceeding pursuant to
1931 this chapter.

1932 (4) Any employee or member of the Board of Review or any
1933 employee of the department who violates any provisions of this



1934 section shall be fined not less than Twenty Dollars (\$20.00) nor
1935 more than Two Hundred Dollars (\$200.00), or imprisoned for not
1936 longer than ninety (90) days, or both.

1937 (5) The department may make the state's records relating to
1938 the administration of this chapter available to the Railroad
1939 Retirement Board, and may furnish the Railroad Retirement Board,
1940 at the expense of such board, such copies thereof as the Railroad
1941 Retirement Board deems necessary for its purposes. The department
1942 may afford reasonable cooperation with every agency of the United
1943 States charged with the administration of any unemployment
1944 insurance law.

1945 **SECTION 27.** Section 71-5-129, Mississippi Code of 1972, is
1946 reenacted as follows:

1947 71-5-129. Records hereinafter designated, which are found by
1948 the department to be useless, may be disposed of in accordance
1949 with approved records control schedules.

1950 (a) Records which have been preserved by it for not
1951 less than three (3) years:

1952 (1) Initial claims for benefits,

1953 (2) Continued claims for benefits,

1954 (3) Correspondence and master index cards in
1955 connection with such claims for benefits, and

1956 (4) Individual wage slips filed by employers

1957 subject to the provisions of the Unemployment Compensation Law.



1958 (b) Records which have been preserved by it for not
1959 less than six (6) months after becoming inactive:
1960 (1) Work applications,
1961 (2) Cross-index cards for work applications,
1962 (3) Test records,
1963 (4) Employer records,
1964 (5) Work orders,
1965 (6) Clearance records,
1966 (7) Counseling records,
1967 (8) Farm placement records, and
1968 (9) Correspondence relating to all such records.

1969 Nothing herein contained shall be construed as authorizing
1970 the destruction or disposal of basic fiscal records reflecting the
1971 financial operations of the department and no records may be
1972 destroyed without the approval of the Director of the Department
1973 of Archives and History.

1974 **SECTION 28.** Section 71-5-131, Mississippi Code of 1972, is
1975 reenacted as follows:

1976 71-5-131. All letters, reports, communications, or any other
1977 matters, either oral or written, from the employer or employee to
1978 each other or to the department or any of its agents,
1979 representatives or employees, which shall have been written, sent,
1980 delivered or made in connection with the requirements and
1981 administration of this chapter shall be absolutely privileged and
1982 shall not be made the subject matter or basis of any suit for



1983 slander or libel in any court of the State of Mississippi unless
1984 the same be false in fact and maliciously written, sent, delivered
1985 or made for the purpose of causing a denial of benefits under this
1986 chapter.

1987 **SECTION 29.** Section 71-5-133, Mississippi Code of 1972, is
1988 reenacted as follows:

1989 71-5-133. In any case where an employing unit or any
1990 officer, member or agent thereof, or any other person having
1991 possession of the records thereof, shall fail or refuse upon
1992 demand by the department or its duly appointed agents to produce
1993 or permit the examination or copying of any book, paper, account,
1994 record or other data pertaining to payrolls or employment or
1995 ownership of interests or stock in any employing unit, or bearing
1996 upon the correctness of any report, or for the purpose of making a
1997 report as required by this chapter where none has been made, then
1998 and in that event the department or its duly authorized agents
1999 may, by the issuance of a subpoena, require the attendance of such
2000 employing unit or any officer, member or agent thereof, or any
2001 other person having possession of the records thereof, and take
2002 testimony with respect to any such matter and may require any such
2003 person to produce any books or records specified in such subpoena.
2004 The department or its authorized agents at any such hearing shall
2005 have power to administer oaths to any such person or persons.
2006 When any person called as a witness by a subpoena signed by the
2007 department or its agents and served upon him by the sheriff of a



2008 county of which such person is a resident, or wherein is located
2009 the principal office of such employing unit or wherein such
2010 records are located or kept, shall fail to obey such subpoena to
2011 appear before the department or its authorized agent, or shall
2012 refuse to testify or to answer any questions or to produce any
2013 book, record, paper or other data when required to do so, such
2014 failure or refusal shall be reported to the Attorney General, who
2015 shall thereupon institute proceedings by the filing of a petition
2016 in the name of the State of Mississippi, on the relation of the
2017 department, in the circuit court or other court of competent
2018 jurisdiction of the county where such witness resides, or wherein
2019 such records are located or kept, to compel the obedience of such
2020 witness. Such petition shall set forth the facts and
2021 circumstances of the demand for and refusal or failure to permit
2022 the examination or copying of such records, or the failure or
2023 refusal of such witness to testify in answer to such subpoena or
2024 to produce the records so required by such subpoena. Such court,
2025 upon the filing and docketing of such petition, shall thereupon
2026 promptly issue an order to the defendants named in the petition to
2027 produce forthwith in such court, or at a place in such county
2028 designated in such order for the examination or copying by the
2029 department or its duly appointed agents, the records, books or
2030 documents so described, and to testify concerning matters
2031 described in such petition. Unless such defendants to such
2032 petition shall appear in the court upon a day specified in such



2033 order, which day shall be not more than ten (10) days after the
2034 date of issuance of such order, and offer, under oath, good and
2035 sufficient reasons why such examination or copying should not be
2036 permitted, or why such subpoena should not be obeyed, such court
2037 shall thereupon deliver to the department or its agents, for
2038 examination or copying, the records, books and documents so
2039 described in the petition and so produced in such court, and shall
2040 order the defendants to appear in answer to the subpoena of the
2041 department or its agents, and to testify concerning matters
2042 inquired about by the department. Any employing unit or any
2043 officer, member or agent thereof, or any other person having
2044 possession of the records thereof, who shall willfully disobey
2045 such order of the court after the same shall have been served upon
2046 him shall be guilty of indirect contempt of such court from which
2047 such order shall have issued, and may be adjudged in contempt of
2048 the court and punished therefor as provided by law.

2049 **SECTION 30.** Section 71-5-135, Mississippi Code of 1972, is
2050 reenacted as follows:

2051 71-5-135. If any employing unit fails to make any report
2052 required by this chapter, the department or its authorized agents
2053 shall give notice to such employing unit to make and file such
2054 report within fifteen (15) days from the date of such notice. If
2055 such employing unit, by its proper members, officers or agents,
2056 shall fail or refuse to make and file such reports within such
2057 time, then and in that event such report shall be made by the



2058 department or its authorized agents from the best information
2059 available, and the amount of contributions due shall be computed
2060 thereon; and such report shall be prima facie correct for the
2061 purposes of this chapter.

2062 **SECTION 31.** Section 71-5-137, Mississippi Code of 1972, is
2063 reenacted as follows:

2064 71-5-137. In the discharge of the duties imposed by this
2065 chapter, the department, any referee, the members of the Board of
2066 Review, and any duly authorized representative of any of them
2067 shall have power to administer oaths and affirmations, to take
2068 depositions, certify to official acts, and issue subpoenas to
2069 compel the attendance of witnesses and the production of books,
2070 papers, correspondence, memoranda and other records deemed
2071 necessary as evidence in connection with a disputed claim or the
2072 administration of this chapter.

2073 **SECTION 32.** Section 71-5-139, Mississippi Code of 1972, is
2074 reenacted as follows:

2075 71-5-139. In case of contumacy or refusal to obey a subpoena
2076 issued to any person, any court in this state within the
2077 jurisdiction of which the inquiry is carried on, or within the
2078 jurisdiction of which the person guilty of contumacy or refusal to
2079 obey is found or resides or transacts business, upon application
2080 by the department, the Board of Review, any referee, or any duly
2081 authorized representative of any of them, shall have jurisdiction
2082 to issue to such person an order requiring such person to appear



2083 before the department, the Board of Review, any referee, or any
2084 duly authorized representative of any of them, there to produce
2085 evidence if so ordered or there to give testimony touching the
2086 matter under investigation or in question. Any failure to obey
2087 such order of the court may be punished by the court as a contempt
2088 thereof. Any person who shall, without just cause, fail or refuse
2089 to attend and testify or to answer any lawful inquiry or to
2090 produce books, papers, correspondence, memoranda and other records
2091 if it is in his power so to do, in obedience to a subpoena of the
2092 department, the Board of Review, any referee, or any duly
2093 authorized representative of any of them, shall be punished by a
2094 fine of not more than Two Hundred Dollars (\$200.00), or by
2095 imprisonment for not longer than sixty (60) days, or by both such
2096 fine and imprisonment; and each day such violation continues shall
2097 be deemed to be a separate offense.

2098 **SECTION 33.** Section 71-5-141, Mississippi Code of 1972, is
2099 reenacted as follows:

2100 71-5-141. No person shall be excused from attending and
2101 testifying or from producing books, papers, correspondence,
2102 memoranda and other records before the department, the Board of
2103 Review, any referee, or any duly authorized representative of any
2104 of them, or in obedience to the subpoena of any of them in any
2105 cause or proceeding before the department, the Board of Review or
2106 an appeal tribunal, on the ground that the testimony or evidence,
2107 documentary or otherwise, required of him may tend to incriminate



2108 him or subject him to a penalty or forfeiture; but no individual
2109 shall be prosecuted or subjected to any penalty or forfeiture for
2110 or on account of any transaction, matter or thing concerning which
2111 he is compelled, after having claimed his privilege against
2112 self-incrimination, to testify or produce evidence, documentary or
2113 otherwise, except that such individual so testifying shall not be
2114 exempt from prosecution and punishment for perjury committed in so
2115 testifying.

2116 **SECTION 34.** Section 71-5-143, Mississippi Code of 1972, is
2117 reenacted as follows:

2118 71-5-143. In the administration of this chapter, the
2119 department shall cooperate, to the fullest extent consistent with
2120 the provisions of this chapter, with the Social Security Board
2121 created by the Social Security Act, approved August 14, 1935, as
2122 amended; shall make such reports in such form and containing such
2123 information as the Social Security Board may from time to time
2124 require, and shall comply with such provisions as the Social
2125 Security Board may from time to time find necessary to assure the
2126 correctness and verification of such reports; and shall comply
2127 with the reasonable, valid and lawful regulations prescribed by
2128 the Social Security Board pursuant to and under the authority of
2129 the Social Security Act, governing the expenditures of such sums
2130 as may be allotted and paid to this state under Title III of the
2131 Social Security Act, as amended, for the purpose of assisting in
2132 the administration of this chapter.



2133 Upon request therefor, the department shall furnish to any
2134 agency of the United States charged with the administration of
2135 public works, or assistance through public employment, the name,
2136 address, ordinary occupation and employment status of each
2137 recipient of benefits, and such recipient's rights to further
2138 benefits under this chapter.

2139 **SECTION 35.** Section 71-5-201, Mississippi Code of 1972, is
2140 reenacted as follows:

2141 71-5-201. The Mississippi State Employment Service is
2142 established in the Mississippi Department of Employment Security,
2143 Office of the Governor. The department, in the conduct of such
2144 service, shall establish and maintain free public employment
2145 offices in such number and in such places as may be necessary for
2146 the proper administration of this article and for the purpose of
2147 performing such functions as are within the purview of the act of
2148 Congress entitled "An act to provide for the establishment of a
2149 national employment system and for cooperation with the states in
2150 the promotion of such system, and for other purposes" (29 USCS
2151 Section 49 et seq.). Any existing free public employment offices
2152 maintained by the state but not heretofore under the jurisdiction
2153 of the department shall be transferred to the jurisdiction of the
2154 department, and upon such transfer all duties and powers conferred
2155 upon any other department, agency or officers of this state
2156 relating to the establishment, maintenance and operation of free
2157 public employment offices shall be vested in the department. The



2158 Mississippi State Employment Service shall be administered by the
2159 department, which is charged with the duty to cooperate with any
2160 official or agency of the United States having powers or duties
2161 under the provisions of the act of Congress, as amended, and to do
2162 and perform all things necessary to secure to this state the
2163 benefits of that act of Congress, as amended, in the promotion and
2164 maintenance of a system of public employment offices. The
2165 provisions of that act of Congress, as amended, are accepted by
2166 this state, in conformity with 29 USCS Section 49c, and this state
2167 will observe and comply with the requirements thereof. The
2168 department is designated and constituted the agency of this state
2169 for the purposes of that act. The department may cooperate with
2170 or enter into agreements with the Railroad Retirement Board or
2171 veteran's organization with respect to the establishment,
2172 maintenance and use of free employment service facilities.

2173 **SECTION 36.** The following shall be codified as Section
2174 71-5-144, Mississippi Code of 1972:

2175 71-5-144. Sections 71-5-5, 71-5-11, 71-5-19, 71-5-101
2176 through 71-5-144 and 71-5-201, Mississippi Code of 1972, shall
2177 stand repealed on July 1, 2026.

2178 **SECTION 37.** Section 71-5-357, Mississippi Code of 1972, is
2179 reenacted as follows:

2180 71-5-357. Benefits paid to employees of nonprofit
2181 organizations shall be financed in accordance with the provisions
2182 of this section. For the purpose of this section, a nonprofit



2183 organization is an organization (or group of organizations)
2184 described in Section 501(c)(3) of the Internal Revenue Code of
2185 1954 which is exempt from income tax under Section 501(a) of such
2186 code (26 USCS Section 501).

2187 (a) Any nonprofit organization which, under Section
2188 71-5-11, subsection H(3), is or becomes subject to this chapter
2189 shall pay contributions under the provisions of Sections 71-5-351
2190 through 71-5-355 unless it elects, in accordance with this
2191 paragraph, to pay to the department for the unemployment fund an
2192 amount equal to the amount of regular benefits and one-half (1/2)
2193 of the extended benefits paid, that is attributable to service in
2194 the employ of such nonprofit organization, to individuals for
2195 weeks of unemployment which begin during the effective period of
2196 such election.

2197 (i) Any nonprofit organization which becomes
2198 subject to this chapter may elect to become liable for payments in
2199 lieu of contributions for a period of not less than twelve (12)
2200 months, beginning with the date on which such subjectivity begins,
2201 by filing a written notice of its election with the department not
2202 later than thirty (30) days immediately following the date of the
2203 determination of such subjectivity.

2204 (ii) Any nonprofit organization which makes an
2205 election in accordance with subparagraph (i) of this paragraph
2206 will continue to be liable for payments in lieu of contributions
2207 unless it files with the department a written termination notice



2208 not later than thirty (30) days prior to the beginning of the tax
2209 year for which such termination shall first be effective.

2210 (iii) Any nonprofit organization which has been
2211 paying contributions under this chapter may change to a
2212 reimbursable basis by filing with the department, not later than
2213 thirty (30) days prior to the beginning of any tax year, a written
2214 notice of election to become liable for payments in lieu of
2215 contributions. Such election shall not be terminable by the
2216 organization for that and the next tax year.

2217 (iv) The department may for good cause extend the
2218 period within which a notice of election or a notice of
2219 termination must be filed, and may permit an election to be
2220 retroactive.

2221 (v) The department, in accordance with such
2222 regulations as it may prescribe, shall notify each nonprofit
2223 organization of any determination which it may make of its status
2224 as an employer, of the effective date of any election which it
2225 makes and of any termination of such election. Such
2226 determinations shall be subject to reconsideration, appeal and
2227 review in accordance with the provisions of Sections 71-5-351
2228 through 71-5-355.

2229 (b) Payments in lieu of contributions shall be made in
2230 accordance with the provisions of subparagraph (i) of this
2231 paragraph.



2232 (i) At the end of each calendar quarter, or at the
2233 end of any other period as determined by the department, the
2234 department shall bill each nonprofit organization (or group of
2235 such organizations) which has elected to make payments in lieu of
2236 contributions, for an amount equal to the full amount of regular
2237 benefits plus one-half (1/2) of the amount of extended benefits
2238 paid during such quarter or other prescribed period that is
2239 attributable to service in the employ of such organization.

2240 (ii) Payment of any bill rendered under
2241 subparagraph (i) of this paragraph shall be made not later than
2242 forty-five (45) days after such bill was delivered to the
2243 nonprofit organization, unless there has been an application for
2244 review and redetermination in accordance with subparagraph (v) of
2245 this paragraph.

2246 1. All of the enforcement procedures for the
2247 collection of delinquent contributions contained in Sections
2248 71-5-363 through 71-5-383 shall be applicable in all respects for
2249 the collection of delinquent payments due by nonprofit
2250 organizations who have elected to become liable for payments in
2251 lieu of contributions.

2252 2. If any nonprofit organization is
2253 delinquent in making payments in lieu of contributions, the
2254 department may terminate such organization's election to make
2255 payments in lieu of contributions as of the beginning of the next



2256 tax year, and such termination shall be effective for the balance
2257 of such tax year.

2258 (iii) Payments made by any nonprofit organization
2259 under the provisions of this paragraph shall not be deducted or
2260 deductible, in whole or in part, from the remuneration of
2261 individuals in the employ of the organization.

2262 (iv) Payments due by employers who elect to
2263 reimburse the fund in lieu of contributions as provided in this
2264 paragraph may not be noncharged under any condition. The
2265 reimbursement must be on a dollar-for-dollar basis (One Dollar
2266 (\$1.00) reimbursement for each dollar paid in benefits) in every
2267 case, so that the trust fund shall be reimbursed in full, such
2268 reimbursement to include, but not be limited to, benefits or
2269 payments erroneously or incorrectly paid, or paid as a result of a
2270 determination of eligibility which is subsequently reversed, or
2271 paid as a result of claimant fraud. However, political
2272 subdivisions who are reimbursing employers may elect to pay to the
2273 fund an amount equal to five-tenths percent (.5%) through December
2274 31, 2010, and shall pay twenty-five one-hundredths percent (.25%)
2275 thereafter of the taxable wages paid during the calendar year with
2276 respect to employment, and those employers who so elect shall be
2277 relieved of liability for reimbursement of benefits paid under the
2278 same conditions that benefits are not charged to the
2279 experience-rating record of a contributing employer as provided in
2280 Section 71-5-355(2) (b) (ii) other than Clause 5 thereof. Benefits



2281 paid in such circumstances for which reimbursing employers are
2282 relieved of liability for reimbursement shall not be considered
2283 attributable to service in the employment of such reimbursing
2284 employer.

2285 (v) The amount due specified in any bill from the
2286 department shall be conclusive on the organization unless, not
2287 later than fifteen (15) days after the bill was delivered to it,
2288 the organization files an application for redetermination by the
2289 department, setting forth the grounds for such application or
2290 appeal. The department shall promptly review and reconsider the
2291 amount due specified in the bill and shall thereafter issue a
2292 redetermination in any case in which such application for
2293 redetermination has been filed. Any such redetermination shall be
2294 conclusive on the organization unless, not later than fifteen (15)
2295 days after the redetermination was delivered to it, the
2296 organization files an appeal to the Circuit Court of the First
2297 Judicial District of Hinds County, Mississippi, in accordance with
2298 the provisions of law with respect to review of civil causes by
2299 certiorari.

2300 (vi) Past-due payments of amounts in lieu of
2301 contributions shall be subject to the same interest and penalties
2302 that, pursuant to Section 71-5-363, apply to past-due
2303 contributions.

2304 (c) Each employer that is liable for payments in lieu
2305 of contributions shall pay to the department for the fund the



2306 amount of regular benefits plus the amount of one-half (1/2) of
2307 extended benefits paid are attributable to service in the employ
2308 of such employer. If benefits paid to an individual are based on
2309 wages paid by more than one (1) employer and one or more of such
2310 employers are liable for payments in lieu of contributions, the
2311 amount payable to the fund by each employer that is liable for
2312 such payments shall be determined in accordance with the
2313 provisions of subparagraph (i) or subparagraph (ii) of this
2314 paragraph.

2315 (i) If benefits paid to an individual are based on
2316 wages paid by one or more employers that are liable for payment in
2317 lieu of contributions and on wages paid by one or more employers
2318 who are liable for contributions, the amount of benefits payable
2319 by each employer that is liable for payments in lieu of
2320 contributions shall be an amount which bears the same ratio to the
2321 total benefits paid to the individual as the total base period
2322 wages paid to the individual by such employer bear to the total
2323 base period wages paid to the individual by all of his base period
2324 employers.

2325 (ii) If benefits paid to an individual are based
2326 on wages paid by two (2) or more employers that are liable for
2327 payments in lieu of contributions, the amount of benefits payable
2328 by each such employer shall be an amount which bears the same
2329 ratio to the total benefits paid to the individual as the total
2330 base period wages paid to the individual by such employer bear to



2331 the total base period wages paid to the individual by all of his
2332 base period employers.

2333 (d) In the discretion of the department, any nonprofit
2334 organization that elects to become liable for payments in lieu of
2335 contributions shall be required to execute and file with the
2336 department a surety bond approved by the department, or it may
2337 elect instead to deposit with the department money or securities.
2338 The amount of such bond or deposit shall be determined in
2339 accordance with the provisions of this paragraph.

2340 (i) The amount of the bond or deposit required by
2341 paragraph (d) shall be equal to two and seven-tenths percent
2342 (2.7%) thereafter to December 31, 2010, and one and thirty-five
2343 one-hundredths percent (1.35%) thereafter, of the organization's
2344 taxable wages paid for employment as defined in Section 71-5-11,
2345 subsection I(4), for the four (4) calendar quarters immediately
2346 preceding the effective date of the election, the renewal date in
2347 the case of a bond, or the biennial anniversary of the effective
2348 date of election in the case of a deposit of money or securities,
2349 whichever date shall be most recent and applicable. If the
2350 nonprofit organization did not pay wages in each of such four (4)
2351 calendar quarters, the amount of the bond or deposit shall be as
2352 determined by the department.

2353 (ii) Any bond deposited under paragraph (d) shall
2354 be in force for a period of not less than two (2) tax years and
2355 shall be renewed with the approval of the department at such times



2356 as the department may prescribe, but not less frequently than at
2357 intervals of two (2) years as long as the organization continues
2358 to be liable for payments in lieu of contributions. The
2359 department shall require adjustments to be made in a previously
2360 filed bond as it deems appropriate. If the bond is to be
2361 increased, the adjusted bond shall be filed by the organization
2362 within thirty (30) days of the date notice of the required
2363 adjustment was delivered to it. Failure by any organization
2364 covered by such bond to pay the full amount of payments in lieu of
2365 contributions when due, together with any applicable interest and
2366 penalties provided in paragraph (b) (v) of this section, shall
2367 render the surety liable on the bond to the extent of the bond, as
2368 though the surety was such organization.

2369 (iii) Any deposit of money or securities in
2370 accordance with paragraph (d) shall be retained by the department
2371 in an escrow account until liability under the election is
2372 terminated, at which time it shall be returned to the
2373 organization, less any deductions as hereinafter provided. The
2374 department may deduct from the money deposited under paragraph (d)
2375 by a nonprofit organization, or sell the securities it has so
2376 deposited, to the extent necessary to satisfy any due and unpaid
2377 payments in lieu of contributions and any applicable interest and
2378 penalties provided for in paragraph (b) (v) of this section. The
2379 department shall require the organization, within thirty (30) days
2380 following any deduction from a money deposit or sale of deposited



2381 securities under the provisions hereof, to deposit sufficient
2382 additional money or securities to make whole the organization's
2383 deposit at the prior level. Any cash remaining from the sale of
2384 such securities shall be a part of the organization's escrow
2385 account. The department may, at any time, review the adequacy of
2386 the deposit made by any organization. If, as a result of such
2387 review, it determines that an adjustment is necessary, it shall
2388 require the organization to make additional deposit within thirty
2389 (30) days of notice of its determination or shall return to it
2390 such portion of the deposit as it no longer considers necessary,
2391 whichever action is appropriate. Disposition of income from
2392 securities held in escrow shall be governed by the applicable
2393 provisions of the state law.

2394 (iv) If any nonprofit organization fails to file a
2395 bond or make a deposit, or to file a bond in an increased amount,
2396 or to increase or make whole the amount of a previously made
2397 deposit as provided under this subparagraph, the department may
2398 terminate such organization's election to make payments in lieu of
2399 contributions, and such termination shall continue for not less
2400 than the four (4) consecutive calendar-quarter periods beginning
2401 with the quarter in which such termination becomes effective;
2402 however, the department may extend for good cause the applicable
2403 filing, deposit or adjustment period by not more than thirty (30)
2404 days.



2405 (v) Group account shall be established according
2406 to regulations prescribed by the department.

2407 (e) Any employer which elects to make payments in lieu
2408 of contributions into the Unemployment Compensation Fund as
2409 provided in this paragraph shall not be liable to make such
2410 payments with respect to the benefits paid to any individual whose
2411 base period wages include wages for previously uncovered services
2412 as defined in Section 71-5-511(e) to the extent that the
2413 Unemployment Compensation Fund is reimbursed for such benefits
2414 pursuant to Section 121 of Public Law 94-566.

2415 **SECTION 38.** Section 71-5-359, Mississippi Code of 1972, is
2416 reenacted and amended as follows:

2417 71-5-359. (1) The Department of Finance and Administration
2418 shall, in the manner provided in subsection (3) of this section,
2419 pay, upon notice issued by the department, to the department for
2420 the Unemployment Compensation Fund an amount equal to the regular
2421 benefits and one-half (1/2) of the extended benefits paid that are
2422 attributable to service in the employ of a state agency. The
2423 amount required to be reimbursed by a certain agency shall be
2424 billed to the Department of Finance and Administration and shall
2425 be paid from the Employment Compensation Revolving Fund pursuant
2426 to subsection (3) of this section not later than thirty (30) days
2427 after such bill was sent, unless there has been an application for
2428 review and redetermination in accordance with Section
2429 71-5-357(b) (v) .



2430 (2) The Department of Finance and Administration shall, in
2431 the manner provided in subsection (3) of this section, pay, upon a
2432 notice issued by the department, to the department for the
2433 Unemployment Compensation Fund an amount equal to the regular
2434 benefits and the extended benefits paid that are attributable to
2435 service in the employ of a state agency. The amount required to
2436 be reimbursed by a certain agency shall be billed to the
2437 Department of Finance and Administration and shall be paid from
2438 the Employment Compensation Revolving Fund pursuant to subsection
2439 (3) of this section not later than thirty (30) days after such
2440 bill was sent, unless there has been an application for review and
2441 redetermination in accordance with Section 71-5-357(b) (v).

2442 (3) Each agency of state government shall deposit monthly
2443 for a period of twenty-four (24) months an amount equal to
2444 one-twelfth of one percent (1/12 of 1%) of the first Six Thousand
2445 Dollars (\$6,000.00) paid to each employee thereof during the next
2446 preceding year into the Employment Compensation Revolving Fund
2447 that is created in the State Treasury. The Department of Finance
2448 and Administration shall determine the percentage to be applied to
2449 the amount of covered wages paid in order to maintain a balance in
2450 the revolving fund of not less than the amount determined by an
2451 actuary through an annual actuarial evaluation. The State
2452 Treasurer shall invest all funds in the Employment Compensation
2453 Revolving Fund and all interest earned shall be credited to the
2454 Employment Compensation Revolving Fund.



2455 The reimbursement of benefits paid by the Mississippi
2456 Department of Employment Security shall be paid by the Department
2457 of Finance and Administration from the Employment Compensation
2458 Revolving Fund upon notice from the department; and the Department
2459 of Finance and Administration shall issue warrants or may contract
2460 for the performance of the duties prescribed by subsections (2)
2461 and (3) of this section, and other duties necessarily related
2462 thereto.

2463 (4) Any political subdivision of this state shall pay to the
2464 department for the unemployment compensation fund an amount equal
2465 to the regular benefits and the extended benefits paid that are
2466 attributable to service in the employ of such political
2467 subdivision unless it elects to make contributions to the
2468 unemployment fund as provided in subsection (9) of this section.
2469 The amount required to be reimbursed shall be billed and shall be
2470 paid as provided in Section 71-5-357, with respect to similar
2471 payments for nonprofit organizations.

2472 (5) Each political subdivision, unless it elects to make
2473 contributions to the unemployment compensation fund as provided in
2474 subsection (9) of this section, shall establish a revolving fund
2475 and deposit an amount equal to two percent (2%) of the first Six
2476 Thousand Dollars (\$6,000.00) paid to each employee thereof during
2477 the next preceding year. However, the department shall by
2478 regulation establish a procedure to allow reimbursing political
2479 subdivisions to elect to maintain the balance in the revolving



2480 fund as required under this subsection or to annually execute a
2481 surety bond to be approved by the department in an amount not less
2482 than two percent (2%) of the covered wages paid during the next
2483 preceding year.

2484 (6) In the event any political subdivision becomes
2485 delinquent in payments due under this chapter, upon due notice,
2486 and upon certification of the delinquency by the department to the
2487 Department of Finance and Administration, the Department of
2488 Revenue, the Department of Environmental Quality and the
2489 Department of Insurance, or any of them, or any other agencies of
2490 the State of Mississippi that may be indebted to such delinquent
2491 political subdivision, such agencies shall direct the issuance of
2492 warrants which in the aggregate shall be the amount of such
2493 delinquency payable to the department and drawn upon any funds in
2494 the State Treasury which may be available to such political
2495 subdivision in satisfaction of any such delinquency. This remedy
2496 shall be in addition to any other collection remedies in this
2497 chapter or otherwise provided by law.

2498 (7) Payments made by any political subdivision under the
2499 provisions of this section shall not be deducted or deductible, in
2500 whole or in part, from the remuneration of individuals in the
2501 employ of the organization.

2502 (8) Any governmental entity shall not be liable to make
2503 payments to the unemployment fund with respect to the benefits
2504 paid to any individual whose base period wages include wages for



2505 previously uncovered services as defined in Section 71-5-511,
2506 subsection (e), to the extent that the Unemployment Compensation
2507 Fund is reimbursed for such benefits pursuant to Section 121 of
2508 Public Law 94-566.

2509 (9) Any political subdivision of this state may elect to
2510 make contributions to the unemployment fund instead of making
2511 reimbursement for benefits paid as provided in subsections (4) and
2512 (5) of this section. A political subdivision which makes this
2513 election shall so notify the department, not later than three (3)
2514 months after it is officially organized or is otherwise
2515 established, and shall be subject to the provisions of Section
2516 71-5-351, with regard to the payment of contributions. A
2517 political subdivision which makes this election shall pay
2518 contributions equal to two percent (2%) of taxable wages through
2519 calendar year 2010, and one percent (1%) of taxable wages
2520 thereafter paid by it during each calendar quarter it is subject
2521 to this chapter. The department shall by regulation establish a
2522 procedure to allow political subdivisions the option periodically
2523 to elect either the reimbursement or the contribution method of
2524 financing unemployment compensation coverage.

2525 (10) This section and Section 71-5-357 shall stand repealed
2526 on July 1, 2026.

2527 **SECTION 39.** Section 71-5-451, Mississippi Code of 1972, is
2528 reenacted as follows:



2529 71-5-451. There is established as a special fund, separate
2530 and apart from all public monies or funds of this state, an
2531 Unemployment Compensation Fund, which shall be administered by the
2532 department exclusively for:

2533 (a) All contributions collected under this chapter;

2534 (b) Interest earned upon any monies in the fund;

2535 (c) Any property or securities acquired through the use
2536 of monies belonging to the fund;

2537 (d) All earnings of such property or securities;

2538 (e) All monies credited to this state's account in the
2539 Unemployment Trust Fund pursuant to the Social Security Act, 42
2540 USCS, Section 1104; and

2541 (f) By way of reimbursement in accordance with Section
2542 204 of the Federal-State Extended Unemployment Compensation Act of
2543 1970 (84 Stat. 711). All monies in the fund shall be mingled and
2544 undivided.

2545 **SECTION 40.** Section 71-5-457, Mississippi Code of 1972, is
2546 reenacted and amended as follows:

2547 71-5-457. (1) Except as otherwise provided in subsection
2548 (5), money credited to the account of this state in the
2549 Unemployment Trust Fund by the Secretary of the Treasury of the
2550 United States of America pursuant to the Social Security Act, 42
2551 USCS Section 1103, may be requisitioned and used for the payment
2552 of expenses incurred for the administration of this law pursuant
2553 to a specific appropriation by the Legislature, provided that the



2554 expenses are incurred and the money is requisitioned after the
2555 enactment of an appropriation law which:

2556 (a) Specifies the purposes for which such money is
2557 appropriated and the amounts appropriated therefor;

2558 (b) Limits the period within which such money may be
2559 obligated to a period ending not more than two (2) years after the
2560 date of the enactment of the appropriation law; and

2561 (c) Limits the amount which may be obligated during a
2562 twelve-month period beginning on July 1 and ending on the next
2563 June 30 to an amount which does not exceed the amount by which:

2564 (i) The aggregate of the amounts credited to the
2565 account of this state pursuant to the Social Security Act, 42 USCS
2566 Section 1103, during the same twelve-month period and the
2567 thirty-four (34) preceding twelve-month periods exceeds.

2568 (ii) The aggregate of the amounts obligated
2569 pursuant to this section and charged against the amounts credited
2570 to the account of this state during such thirty-five (35)
2571 twelve-month periods.

2572 For the purposes of this section, amounts obligated during
2573 any such twelve-month period shall be charged against equivalent
2574 amounts which were first credited and which are not already so
2575 charged; except that no amount obligated for administration during
2576 any such twelve-month period may be charged against any amount
2577 credited during such a twelve-month period earlier than the
2578 thirty-fourth preceding such period.



2579 (2) Money credited to the account of this state pursuant to
2580 the Social Security Act, 42 USCS Section 1103, may not be
2581 withdrawn or used except for the payment of benefits and for the
2582 payment of expenses for the administration of this law and of
2583 public employment offices pursuant to this section.

2584 (3) Money appropriated as provided herein for the payment of
2585 expenses of administration shall be requisitioned as needed for
2586 the payment of obligations incurred under such appropriation and,
2587 upon requisition, shall be deposited in the Employment Security
2588 Administration Fund, from which such payments shall be made.
2589 Money so deposited shall, until expended, remain a part of the
2590 Unemployment Compensation Fund and, if it will not be expended,
2591 shall be returned promptly to the account of this state in the
2592 Unemployment Trust Fund.

2593 (4) The thirty-five-year limitation provided in this section
2594 is no longer in force, effective October 1, 1991.

2595 (5) Notwithstanding subsection (1), monies credited with
2596 respect to federal fiscal years 1999, 2000 and 2001 shall be used
2597 by the department solely for the administration of the
2598 unemployment compensation program.

2599 (6) This section and Section 71-5-451 shall stand repealed
2600 on July 1, 2026.

2601 **SECTION 41.** Section 71-5-511, Mississippi Code of 1972, is
2602 reenacted as follows:



2603 71-5-511. An unemployed individual shall be eligible to
2604 receive benefits with respect to any week only if the department
2605 finds that:

2606 (a) (i) He has registered for work at and thereafter
2607 has continued to report to the department in accordance with such
2608 regulations as the department may prescribe; except that the
2609 department may, by regulation, waive or alter either or both of
2610 the requirements of this subparagraph as to such types of cases or
2611 situations with respect to which it finds that compliance with
2612 such requirements would be oppressive or would be inconsistent
2613 with the purposes of this chapter; and

2614 (ii) He participates in reemployment services,
2615 such as job search assistance services, if, in accordance with a
2616 profiling system established by the department, it has been
2617 determined that he is likely to exhaust regular benefits and needs
2618 reemployment services, unless the department determines that:

2619 1. The individual has completed such
2620 services; or

2621 2. There is justifiable cause for the
2622 claimant's failure to participate in such services.

2623 (b) He has made a claim for benefits in accordance with
2624 the provisions of Section 71-5-515 and in accordance with such
2625 regulations as the department may prescribe thereunder.

2626 (c) He is able to work, available for work and actively
2627 seeking work.



2628 (d) He has been unemployed for a waiting period of one
2629 (1) week. No week shall be counted as a week of unemployment for
2630 the purposes of this paragraph:

2631 (i) Unless it occurs within the benefit year which
2632 includes the week with respect to which he claims payment of
2633 benefits;

2634 (ii) If benefits have been paid with respect
2635 thereto;

2636 (iii) Unless the individual was eligible for
2637 benefits with respect thereto, as provided in Sections 71-5-511
2638 and 71-5-513, except for the requirements of this paragraph.

2639 (e) For weeks beginning on or before July 1, 1982, he
2640 has, during his base period, been paid wages for insured work
2641 equal to not less than thirty-six (36) times his weekly benefit
2642 amount; he has been paid wages for insured work during at least
2643 two (2) quarters of his base period; and he has, during that
2644 quarter of his base period in which his total wages were highest,
2645 been paid wages for insured work equal to not less than sixteen
2646 (16) times the minimum weekly benefit amount. For benefit years
2647 beginning after July 1, 1982, he has, during his base period, been
2648 paid wages for insured work equal to not less than forty (40)
2649 times his weekly benefit amount; he has been paid wages for
2650 insured work during at least two (2) quarters of his base period,
2651 and he has, during that quarter of his base period in which his
2652 total wages were highest, been paid wages for insured work equal



2653 to not less than twenty-six (26) times the minimum weekly benefit
2654 amount. For purposes of this paragraph, wages shall be counted as
2655 "wages for insured work" for benefit purposes with respect to any
2656 benefit year only if such benefit year begins subsequent to the
2657 date on which the employing unit by which such wages were paid has
2658 satisfied the conditions of Section 71-5-11, subsection H, or
2659 Section 71-5-361, subsection (3), with respect to becoming an
2660 employer.

2661 (f) No individual may receive benefits in a benefit
2662 year unless, subsequent to the beginning of the next preceding
2663 benefit year during which he received benefits, he performed
2664 service in "employment" as defined in Section 71-5-11, subsection
2665 I, and earned remuneration for such service in an amount equal to
2666 not less than eight (8) times his weekly benefit amount applicable
2667 to his next preceding benefit year.

2668 (g) Benefits based on service in employment defined in
2669 Section 71-5-11, subsection I(3) and I(4), and Section 71-5-361,
2670 subsection (4) shall be payable in the same amount, on the same
2671 terms, and subject to the same conditions as compensation payable
2672 on the basis of other service subject to this chapter, except that
2673 benefits based on service in an instructional, research or
2674 principal administrative capacity in an institution of higher
2675 learning (as defined in Section 71-5-11, subsection N) with
2676 respect to service performed prior to January 1, 1978, shall not
2677 be paid to an individual for any week of unemployment which begins



2678 during the period between two (2) successive academic years, or
2679 during a similar period between two (2) regular terms, whether or
2680 not successive, or during a period of paid sabbatical leave
2681 provided for in the individual's contract, if the individual has a
2682 contract or contracts to perform services in any such capacity for
2683 any institution or institutions of higher learning for both such
2684 academic years or both such terms.

2685 (h) Benefits based on service in employment defined in
2686 Section 71-5-11, subsection I(3) and I(4), shall be payable in the
2687 same amount, on the same terms and subject to the same conditions
2688 as compensation payable on the basis of other service subject to
2689 this chapter, except that:

2690 (i) With respect to service performed in an
2691 instructional, research or principal administrative capacity for
2692 an educational institution, benefits shall not be paid based on
2693 such services for any week of unemployment commencing during the
2694 period between two (2) successive academic years, or during a
2695 similar period between two (2) regular but not successive terms,
2696 or during a period of paid sabbatical leave provided for in the
2697 individual's contract, to any individual, if such individual
2698 performs such services in the first of such academic years or
2699 terms and if there is a contract or a reasonable assurance that
2700 such individual will perform services in any such capacity for any
2701 educational institution in the second of such academic years or
2702 terms, and provided that paragraph (g) of this section shall apply



2703 with respect to such services prior to January 1, 1978. In no
2704 event shall benefits be paid unless the individual employee was
2705 terminated by the employer.

2706 (ii) With respect to services performed in any
2707 other capacity for an educational institution, benefits shall not
2708 be paid on the basis of such services to any individual for any
2709 week which commences during a period between two (2) successive
2710 academic years or terms, if such individual performs such services
2711 in the first of such academic years or terms and there is a
2712 reasonable assurance that such individual will perform such
2713 services in the second of such academic years or terms, except
2714 that if compensation is denied to any individual under this
2715 subparagraph and such individual was not offered an opportunity to
2716 perform such services for the educational institution for the
2717 second of such academic years or terms, such individual shall be
2718 entitled to a retroactive payment of compensation for each week
2719 for which the individual filed a timely claim for compensation and
2720 for which compensation was denied solely by reason of this clause.
2721 In no event shall benefits be paid unless the individual employee
2722 was terminated by the employer.

2723 (iii) With respect to services described in
2724 subparagraphs (i) and (ii) of this paragraph (h), benefits shall
2725 not be payable on the basis of services in any such capacities to
2726 any individual for any week which commences during an established
2727 and customary vacation period or holiday recess if such individual



2728 performs such services in the first of such academic years or
2729 terms, or in the period immediately before such vacation period or
2730 holiday recess, and there is a reasonable assurance that such
2731 individual will perform such services in the period immediately
2732 following such vacation period or holiday recess.

2733 (iv) With respect to any services described in
2734 subparagraphs (i) and (ii) of this paragraph (h), benefits shall
2735 not be payable on the basis of services in any such capacities as
2736 specified in subparagraphs (i), (ii) and (iii) of this paragraph
2737 (h) to any individual who performed such services in an
2738 educational institution while in the employ of an educational
2739 service agency. For purposes of this paragraph, the term
2740 "educational service agency" means a governmental agency or
2741 governmental entity which is established and operated exclusively
2742 for the purpose of providing such services to one or more
2743 educational institutions.

2744 (v) With respect to services to which Sections
2745 71-5-357 and 71-5-359 apply, if such services are provided to or
2746 on behalf of an educational institution, benefits shall not be
2747 payable under the same circumstances and subject to the same terms
2748 and conditions as described in subparagraphs (i), (ii), (iii) and
2749 (iv) of this paragraph (h).

2750 (i) Subsequent to December 31, 1977, benefits shall not
2751 be paid to any individual on the basis of any services
2752 substantially all of which consist of participating in sports or



2753 athletic events or training or preparing to so participate, for
2754 any week which commences during the period between two (2)
2755 successive sports seasons (or similar periods) if such individual
2756 performs such services in the first of such seasons (or similar
2757 periods) and there is a reasonable assurance that such individual
2758 will perform such services in the later of such seasons (or
2759 similar periods).

2760 (j) (i) Subsequent to December 31, 1977, benefits
2761 shall not be payable on the basis of services performed by an
2762 alien, unless such alien is an individual who was lawfully
2763 admitted for permanent residence at the time such services were
2764 performed, was lawfully present for purposes of performing such
2765 services, or was permanently residing in the United States under
2766 color of law at the time such services were performed (including
2767 an alien who was lawfully present in the United States as a result
2768 of the application of the provisions of Section 203(a)(7) or
2769 Section 212(d)(5) of the Immigration and Nationality Act).

2770 (ii) Any data or information required of
2771 individuals applying for benefits to determine whether benefits
2772 are not payable to them because of their alien status shall be
2773 uniformly required from all applicants for benefits.

2774 (iii) In the case of an individual whose
2775 application for benefits would otherwise be approved, no
2776 determination that benefits to such individual are not payable



2777 because of his alien status shall be made, except upon a
2778 preponderance of the evidence.

2779 (k) An individual shall be deemed prima facie
2780 unavailable for work, and therefore ineligible to receive
2781 benefits, during any period which, with respect to his employment
2782 status, is found by the department to be a holiday or vacation
2783 period.

2784 (l) A temporary employee of a temporary help firm is
2785 considered to have left the employee's last work voluntarily
2786 without good cause connected with the work if the temporary
2787 employee does not contact the temporary help firm for reassignment
2788 on completion of an assignment. A temporary employee is not
2789 considered to have left work voluntarily without good cause
2790 connected with the work under this paragraph unless the temporary
2791 employee has been advised in writing:

2792 (i) That the temporary employee is obligated to
2793 contact the temporary help firm on completion of assignments; and

2794 (ii) That unemployment benefits may be denied if
2795 the temporary employee fails to do so.

2796 **SECTION 42.** Section 71-5-513, Mississippi Code of 1972, is
2797 reenacted as follows:

2798 71-5-513. A. An individual shall be disqualified for
2799 benefits:

2800 (1) (a) For the week, or fraction thereof, which
2801 immediately follows the day on which he left work voluntarily



2802 without good cause, if so found by the department, and for each
2803 week thereafter until he has earned remuneration for personal
2804 services performed for an employer, as in this chapter defined,
2805 equal to not less than eight (8) times his weekly benefit amount,
2806 as determined in each case; however, marital, filial and domestic
2807 circumstances and obligations shall not be deemed good cause
2808 within the meaning of this subsection. Pregnancy shall not be
2809 deemed to be a marital, filial or domestic circumstance for the
2810 purpose of this subsection.

2811 (b) For the week, or fraction thereof, which
2812 immediately follows the day on which he was discharged for
2813 misconduct connected with his work, if so found by the department,
2814 and for each week thereafter until he has earned remuneration for
2815 personal services performed for an employer, as in this chapter
2816 defined, equal to not less than eight (8) times his weekly benefit
2817 amount, as determined in each case.

2818 (c) The burden of proof of good cause for leaving
2819 work shall be on the claimant, and the burden of proof of
2820 misconduct shall be on the employer.

2821 (2) For the week, or fraction thereof, with respect to
2822 which he willfully makes a false statement, a false representation
2823 of fact, or willfully fails to disclose a material fact for the
2824 purpose of obtaining or increasing benefits under the provisions
2825 of this law, if so found by the department, and such individual's
2826 maximum benefit allowance shall be reduced by the amount of



2827 benefits so paid to him during any such week of disqualification;
2828 and additional disqualification shall be imposed for a period not
2829 exceeding fifty-two (52) weeks, the length of such period of
2830 disqualification and the time when such period begins to be
2831 determined by the department, in its discretion, according to the
2832 circumstances in each case.

2833 (3) If the department finds that he has failed, without
2834 good cause, either to apply for available suitable work when so
2835 directed by the employment office or the department, to accept
2836 suitable work when offered him, or to return to his customary
2837 self-employment (if any) when so directed by the department, such
2838 disqualification shall continue for the week in which such failure
2839 occurred and for not more than the twelve (12) weeks which
2840 immediately follow such week, as determined by the department
2841 according to the circumstances in each case.

2842 (a) In determining whether or not any work is
2843 suitable for an individual, the department shall consider among
2844 other factors the degree of risk involved to his health, safety
2845 and morals, his physical fitness and prior training, his
2846 experience and prior earnings, his length of unemployment and
2847 prospects for securing local work in his customary occupation, and
2848 the distance of the available work from his residence; however,
2849 offered employment paying the minimum wage or higher, if such
2850 minimum or higher wage is that prevailing for his customary
2851 occupation or similar work in the locality, shall be deemed to be



2852 suitable employment after benefits have been paid to the
2853 individual for a period of eight (8) weeks.

2854 (b) Notwithstanding any other provisions of this
2855 chapter, no work shall be deemed suitable and benefits shall not
2856 be denied under this chapter to any otherwise eligible individual
2857 for refusing to accept new work under any of the following
2858 conditions:

2859 (i) If the position offered is vacant due
2860 directly to a strike, lockout or other labor dispute;

2861 (ii) If the wages, hours or other conditions
2862 of the work offered are substantially unfavorable or unreasonable
2863 to the individual's work. The department shall have the sole
2864 discretion to determine whether or not there has been an
2865 unfavorable or unreasonable condition placed on the individual's
2866 work. Moreover, the department may consider, but shall not be
2867 limited to a consideration of, whether or not the unfavorable
2868 condition was applied by the employer to all workers in the same
2869 or similar class or merely to this individual;

2870 (iii) If as a condition of being employed the
2871 individual would be required to join a company union or to resign
2872 from or refrain from joining any bona fide labor organization;

2873 (iv) If unsatisfactory or hazardous working
2874 conditions exist that could result in a danger to the physical or
2875 mental well-being of the worker. In any such determination the
2876 department shall consider, but shall not be limited to a



2877 consideration of, the following: the safety measures used or the
2878 lack thereof and the condition of equipment or lack of proper
2879 equipment. No work shall be considered hazardous if the working
2880 conditions surrounding a worker's employment are the same or
2881 substantially the same as the working conditions generally
2882 prevailing among workers performing the same or similar work for
2883 other employers engaged in the same or similar type of activity.

2884 (c) Pursuant to Section 303(1) of the Social
2885 Security Act (42 USCS 503), the department may conduct drug tests
2886 of applicants for unemployment compensation for the unlawful use
2887 of controlled substances as a condition for receiving such
2888 compensation, if such applicant:

2889 (i) Was terminated from employment with the
2890 claimant's most recent employer, as defined by Mississippi law,
2891 because of the unlawful use of controlled substances; or

2892 (ii) Is an individual for whom suitable work,
2893 as defined by Mississippi law, is only available in an occupation
2894 (as determined under regulations issued by the U.S. Secretary of
2895 Labor) that requires drug testing.

2896 The department may deny unemployment compensation to any
2897 applicant based on the result of a drug test conducted by the
2898 department in accordance with this subsection. A positive drug
2899 test result shall be deemed by the department to be a failure to
2900 accept suitable work, and shall subject the applicant to the
2901 disqualification provisions set forth in this subsection A(3).



2902 During the disqualification period imposed by the department under
2903 this subsection, the individual may provide information to end the
2904 disqualification period early by submitting acceptable proof to
2905 the department of a negative test result from a testing facility
2906 approved by the department.

2907 (iii) Pursuant to the provisions set forth in
2908 this subsection A(3)(c), the department shall have the authority
2909 to institute a random drug testing program for all individuals who
2910 meet the requirements set forth in this section. Moreover, the
2911 department shall have the authority to create the necessary
2912 regulations, policies rules, guidelines and procedures to
2913 implement such a program.

2914 Any term or provision set forth in this subsection A(3)(c)
2915 that otherwise conflicts with federal or state law shall be
2916 disregarded but shall not, in any way, affect the remaining
2917 provisions.

2918 (4) For any week with respect to which the department
2919 finds that his total unemployment is due to a stoppage of work
2920 which exists because of a labor dispute at a factory,
2921 establishment or other premises at which he is or was last
2922 employed; however, this subsection shall not apply if it is shown
2923 to the satisfaction of the department:

2924 (a) He is unemployed due to a stoppage of work
2925 occasioned by an unjustified lockout, if such lockout was not



2926 occasioned or brought about by such individual acting alone or
2927 with other workers in concert; or

2928 (b) He is not participating in or directly
2929 interested in the labor dispute which caused the stoppage of work;
2930 and

2931 (c) He does not belong to a grade or class of
2932 workers of which, immediately before the commencement of stoppage,
2933 there were members employed at the premises at which the stoppage
2934 occurs, any of whom are participating in or directly interested in
2935 the dispute.

2936 If in any case separate branches of work which are commonly
2937 conducted as separate businesses in separate premises are
2938 conducted in separate departments of the same premises, each such
2939 department shall, for the purposes of this subsection, be deemed
2940 to be a separate factory, establishment or other premises.

2941 (5) For any week with respect to which he has received
2942 or is seeking unemployment compensation under an unemployment
2943 compensation law of another state or of the United States.
2944 However, if the appropriate agency of such other state or of the
2945 United States finally determines that he is not entitled to such
2946 unemployment compensation benefits, this disqualification shall
2947 not apply. Nothing in this subsection contained shall be
2948 construed to include within its terms any law of the United States
2949 providing unemployment compensation or allowances for honorably
2950 discharged members of the Armed Forces.



2951 (6) For any week with respect to which he is receiving
2952 or has received remuneration in the form of payments under any
2953 governmental or private retirement or pension plan, system or
2954 policy which a base-period employer is maintaining or contributing
2955 to or has maintained or contributed to on behalf of the
2956 individual; however, if the amount payable with respect to any
2957 week is less than the benefits which would otherwise be due under
2958 Section 71-5-501, he shall be entitled to receive for such week,
2959 if otherwise eligible, benefits reduced by the amount of such
2960 remuneration. However, on or after the first Sunday immediately
2961 following July 1, 2001, no social security payments, to which the
2962 employee has made contributions, shall be deducted from
2963 unemployment benefits paid for any period of unemployment
2964 beginning on or after the first Sunday following July 1, 2001.
2965 This one hundred percent (100%) exclusion shall not apply to any
2966 other governmental or private retirement or pension plan, system
2967 or policy. If benefits payable under this section, after being
2968 reduced by the amount of such remuneration, are not a multiple of
2969 One Dollar (\$1.00), they shall be adjusted to the next lower
2970 multiple of One Dollar (\$1.00).

2971 (7) For any week with respect to which he is receiving
2972 or has received remuneration in the form of a back pay award, or
2973 other compensation allocable to any week, whether by settlement or
2974 otherwise. Any benefits previously paid for weeks of unemployment
2975 with respect to which back pay awards, or other such compensation,



2976 are made shall constitute an overpayment and such amounts shall be
2977 deducted from the award by the employer prior to payment to the
2978 employee, and shall be transmitted promptly to the department by
2979 the employer for application against the overpayment and credit to
2980 the claimant's maximum benefit amount and prompt deposit into the
2981 fund; however, the removal of any charges made against the
2982 employer as a result of such previously paid benefits shall be
2983 applied to the calendar year and the calendar quarter in which the
2984 overpayment is transmitted to the department, and no attempt shall
2985 be made to relate such a credit to the period to which the award
2986 applies. Any amount of overpayment so deducted by the employer
2987 and not transmitted to the department shall be subject to the same
2988 procedures for collection as is provided for contributions by
2989 Sections 71-5-363 through 71-5-381. Any amount of overpayment not
2990 deducted by the employer shall be established as an overpayment
2991 against the claimant and collected as provided above. It is the
2992 purpose of this paragraph to assure equity in the situations to
2993 which it applies, and it shall be construed accordingly.

2994 B. Notwithstanding any other provision in this chapter, no
2995 otherwise eligible individual shall be denied benefits for any
2996 week because he is in training with the approval of the
2997 department; nor shall such individual be denied benefits with
2998 respect to any week in which he is in training with the approval
2999 of the department by reason of the application of provisions in
3000 Section 71-5-511, subsection (c), relating to availability for



3001 work, or the provisions of subsection A(3) of this section,
3002 relating to failure to apply for, or a refusal to accept, suitable
3003 work.

3004 C. Notwithstanding any other provisions of this chapter, no
3005 otherwise eligible individual shall be denied benefits for any
3006 week because he or she is in training approved under Section
3007 236(a) (1) of the Trade Act of 1974, nor shall such individual be
3008 denied benefits by reason of leaving work to enter such training,
3009 provided the work left is not suitable employment, or because of
3010 the application to any such week in training of provisions in this
3011 law (or any applicable federal unemployment compensation law),
3012 relating to availability for work, active search for work or
3013 refusal to accept work.

3014 For purposes of this section, the term "suitable employment"
3015 means with respect to an individual, work of a substantially equal
3016 or higher skill level than the individual's past adversely
3017 affected employment (as defined for purposes of the Trade Act of
3018 1974), and wages for such work at not less than eighty percent
3019 (80%) of the individual's average weekly wage as determined for
3020 the purposes of the Trade Act of 1974.

3021 D. Notwithstanding any other provisions of this chapter, no
3022 otherwise eligible individual shall be denied benefits for any
3023 week in which they are engaged in the Self-Employment Assistance
3024 Program established in Section 71-5-545 by reason of the
3025 application of Section 71-5-511(c), relating to availability for



3026 work, or the provisions of subsection A(3) of this section,
3027 relating to failure to apply for, or a refusal to accept, suitable
3028 work.

3029 E. Any individual who is receiving benefits may participate
3030 in an approved training program under the Mississippi Employment
3031 Security Law to gain skills that may lead to employment while
3032 continuing to receive benefits. Authorization for participation
3033 of a recipient of unemployment benefits in such a program must be
3034 granted by the department and continuation of participation must
3035 be certified weekly by the participant recipient. While
3036 participating in such program approved by the department,
3037 availability and work search requirements will be waived. No
3038 individual will be allowed to participate in this program for more
3039 than twelve (12) weeks in any benefit year. Such participation
3040 shall not be considered employment for any purposes and shall not
3041 accrue benefits or wage credits. Participation in this training
3042 program shall meet the definition set forth in the U.S. Fair Labor
3043 Standards Act.

3044 **SECTION 43.** Section 71-5-517, Mississippi Code of 1972, is
3045 reenacted as follows:

3046 71-5-517. Upon the taking of a claim by the department, an
3047 initial determination thereon shall be made promptly and shall
3048 include a determination with respect to whether or not benefits
3049 are payable, the week with respect to which benefits shall
3050 commence, the weekly benefit amount payable and the maximum



3051 duration of benefits. In any case in which the payment or denial
3052 of benefits will be determined by the provisions of subsection
3053 A(4) of Section 71-5-513, the examiner shall promptly transmit all
3054 the evidence with respect to that subsection to the department,
3055 which, on the basis of evidence so submitted and such additional
3056 evidence as it may require, shall make an initial determination
3057 with respect thereto. An initial determination may for good cause
3058 be reconsidered. The claimant, his most recent employing unit and
3059 all employers whose experience-rating record would be charged with
3060 benefits pursuant to such determination shall be promptly notified
3061 of such initial determination or any amended initial determination
3062 and the reason therefor. Benefits shall be denied or, if the
3063 claimant is otherwise eligible, promptly paid in accordance with
3064 the initial determination or amended initial determination. The
3065 jurisdiction of the department over benefit claims which have not
3066 been appealed shall be continuous. The claimant or any party to
3067 the initial determination or amended initial determination may
3068 file an appeal from such initial determination or amended initial
3069 determination within fourteen (14) days after notification
3070 thereof, or after the date such notification was sent to his last
3071 known address.

3072 Notwithstanding any other provision of this section, benefits
3073 shall be paid promptly in accordance with a determination or
3074 redetermination, or the decision of an appeal tribunal, the Board
3075 of Review or a reviewing court upon the issuance of such



3076 determination, redetermination or decision in favor of the
3077 claimant (regardless of the pendency of the period to apply for
3078 reconsideration, file an appeal, or petition for judicial review,
3079 as the case may be, or the pendency of any such application,
3080 filing or petition), unless and until such determination,
3081 redetermination or decision has been modified or reversed by a
3082 subsequent redetermination or decision, in which event benefits
3083 shall be paid or denied in accordance with such modifying or
3084 reversing redetermination or decision. Any benefits finally
3085 determined to have been erroneously paid may be set up as an
3086 overpayment to the claimant and must be liquidated before any
3087 future benefits can be paid to the claimant. If, subsequent to
3088 such initial determination or amended initial determination,
3089 benefits with respect to any week for which a claim has been filed
3090 are denied for reasons other than matters included in the initial
3091 determination or amended initial determination, the claimant shall
3092 be promptly notified of the denial and the reason therefor and may
3093 appeal therefrom in accordance with the procedure herein described
3094 for appeals from initial determination or amended initial
3095 determination.

3096 **SECTION 44.** Section 71-5-519, Mississippi Code of 1972, is
3097 reenacted as follows:

3098 71-5-519. Unless such appeal is withdrawn, an appeal
3099 tribunal appointed by the executive director, after affording the
3100 parties reasonable opportunity for fair hearing, shall affirm,



3101 modify or reverse the findings of fact and initial determination
3102 or amended initial determination. The parties shall be duly
3103 notified of such tribunal's decision, together with its reasons
3104 therefor, which shall be deemed to be the final decision of the
3105 executive director unless, within fourteen (14) days after the
3106 date of notification of such decision, further appeal is initiated
3107 pursuant to Section 71-5-523.

3108 **SECTION 45.** Section 71-5-523, Mississippi Code of 1972, is
3109 reenacted as follows:

3110 71-5-523. The Board of Review may on its own motion affirm,
3111 modify, or set aside any decision of an appeal tribunal on the
3112 basis of the evidence previously submitted in such case, or direct
3113 the taking of additional evidence, or may permit any of the
3114 parties to such decision to initiate further appeals before it.
3115 The Board of Review shall permit such further appeal by any of the
3116 parties to a decision of an appeal tribunal which is not
3117 unanimous, and by the examiner whose decision has been overruled
3118 or modified by an appeal tribunal. The Board of Review may remove
3119 to itself or transfer to another appeal tribunal the proceedings
3120 on any claim pending before an appeal tribunal. Any proceedings
3121 so removed to the Board of Review shall be heard by a quorum
3122 thereof in accordance with the requirements of Section 71-5-519
3123 and within fifteen (15) days after notice of appeal has been
3124 received by the executive director. No notice of appeal shall be
3125 deemed to be received by the executive director, within the



3126 meaning of this section, until all prior appeals pending before
3127 the Board of Review have been heard. The Board of Review shall,
3128 within four (4) days after its decision, so notify the parties to
3129 any proceeding of its findings and decision.

3130 **SECTION 46.** Section 71-5-525, Mississippi Code of 1972, is
3131 reenacted as follows:

3132 71-5-525. The manner in which appealed claims shall be
3133 presented and the conduct of hearings and appeals shall be in
3134 accordance with regulations prescribed by the Board of Review for
3135 determining the rights of the parties, whether or not such
3136 regulations conform to common law or statutory rules of evidence
3137 and other technical rules of procedure. A full and complete
3138 record shall be kept of all proceedings in connection with an
3139 appealed claim. The department's entire file relative to the
3140 appealed claim shall be a part of such record and shall be
3141 considered as evidence. All testimony at any hearing upon an
3142 appealed claim shall be recorded, but need not be transcribed
3143 unless the claim is further appealed.

3144 **SECTION 47.** Section 71-5-529, Mississippi Code of 1972, is
3145 reenacted as follows:

3146 71-5-529. Any decision of the Board of Review, in the
3147 absence of an appeal therefrom as herein provided, shall become
3148 final ten (10) days after the date of notification; and judicial
3149 review thereof shall be permitted only after any party claiming to
3150 be aggrieved thereby has exhausted his administrative remedies as



3151 provided by this chapter. The department shall be deemed to be a
3152 party to any judicial action involving any such decision, and may
3153 be represented in any such judicial action by any qualified
3154 attorney employed by the department and designated by it for that
3155 purpose or, at the department's request, by the Attorney General.

3156 **SECTION 48.** Section 71-5-531, Mississippi Code of 1972, is
3157 reenacted as follows:

3158 71-5-531. Within ten (10) days after the decision of the
3159 Board of Review has become final, any party aggrieved thereby may
3160 secure judicial review thereof by commencing an action, in the
3161 circuit court of the county in which the plaintiff resides,
3162 against the department for the review of such decision, in which
3163 action any other party to the proceeding before the Board of
3164 Review shall be made a defendant. In cases wherein the plaintiff
3165 is not a resident of the State of Mississippi, such action may be
3166 filed in the circuit court of the county in which the employer
3167 resides, the county in which the cause of action arose, or in the
3168 county of employment. In such action, a petition which need not
3169 be verified, but which shall state the grounds upon which a review
3170 is sought, shall be served upon the department or upon such person
3171 as the department may designate, and such service shall be deemed
3172 completed service on all parties; but there shall be left with the
3173 party so served as many copies of the petition as there are
3174 defendants, and the department shall forthwith mail one (1) such
3175 copy to each such defendant. With its answer, the department



3176 shall certify and file with said court all documents and papers
3177 and a transcript of all testimony taken in the matter, together
3178 with the Board of Review's findings of fact and decision therein.
3179 The department may also, in its discretion, certify to such court
3180 questions of law involved in any decision. In any judicial
3181 proceedings under this section, the findings of the Board of
3182 Review as to the facts, if supported by evidence and in the
3183 absence of fraud, shall be conclusive, and the jurisdiction of the
3184 court shall be confined to questions of law. Such actions, and
3185 the questions so certified, shall be heard in a summary manner and
3186 shall be given precedence over all other civil cases. An appeal
3187 may be taken from the decision of the circuit court of the county
3188 in which the plaintiff resides to the Supreme Court of
3189 Mississippi, in the same manner, but not inconsistent with the
3190 provisions of this chapter, as is provided in civil cases. It
3191 shall not be necessary, in any judicial proceeding under this
3192 section, to enter exceptions to the rulings of the Board of
3193 Review, and no bond shall be required for entering such appeal.
3194 Upon the final determination of such judicial proceeding, the
3195 Board of Review shall enter an order in accordance with such
3196 determination. A petition for judicial review shall not act as a
3197 supersedeas or stay unless the Board of Review shall so order.

3198 **SECTION 49.** Section 71-5-541, Mississippi Code of 1972, is
3199 reenacted as follows:



3200 71-5-541. A. (1) In the administration of this chapter,
3201 the department shall cooperate with the Department of Labor to the
3202 fullest extent consistent with the provisions of this chapter and
3203 shall take such action, through the adoption of appropriate rules,
3204 regulations, administrative methods and standards, as may be
3205 necessary to secure to this state and its citizens all advantages
3206 available under the provisions of the Social Security Act that
3207 relate to unemployment compensation, the Federal Unemployment Tax
3208 Act, the Wagner-Peyser Act and the Federal-State Extended
3209 Unemployment Compensation Act of 1970, all as amended.

3210 (2) In the administration of the provisions of this
3211 section, which are enacted to conform with the requirements of the
3212 Federal-State Extended Unemployment Compensation Act of 1970, as
3213 amended, the department shall take such actions as may be
3214 necessary:

3215 (a) To ensure that the provisions are so
3216 interpreted and applied as to meet the requirements of such
3217 federal act as interpreted by the United States Department of
3218 Labor; and

3219 (b) To secure to this state the full reimbursement
3220 of the federal share of extended benefits paid under this chapter
3221 that are reimbursable under the federal act; and also

3222 (c) To limit the amount of extended benefits paid
3223 as may be necessary so that the reimbursement of the federal share



3224 of extended benefits paid shall remain at one-half (1/2) of the
3225 total extended benefits paid.

3226 B. As used in this section, unless the context clearly
3227 requires otherwise:

3228 (1) "Extended benefit period" means a period which:

3229 (a) Begins with the third week after a week for
3230 which there is a state "on" indicator; and

3231 (b) Ends with either of the following weeks,
3232 whichever occurs later:

3233 (i) The third week after the first week for
3234 which there is a state "off" indicator; or

3235 (ii) The thirteenth consecutive week of such
3236 period.

3237 No extended benefit period may begin by reason of a state
3238 "on" indicator before the fourteenth week following the end of a
3239 prior extended benefit period which was in effect with respect to
3240 this state.

3241 (2) For weeks beginning after September 25, 1982, there
3242 is a "state 'on' indicator" for a week if the rate of insured
3243 unemployment under this chapter for the period consisting of such
3244 week and the immediately preceding twelve (12) weeks:

3245 (a) Equaled or exceeded one hundred twenty percent
3246 (120%) of the average of such rates for the corresponding period
3247 of thirteen (13) weeks ending in each of the preceding two (2)
3248 calendar years; and



3249 (b) Equaled or exceeded five percent (5%).
3250 The determination of whether there has been a state "on" or
3251 "off" indicator beginning or ending any extended benefit period
3252 shall be made under this subsection as if (i) paragraph (2) did
3253 not contain subparagraph (a) thereof, and (ii) the figure "5"
3254 contained in subparagraph (b) thereof were "6"; except that,
3255 notwithstanding any such provision of this subsection, any week
3256 for which there would otherwise be a "state 'on' indicator" shall
3257 continue to be such week and shall not be determined to be a week
3258 for which there is a "state 'off' indicator."

3259 (3) There is a "state 'off' indicator" for a week if,
3260 for the period consisting of such week and the immediately
3261 preceding twelve (12) weeks, either subparagraph (a) or (b) of
3262 paragraph (2) was not satisfied.

3263 (4) "Rate of insured unemployment," for purposes of
3264 paragraphs (2) and (3) of this subsection, means the percentage
3265 derived by dividing:

3266 (a) The average number of continued weeks claimed
3267 for regular state compensation in this state for weeks of
3268 unemployment with respect to the most recent period of thirteen
3269 (13) consecutive weeks, as determined by the department on the
3270 basis of its reports to the United States Secretary of Labor; by

3271 (b) The average monthly employment covered under
3272 this chapter for the first four (4) of the most recent six (6)



3273 completed calendar quarters ending before the end of such period
3274 of thirteen (13) weeks.

3275 (5) "Regular benefits" means benefits payable to an
3276 individual under this chapter or under any other state law
3277 (including benefits payable to federal civilian employees and to
3278 ex-servicemen pursuant to 5 USCS Section 8501-8525) other than
3279 extended benefits.

3280 (6) "Extended benefits" means benefits (including
3281 benefits payable to federal civilian employees and to
3282 ex-servicemen pursuant to 5 USCS Section 8501-8525) payable to an
3283 individual under the provisions of this section for weeks of
3284 unemployment in his eligibility period.

3285 (7) "Eligibility period" of an individual means the
3286 period consisting of the weeks in his benefit year which begin in
3287 an extended benefit period and, if his benefit year ends within
3288 such extended benefit period, any weeks thereafter which begin in
3289 such period.

3290 (8) "Exhaustee" means an individual who, with respect
3291 to any week of unemployment in his eligibility period:

3292 (a) Has received, prior to such week, all of the
3293 regular benefits that were available to him under this chapter or
3294 any other state law (including dependents' allowances and benefits
3295 payable to federal civilian employees and ex-servicemen under 5
3296 USCS Section 8501-8525) in his current benefit year that includes
3297 such week.



3298 For the purposes of this subparagraph, an individual shall be
3299 deemed to have received all of the regular benefits that were
3300 available to him although, as a result of a pending appeal with
3301 respect to wages that were not considered in the original monetary
3302 determination in his benefit year, he may subsequently be
3303 determined to be entitled to added regular benefits; or

3304 (b) Has no, or insufficient, wages on the basis of
3305 which he could establish a new benefit year that would include
3306 such week, his benefit year having expired prior to such week; and

3307 (c) (i) Has no right to unemployment benefits or
3308 allowances, as the case may be, under the Railroad Unemployment
3309 Insurance Act, the Trade Expansion Act of 1962, the Automotive
3310 Products Trade Act of 1965, and such other federal laws as are
3311 specified in regulations issued by the United States Secretary of
3312 Labor; and

3313 (ii) Has not received and is not seeking
3314 unemployment benefits under the Unemployment Compensation Law of
3315 the Virgin Islands or of Canada; but if he is seeking such
3316 benefits and the appropriate agency finally determines that he is
3317 not entitled to benefits under such law, he is considered an
3318 exhaustee; however, the reference in this subsection to the Virgin
3319 Islands shall be inapplicable effective on the day on which the
3320 United States Secretary of Labor approves under Section 3304(a) of
3321 the Internal Revenue Code of 1954, an unemployment compensation
3322 law submitted to the Secretary by the Virgin Islands for approval.



3323 (9) "State law" means the unemployment insurance law of
3324 any state, approved by the United States Secretary of Labor under
3325 Section 3304 of the Internal Revenue Code of 1954 (26 USCS Section
3326 3304).

3327 C. Except when the result would be inconsistent with the
3328 other provisions of this section, as provided in the regulations
3329 of the department, the provisions of this chapter which apply to
3330 claims for, or the payment of, regular benefits shall apply to
3331 claims for, and the payment of, extended benefits.

3332 D. An individual shall be eligible to receive extended
3333 benefits with respect to any week of unemployment in his
3334 eligibility period only if the department finds that with respect
3335 to such week:

3336 (1) He is an "exhaustee" as defined in subsection B(8)
3337 of this section.

3338 (2) He has satisfied the requirements of this chapter
3339 for the receipt of regular benefits that are applicable to
3340 individuals claiming extended benefits, including not being
3341 subject to a disqualification for the receipt of benefits.

3342 (3) For a week beginning after September 25, 1982, he
3343 has, during his base period, been paid wages for insured work
3344 equal to not less than forty (40) times his weekly benefit amount;
3345 he has been paid wages for insured work during at least two (2)
3346 quarters of his base period, and he has, during that quarter of
3347 his base period in which his total wages were highest, been paid



3348 wages for insured work equal to not less than twenty-six (26)
3349 times the minimum weekly benefit amount.

3350 E. The weekly extended benefit amount payable to an
3351 individual for a week of total unemployment in his eligibility
3352 period shall be an amount equal to the weekly benefit amount
3353 payable to him during his applicable benefit year; however,
3354 benefits paid to individuals during eligibility periods beginning
3355 before October 1, 1983, shall be computed to the next higher
3356 multiple of One Dollar (\$1.00), if not a multiple of One Dollar
3357 (\$1.00); and benefits paid to individuals during eligibility
3358 periods beginning on or after October 1, 1983, shall be computed
3359 to the next lower multiple of One Dollar (\$1.00), if not a
3360 multiple of One Dollar (\$1.00). In no event shall the weekly
3361 extended benefit amount payable to an individual be more than two
3362 (2) times the amount of the reimbursement of the federal share of
3363 extended benefits paid.

3364 F. (1) The total extended benefit amount payable to any
3365 eligible individual with respect to his applicable benefit year
3366 shall be the least of the following amounts:

3367 (a) Fifty percent (50%) of the total amount of
3368 regular benefits which were payable to him under this chapter in
3369 his applicable benefit year; however, benefits paid to individuals
3370 during eligibility periods beginning before October 1, 1983, shall
3371 be computed to the next higher multiple of One Dollar (\$1.00), if
3372 not a multiple of One Dollar (\$1.00), and benefits paid to



3373 individuals during eligibility periods beginning on or after
3374 October 1, 1983, shall be computed to the next lower multiple of
3375 One Dollar (\$1.00), if not a multiple of One Dollar (\$1.00); or

3376 (b) Thirteen (13) times his weekly benefit amount
3377 which was payable to him under this chapter for a week of total
3378 unemployment in the applicable benefit year.

3379 (2) The total extended benefits otherwise payable to an
3380 individual who is filing an interstate claim under the interstate
3381 benefit payment plan shall not exceed two (2) weeks whenever an
3382 extended benefit period is not in effect for such week in the
3383 state where the claim is filed.

3384 (3) In no event shall the total extended benefit amount
3385 payable to any eligible individual with respect to his applicable
3386 benefit year be more than two (2) times the amount of the
3387 reimbursement of the federal share of extended benefits paid.

3388 G. (1) Whenever an extended benefit period is to become
3389 effective in this state as a result of a state "on" indicator, or
3390 an extended benefit period is to be terminated in this state as a
3391 result of state "off" indicators, the department shall make an
3392 appropriate public announcement.

3393 (2) Computations required by the provisions of
3394 subsection B(4) shall be made by the department, in accordance
3395 with regulations prescribed by the United States Secretary of
3396 Labor.



3397 H. Extended benefits paid under the provisions of this
3398 section which are not reimbursable from federal funds shall be
3399 charged to the experience-rating record of base period employers.

3400 I. (1) Notwithstanding the provisions of subsections C and
3401 D of this section, an individual shall be disqualified for receipt
3402 of extended benefits if the department finds that during any week
3403 of his eligibility period:

3404 (a) He has failed either to apply for or to accept
3405 an offer of suitable work (as defined under paragraph (3)) to
3406 which he was referred by the department; or

3407 (b) He has failed to furnish tangible evidence
3408 that he has actively engaged in a systematic and sustained effort
3409 to find work, unless such individual is not actively engaged in
3410 seeking work because such individual is:

3411 (i) Before any court of the United States or
3412 any state pursuant to a lawfully issued summons to appear for jury
3413 duty;

3414 (ii) Hospitalized for treatment of an
3415 emergency or a life-threatening condition.

3416 The entitlement to benefits of any individual who is
3417 determined not to be actively engaged in seeking work in any week
3418 for the foregoing reasons shall be decided pursuant to the able
3419 and available requirements in Section 71-5-511 without regard to
3420 the disqualification provisions otherwise applicable under Section
3421 71-5-541. The conditions prescribed in clauses (i) and (ii) of



3422 this subparagraph (b) must be applied in the same manner to
3423 individuals filing claims for regular benefits.

3424 (2) Such disqualification shall begin with the week in
3425 which such failure occurred and shall continue until he has been
3426 employed in each of eight (8) subsequent weeks (whether or not
3427 consecutive) and has earned remuneration for personal services
3428 performed for an employer, as in this chapter defined, equal to
3429 not less than eight (8) times his weekly extended benefit amount.

3430 (3) For the purpose of subparagraph (a) of paragraph
3431 (1) the term "suitable work" means any work which is within the
3432 individual's capabilities to perform, if:

3433 (a) The gross average weekly remuneration payable
3434 for the work exceeds the sum of the individual's weekly extended
3435 benefit amount plus the amount, if any, of supplemental
3436 unemployment benefits (as defined in Section 501(c)(17)(D) of the
3437 Internal Revenue Code of 1954) payable to such individual for such
3438 week;

3439 (b) The wages payable for the work equal the
3440 higher of the minimum wages provided by Section 6(a)(1) of the
3441 Fair Labor Standards Act of 1938 (without regard to any
3442 exemption), or the state or local minimum wage; and

3443 (c) The position was offered to the individual in
3444 writing or was listed with the state employment service; and

3445 (d) Such work otherwise meets the definition of
3446 "suitable work" for regular benefits contained in Section



3447 71-5-513A(4) to the extent that such criteria of suitability are
3448 not inconsistent with the provisions of this paragraph (3); and

3449 (e) The individual cannot furnish satisfactory
3450 evidence to the department that his prospects for obtaining work
3451 in his customary occupation within a reasonably short period are
3452 good. If such evidence is deemed satisfactory for this purpose,
3453 the determination of whether any work is suitable with respect to
3454 such individual shall be made in accordance with the definition of
3455 suitable work contained in Section 71-5-513A(4) without regard to
3456 the definition specified by this paragraph (3).

3457 (4) Notwithstanding any provisions of subsection I to
3458 the contrary, no work shall be deemed to be suitable work for an
3459 individual which does not accord with the labor standard
3460 provisions set forth herein under Section 71-5-513A(4).

3461 (5) The employment service shall refer any claimant
3462 entitled to extended benefits under this section to any suitable
3463 work which meets the criteria prescribed in paragraph (3).

3464 (6) An individual shall be disqualified for extended
3465 benefits for the week, or fraction thereof, which immediately
3466 follows the day on which he left work voluntarily without good
3467 cause (as defined in Section 71-5-513A(1)), was discharged for
3468 misconduct connected with his work, or refused suitable work
3469 (except as provided in subsection I of this section), and for each
3470 week thereafter until he has earned remuneration for personal
3471 services performed for an employer, as in this chapter defined,



3472 equal to not less than eight (8) times his weekly benefit amount,
3473 as determined in each case.

3474 (7) The provisions of paragraphs I(1) through (6) of
3475 this section shall not apply to claims for weeks of unemployment
3476 beginning after March 6, 1993, and before January 1, 1995, and
3477 during that period the provisions of this chapter applicable to
3478 claims for regular compensation shall apply.

3479 J. Notwithstanding any other provisions of this chapter, if
3480 the benefit year of any individual ends within an extended benefit
3481 period, the remaining balance of extended benefits that such
3482 individual would, but for this section, be entitled to receive in
3483 that extended benefit period, with respect to weeks of
3484 unemployment beginning after the end of the benefit year, shall be
3485 reduced (but not below zero) by the product of the number of weeks
3486 for which the individual received any amounts as trade
3487 readjustment allowances within that benefit year, multiplied by
3488 the individual's weekly benefit amount for extended benefits.

3489 **SECTION 50.** The following shall be codified as Section
3490 71-5-549, Mississippi Code of 1972:

3491 71-5-549. Sections 71-5-511, 71-5-513, 71-5-517, 71-5-519,
3492 71-5-523, 71-5-525, 71-5-529, 71-5-531 and 71-5-541, Mississippi
3493 Code of 1972, shall stand repealed on July 1, 2026.

3494 **SECTION 51.** Section 73-30-25, Mississippi Code of 1972, is
3495 reenacted and amended as follows:



3496 73-30-25. (1) It is not the intent of this article to
3497 regulate against members of other duly regulated professions in
3498 this state who do counseling in the normal course of the practice
3499 of their own profession. This article does not apply to:

3500 (a) Any person registered, certified or licensed by the
3501 state to practice any other occupation or profession while
3502 rendering counseling services in the performance of the occupation
3503 or profession for which he or she is registered, certified or
3504 licensed;

3505 (b) Certified school counselors when they are
3506 practicing counseling within the scope of their employment;

3507 (c) Certified vocational counselors when they are
3508 practicing vocational counseling within the scope of their
3509 employment;

3510 (d) [Deleted]

3511 (e) Student interns or trainees in counseling pursuing
3512 a course of study in counseling in a regionally or nationally
3513 accredited institution of higher learning or training institution
3514 if activities and services constitute a part of the supervised
3515 course of study, provided that such persons be designated a
3516 counselor intern;

3517 (f) [Deleted]

3518 (g) [Deleted]



3519 (h) Duly ordained ministers or clergy while functioning
3520 in their ministerial capacity and duly accredited Christian
3521 Science practitioners;

3522 (i) Professional employees of regional mental health
3523 centers, state mental hospitals, vocational rehabilitation
3524 institutions, youth court counselors and employees of the
3525 Mississippi Department of Employment Security or other
3526 governmental agency so long as they practice within the scope of
3527 their employment;

3528 (j) Professional employees of alcohol or drug abuse
3529 centers or treatment facilities, whether privately or publicly
3530 funded, so long as they practice within the scope of their
3531 employment;

3532 (k) Private employment counselors;

3533 (l) Any nonresident temporarily employed in this state
3534 to render counseling services for not more than thirty (30) days
3535 in any year, if in the opinion of the board the person would
3536 qualify for a license under this article and if the person holds
3537 any license required for counselors in his or her home state or
3538 country; and

3539 (m) [Deleted]

3540 (2) This section shall stand repealed on July 1, 2026.

3541 **SECTION 52.** Section 7-1-355, Mississippi Code of 1972, is
3542 reenacted and amended as follows:



3543 7-1-355. (1) The Mississippi Department of Employment
3544 Security, Office of the Governor, is designated as the sole
3545 administrator of all programs for which the state is the prime
3546 sponsor under Title 1(B) of Public Law 105-220, Workforce
3547 Investment Act of 1998, and the regulations promulgated
3548 thereunder, and may take all necessary action to secure to this
3549 state the benefits of that legislation. The Mississippi
3550 Department of Employment Security, Office of the Governor, may
3551 receive and disburse funds for those programs that become
3552 available to it from any source.

3553 (2) The Mississippi Department of Employment Security,
3554 Office of the Governor, shall establish guidelines on the amount
3555 and/or percentage of indirect and/or administrative expenses by
3556 the local fiscal agent or the Workforce Development Center
3557 operator. The Mississippi Department of Employment Security,
3558 Office of the Governor, shall develop an accountability system and
3559 make an annual report to the Legislature before December 31 of
3560 each year on Workforce Investment Act activities. The report
3561 shall include, but is not limited to, the following:

3562 (a) The total number of individuals served through the
3563 Workforce Development Centers and the percentage and number of
3564 individuals for which a quarterly follow-up is provided;

3565 (b) The number of individuals who receive core services
3566 by each center;



3567 (c) The number of individuals who receive intensive
3568 services by each center;

3569 (d) The number of Workforce Investment Act vouchers
3570 issued by the Workforce Development Centers including:

3571 (i) A list of schools and colleges to which these
3572 vouchers were issued and the average cost per school of the
3573 vouchers; and

3574 (ii) A list of the types of programs for which
3575 these vouchers were issued;

3576 (e) The number of individuals placed in a job through
3577 Workforce Development Centers;

3578 (f) The monies and the amount retained for
3579 administrative and other costs received from Workforce Investment
3580 Act funds for each agency or organization that Workforce
3581 Investment Act funds flow through as a percentage and actual
3582 dollar amount of all Workforce Investment Act funds received.

3583 (3) This section shall stand repealed on July 1, 2026.

3584 **SECTION 53.** Section 43-1-30, Mississippi Code of 1972, is
3585 reenacted and amended as follows:

3586 43-1-30. (1) There is created the Mississippi TANF
3587 Implementation Council. It shall serve as the independent, single
3588 state advisory and review council for assuring Mississippi's
3589 compliance with the federal Personal Responsibility and Work
3590 Opportunity Reconciliation Act of 1996 (Public Law 104-193), as
3591 amended. The council shall further cooperation between



3592 government, education and the private sector in meeting the needs
3593 of the TANF program. It shall also further cooperation between
3594 the business and labor communities, education and training
3595 delivery systems, and between businesses in developing highly
3596 skilled workers for high skill, high paying jobs in Mississippi.

3597 (2) The council shall be comprised of thirteen (13) public
3598 members and certain ex officio nonvoting members. All public
3599 members of the council shall be appointed as follows by the
3600 Governor:

3601 Ten (10) members shall be representatives from business and
3602 industry, provided that no fewer than five (5) members are from
3603 the manufacturing and industry sector who are also serving as
3604 members of private industry councils established within the state,
3605 and one (1) member may be a representative of a nonprofit
3606 organization. Three (3) members shall be recipients or former
3607 recipients of TANF assistance appointed from the state at large.

3608 The ex officio nonvoting members of the council shall consist
3609 of the following, or their designees:

3610 (a) The Executive Director of the Mississippi
3611 Department of Human Services;

3612 (b) The Executive Director of the Mississippi
3613 Department of Employment Security;

3614 (c) The Executive Director of the Mississippi
3615 Development Authority;

3616 (d) The State Superintendent of Public Education;



3617 (e) The Director of the Mississippi Community College
3618 Board;

3619 (f) The Executive Director of the Division of Medicaid;

3620 (g) The Commissioner of the Mississippi Department of
3621 Corrections; and

3622 (h) The Director of the Mississippi Cooperative
3623 Extension Service.

3624 (3) The Governor shall designate one (1) public member to
3625 serve as chairman of the council for a term of two (2) years and
3626 until a successor as chairman is appointed and qualified.

3627 (4) The term of office for public members appointed by the
3628 Governor shall be four (4) years and until their successors are
3629 appointed and qualified.

3630 (5) Any vacancy shall be filled for the unexpired term by
3631 the Governor in the manner of the original appointment, unless
3632 otherwise specified in this section.

3633 (6) Public members shall receive a per diem as authorized in
3634 Section 25-3-69, for each day actually engaged in meetings of the
3635 council, and shall be reimbursed for mileage and necessary
3636 expenses incurred in the performance of their duties, as provided
3637 in Section 25-3-41.

3638 (7) The council shall:

3639 (a) Annually review and recommend policies and programs
3640 to the Governor and the Legislature that will implement and meet
3641 federal requirements under the TANF program.



3642 (b) Annually review and recommend policies and programs
3643 to the Governor and to the Legislature that will enable citizens
3644 of Mississippi to acquire the skills necessary to maximize their
3645 economic self-sufficiency.

3646 (c) Review the provision of services and the use of
3647 funds and resources under the TANF program, and under all
3648 state-financed job training and job retraining programs, and
3649 advise the Governor and the Legislature on methods of coordinating
3650 such provision of services and use of funds and resources
3651 consistent with the laws and regulations governing such programs.

3652 (d) Assist in developing outcome and output measures to
3653 measure the success of the Department of Human Services' efforts
3654 in implementing the TANF program. These recommendations shall be
3655 made to the Department of Human Services at such times as required
3656 in the event that the department implements new programs to comply
3657 with the TANF program requirements.

3658 (e) Collaborate with the Mississippi Development
3659 Authority, local planning and development districts and local
3660 industrial development boards, and shall develop an economic
3661 development plan for the creation of manufacturing jobs in each of
3662 the counties in the state that has an unemployment rate of ten
3663 percent (10%) or more, which shall include, but not be limited to,
3664 procedures for business development, entrepreneurship and
3665 financial and technical assistance.



3666 (8) A majority of the members of the council shall
3667 constitute a quorum for the conduct of meetings and all actions of
3668 the council shall be by a majority of the members present at a
3669 meeting.

3670 (9) The council shall adopt rules and regulations as it
3671 deems necessary to carry out its responsibilities under this
3672 section and under applicable federal human resources programs.

3673 (10) The council may make and enter into contracts and
3674 interagency agreements as may be necessary and proper.

3675 (11) The council is authorized to commit and expend monies
3676 appropriated to it by the Legislature for its authorized purposes.
3677 The council is authorized to solicit, accept and expend public and
3678 private gifts, grants, awards and contributions related to
3679 furtherance of its statutory duties.

3680 (12) Funds for the operations of the council shall be
3681 derived from federal funds for the operation of state councils
3682 pursuant to applicable federal human resources programs and from
3683 such other monies appropriated to it by the Legislature.

3684 (13) This section shall stand repealed on July 1, 2026.

3685 **SECTION 54.** Section 43-17-5, Mississippi Code of 1972, is
3686 reenacted and amended as follows:

3687 43-17-5. (1) The amount of Temporary Assistance for Needy
3688 Families (TANF) benefits which may be granted for any dependent
3689 child and a needy caretaker relative shall be determined by the
3690 county department with due regard to the resources and necessary



3691 expenditures of the family and the conditions existing in each
3692 case, and in accordance with the rules and regulations made by the
3693 Department of Human Services which shall not be less than the
3694 Standard of Need in effect for 1988, and shall be sufficient when
3695 added to all other income (except that any income specified in the
3696 federal Social Security Act, as amended, may be disregarded) and
3697 support available to the child to provide such child with a
3698 reasonable subsistence compatible with decency and health. The
3699 first family member in the dependent child's budget may receive an
3700 amount not to exceed Two Hundred Dollars (\$200.00) per month; the
3701 second family member in the dependent child's budget may receive
3702 an amount not to exceed Thirty-six Dollars (\$36.00) per month; and
3703 each additional family member in the dependent child's budget an
3704 amount not to exceed Twenty-four Dollars (\$24.00) per month. The
3705 maximum for any individual family member in the dependent child's
3706 budget may be exceeded for foster or medical care or in cases of
3707 children with an intellectual disability or a physical disability.
3708 TANF benefits granted shall be specifically limited only (a) to
3709 children existing or conceived at the time the caretaker relative
3710 initially applies and qualifies for such assistance, unless this
3711 limitation is specifically waived by the department, or (b) to a
3712 child born following a twelve-consecutive-month period of
3713 discontinued benefits by the caretaker relative.

3714 (2) TANF benefits in Mississippi shall be provided to the
3715 recipient family by an online electronic benefits transfer system.



3716 (3) The Department of Human Services shall deny TANF
3717 benefits to the following categories of individuals, except for
3718 individuals and families specifically exempt or excluded for good
3719 cause as allowed by federal statute or regulation:

3720 (a) Families without a minor child residing with the
3721 custodial parent or other adult caretaker relative of the child;

3722 (b) Families which include an adult who has received
3723 TANF assistance for sixty (60) months after the commencement of
3724 the Mississippi TANF program, whether or not such period of time
3725 is consecutive;

3726 (c) Families not assigning to the state any rights a
3727 family member may have, on behalf of the family member or of any
3728 other person for whom the family member has applied for or is
3729 receiving such assistance, to support from any other person, as
3730 required by law;

3731 (d) Families who fail to cooperate in establishing
3732 paternity or obtaining child support, as required by law;

3733 (e) Any individual who has not attained eighteen (18)
3734 years of age, is not married to the head of household, has a minor
3735 child at least twelve (12) weeks of age in his or her care, and
3736 has not successfully completed a high school education or its
3737 equivalent, if such individual does not participate in educational
3738 activities directed toward the attainment of a high school diploma
3739 or its equivalent, or an alternative educational or training
3740 program approved by the department;



3741 (f) Any individual who has not attained eighteen (18)
3742 years of age, is not married, has a minor child in his or her
3743 care, and does not reside in a place or residence maintained by a
3744 parent, legal guardian or other adult relative or the individual
3745 as such parent's, guardian's or adult relative's own home;

3746 (g) Any minor child who has been, or is expected by a
3747 parent or other caretaker relative of the child to be, absent from
3748 the home for a period of more than thirty (30) days;

3749 (h) Any individual who is a parent or other caretaker
3750 relative of a minor child who fails to notify the department of
3751 the absence of the minor child from the home for the thirty-day
3752 period specified in paragraph (g), by the end of the five-day
3753 period that begins with the date that it becomes clear to the
3754 individual that the minor child will be absent for the thirty-day
3755 period;

3756 (i) Any individual who fails to comply with the
3757 provisions of the Employability Development Plan signed by the
3758 individual which prescribe those activities designed to help the
3759 individual become and remain employed, or to participate
3760 satisfactorily in the assigned work activity, as authorized under
3761 subsection (6) (c) and (d), or who does not engage in applicant job
3762 search activities within the thirty-day period for TANF
3763 application approval after receiving the advice and consultation
3764 of eligibility workers and/or caseworkers of the department



3765 providing a detailed description of available job search venues in
3766 the individual's county of residence or the surrounding counties;

3767 (j) A parent or caretaker relative who has not engaged
3768 in an allowable work activity once the department determines the
3769 parent or caretaker relative is ready to engage in work, or once
3770 the parent or caretaker relative has received TANF assistance
3771 under the program for twenty-four (24) months, whether or not
3772 consecutive, whichever is earlier;

3773 (k) Any individual who is fleeing to avoid prosecution,
3774 or custody or confinement after conviction, under the laws of the
3775 jurisdiction from which the individual flees, for a crime, or an
3776 attempt to commit a crime, which is a felony under the laws of the
3777 place from which the individual flees, or who is violating a
3778 condition of probation or parole imposed under federal or state
3779 law;

3780 (l) Aliens who are not qualified under federal law;

3781 (m) For a period of ten (10) years following
3782 conviction, individuals convicted in federal or state court of
3783 having made a fraudulent statement or representation with respect
3784 to the individual's place of residence in order to receive TANF,
3785 food stamps or Supplemental Security Income (SSI) assistance under
3786 Title XVI or Title XIX simultaneously from two (2) or more states;

3787 (n) Individuals who are recipients of federal
3788 Supplemental Security Income (SSI) assistance; and



3789 (o) Individuals who are eighteen (18) years of age or
3790 older who are not in compliance with the drug testing and
3791 substance use disorder treatment requirements of Section 43-17-6.

3792 (4) (a) Any person who is otherwise eligible for TANF
3793 benefits, including custodial and noncustodial parents, shall be
3794 required to attend school and meet the monthly attendance
3795 requirement as provided in this subsection if all of the following
3796 apply:

3797 (i) The person is under age twenty (20);

3798 (ii) The person has not graduated from a public or
3799 private high school or obtained a High School Equivalency Diploma
3800 equivalent;

3801 (iii) The person is physically able to attend
3802 school and is not excused from attending school; and

3803 (iv) If the person is a parent or caretaker
3804 relative with whom a dependent child is living, child care is
3805 available for the child.

3806 The monthly attendance requirement under this subsection
3807 shall be attendance at the school in which the person is enrolled
3808 for each day during a month that the school conducts classes in
3809 which the person is enrolled, with not more than two (2) absences
3810 during the month for reasons other than the reasons listed in
3811 paragraph (e)(iv) of this subsection. Persons who fail to meet
3812 participation requirements in this subsection shall be subject to
3813 sanctions as provided in paragraph (f) of this subsection.



3814 (b) As used in this subsection, "school" means any one
3815 (1) of the following:

3816 (i) A school as defined in Section 37-13-91(2);

3817 (ii) A vocational, technical and adult education
3818 program; or

3819 (iii) A course of study meeting the standards
3820 established by the State Department of Education for the granting
3821 of a declaration of equivalency of high school graduation.

3822 (c) If any compulsory-school-age child, as defined in
3823 Section 37-13-91(2), to which TANF eligibility requirements apply
3824 is not in compliance with the compulsory school attendance
3825 requirements of Section 37-13-91(6), the superintendent of schools
3826 of the school district in which the child is enrolled or eligible
3827 to attend shall notify the county department of human services of
3828 the child's noncompliance. The Department of Human Services shall
3829 review school attendance information as provided under this
3830 paragraph at all initial eligibility determinations and upon
3831 subsequent report of unsatisfactory attendance.

3832 (d) The signature of a person on an application for
3833 TANF benefits constitutes permission for the release of school
3834 attendance records for that person or for any child residing with
3835 that person. The department shall request information from the
3836 child's school district about the child's attendance in the school
3837 district's most recently completed semester of attendance. If
3838 information about the child's previous school attendance is not



3839 available or cannot be verified, the department shall require the
3840 child to meet the monthly attendance requirement for one (1)
3841 semester or until the information is obtained. The department
3842 shall use the attendance information provided by a school district
3843 to verify attendance for a child. The department shall review
3844 with the parent or caretaker relative a child's claim that he or
3845 she has a good cause for not attending school.

3846 A school district shall provide information to the department
3847 about the attendance of a child who is enrolled in a public school
3848 in the district within five (5) working days of the receipt of a
3849 written request for that information from the department. The
3850 school district shall define how many hours of attendance count as
3851 a full day and shall provide that information, upon request, to
3852 the department. In reporting attendance, the school district may
3853 add partial days' absence together to constitute a full day's
3854 absence.

3855 If a school district fails to provide to the department the
3856 information about the school attendance of any child within
3857 fifteen (15) working days after a written request, the department
3858 shall notify the Department of Audit within three (3) working days
3859 of the school district's failure to comply with that requirement.
3860 The Department of Audit shall begin audit proceedings within five
3861 (5) working days of notification by the Department of Human
3862 Services to determine the school district's compliance with the
3863 requirements of this subsection (4). If the Department of Audit



3864 finds that the school district is not in compliance with the
3865 requirements of this subsection, the school district shall be
3866 penalized as follows: The Department of Audit shall notify the
3867 State Department of Education of the school district's
3868 noncompliance, and the Department of Education shall reduce the
3869 calculation of the school district's average daily attendance
3870 (ADA) that is used to determine the allocation of Mississippi
3871 Adequate Education Program funds by the number of children for
3872 which the district has failed to provide to the Department of
3873 Human Services the required information about the school
3874 attendance of those children. The reduction in the calculation of
3875 the school district's ADA under this paragraph shall be effective
3876 for a period of one (1) year.

3877 (e) A child who is required to attend school to meet
3878 the requirements under this subsection shall comply except when
3879 there is good cause, which shall be demonstrated by any of the
3880 following circumstances:

3881 (i) The minor parent is the caretaker of a child
3882 less than twelve (12) weeks old; or

3883 (ii) The department determines that child care
3884 services are necessary for the minor parent to attend school and
3885 there is no child care available; or

3886 (iii) The child is prohibited by the school
3887 district from attending school and an expulsion is pending. This
3888 exemption no longer applies once the teenager has been expelled;



3889 however, a teenager who has been expelled and is making
3890 satisfactory progress towards obtaining a High School Equivalency
3891 Diploma equivalent shall be eligible for TANF benefits; or

3892 (iv) The child failed to attend school for one or
3893 more of the following reasons:

3894 1. Illness, injury or incapacity of the child
3895 or the minor parent's child;

3896 2. Court-required appearances or temporary
3897 incarceration;

3898 3. Medical or dental appointments for the
3899 child or minor parent's child;

3900 4. Death of a close relative;

3901 5. Observance of a religious holiday;

3902 6. Family emergency;

3903 7. Breakdown in transportation;

3904 8. Suspension; or

3905 9. Any other circumstance beyond the control
3906 of the child, as defined in regulations of the department.

3907 (f) Upon determination that a child has failed without
3908 good cause to attend school as required, the department shall
3909 provide written notice to the parent or caretaker relative
3910 (whoever is the primary recipient of the TANF benefits) that
3911 specifies:

3912 (i) That the family will be sanctioned in the next
3913 possible payment month because the child who is required to attend



3914 school has failed to meet the attendance requirement of this
3915 subsection;

3916 (ii) The beginning date of the sanction, and the
3917 child to whom the sanction applies;

3918 (iii) The right of the child's parents or
3919 caretaker relative (whoever is the primary recipient of the TANF
3920 benefits) to request a fair hearing under this subsection.

3921 The child's parent or caretaker relative (whoever is the
3922 primary recipient of the TANF benefits) may request a fair hearing
3923 on the department's determination that the child has not been
3924 attending school. If the child's parents or caretaker relative
3925 does not request a fair hearing under this subsection, or if,
3926 after a fair hearing has been held, the hearing officer finds that
3927 the child without good cause has failed to meet the monthly
3928 attendance requirement, the department shall discontinue or deny
3929 TANF benefits to the child thirteen (13) years old, or older, in
3930 the next possible payment month. The department shall discontinue
3931 or deny twenty-five percent (25%) of the family grant when a child
3932 six (6) through twelve (12) years of age without good cause has
3933 failed to meet the monthly attendance requirement. Both the child
3934 and family sanction may apply when children in both age groups
3935 fail to meet the attendance requirement without good cause. A
3936 sanction applied under this subsection shall be effective for one
3937 (1) month for each month that the child failed to meet the monthly
3938 attendance requirement. In the case of a dropout, the sanction



3939 shall remain in force until the parent or caretaker relative
3940 provides written proof from the school district that the child has
3941 reenrolled and met the monthly attendance requirement for one (1)
3942 calendar month. Any month in which school is in session for at
3943 least ten (10) days during the month may be used to meet the
3944 attendance requirement under this subsection. This includes
3945 attendance at summer school. The sanction shall be removed the
3946 next possible payment month.

3947 (5) All parents or caretaker relatives shall have their
3948 dependent children receive vaccinations and booster vaccinations
3949 against those diseases specified by the State Health Officer under
3950 Section 41-23-37 in accordance with the vaccination and booster
3951 vaccination schedule prescribed by the State Health Officer for
3952 children of that age, in order for the parents or caretaker
3953 relatives to be eligible or remain eligible to receive TANF
3954 benefits. Proof of having received such vaccinations and booster
3955 vaccinations shall be given by presenting the certificates of
3956 vaccination issued by any health care provider licensed to
3957 administer vaccinations, and submitted on forms specified by the
3958 State Board of Health. If the parents without good cause do not
3959 have their dependent children receive the vaccinations and booster
3960 vaccinations as required by this subsection and they fail to
3961 comply after thirty (30) days' notice, the department shall
3962 sanction the family's TANF benefits by twenty-five percent (25%)



3963 for the next payment month and each subsequent payment month until
3964 the requirements of this subsection are met.

3965 (6) (a) If the parent or caretaker relative applying for
3966 TANF assistance is work eligible, as determined by the Department
3967 of Human Services, the person shall be required to engage in an
3968 allowable work activity once the department determines the parent
3969 or caretaker relative is determined work eligible, or once the
3970 parent or caretaker relative has received TANF assistance under
3971 the program for twenty-four (24) months, whether or not
3972 consecutive, whichever is earlier. No TANF benefits shall be
3973 given to any person to whom this section applies who fails without
3974 good cause to comply with the Employability Development Plan
3975 prepared by the department for the person, or who has refused to
3976 accept a referral or offer of employment, training or education in
3977 which he or she is able to engage, subject to the penalties
3978 prescribed in paragraph (e) of this subsection. A person shall be
3979 deemed to have refused to accept a referral or offer of
3980 employment, training or education if he or she:

3981 (i) Willfully fails to report for an interview
3982 with respect to employment when requested to do so by the
3983 department; or

3984 (ii) Willfully fails to report to the department
3985 the result of a referral to employment; or



3986 (iii) Willfully fails to report for allowable work
3987 activities as prescribed in paragraphs (c) and (d) of this
3988 subsection.

3989 (b) The Department of Human Services shall operate a
3990 statewide work program for TANF recipients to provide work
3991 activities and supportive services to enable families to become
3992 self-sufficient and improve their competitive position in the
3993 workforce in accordance with the requirements of the federal
3994 Personal Responsibility and Work Opportunity Reconciliation Act of
3995 1996 (Public Law 104-193), as amended, and the regulations
3996 promulgated thereunder, and the Deficit Reduction Act of 2005
3997 (Public Law 109-171), as amended. Within sixty (60) days after
3998 the initial application for TANF benefits, the TANF recipient must
3999 participate in a job search skills training workshop or a job
4000 readiness program, which shall include resume writing, job search
4001 skills, employability skills and, if available at no charge, the
4002 General Aptitude Test Battery or its equivalent. All adults who
4003 are not specifically exempt shall be referred by the department
4004 for allowable work activities. An adult may be exempt from the
4005 mandatory work activity requirement for the following reasons:

4006 (i) Incapacity;

4007 (ii) Temporary illness or injury, verified by
4008 physician's certificate;

4009 (iii) Is in the third trimester of pregnancy, and
4010 there are complications verified by the certificate of a



4011 physician, nurse practitioner, physician assistant, or any other
4012 licensed health care professional practicing under a protocol with
4013 a licensed physician;

4014 (iv) Caretaker of a child under twelve (12)
4015 months, for not more than twelve (12) months of the sixty-month
4016 maximum benefit period;

4017 (v) Caretaker of an ill or incapacitated person,
4018 as verified by physician's certificate;

4019 (vi) Age, if over sixty (60) or under eighteen
4020 (18) years of age;

4021 (vii) Receiving treatment for substance abuse, if
4022 the person is in compliance with the substance abuse treatment
4023 plan;

4024 (viii) In a two-parent family, the caretaker of a
4025 severely disabled child, as verified by a physician's certificate;
4026 or

4027 (ix) History of having been a victim of domestic
4028 violence, which has been reported as required by state law and is
4029 substantiated by police reports or court records, and being at
4030 risk of further domestic violence, shall be exempt for a period as
4031 deemed necessary by the department but not to exceed a total of
4032 twelve (12) months, which need not be consecutive, in the
4033 sixty-month maximum benefit period. For the purposes of this
4034 subparagraph (ix), "domestic violence" means that an individual
4035 has been subjected to:



- 4036 1. Physical acts that resulted in, or
4037 threatened to result in, physical injury to the individual;
4038 2. Sexual abuse;
4039 3. Sexual activity involving a dependent
4040 child;
4041 4. Being forced as the caretaker relative of
4042 a dependent child to engage in nonconsensual sexual acts or
4043 activities;
4044 5. Threats of, or attempts at, physical or
4045 sexual abuse;
4046 6. Mental abuse; or
4047 7. Neglect or deprivation of medical care.

4048 (c) For all families, all adults who are not
4049 specifically exempt shall be required to participate in work
4050 activities for at least the minimum average number of hours per
4051 week specified by federal law or regulation, not fewer than twenty
4052 (20) hours per week (thirty-five (35) hours per week for
4053 two-parent families) of which are attributable to the following
4054 allowable work activities:

- 4055 (i) Unsubsidized employment;
4056 (ii) Subsidized private employment;
4057 (iii) Subsidized public employment;
4058 (iv) Work experience (including work associated
4059 with the refurbishing of publicly assisted housing), if sufficient
4060 private employment is not available;



4061 (v) On-the-job training;

4062 (vi) Job search and job readiness assistance

4063 consistent with federal TANF regulations;

4064 (vii) Community service programs;

4065 (viii) Vocational educational training (not to

4066 exceed twelve (12) months with respect to any individual);

4067 (ix) The provision of child care services to an

4068 individual who is participating in a community service program;

4069 (x) Satisfactory attendance at high school or in a

4070 course of study leading to a high school equivalency certificate,

4071 for heads of household under age twenty (20) who have not

4072 completed high school or received such certificate;

4073 (xi) Education directly related to employment, for

4074 heads of household under age twenty (20) who have not completed

4075 high school or received such equivalency certificate.

4076 (d) The following are allowable work activities which

4077 may be attributable to hours in excess of the minimum specified in

4078 paragraph (c) of this subsection:

4079 (i) Job skills training directly related to

4080 employment;

4081 (ii) Education directly related to employment for

4082 individuals who have not completed high school or received a high

4083 school equivalency certificate;

4084 (iii) Satisfactory attendance at high school or in

4085 a course of study leading to a high school equivalency, for



4086 individuals who have not completed high school or received such
4087 equivalency certificate;

4088 (iv) Job search and job readiness assistance
4089 consistent with federal TANF regulations.

4090 (e) If any adult or caretaker relative refuses to
4091 participate in allowable work activity as required under this
4092 subsection (6), the following full family TANF benefit penalty
4093 will apply, subject to due process to include notification,
4094 conciliation and a hearing if requested by the recipient:

4095 (i) For the first violation, the department shall
4096 terminate the TANF assistance otherwise payable to the family for
4097 a two-month period or until the person has complied with the
4098 required work activity, whichever is longer;

4099 (ii) For the second violation, the department
4100 shall terminate the TANF assistance otherwise payable to the
4101 family for a six-month period or until the person has complied
4102 with the required work activity, whichever is longer;

4103 (iii) For the third violation, the department
4104 shall terminate the TANF assistance otherwise payable to the
4105 family for a twelve-month period or until the person has complied
4106 with the required work activity, whichever is longer;

4107 (iv) For the fourth violation, the person shall be
4108 permanently disqualified.

4109 For a two-parent family, unless prohibited by state or
4110 federal law, Medicaid assistance shall be terminated only for the



4111 person whose failure to participate in allowable work activity
4112 caused the family's TANF assistance to be sanctioned under this
4113 paragraph (e), unless an individual is pregnant, but shall not be
4114 terminated for any other person in the family who is meeting that
4115 person's applicable work requirement or who is not required to
4116 work. Minor children shall continue to be eligible for Medicaid
4117 benefits regardless of the disqualification of their parent or
4118 caretaker relative for TANF assistance under this subsection (6),
4119 unless prohibited by state or federal law.

4120 (f) Any person enrolled in a two-year or four-year
4121 college program who meets the eligibility requirements to receive
4122 TANF benefits, and who is meeting the applicable work requirements
4123 and all other applicable requirements of the TANF program, shall
4124 continue to be eligible for TANF benefits while enrolled in the
4125 college program for as long as the person meets the requirements
4126 of the TANF program, unless prohibited by federal law.

4127 (g) No adult in a work activity required under this
4128 subsection (6) shall be employed or assigned (i) when any other
4129 individual is on layoff from the same or any substantially
4130 equivalent job within six (6) months before the date of the TANF
4131 recipient's employment or assignment; or (ii) if the employer has
4132 terminated the employment of any regular employee or otherwise
4133 caused an involuntary reduction of its workforce in order to fill
4134 the vacancy so created with an adult receiving TANF assistance.
4135 The Mississippi Department of Employment Security, established



4136 under Section 71-5-101, shall appoint one or more impartial
4137 hearing officers to hear and decide claims by employees of
4138 violations of this paragraph (g). The hearing officer shall hear
4139 all the evidence with respect to any claim made hereunder and such
4140 additional evidence as he may require and shall make a
4141 determination and the reason therefor. The claimant shall be
4142 promptly notified of the decision of the hearing officer and the
4143 reason therefor. Within ten (10) days after the decision of the
4144 hearing officer has become final, any party aggrieved thereby may
4145 secure judicial review thereof by commencing an action, in the
4146 circuit court of the county in which the claimant resides, against
4147 the department for the review of such decision, in which action
4148 any other party to the proceeding before the hearing officer shall
4149 be made a defendant. Any such appeal shall be on the record which
4150 shall be certified to the court by the department in the manner
4151 provided in Section 71-5-531, and the jurisdiction of the court
4152 shall be confined to questions of law which shall render its
4153 decision as provided in that section.

4154 (7) The Department of Human Services may provide child care
4155 for eligible participants who require such care so that they may
4156 accept employment or remain employed. The department may also
4157 provide child care for those participating in the TANF program
4158 when it is determined that they are satisfactorily involved in
4159 education, training or other allowable work activities. The
4160 department may contract with Head Start agencies to provide child



4161 care services to TANF recipients. The department may also arrange
4162 for child care by use of contract or vouchers, provide vouchers in
4163 advance to a caretaker relative, reimburse a child care provider,
4164 or use any other arrangement deemed appropriate by the department,
4165 and may establish different reimbursement rates for child care
4166 services depending on the category of the facility or home. Any
4167 center-based or group home child care facility under this
4168 subsection shall be licensed by the State Department of Health
4169 pursuant to law. When child care is being provided in the child's
4170 own home, in the home of a relative of the child, or in any other
4171 unlicensed setting, the provision of such child care may be
4172 monitored on a random basis by the Department of Human Services or
4173 the State Department of Health. Transitional child care
4174 assistance may be continued if it is necessary for parents to
4175 maintain employment once support has ended, unless prohibited
4176 under state or federal law. Transitional child care assistance
4177 may be provided for up to twenty-four (24) months after the last
4178 month during which the family was eligible for TANF assistance, if
4179 federal funds are available for such child care assistance.

4180 (8) The Department of Human Services may provide
4181 transportation or provide reasonable reimbursement for
4182 transportation expenses that are necessary for individuals to be
4183 able to participate in allowable work activity under the TANF
4184 program.



4185 (9) Medicaid assistance shall be provided to a family of
4186 TANF program participants for up to twenty-four (24) consecutive
4187 calendar months following the month in which the participating
4188 family would be ineligible for TANF benefits because of increased
4189 income, expiration of earned income disregards, or increased hours
4190 of employment of the caretaker relative; however, Medicaid
4191 assistance for more than twelve (12) months may be provided only
4192 if a federal waiver is obtained to provide such assistance for
4193 more than twelve (12) months and federal and state funds are
4194 available to provide such assistance.

4195 (10) The department shall require applicants for and
4196 recipients of public assistance from the department to sign a
4197 personal responsibility contract that will require the applicant
4198 or recipient to acknowledge his or her responsibilities to the
4199 state.

4200 (11) The department shall enter into an agreement with the
4201 State Personnel Board and other state agencies that will allow
4202 those TANF participants who qualify for vacant jobs within state
4203 agencies to be placed in state jobs. State agencies participating
4204 in the TANF work program shall receive any and all benefits
4205 received by employers in the private sector for hiring TANF
4206 recipients. This subsection (11) shall be effective only if the
4207 state obtains any necessary federal waiver or approval and if
4208 federal funds are available therefor. Not later than September 1,
4209 2021, the department shall prepare a report, which shall be



4210 provided to the Chairmen of the House and Senate Public Health
4211 Committees and to any other member of the Legislature upon
4212 request, on the history, status, outcomes and effectiveness of the
4213 agreements required under this subsection.

4214 (12) Any unspent TANF funds remaining from the prior fiscal
4215 year may be expended for any TANF allowable activities.

4216 (13) The Mississippi Department of Human Services shall
4217 provide TANF applicants information and referral to programs that
4218 provide information about birth control, prenatal health care,
4219 abstinence education, marriage education, family preservation and
4220 fatherhood. Not later than September 1, 2021, the department
4221 shall prepare a report, which shall be provided to the Chairmen of
4222 the House and Senate Public Health Committees and to any other
4223 member of the Legislature upon request, on the history, status,
4224 outcomes and effectiveness of the information and referral
4225 requirements under this subsection.

4226 (14) No new TANF program requirement or restriction
4227 affecting a person's eligibility for TANF assistance, or allowable
4228 work activity, which is not mandated by federal law or regulation
4229 may be implemented by the Department of Human Services after July
4230 1, 2004, unless such is specifically authorized by an amendment to
4231 this section by the Legislature.

4232 (15) This section shall stand repealed on July 1, 2026.

4233 **SECTION 55.** Section 43-19-45, Mississippi Code of 1972, is
4234 reenacted and amended as follows:



4235 43-19-45. (1) The Child Support Unit shall establish a
4236 state parent locator service for the purpose of locating absent
4237 and nonsupporting parents and alleged parents, which will utilize
4238 all appropriate public and private locator sources. In order to
4239 carry out the responsibilities imposed under Sections 43-19-31
4240 through 43-19-53, the Child Support Unit may secure, by
4241 administrative subpoena from the customer records of public
4242 utilities and cable television companies, the names and addresses
4243 of individuals and the names and addresses of employers of such
4244 individuals that would enable the location of parents or alleged
4245 parents who have a duty to provide support and maintenance for
4246 their children. The Child Support Unit may also administratively
4247 subpoena any and all financial information, including account
4248 numbers, names and social security numbers of record for assets,
4249 accounts, and account balances from any individual, financial
4250 institution, business or other entity, public or private, needed
4251 to establish, modify or enforce a support order. No entity
4252 complying with an administrative subpoena to supply the requested
4253 information of whatever nature shall be liable in any civil action
4254 or proceeding on account of such compliance. Full faith and
4255 credit shall be given to all uniform administrative subpoenas
4256 issued by other state child support units. The recipient of an
4257 administrative subpoena shall supply the Child Support Unit, other
4258 state and federal IV-D agencies, its attorneys, investigators,
4259 probation officers, county or district attorneys in this state,



4260 all information relative to the location, employment,
4261 employment-related benefits including, but not limited to,
4262 availability of medical insurance, income and property of such
4263 parents and alleged parents and with all information on hand
4264 relative to the location and prosecution of any person who has, by
4265 means of a false statement or misrepresentation or by
4266 impersonation or other fraudulent device, obtained Temporary
4267 Assistance for Needy Families (TANF) to which he or she was not
4268 entitled, notwithstanding any provision of law making such
4269 information confidential. The Mississippi Department of
4270 Information Technology Services and any other agency in this state
4271 using the facilities of the Mississippi Department of Information
4272 Technology Services are directed to permit the Child Support Unit
4273 access to their files, inclusive of those maintained for other
4274 state agencies, for the purpose of locating absent and
4275 nonsupporting parents and alleged parents, except to the extent
4276 that any such access would violate any valid federal statute or
4277 regulation issued pursuant thereto. The Child Support Unit, other
4278 state and federal IV-D agencies, its attorneys, investigators,
4279 probation officers, or county or district attorneys, shall use
4280 such information only for the purpose of investigating or
4281 enforcing the support liability of such absent parents or alleged
4282 parents or for the prosecution of other persons mentioned herein.
4283 Neither the Child Support Unit nor those authorities shall use the
4284 information, or disclose it, for any other purpose. All records



4285 maintained pursuant to the provisions of Sections 43-19-31 through
4286 43-19-53 shall be confidential and shall be available only to the
4287 Child Support Unit, other state and federal IV-D agencies, the
4288 attorneys, investigators and other staff employed or under
4289 contract under Sections 43-19-31 through 43-19-53, district or
4290 county attorneys, probation departments, child support units in
4291 other states, and courts having jurisdiction in paternity, support
4292 or abandonment proceedings. The Child Support Unit may release to
4293 the public the name, photo, last-known address, arrearage amount
4294 and other necessary information of a parent who has a judgment
4295 against him for child support and is currently in arrears in the
4296 payment of this support. Such release may be included in a "Most
4297 Wanted List" or other media in order to solicit assistance.

4298 (2) The Child Support Unit shall have the authority to
4299 secure information from the records of the Mississippi Department
4300 of Employment Security that may be necessary to locate absent and
4301 nonsupporting parents and alleged parents under the provisions of
4302 Sections 43-19-31 through 43-19-53. Upon request of the Child
4303 Support Unit, all departments, boards, bureaus and agencies of the
4304 state shall provide to the Child Support Unit verification of
4305 employment or payment and the address and social security number
4306 of any person designated as an absent or nonsupporting parent or
4307 alleged parent. In addition, upon request of the Child Support
4308 Unit, the Mississippi Department of Employment Security, or any
4309 private employer or payor of any income to a person designated as



4310 an absent or nonsupporting parent or alleged parent, shall provide
4311 to the Child Support Unit verification of employment or payment
4312 and the address and social security number of the person so
4313 designated. Full faith and credit shall be given to such notices
4314 issued by child support units in other states. All such records
4315 and information shall be confidential and shall not be used for
4316 any purposes other than those specified by Sections 43-19-31
4317 through 43-19-53. The violation of the provisions of this
4318 subsection shall be unlawful and any person convicted of violating
4319 the provisions of this subsection shall be guilty of a misdemeanor
4320 and shall pay a fine of not more than Two Hundred Dollars
4321 (\$200.00).

4322 (3) Federal and state IV-D agencies shall have access to the
4323 state parent locator service and any system used by the Child
4324 Support Unit to locate an individual for purposes relating to
4325 motor vehicles or law enforcement. No employer or other source of
4326 income who complies with this section shall be liable in any civil
4327 action or proceeding brought by the obligor or obligee on account
4328 of such compliance.

4329 (4) This section shall stand repealed on July 1, 2026.

4330 **SECTION 56.** Section 43-19-46, Mississippi Code of 1972, is
4331 reenacted and amended as follows:

4332 43-19-46. (1) Each employer paying wages, salary or
4333 commission and doing business in Mississippi shall report to the



4334 Directory of New Hires within the Mississippi Department of Human
4335 Services:

4336 (a) The hiring of any person who resides or works in
4337 this state to whom the employer anticipates paying wages, salary
4338 or commission; and

4339 (b) The hiring or return to work of any employee who
4340 was laid off, furloughed, separated, granted leave without pay or
4341 was terminated from employment.

4342 (2) Employers shall report, by mailing or by other means
4343 authorized by the Department of Human Services, a copy of the
4344 employee's W-4 form or its equivalent that will result in timely
4345 reporting. Each employer shall submit reports within fifteen (15)
4346 days of the hiring, rehiring or return to work of the employee.
4347 The report shall contain:

4348 (a) The employee's name, address, social security
4349 number and the date of birth;

4350 (b) The employer's name, address, and federal and state
4351 withholding tax identification numbers; and

4352 (c) The date upon which the employee began or resumed
4353 employment, or is scheduled to begin or otherwise resume
4354 employment.

4355 (3) The department shall retain the information, which shall
4356 be forwarded to the federal registry of new hires.

4357 (4) The Department of Human Services may operate the
4358 program, may enter into a mutual agreement with the Mississippi



4359 Department of Employment Security or the Department of Revenue, or
4360 both, for the operation of the Directory of New Hires Program, or
4361 the Department of Human Services may contract for that service, in
4362 which case the department shall maintain administrative control of
4363 the program.

4364 (5) In cases in which an employer fails to report
4365 information, as required by this section, an administratively
4366 levied civil penalty in an amount not to exceed Five Hundred
4367 Dollars (\$500.00) shall apply if the failure is the result of a
4368 conspiracy between the employer and employee to not supply the
4369 required report or to supply a false or incomplete report. The
4370 penalty shall otherwise not exceed Twenty-five Dollars (\$25.00).
4371 Appeal shall be as provided in Section 43-19-58.

4372 (6) This section shall stand repealed on July 1, 2026.

4373 **SECTION 57.** Section 57-62-5, Mississippi Code of 1972, is
4374 reenacted as follows:

4375 **[For businesses or industries that received or applied for**
4376 **incentive payments prior to July 1, 2005, this section shall read**
4377 **as follows:]**

4378 57-62-5. As used in this chapter, the following words and
4379 phrases shall have the meanings ascribed in this section unless
4380 the context clearly indicates otherwise:

4381 (a) "Qualified business or industry" means any
4382 corporation, limited liability company, partnership, sole
4383 proprietorship, business trust or other legal entity and subunits



4384 or affiliates thereof, pursuant to rules and regulations of the
4385 MDA, which provides an average annual salary, excluding benefits
4386 which are not subject to Mississippi income taxes, of at least one
4387 hundred twenty-five percent (125%) of the most recently published
4388 state average annual wage or the most recently published average
4389 annual wage of the county in which the qualified business or
4390 industry is located as determined by the Mississippi Department of
4391 Employment Security, whichever is the lesser. An establishment
4392 shall not be considered to be a qualified business or industry
4393 unless it offers, or will offer within one hundred eighty (180)
4394 days of the date it receives the first incentive payment pursuant
4395 to the provisions of this chapter, a basic health benefits plan to
4396 the individuals it employs in new direct jobs in this state which
4397 is approved by the MDA. Qualified business or industry does not
4398 include retail business or gaming business;

4399 (b) "New direct job" means full-time employment in this
4400 state in a qualified business or industry that has qualified to
4401 receive an incentive payment pursuant to this chapter, which
4402 employment did not exist in this state before the date of approval
4403 by the MDA of the application of the qualified business or
4404 industry pursuant to the provisions of this chapter. "New direct
4405 job" shall include full-time employment in this state of employees
4406 who are employed by an entity other than the establishment that
4407 has qualified to receive an incentive payment and who are leased
4408 to the qualified business or industry, if such employment did not



4409 exist in this state before the date of approval by the MDA of the
4410 application of the establishment;

4411 (c) "Full-time job" means a job of at least thirty-five
4412 (35) hours per week;

4413 (d) "Estimated direct state benefits" means the tax
4414 revenues projected by the MDA to accrue to the state as a result
4415 of the qualified business or industry;

4416 (e) "Estimated direct state costs" means the costs
4417 projected by the MDA to accrue to the state as a result of the
4418 qualified business or industry;

4419 (f) "Estimated net direct state benefits" means the
4420 estimated direct state benefits less the estimated direct state
4421 costs;

4422 (g) "Net benefit rate" means the estimated net direct
4423 state benefits computed as a percentage of gross payroll, provided
4424 that:

4425 (i) Except as otherwise provided in this paragraph
4426 (g), the net benefit rate may be variable and shall not exceed
4427 four percent (4%) of the gross payroll; and shall be set in the
4428 sole discretion of the MDA;

4429 (ii) In no event shall incentive payments,
4430 cumulatively, exceed the estimated net direct state benefits;

4431 (h) "Gross payroll" means wages for new direct jobs of
4432 the qualified business or industry; and

4433 (i) "MDA" means the Mississippi Development Authority.



4434 **[For businesses or industries that received or applied for**
4435 **incentive payments from and after July 1, 2005, but prior to July**
4436 **1, 2010, this section shall read as follows:]**

4437 57-62-5. As used in this chapter, the following words and
4438 phrases shall have the meanings ascribed in this section unless
4439 the context clearly indicates otherwise:

4440 (a) "Qualified business or industry" means any
4441 corporation, limited liability company, partnership, sole
4442 proprietorship, business trust or other legal entity and subunits
4443 or affiliates thereof, pursuant to rules and regulations of the
4444 MDA, which:

4445 (i) Is a data/information processing enterprise
4446 meeting minimum criteria established by the MDA that provides an
4447 average annual salary, excluding benefits which are not subject to
4448 Mississippi income taxes, of at least one hundred percent (100%)
4449 of the most recently published state average annual wage or the
4450 most recently published average annual wage of the county in which
4451 the qualified business or industry is located as determined by the
4452 Mississippi Department of Employment Security, whichever is the
4453 lesser, and creates not less than two hundred (200) new direct
4454 jobs if the enterprise is located in a Tier One or Tier Two area
4455 (as such areas are designated in accordance with Section
4456 57-73-21), or which creates not less than one hundred (100) new
4457 jobs if the enterprise is located in a Tier Three area (as such
4458 areas are designated in accordance with Section 57-73-21);



4459 (ii) Is a manufacturing or distribution enterprise
4460 meeting minimum criteria established by the MDA that provides an
4461 average annual salary, excluding benefits which are not subject to
4462 Mississippi income taxes, of at least one hundred ten percent
4463 (110%) of the most recently published state average annual wage or
4464 the most recently published average annual wage of the county in
4465 which the qualified business or industry is located as determined
4466 by the Mississippi Department of Employment Security, whichever is
4467 the lesser, invests not less than Twenty Million Dollars
4468 (\$20,000,000.00) in land, buildings and equipment, and creates not
4469 less than fifty (50) new direct jobs if the enterprise is located
4470 in a Tier One or Tier Two area (as such areas are designated in
4471 accordance with Section 57-73-21), or which creates not less than
4472 twenty (20) new jobs if the enterprise is located in a Tier Three
4473 area (as such areas are designated in accordance with Section
4474 57-73-21);

4475 (iii) Is a corporation, limited liability company,
4476 partnership, sole proprietorship, business trust or other legal
4477 entity and subunits or affiliates thereof, pursuant to rules and
4478 regulations of the MDA, which provides an average annual salary,
4479 excluding benefits which are not subject to Mississippi income
4480 taxes, of at least one hundred twenty-five percent (125%) of the
4481 most recently published state average annual wage or the most
4482 recently published average annual wage of the county in which the
4483 qualified business or industry is located as determined by the



4484 Mississippi Department of Employment Security, whichever is the
4485 lesser, and creates not less than twenty-five (25) new direct jobs
4486 if the enterprise is located in a Tier One or Tier Two area (as
4487 such areas are designated in accordance with Section 57-73-21), or
4488 which creates not less than ten (10) new jobs if the enterprise is
4489 located in a Tier Three area (as such areas are designated in
4490 accordance with Section 57-73-21). An establishment shall not be
4491 considered to be a qualified business or industry unless it
4492 offers, or will offer within one hundred eighty (180) days of the
4493 date it receives the first incentive payment pursuant to the
4494 provisions of this chapter, a basic health benefits plan to the
4495 individuals it employs in new direct jobs in this state which is
4496 approved by the MDA. Qualified business or industry does not
4497 include retail business or gaming business; or

4498 (iv) Is a research and development or a technology
4499 intensive enterprise meeting minimum criteria established by the
4500 MDA that provides an average annual salary, excluding benefits
4501 which are not subject to Mississippi income taxes, of at least one
4502 hundred fifty percent (150%) of the most recently published state
4503 average annual wage or the most recently published average annual
4504 wage of the county in which the qualified business or industry is
4505 located as determined by the Mississippi Department of Employment
4506 Security, whichever is the lesser, and creates not less than ten
4507 (10) new direct jobs.



4508 An establishment shall not be considered to be a qualified
4509 business or industry unless it offers, or will offer within one
4510 hundred eighty (180) days of the date it receives the first
4511 incentive payment pursuant to the provisions of this chapter, a
4512 basic health benefits plan to the individuals it employs in new
4513 direct jobs in this state which is approved by the MDA. Qualified
4514 business or industry does not include retail business or gaming
4515 business.

4516 (b) "New direct job" means full-time employment in this
4517 state in a qualified business or industry that has qualified to
4518 receive an incentive payment pursuant to this chapter, which
4519 employment did not exist in this state before the date of approval
4520 by the MDA of the application of the qualified business or
4521 industry pursuant to the provisions of this chapter. "New direct
4522 job" shall include full-time employment in this state of employees
4523 who are employed by an entity other than the establishment that
4524 has qualified to receive an incentive payment and who are leased
4525 to the qualified business or industry, if such employment did not
4526 exist in this state before the date of approval by the MDA of the
4527 application of the establishment.

4528 (c) "Full-time job" or "full-time employment" means a
4529 job of at least thirty-five (35) hours per week.

4530 (d) "Estimated direct state benefits" means the tax
4531 revenues projected by the MDA to accrue to the state as a result
4532 of the qualified business or industry.



4533 (e) "Estimated direct state costs" means the costs
4534 projected by the MDA to accrue to the state as a result of the
4535 qualified business or industry.

4536 (f) "Estimated net direct state benefits" means the
4537 estimated direct state benefits less the estimated direct state
4538 costs.

4539 (g) "Net benefit rate" means the estimated net direct
4540 state benefits computed as a percentage of gross payroll, provided
4541 that:

4542 (i) Except as otherwise provided in this paragraph
4543 (g), the net benefit rate may be variable and shall not exceed
4544 four percent (4%) of the gross payroll; and shall be set in the
4545 sole discretion of the MDA;

4546 (ii) In no event shall incentive payments,
4547 cumulatively, exceed the estimated net direct state benefits.

4548 (h) "Gross payroll" means wages for new direct jobs of
4549 the qualified business or industry.

4550 (i) "MDA" means the Mississippi Development Authority.

4551 **[For businesses or industries that apply for incentive**
4552 **payments from and after July 1, 2010, this section shall read as**
4553 **follows:]**

4554 57-62-5. As used in this chapter, the following words and
4555 phrases shall have the meanings ascribed in this section unless
4556 the context clearly indicates otherwise:



4557 (a) "Qualified business or industry" means any
4558 corporation, limited liability company, partnership, sole
4559 proprietorship, business trust or other legal entity and subunits
4560 or affiliates thereof, pursuant to rules and regulations of the
4561 MDA, which:

4562 (i) Is a data/information processing enterprise
4563 meeting minimum criteria established by the MDA that provides an
4564 average annual salary, excluding benefits which are not subject to
4565 Mississippi income taxes, of at least one hundred percent (100%)
4566 of the most recently published state average annual wage or the
4567 most recently published average annual wage of the county in which
4568 the qualified business or industry is located as determined by the
4569 Mississippi Department of Employment Security, whichever is the
4570 lesser, and creates not less than two hundred (200) new direct
4571 jobs;

4572 (ii) Is a corporation, limited liability company,
4573 partnership, sole proprietorship, business trust or other legal
4574 entity and subunits or affiliates thereof, pursuant to rules and
4575 regulations of the MDA, which provides an average annual salary,
4576 excluding benefits which are not subject to Mississippi income
4577 taxes, of at least one hundred ten percent (110%) of the most
4578 recently published state average annual wage or the most recently
4579 published average annual wage of the county in which the qualified
4580 business or industry is located as determined by the Mississippi



4581 Department of Employment Security, whichever is the lesser, and
4582 creates not less than twenty-five (25) new direct jobs; or

4583 (iii) Is a corporation, limited liability company,
4584 partnership, sole proprietorship, business trust or other legal
4585 entity and subunits or affiliates thereof, pursuant to rules and
4586 regulations of the MDA, which is a manufacturer that:

4587 1. Provides an average annual salary,
4588 excluding benefits which are not subject to Mississippi income
4589 taxes, of at least one hundred ten percent (110%) of the most
4590 recently published state average annual wage or the most recently
4591 published average annual wage of the county in which the qualified
4592 business or industry is located as determined by the Mississippi
4593 Department of Employment Security, whichever is the lesser;

4594 2. Has a minimum of five thousand (5,000)
4595 existing employees as of the last day of the previous calendar
4596 year; and

4597 3. MDA determines will create not less than
4598 three thousand (3,000) new direct jobs within forty-eight (48)
4599 months of the date the MDA determines that the applicant is
4600 qualified to receive incentive payments.

4601 An establishment shall not be considered to be a qualified
4602 business or industry unless it offers, or will offer within one
4603 hundred eighty (180) days of the date it receives the first
4604 incentive payment pursuant to the provisions of this chapter, a
4605 basic health benefits plan to the individuals it employs in new



4606 direct jobs in this state which is approved by the MDA. Qualified
4607 business or industry does not include retail business or gaming
4608 business, or any medical cannabis establishment as defined in the
4609 Mississippi Medical Cannabis Act.

4610 (b) "New direct job" means full-time employment in this
4611 state in a qualified business or industry that has qualified to
4612 receive an incentive payment pursuant to this chapter, which
4613 employment did not exist in this state:

4614 (i) Before the date of approval by the MDA of the
4615 application of the qualified business or industry pursuant to the
4616 provisions of this chapter; or

4617 (ii) Solely with respect to any farm equipment
4618 manufacturer that locates its North American headquarters to
4619 Mississippi between January 1, 2018, and December 31, 2020, before
4620 a specific date determined by the MDA that falls on or after the
4621 date that the MDA first issues to such farm equipment manufacturer
4622 one or more written commitments or offers of any incentives in
4623 connection with the new headquarters project and related
4624 facilities expected to result in the creation of such new job.

4625 "New direct job" shall include full-time employment in this
4626 state of employees who are employed by an entity other than the
4627 establishment that has qualified to receive an incentive payment
4628 and who are leased to the qualified business or industry, if such
4629 employment did not exist in this state before the date of approval
4630 by the MDA of the application of the establishment.



4631 (c) "Full-time job" or "full-time employment" means a
4632 job of at least thirty-five (35) hours per week.

4633 (d) "Gross payroll" means wages for new direct jobs of
4634 the qualified business or industry.

4635 (e) "MDA" means the Mississippi Development Authority.

4636 **SECTION 58.** Section 57-62-9, Mississippi Code of 1972, is
4637 reenacted and amended as follows:

4638 **[For businesses or industries that received or applied for**
4639 **incentive payments prior to July 1, 2005, this section shall read**
4640 **as follows:]**

4641 57-62-9. (1) Except as otherwise provided in this section,
4642 a qualified business or industry that meets the qualifications
4643 specified in this chapter may receive quarterly incentive payments
4644 for a period not to exceed ten (10) years from the Department of
4645 Revenue pursuant to the provisions of this chapter in an amount
4646 which shall be equal to the net benefit rate multiplied by the
4647 actual gross payroll of new direct jobs for a calendar quarter as
4648 verified by the Mississippi Department of Employment Security, but
4649 not to exceed the amount of money previously paid into the fund by
4650 the employer. A qualified business or industry that is a project
4651 as defined in Section 57-75-5(f)(iv)1 may elect the date upon
4652 which the ten-year period will begin. Such date may not be later
4653 than sixty (60) months after the date the business or industry
4654 applied for incentive payments.



4655 (2) (a) A qualified business or industry that is a project
4656 as defined in Section 57-75-5(f)(iv)1 may apply to the MDA to
4657 receive incentive payments for an additional period not to exceed
4658 five (5) years beyond the expiration date of the initial ten-year
4659 period if:

4660 (i) The qualified business or industry creates at
4661 least three thousand (3,000) new direct jobs within five (5) years
4662 after the date the business or industry commences commercial
4663 production;

4664 (ii) Within five (5) years after the date the
4665 business or industry commences commercial production, the average
4666 annual wage of the jobs is at least one hundred fifty percent
4667 (150%) of the most recently published state average annual wage or
4668 the most recently published average annual wage of the county in
4669 which the qualified business or industry is located as determined
4670 by the Mississippi Department of Employment Security, whichever is
4671 the lesser. The criteria for the average annual wage requirement
4672 shall be based upon the state average annual wage or the average
4673 annual wage of the county whichever is appropriate, at the time of
4674 creation of the minimum number of jobs, and the threshold
4675 established at that time will remain constant for the duration of
4676 the additional period; and

4677 (iii) The qualified business or industry meets and
4678 maintains the job and wage requirements of subparagraphs (i) and



4679 (ii) of this paragraph (a) for four (4) consecutive calendar
4680 quarters.

4681 (b) A qualified business or industry that is a project
4682 as defined in Section 57-75-5(f)(iv)1 and qualified to receive
4683 incentive payments for the additional period provided in paragraph
4684 (a) of this subsection (2) may apply to the MDA to receive
4685 incentive payments for an additional period not to exceed ten (10)
4686 years beyond the expiration date of the additional period provided
4687 in paragraph (a) of this subsection (2) if:

4688 (i) The qualified business or industry creates at
4689 least four thousand (4,000) new direct jobs after qualifying for
4690 the additional incentive period provided in paragraph (a) of this
4691 subsection (2) but before the expiration of the additional period.
4692 For purposes of determining whether the business or industry meets
4693 the minimum jobs requirement of this subparagraph (i), the number
4694 of jobs the business or industry created in order to meet the
4695 minimum jobs requirement of paragraph (a) of this subsection (2)
4696 shall be subtracted from the minimum jobs requirement of this
4697 subparagraph (i);

4698 (ii) The average annual wage of the jobs is at
4699 least one hundred fifty percent (150%) of the most recently
4700 published state average annual wage or the most recently published
4701 average annual wage of the county in which the qualified business
4702 or industry is located as determined by the Mississippi Department
4703 of Employment Security, whichever is the lesser. The criteria for



4704 the average annual wage requirement shall be based upon the state
4705 average annual wage or the average annual wage of the county
4706 whichever is appropriate, at the time of creation of the minimum
4707 number of jobs, and the threshold established at that time will
4708 remain constant for the duration of the additional period; and

4709 (iii) The qualified business or industry meets and
4710 maintains the job and wage requirements of subparagraphs (i) and
4711 (ii) of this paragraph (b) for four (4) consecutive calendar
4712 quarters.

4713 (3) In order to receive incentive payments, an establishment
4714 shall apply to the MDA. The application shall be on a form
4715 prescribed by the MDA and shall contain such information as may be
4716 required by the MDA to determine if the applicant is qualified.

4717 (4) In order to qualify to receive such payments, the
4718 establishment applying shall be required to:

4719 (a) Be engaged in a qualified business or industry;

4720 (b) Provide an average salary, excluding benefits which
4721 are not subject to Mississippi income taxes, of at least one
4722 hundred twenty-five percent (125%) of the most recently published
4723 state average annual wage or the most recently published average
4724 annual wage of the county in which the qualified business or
4725 industry is located as determined by the Mississippi Department of
4726 Employment Security, whichever is the lesser. The criteria for
4727 this requirement shall be based upon the state average annual wage
4728 or the average annual wage of the county whichever is appropriate,



4729 at the time of application, and the threshold established upon
4730 application will remain constant for the duration of the project;

4731 (c) The business or industry must create and maintain a
4732 minimum of ten (10) full-time jobs in counties that have an
4733 average unemployment rate over the previous twelve-month period
4734 which is at least one hundred fifty percent (150%) of the most
4735 recently published state unemployment rate, as determined by the
4736 Mississippi Department of Employment Security or in Tier Three
4737 counties as determined under Section 57-73-21. In all other
4738 counties, the business or industry must create and maintain a
4739 minimum of twenty-five (25) full-time jobs. The criteria for this
4740 requirement shall be based on the designation of the county at the
4741 time of the application. The threshold established upon the
4742 application will remain constant for the duration of the project.
4743 The business or industry must meet its job creation commitment
4744 within twenty-four (24) months of the application approval.
4745 However, if the qualified business or industry is applying for
4746 incentive payments for an additional period under subsection (2)
4747 of this section, the business or industry must comply with the
4748 applicable job and wage requirements of subsection (2) of this
4749 section.

4750 (5) The MDA shall determine if the applicant is qualified to
4751 receive incentive payments. If the applicant is determined to be
4752 qualified by the MDA, the MDA shall conduct a cost/benefit
4753 analysis to determine the estimated net direct state benefits and



4754 the net benefit rate applicable for a period not to exceed ten
4755 (10) years and to estimate the amount of gross payroll for the
4756 period. If the applicant is determined to be qualified to receive
4757 incentive payments for an additional period under subsection (2)
4758 of this section, the MDA shall conduct a cost/benefit analysis to
4759 determine the estimated net direct state benefits and the net
4760 benefit rate applicable for the appropriate additional period and
4761 to estimate the amount of gross payroll for the additional period.
4762 In conducting such cost/benefit analysis, the MDA shall consider
4763 quantitative factors, such as the anticipated level of new tax
4764 revenues to the state along with the cost to the state of the
4765 qualified business or industry, and such other criteria as deemed
4766 appropriate by the MDA, including the adequacy of retirement
4767 benefits that the business or industry provides to individuals it
4768 employs in new direct jobs in this state. In no event shall
4769 incentive payments, cumulatively, exceed the estimated net direct
4770 state benefits. Once the qualified business or industry is
4771 approved by the MDA, an agreement shall be deemed to exist between
4772 the qualified business or industry and the State of Mississippi,
4773 requiring the continued incentive payment, together with any
4774 amount due pursuant to subsection (8) of this section, if
4775 applicable, to be made as long as the qualified business or
4776 industry retains its eligibility.

4777 (6) Upon approval of such an application, the MDA shall
4778 notify the Department of Revenue and shall provide it with a copy



4779 of the approved application and the estimated net direct state
4780 benefits. The Department of Revenue may require the qualified
4781 business or industry to submit such additional information as may
4782 be necessary to administer the provisions of this chapter. The
4783 qualified business or industry shall report to the Department of
4784 Revenue periodically to show its continued eligibility for
4785 incentive payments. The qualified business or industry may be
4786 audited by the Department of Revenue to verify such eligibility.
4787 In addition, the State Auditor may conduct performance and
4788 compliance audits under this chapter according to Section
4789 7-7-211(o) and may bill the oversight agency.

4790 (7) If the qualified business or industry is located in an
4791 area that has been declared by the Governor to be a disaster area
4792 and as a result of the disaster the business or industry is unable
4793 to create or maintain the full-time jobs required by this section:

4794 (a) The Commissioner of Revenue may extend the period
4795 of time that the business or industry may receive incentive
4796 payments for a period of time not to exceed two (2) years;

4797 (b) The Commissioner of Revenue may waive the
4798 requirement that a certain number of jobs be maintained for a
4799 period of time not to exceed twenty-four (24) months; and

4800 (c) The MDA may extend the period of time within which
4801 the jobs must be created for a period of time not to exceed
4802 twenty-four (24) months.



4803 (8) Notwithstanding any other provision of this section to
4804 the contrary, from and after January 1, 2023, if the amount of the
4805 incentive payment that a qualified business or industry is
4806 eligible to receive under this chapter is less than the amount
4807 that the incentive payment would have been if the payment had been
4808 calculated using any applicable income tax rates in Section 27-7-5
4809 that were in effect before January 1, 2023, then the qualified
4810 business or industry also shall receive a grant equal to the
4811 difference between such two (2) amounts. Further, the term
4812 "incentive payment," as such term is used in this chapter, shall
4813 be deemed to not refer to or otherwise include any grant payment
4814 payable to a qualified business or industry pursuant to this
4815 subsection.

4816 (9) This section and Section 57-62-5 shall stand repealed on
4817 July 1, 2026.

4818 **[For businesses or industries that received or applied for**
4819 **incentive payments from and after July 1, 2005, but prior to July**
4820 **1, 2010, this section shall read as follows:]**

4821 57-62-9. (1) (a) Except as otherwise provided in this
4822 section, a qualified business or industry that meets the
4823 qualifications specified in this chapter may receive quarterly
4824 incentive payments for a period not to exceed ten (10) years from
4825 the Department of Revenue pursuant to the provisions of this
4826 chapter in an amount which shall be equal to the net benefit rate
4827 multiplied by the actual gross payroll of new direct jobs for a



4828 calendar quarter as verified by the Mississippi Department of
4829 Employment Security, but not to exceed:

4830 (i) Ninety percent (90%) of the amount of money
4831 previously paid into the fund by the employer if the employer
4832 provides an average annual salary, excluding benefits which are
4833 not subject to Mississippi income taxes, of at least one hundred
4834 seventy-five percent (175%) of the most recently published state
4835 average annual wage or the most recently published average annual
4836 wage of the county in which the qualified business or industry is
4837 located as determined by the Mississippi Department of Employment
4838 Security, whichever is the lesser;

4839 (ii) Eighty percent (80%) of the amount of money
4840 previously paid into the fund by the employer if the employer
4841 provides an average annual salary, excluding benefits which are
4842 not subject to Mississippi income taxes, of at least one hundred
4843 twenty-five percent (125%) but less than one hundred seventy-five
4844 percent (175%) of the most recently published state average annual
4845 wage or the most recently published average annual wage of the
4846 county in which the qualified business or industry is located as
4847 determined by the Mississippi Department of Employment Security,
4848 whichever is the lesser; or

4849 (iii) Seventy percent (70%) of the amount of money
4850 previously paid into the fund by the employer if the employer
4851 provides an average annual salary, excluding benefits which are
4852 not subject to Mississippi income taxes, of less than one hundred



4853 twenty-five percent (125%) of the most recently published state
4854 average annual wage or the most recently published average annual
4855 wage of the county in which the qualified business or industry is
4856 located as determined by the Mississippi Department of Employment
4857 Security, whichever is the lesser.

4858 (b) A qualified business or industry that is a project
4859 as defined in Section 57-75-5(f)(iv)1 may elect the date upon
4860 which the ten-year period will begin. Such date may not be later
4861 than sixty (60) months after the date the business or industry
4862 applied for incentive payments.

4863 (2) (a) A qualified business or industry that is a project
4864 as defined in Section 57-75-5(f)(iv)1 may apply to the MDA to
4865 receive incentive payments for an additional period not to exceed
4866 five (5) years beyond the expiration date of the initial ten-year
4867 period if:

4868 (i) The qualified business or industry creates at
4869 least three thousand (3,000) new direct jobs within five (5) years
4870 after the date the business or industry commences commercial
4871 production;

4872 (ii) Within five (5) years after the date the
4873 business or industry commences commercial production, the average
4874 annual wage of the jobs is at least one hundred fifty percent
4875 (150%) of the most recently published state average annual wage or
4876 the most recently published average annual wage of the county in
4877 which the qualified business or industry is located as determined



4878 by the Mississippi Department of Employment Security, whichever is
4879 the lesser. The criteria for the average annual wage requirement
4880 shall be based upon the state average annual wage or the average
4881 annual wage of the county whichever is appropriate, at the time of
4882 creation of the minimum number of jobs, and the threshold
4883 established at that time will remain constant for the duration of
4884 the additional period; and

4885 (iii) The qualified business or industry meets and
4886 maintains the job and wage requirements of subparagraphs (i) and
4887 (ii) of this paragraph (a) for four (4) consecutive calendar
4888 quarters.

4889 (b) A qualified business or industry that is a project
4890 as defined in Section 57-75-5(f)(iv)1 and qualified to receive
4891 incentive payments for the additional period provided in paragraph
4892 (a) of this subsection (2) may apply to the MDA to receive
4893 incentive payments for an additional period not to exceed ten (10)
4894 years beyond the expiration date of the additional period provided
4895 in paragraph (a) of this subsection (2) if:

4896 (i) The qualified business or industry creates at
4897 least four thousand (4,000) new direct jobs after qualifying for
4898 the additional incentive period provided in paragraph (a) of this
4899 subsection (2) but before the expiration of the additional period.
4900 For purposes of determining whether the business or industry meets
4901 the minimum jobs requirement of this subparagraph (i), the number
4902 of jobs the business or industry created in order to meet the



4903 minimum jobs requirement of paragraph (a) of this subsection (2)
4904 shall be subtracted from the minimum jobs requirement of this
4905 subparagraph (i);

4906 (ii) The average annual wage of the jobs is at
4907 least one hundred fifty percent (150%) of the most recently
4908 published state average annual wage or the most recently published
4909 average annual wage of the county in which the qualified business
4910 or industry is located as determined by the Mississippi Department
4911 of Employment Security, whichever is the lesser. The criteria for
4912 the average annual wage requirement shall be based upon the state
4913 average annual wage or the average annual wage of the county
4914 whichever is appropriate, at the time of creation of the minimum
4915 number of jobs, and the threshold established at that time will
4916 remain constant for the duration of the additional period; and

4917 (iii) The qualified business or industry meets and
4918 maintains the job and wage requirements of subparagraphs (i) and
4919 (ii) of this paragraph (b) for four (4) consecutive calendar
4920 quarters.

4921 (3) In order to receive incentive payments, an establishment
4922 shall apply to the MDA. The application shall be on a form
4923 prescribed by the MDA and shall contain such information as may be
4924 required by the MDA to determine if the applicant is qualified.

4925 (4) (a) In order to qualify to receive such payments, the
4926 establishment applying shall be required to meet the definition of
4927 the term "qualified business or industry";



4928 (b) The criteria for the average annual salary
4929 requirement shall be based upon the state average annual wage or
4930 the average annual wage of the county whichever is appropriate, at
4931 the time of application, and the threshold established upon
4932 application will remain constant for the duration of the project;

4933 (c) The business or industry must meet its job creation
4934 commitment within twenty-four (24) months of the application
4935 approval. However, if the qualified business or industry is
4936 applying for incentive payments for an additional period under
4937 subsection (2) of this section, the business or industry must
4938 comply with the applicable job and wage requirements of subsection
4939 (2) of this section.

4940 (5) (a) The MDA shall determine if the applicant is
4941 qualified to receive incentive payments.

4942 (b) If the applicant is determined to be qualified to
4943 receive incentive payments for an additional period under
4944 subsection (2) of this section, the MDA shall conduct a
4945 cost/benefit analysis to determine the estimated net direct state
4946 benefits and the net benefit rate applicable for the appropriate
4947 additional period and to estimate the amount of gross payroll for
4948 the additional period. In conducting such cost/benefit analysis,
4949 the MDA shall consider quantitative factors, such as the
4950 anticipated level of new tax revenues to the state along with the
4951 cost to the state of the qualified business or industry, and such
4952 other criteria as deemed appropriate by the MDA, including the



4953 adequacy of retirement benefits that the business or industry
4954 provides to individuals it employs in new direct jobs in this
4955 state. In no event shall incentive payments, cumulatively, exceed
4956 the estimated net direct state benefits. Once the qualified
4957 business or industry is approved by the MDA, an agreement shall be
4958 deemed to exist between the qualified business or industry and the
4959 State of Mississippi, requiring the continued incentive payment,
4960 together with any amount due pursuant to subsection (8) of this
4961 section, if applicable, to be made as long as the qualified
4962 business or industry retains its eligibility.

4963 (6) Upon approval of such an application, the MDA shall
4964 notify the Department of Revenue and shall provide it with a copy
4965 of the approved application and the estimated net direct state
4966 benefits. The Department of Revenue may require the qualified
4967 business or industry to submit such additional information as may
4968 be necessary to administer the provisions of this chapter. The
4969 qualified business or industry shall report to the Department of
4970 Revenue periodically to show its continued eligibility for
4971 incentive payments. The qualified business or industry may be
4972 audited by the Department of Revenue to verify such eligibility.
4973 In addition, the State Auditor may conduct performance and
4974 compliance audits under this chapter according to Section
4975 7-7-211(o) and may bill the oversight agency.

4976 (7) If the qualified business or industry is located in an
4977 area that has been declared by the Governor to be a disaster area



4978 and as a result of the disaster the business or industry is unable
4979 to create or maintain the full-time jobs required by this section:

4980 (a) The Commissioner of Revenue may extend the period
4981 of time that the business or industry may receive incentive
4982 payments for a period of time not to exceed two (2) years;

4983 (b) The Commissioner of Revenue may waive the
4984 requirement that a certain number of jobs be maintained for a
4985 period of time not to exceed twenty-four (24) months; and

4986 (c) The MDA may extend the period of time within which
4987 the jobs must be created for a period of time not to exceed
4988 twenty-four (24) months.

4989 (8) Notwithstanding any other provision of this section to
4990 the contrary, from and after January 1, 2023, if the amount of the
4991 incentive payment that a qualified business or industry is
4992 eligible to receive under this chapter is less than the amount
4993 that the incentive payment would have been if the payment had been
4994 calculated using any applicable income tax rates in Section 27-7-5
4995 that were in effect before January 1, 2023, then the qualified
4996 business or industry also shall receive a grant equal to the
4997 difference between such two (2) amounts. Further, the term
4998 "incentive payment," as such term is used in this chapter, shall
4999 be deemed to not refer to or otherwise include any grant payment
5000 payable to a qualified business or industry pursuant to this
5001 subsection.



5002 (9) This section and Section 57-62-5 shall stand repealed on
5003 July 1, 2026.

5004 **[For businesses or industries that apply for incentive**
5005 **payments from and after July 1, 2010, this section shall read as**
5006 **follows:]**

5007 57-62-9. (1) (a) Except as otherwise provided in this
5008 section, a qualified business or industry that meets the
5009 qualifications specified in this chapter may receive quarterly
5010 incentive payments for a period not to exceed ten (10) years from
5011 the Department of Revenue pursuant to the provisions of this
5012 chapter in an amount which shall be equal to ninety percent (90%)
5013 of the amount of actual income tax withheld for employees with new
5014 direct jobs, but in no event more than four percent (4%) of the
5015 total annual salary paid for new direct jobs during such period,
5016 excluding benefits which are not subject to Mississippi income
5017 taxes.

5018 (b) A qualified business or industry that is a project
5019 as defined in Section 57-75-5(f)(iv)1 may elect the date upon
5020 which the ten-year period will begin. Such date may not be later
5021 than sixty (60) months after the date the business or industry
5022 applied for incentive payments.

5023 (c) A qualified business or industry as defined in
5024 Section 57-62-5(a)(iii) may elect the date upon which the ten-year
5025 period will begin and may elect to begin receiving incentive
5026 payments as early as the second quarter after that date.



5027 Incentive payments will be calculated on all jobs above the
5028 existing number of jobs as of the date the MDA determines that the
5029 applicant is qualified to receive incentive payments. In the
5030 event that the qualified business or industry falls below the
5031 number of existing jobs at the time of determination that the
5032 applicant is qualified to receive the incentive payment, the
5033 incentive payment shall cease until the qualified business or
5034 industry once again exceeds that number. If after forty-eight
5035 (48) months, the qualified business or industry has failed to
5036 create at least three thousand (3,000) new direct jobs, incentive
5037 payments shall cease and the qualified business or industry shall
5038 not be qualified to receive further incentive payments.

5039 (2) (a) A qualified business or industry that is a project
5040 as defined in Section 57-75-5(f)(iv)1 may apply to the MDA to
5041 receive incentive payments for an additional period not to exceed
5042 five (5) years beyond the expiration date of the initial ten-year
5043 period if:

5044 (i) The qualified business or industry creates at
5045 least three thousand (3,000) new direct jobs within five (5) years
5046 after the date the business or industry commences commercial
5047 production;

5048 (ii) Within five (5) years after the date the
5049 business or industry commences commercial production, the average
5050 annual wage of the jobs is at least one hundred fifty percent
5051 (150%) of the most recently published state average annual wage or



5052 the most recently published average annual wage of the county in
5053 which the qualified business or industry is located as determined
5054 by the Mississippi Department of Employment Security, whichever is
5055 the lesser. The criteria for the average annual wage requirement
5056 shall be based upon the state average annual wage or the average
5057 annual wage of the county whichever is appropriate, at the time of
5058 creation of the minimum number of jobs, and the threshold
5059 established at that time will remain constant for the duration of
5060 the additional period; and

5061 (iii) The qualified business or industry meets and
5062 maintains the job and wage requirements of subparagraphs (i) and
5063 (ii) of this paragraph (a) for four (4) consecutive calendar
5064 quarters.

5065 (b) A qualified business or industry that is a project
5066 as defined in Section 57-75-5(f)(iv)1 and qualified to receive
5067 incentive payments for the additional period provided in paragraph
5068 (a) of this subsection (2) may apply to the MDA to receive
5069 incentive payments for an additional period not to exceed ten (10)
5070 years beyond the expiration date of the additional period provided
5071 in paragraph (a) of this subsection (2) if:

5072 (i) The qualified business or industry creates at
5073 least four thousand (4,000) new direct jobs after qualifying for
5074 the additional incentive period provided in paragraph (a) of this
5075 subsection (2) but before the expiration of the additional period.
5076 For purposes of determining whether the business or industry meets



5077 the minimum jobs requirement of this subparagraph (i), the number
5078 of jobs the business or industry created in order to meet the
5079 minimum jobs requirement of paragraph (a) of this subsection (2)
5080 shall be subtracted from the minimum jobs requirement of this
5081 subparagraph (i);

5082 (ii) The average annual wage of the jobs is at
5083 least one hundred fifty percent (150%) of the most recently
5084 published state average annual wage or the most recently published
5085 average annual wage of the county in which the qualified business
5086 or industry is located as determined by the Mississippi Department
5087 of Employment Security, whichever is the lesser. The criteria for
5088 the average annual wage requirement shall be based upon the state
5089 average annual wage or the average annual wage of the county
5090 whichever is appropriate, at the time of creation of the minimum
5091 number of jobs, and the threshold established at that time will
5092 remain constant for the duration of the additional period; and

5093 (iii) The qualified business or industry meets and
5094 maintains the job and wage requirements of subparagraphs (i) and
5095 (ii) of this paragraph (b) for four (4) consecutive calendar
5096 quarters.

5097 (3) In order to receive incentive payments, an establishment
5098 shall apply to the MDA. The application shall be on a form
5099 prescribed by the MDA and shall contain such information as may be
5100 required by the MDA to determine if the applicant is qualified.



5101 (4) (a) In order to qualify to receive such payments, the
5102 establishment applying shall be required to meet the definition of
5103 the term "qualified business or industry";

5104 (b) The criteria for the average annual salary
5105 requirement shall be based upon the state average annual wage or
5106 the average annual wage of the county whichever is appropriate, at
5107 the time of application, and the threshold established upon
5108 application will remain constant for the duration of the project;

5109 (c) Except as otherwise provided for a qualified
5110 business or industry as defined in Section 57-62-5(a)(iii), the
5111 business or industry must meet its job creation commitment within
5112 twenty-four (24) months of the application approval. However, if
5113 the qualified business or industry is applying for incentive
5114 payments for an additional period under subsection (2) of this
5115 section, the business or industry must comply with the applicable
5116 job and wage requirements of subsection (2) of this section.

5117 (5) (a) The MDA shall determine if the applicant is
5118 qualified to receive incentive payments.

5119 (b) If the applicant is determined to be qualified to
5120 receive incentive payments for an additional period under
5121 subsection (2) of this section, the MDA shall conduct an analysis
5122 to estimate the amount of gross payroll for the appropriate
5123 additional period. Incentive payments, cumulatively, shall not
5124 exceed ninety percent (90%) of the amount of actual income tax
5125 withheld for employees with new direct jobs, but in no event more



5126 than four percent (4%) of the total annual salary paid for new
5127 direct jobs during the additional period, excluding benefits which
5128 are not subject to Mississippi income taxes. Once the qualified
5129 business or industry is approved by the MDA, an agreement shall be
5130 deemed to exist between the qualified business or industry and the
5131 State of Mississippi, requiring the continued incentive payment,
5132 together with any amount due pursuant to subsection (8) of this
5133 section, if applicable, to be made as long as the qualified
5134 business or industry retains its eligibility.

5135 (6) Upon approval of such an application, the MDA shall
5136 notify the Department of Revenue and shall provide it with a copy
5137 of the approved application and the minimum job and salary
5138 requirements. The Department of Revenue may require the qualified
5139 business or industry to submit such additional information as may
5140 be necessary to administer the provisions of this chapter. The
5141 qualified business or industry shall report to the Department of
5142 Revenue periodically to show its continued eligibility for
5143 incentive payments. The qualified business or industry may be
5144 audited by the Department of Revenue to verify such eligibility.
5145 In addition, the State Auditor may conduct performance and
5146 compliance audits under this chapter according to Section
5147 7-7-211(o) and may bill the oversight agency.

5148 (7) If the qualified business or industry is located in an
5149 area that has been declared by the Governor to be a disaster area



5150 and as a result of the disaster the business or industry is unable
5151 to create or maintain the full-time jobs required by this section:

5152 (a) The Commissioner of Revenue may extend the period
5153 of time that the business or industry may receive incentive
5154 payments for a period of time not to exceed two (2) years;

5155 (b) The Commissioner of Revenue may waive the
5156 requirement that a certain number of jobs be maintained for a
5157 period of time not to exceed twenty-four (24) months; and

5158 (c) The MDA may extend the period of time within which
5159 the jobs must be created for a period of time not to exceed
5160 twenty-four (24) months.

5161 (8) Notwithstanding any other provision of this section to
5162 the contrary, from and after January 1, 2023, if the amount of the
5163 incentive payment that a qualified business or industry is
5164 eligible to receive under this chapter is less than the amount
5165 that the incentive payment would have been if the payment had been
5166 calculated using any applicable income tax rates in Section 27-7-5
5167 that were in effect before January 1, 2023, then the qualified
5168 business or industry also shall receive a grant equal to the
5169 difference between such two (2) amounts. Further, the term
5170 "incentive payment," as such term is used in this chapter, shall
5171 be deemed to not refer to or otherwise include any grant payment
5172 payable to a qualified business or industry pursuant to this
5173 subsection.



5174 (9) This section and Section 57-62-5 shall stand repealed on
5175 July 1, 2026.

5176 **SECTION 59.** Section 57-75-5, Mississippi Code of 1972, is
5177 reenacted and amended as follows:

5178 57-75-5. Words and phrases used in this chapter shall have
5179 meanings as follows, unless the context clearly indicates a
5180 different meaning:

5181 (a) "Act" means the Mississippi Major Economic Impact
5182 Act as originally enacted or as hereafter amended.

5183 (b) "Authority" means the Mississippi Major Economic
5184 Impact Authority created pursuant to the act.

5185 (c) "Bonds" means general obligation bonds, interim
5186 notes and other evidences of debt of the State of Mississippi
5187 issued pursuant to this chapter.

5188 (d) "Facility related to the project" means and
5189 includes any of the following, as the same may pertain to the
5190 project within the project area: (i) facilities to provide
5191 potable and industrial water supply systems, sewage and waste
5192 disposal systems and water, natural gas and electric transmission
5193 systems to the site of the project; (ii) airports, airfields and
5194 air terminals; (iii) rail lines; (iv) port facilities; (v)
5195 highways, streets and other roadways; (vi) public school
5196 buildings, classrooms and instructional facilities, training
5197 facilities and equipment, including any functionally related
5198 facilities; (vii) parks, outdoor recreation facilities and



5199 athletic facilities; (viii) auditoriums, pavilions, campgrounds,
5200 art centers, cultural centers, folklore centers and other public
5201 facilities; (ix) health care facilities, public or private; and
5202 (x) fire protection facilities, equipment and elevated water
5203 tanks.

5204 (e) "Person" means any natural person, corporation,
5205 association, partnership, limited liability company, receiver,
5206 trustee, guardian, executor, administrator, fiduciary,
5207 governmental unit, public agency, political subdivision, or any
5208 other group acting as a unit, and the plural as well as the
5209 singular.

5210 (f) "Project" means:

5211 (i) Any industrial, commercial, research and
5212 development, warehousing, distribution, transportation,
5213 processing, mining, United States government or tourism enterprise
5214 together with all real property required for construction,
5215 maintenance and operation of the enterprise with an initial
5216 capital investment of not less than Three Hundred Million Dollars
5217 (\$300,000,000.00) from private or United States government sources
5218 together with all buildings, and other supporting land and
5219 facilities, structures or improvements of whatever kind required
5220 or useful for construction, maintenance and operation of the
5221 enterprise; or with an initial capital investment of not less than
5222 One Hundred Fifty Million Dollars (\$150,000,000.00) from private
5223 or United States government sources together with all buildings



5224 and other supporting land and facilities, structures or
5225 improvements of whatever kind required or useful for construction,
5226 maintenance and operation of the enterprise and which creates at
5227 least one thousand (1,000) net new full-time jobs; or which
5228 creates at least one thousand (1,000) net new full-time jobs which
5229 provides an average salary, excluding benefits which are not
5230 subject to Mississippi income taxation, of at least one hundred
5231 twenty-five percent (125%) of the most recently published average
5232 annual wage of the state as determined by the Mississippi
5233 Department of Employment Security. "Project" shall include any
5234 addition to or expansion of an existing enterprise if such
5235 addition or expansion has an initial capital investment of not
5236 less than Three Hundred Million Dollars (\$300,000,000.00) from
5237 private or United States government sources, or has an initial
5238 capital investment of not less than One Hundred Fifty Million
5239 Dollars (\$150,000,000.00) from private or United States government
5240 sources together with all buildings and other supporting land and
5241 facilities, structures or improvements of whatever kind required
5242 or useful for construction, maintenance and operation of the
5243 enterprise and which creates at least one thousand (1,000) net new
5244 full-time jobs; or which creates at least one thousand (1,000) net
5245 new full-time jobs which provides an average salary, excluding
5246 benefits which are not subject to Mississippi income taxation, of
5247 at least one hundred twenty-five percent (125%) of the most
5248 recently published average annual wage of the state as determined



5249 by the Mississippi Department of Employment Security. "Project"
5250 shall also include any ancillary development or business resulting
5251 from the enterprise, of which the authority is notified, within
5252 three (3) years from the date that the enterprise entered into
5253 commercial production, that the project area has been selected as
5254 the site for the ancillary development or business.

5255 (ii) 1. Any major capital project designed to
5256 improve, expand or otherwise enhance any active duty or reserve
5257 United States armed services bases and facilities or any major
5258 Mississippi National Guard training installations, their support
5259 areas or their military operations, upon designation by the
5260 authority that any such base was or is at risk to be recommended
5261 for closure or realignment pursuant to the Defense Base Closure
5262 and Realignment Act of 1990, as amended, or other applicable
5263 federal law; or any major development project determined by the
5264 authority to be necessary to acquire or improve base properties
5265 and to provide employment opportunities through construction of
5266 projects as defined in Section 57-3-5, which shall be located on
5267 or provide direct support service or access to such military
5268 installation property in the event of closure or reduction of
5269 military operations at the installation.

5270 2. Any major study or investigation related
5271 to such a facility, installation or base, upon a determination by
5272 the authority that the study or investigation is critical to the



5273 expansion, retention or reuse of the facility, installation or
5274 base.

5275 3. Any project as defined in Section 57-3-5,
5276 any business or enterprise determined to be in the furtherance of
5277 the public purposes of this act as determined by the authority or
5278 any facility related to such project each of which shall be,
5279 directly or indirectly, related to any military base or other
5280 military-related facility no longer operated by the United States
5281 armed services or the Mississippi National Guard.

5282 (iii) Any enterprise to be maintained, improved or
5283 constructed in Tishomingo County by or for a National Aeronautics
5284 and Space Administration facility in such county.

5285 (iv) 1. Any major capital project with an initial
5286 capital investment from private sources of not less than Seven
5287 Hundred Fifty Million Dollars (\$750,000,000.00) which will create
5288 at least three thousand (3,000) jobs meeting criteria established
5289 by the Mississippi Development Authority.

5290 2. "Project" shall also include any ancillary
5291 development or business resulting from an enterprise operating a
5292 project as defined in item 1 of this paragraph (f) (iv), of which
5293 the authority is notified, within three (3) years from the date
5294 that the enterprise entered into commercial production, that the
5295 state has been selected as the site for the ancillary development
5296 or business.



5297 (v) Any manufacturing, processing or industrial
5298 project determined by the authority, in its sole discretion, to
5299 contribute uniquely and significantly to the economic growth and
5300 development of the state, and which meets the following criteria:

5301 1. The project shall create at least two
5302 thousand (2,000) net new full-time jobs meeting criteria
5303 established by the authority, which criteria shall include, but
5304 not be limited to, the requirement that such jobs must be held by
5305 persons eligible for employment in the United States under
5306 applicable state and federal law.

5307 2. The project and any facility related to
5308 the project shall include a total investment from private sources
5309 of not less than Sixty Million Dollars (\$60,000,000.00), or from
5310 any combination of sources of not less than Eighty Million Dollars
5311 (\$80,000,000.00).

5312 (vi) Any real property owned or controlled by the
5313 National Aeronautics and Space Administration, the United States
5314 government, or any agency thereof, which is legally conveyed to
5315 the State of Mississippi or to the State of Mississippi for the
5316 benefit of the Mississippi Major Economic Impact Authority, its
5317 successors and assigns pursuant to Section 212 of Public Law
5318 104-99, enacted January 26, 1996 (110 Stat. 26 at 38).

5319 (vii) Any major capital project related to the
5320 establishment, improvement, expansion and/or other enhancement of
5321 any active duty military installation and having a minimum capital



5322 investment from any source or combination of sources other than
5323 the State of Mississippi of at least Forty Million Dollars
5324 (\$40,000,000.00), and which will create at least four hundred
5325 (400) military installation related full-time jobs, which jobs may
5326 be military jobs, civilian jobs or a combination of military and
5327 civilian jobs. The authority shall require that binding
5328 commitments be entered into requiring that the minimum
5329 requirements for the project provided for in this subparagraph
5330 shall be met not later than July 1, 2008.

5331 (viii) Any major capital project with an initial
5332 capital investment from any source or combination of sources of
5333 not less than Ten Million Dollars (\$10,000,000.00) which will
5334 create at least eighty (80) full-time jobs which provide an
5335 average annual salary, excluding benefits which are not subject to
5336 Mississippi income taxes, of at least one hundred thirty-five
5337 percent (135%) of the most recently published average annual wage
5338 of the state or the most recently published average annual wage of
5339 the county in which the project is located as determined by the
5340 Mississippi Department of Employment Security, whichever is the
5341 lesser. The authority shall require that binding commitments be
5342 entered into requiring that:

5343 1. The minimum requirements for the project
5344 provided for in this subparagraph shall be met; and



5345 2. That if such commitments are not met, all
5346 or a portion of the funds provided by the state for the project as
5347 determined by the authority shall be repaid.

5348 (ix) Any regional retail shopping mall with an
5349 initial capital investment from private sources in excess of One
5350 Hundred Fifty Million Dollars (\$150,000,000.00), with a square
5351 footage in excess of eight hundred thousand (800,000) square feet,
5352 which will create at least seven hundred (700) full-time jobs with
5353 an average hourly wage of Eleven Dollars (\$11.00) per hour. The
5354 authority shall require that binding commitments be entered into
5355 requiring that:

5356 1. The minimum requirements for the project
5357 provided for in this subparagraph shall be met; and

5358 2. That if such commitments are not met, all
5359 or a portion of the funds provided by the state for the project as
5360 determined by the authority shall be repaid.

5361 (x) Any major capital project with an initial
5362 capital investment from any source or combination of sources of
5363 not less than Seventy-five Million Dollars (\$75,000,000.00) which
5364 will create at least one hundred twenty-five (125) full-time jobs
5365 which provide an average annual salary, excluding benefits which
5366 are not subject to Mississippi income taxes, of at least one
5367 hundred thirty-five percent (135%) of the most recently published
5368 average annual wage of the state or the most recently published
5369 average annual wage of the county in which the project is located



5370 as determined by the Mississippi Department of Employment
5371 Security, whichever is the greater. The authority shall require
5372 that binding commitments be entered into requiring that:

5373 1. The minimum requirements for the project
5374 provided for in this subparagraph shall be met; and

5375 2. That if such commitments are not met, all
5376 or a portion of the funds provided by the state for the project as
5377 determined by the authority shall be repaid.

5378 (xi) Any potential major capital project that the
5379 authority has determined is feasible to recruit.

5380 (xii) Any project built according to the
5381 specifications and federal provisions set forth by the National
5382 Aeronautics and Space Administration Center Operations Directorate
5383 at Stennis Space Center for the purpose of consolidating common
5384 services from National Aeronautics and Space Administration
5385 centers in human resources, procurement, financial management and
5386 information technology located on land owned or controlled by the
5387 National Aeronautics and Space Administration, which will create
5388 at least four hundred seventy (470) full-time jobs.

5389 (xiii) Any major capital project with an initial
5390 capital investment from any source or combination of sources of
5391 not less than Ten Million Dollars (\$10,000,000.00) which will
5392 create at least two hundred fifty (250) full-time jobs. The
5393 authority shall require that binding commitments be entered into
5394 requiring that:



5395 1. The minimum requirements for the project
5396 provided for in this subparagraph shall be met; and

5397 2. That if such commitments are not met, all
5398 or a portion of the funds provided by the state for the project as
5399 determined by the authority shall be repaid.

5400 (xiv) Any major pharmaceutical facility with a
5401 capital investment of not less than Fifty Million Dollars
5402 (\$50,000,000.00) made after July 1, 2002, through four (4) years
5403 after the initial date of any loan or grant made by the authority
5404 for such project, which will maintain at least seven hundred fifty
5405 (750) full-time employees. The authority shall require that
5406 binding commitments be entered into requiring that:

5407 1. The minimum requirements for the project
5408 provided for in this subparagraph shall be met; and

5409 2. That if such commitments are not met, all
5410 or a portion of the funds provided by the state for the project as
5411 determined by the authority shall be repaid.

5412 (xv) Any pharmaceutical manufacturing, packaging
5413 and distribution facility with an initial capital investment from
5414 any local or federal sources of not less than Five Hundred
5415 Thousand Dollars (\$500,000.00) which will create at least ninety
5416 (90) full-time jobs. The authority shall require that binding
5417 commitments be entered into requiring that:

5418 1. The minimum requirements for the project
5419 provided for in this subparagraph shall be met; and



5420 2. That if such commitments are not met, all
5421 or a portion of the funds provided by the state for the project as
5422 determined by the authority shall be repaid.

5423 (xvi) Any major industrial wood processing
5424 facility with an initial capital investment of not less than One
5425 Hundred Million Dollars (\$100,000,000.00) which will create at
5426 least one hundred twenty-five (125) full-time jobs which provide
5427 an average annual salary, excluding benefits which are not subject
5428 to Mississippi income taxes, of at least Thirty Thousand Dollars
5429 (\$30,000.00). The authority shall require that binding
5430 commitments be entered into requiring that:

5431 1. The minimum requirements for the project
5432 provided for in this subparagraph shall be met; and

5433 2. That if such commitments are not met, all
5434 or a portion of the funds provided by the state for the project as
5435 determined by the authority shall be repaid.

5436 (xvii) Any technical, engineering,
5437 manufacturing-logistic service provider with an initial capital
5438 investment of not less than One Million Dollars (\$1,000,000.00)
5439 which will create at least ninety (90) full-time jobs. The
5440 authority shall require that binding commitments be entered into
5441 requiring that:

5442 1. The minimum requirements for the project
5443 provided for in this subparagraph shall be met; and



5444 2. That if such commitments are not met, all
5445 or a portion of the funds provided by the state for the project as
5446 determined by the authority shall be repaid.

5447 (xviii) Any major capital project with an initial
5448 capital investment from any source or combination of sources other
5449 than the State of Mississippi of not less than Six Hundred Million
5450 Dollars (\$600,000,000.00) which will create at least four hundred
5451 fifty (450) full-time jobs with an average annual salary,
5452 excluding benefits which are not subject to Mississippi income
5453 taxes, of at least Seventy Thousand Dollars (\$70,000.00). The
5454 authority shall require that binding commitments be entered into
5455 requiring that:

5456 1. The minimum requirements for the project
5457 provided for in this subparagraph shall be met; and

5458 2. That if such commitments are not met, all
5459 or a portion of the funds provided by the state for the project as
5460 determined by the authority shall be repaid.

5461 (xix) Any major coal and/or petroleum coke
5462 gasification project with an initial capital investment from any
5463 source or combination of sources other than the State of
5464 Mississippi of not less than Eight Hundred Million Dollars
5465 (\$800,000,000.00), which will create at least two hundred (200)
5466 full-time jobs with an average annual salary, excluding benefits
5467 which are not subject to Mississippi income taxes, of at least



5468 Forty-five Thousand Dollars (\$45,000.00). The authority shall
5469 require that binding commitments be entered into requiring that:

5470 1. The minimum requirements for the project
5471 provided for in this subparagraph shall be met; and

5472 2. That if such commitments are not met, all
5473 or a portion of the funds provided by the state for the project as
5474 determined by the authority shall be repaid.

5475 (xx) Any planned mixed use development located on
5476 not less than four thousand (4,000) acres of land that will
5477 consist of commercial, recreational, resort, tourism and
5478 residential development with a capital investment from private
5479 sources of not less than Four Hundred Seventy-five Million Dollars
5480 (\$475,000,000.00) in the aggregate in any one (1) or any
5481 combination of tourism projects that will create at least three
5482 thousand five hundred (3,500) jobs in the aggregate. For the
5483 purposes of this paragraph (f)(xx), the term "tourism project"
5484 means and has the same definition as that term has in Section
5485 57-28-1. In order to meet the minimum capital investment required
5486 under this paragraph (f)(xx), at least Two Hundred Thirty-seven
5487 Million Five Hundred Thousand Dollars (\$237,500,000.00) of such
5488 investment must be made not later than June 1, 2015, and the
5489 remainder of the minimum capital investment must be made not later
5490 than June 1, 2017. In order to meet the minimum number of jobs
5491 required to be created under this paragraph (f)(xx), at least one
5492 thousand seven hundred fifty (1,750) of such jobs must be created



5493 not later than June 1, 2015, and the remainder of the jobs must be
5494 created not later than June 1, 2017. The authority shall require
5495 that binding commitments be entered into requiring that:

5496 1. The minimum requirements for the project
5497 provided for in this subparagraph shall be met; and

5498 2. That if such commitments are not met, all
5499 or a portion of the funds provided by the state for the project as
5500 determined by the authority shall be repaid.

5501 (xxi) Any enterprise owning or operating an
5502 automotive manufacturing and assembly plant and its affiliates for
5503 which construction begins after March 2, 2007, and not later than
5504 December 1, 2007, with an initial capital investment from private
5505 sources of not less than Five Hundred Million Dollars
5506 (\$500,000,000.00) which will create at least one thousand five
5507 hundred (1,500) jobs meeting criteria established by the
5508 authority, which criteria shall include, but not be limited to,
5509 the requirement that such jobs must be held by persons eligible
5510 for employment in the United States under applicable state and
5511 federal law. The authority shall require that binding commitments
5512 be entered into requiring that:

5513 1. The minimum requirements for the project
5514 provided for in this subparagraph shall be met; and

5515 2. That if such commitments are not met, all
5516 or a portion of the funds provided by the state for the project as
5517 determined by the authority shall be repaid.



5518 (xxii) Any enterprise owning or operating a major
5519 powertrain component manufacturing and assembly plant for which
5520 construction begins after May 11, 2007, and not later than
5521 December 1, 2007, with an initial capital investment from private
5522 sources of not less than Three Hundred Million Dollars
5523 (\$300,000,000.00) which will create at least five hundred (500)
5524 new full-time jobs meeting criteria established by the authority,
5525 which criteria shall include, but not be limited to, the
5526 requirement that such jobs must be held by persons eligible for
5527 employment in the United States under applicable state and federal
5528 law, and the requirement that the average annual wages and taxable
5529 benefits of such jobs shall be at least one hundred twenty-five
5530 percent (125%) of the most recently published average annual wage
5531 of the state or the most recently published average annual wage of
5532 the county in which the project is located as determined by the
5533 Mississippi Department of Employment Security, whichever is the
5534 lesser. The authority shall require that binding commitments be
5535 entered into requiring that:

5536 1. The minimum requirements for the project
5537 provided for in this subparagraph shall be met; and

5538 2. That if such commitments are not met, all
5539 or a portion of the funds provided by the state for the project as
5540 determined by the authority shall be repaid.

5541 (xxiii) Any biological and agricultural defense
5542 project operated by an agency of the government of the United



5543 States with an initial capital investment of not less than Four
5544 Hundred Fifty Million Dollars (\$450,000,000.00) from any source
5545 other than the State of Mississippi and its subdivisions, which
5546 will create at least two hundred fifty (250) new full-time jobs.
5547 All jobs created by the project must be held by persons eligible
5548 for employment in the United States under applicable state and
5549 federal law.

5550 (xxiv) Any enterprise owning or operating an
5551 existing tire manufacturing plant which adds to such plant capital
5552 assets of not less than Twenty-five Million Dollars
5553 (\$25,000,000.00) after January 1, 2009, and that maintains at
5554 least one thousand two hundred (1,200) full-time jobs in this
5555 state at one (1) location with an average annual salary, excluding
5556 benefits which are not subject to Mississippi income taxes, of at
5557 least Forty-five Thousand Dollars (\$45,000.00). The authority
5558 shall require that binding commitments be entered into requiring
5559 that:

5560 1. The minimum requirements for the project
5561 provided for in this subparagraph shall be met; and

5562 2. That if such commitments are not met, all
5563 or a portion of the funds provided by the state for the project as
5564 determined by the authority shall be repaid.

5565 (xxv) Any enterprise owning or operating a
5566 facility for the manufacture of composite components for the
5567 aerospace industry which will have an investment from private



5568 sources of not less than One Hundred Seventy-five Million Dollars
5569 (\$175,000,000.00) by not later than December 31, 2015, and which
5570 will result in the full-time employment at the project site of not
5571 less than two hundred seventy-five (275) persons by December 31,
5572 2011, and not less than four hundred twenty-five (425) persons by
5573 December 31, 2013, and not less than eight hundred (800) persons
5574 by December 31, 2017, all with an average annual compensation,
5575 excluding benefits which are not subject to Mississippi income
5576 taxes, of at least Fifty-three Thousand Dollars (\$53,000.00). The
5577 authority shall require that binding commitments be entered into
5578 requiring that:

5579 1. The minimum requirements for the project
5580 provided for in this subparagraph shall be met; and

5581 2. That if such commitments are not met, all
5582 or a portion of the funds provided by the state for the project as
5583 determined by the authority shall be repaid.

5584 (xxvi) Any enterprise owning or operating a
5585 facility for the manufacture of pipe which will have an investment
5586 from any source other than the State of Mississippi and its
5587 subdivisions of not less than Three Hundred Million Dollars
5588 (\$300,000,000.00) by not later than December 31, 2015, and which
5589 will create at least five hundred (500) new full-time jobs within
5590 five (5) years after the start of commercial production and
5591 maintain such jobs for at least ten (10) years, all with an
5592 average annual compensation, excluding benefits which are not



5593 subject to Mississippi income taxes, of at least Thirty-two
5594 Thousand Dollars (\$32,000.00). The authority shall require that
5595 binding commitments be entered into requiring that:

5596 1. The minimum requirements for the project
5597 provided for in this subparagraph shall be met; and

5598 2. That if such commitments are not met, all
5599 or a portion of the funds provided by the state for the project as
5600 determined by the authority shall be repaid.

5601 (xxvii) Any enterprise owning or operating a
5602 facility for the manufacture of solar panels which will have an
5603 investment from any source other than the State of Mississippi and
5604 its subdivisions of not less than One Hundred Thirty-two Million
5605 Dollars (\$132,000,000.00) by not later than December 31, 2015, and
5606 which will create at least five hundred (500) new full-time jobs
5607 within five (5) years after the start of commercial production and
5608 maintain such jobs for at least ten (10) years, all with an
5609 average annual compensation, excluding benefits which are not
5610 subject to Mississippi income taxes, of at least Thirty-four
5611 Thousand Dollars (\$34,000.00). The authority shall require that
5612 binding commitments be entered into requiring that:

5613 1. The minimum requirements for the project
5614 provided for in this subparagraph shall be met; and

5615 2. That if such commitments are not met, all
5616 or a portion of the funds provided by the state for the project as
5617 determined by the authority shall be repaid.



5618 (xxviii) 1. Any enterprise owning or operating an
5619 automotive parts manufacturing plant and its affiliates for which
5620 construction begins after June 1, 2013, and not later than June
5621 30, 2014, with an initial capital investment of not less than
5622 Three Hundred Million Dollars (\$300,000,000.00) which will create
5623 at least five hundred (500) new full-time jobs meeting criteria
5624 established by the authority, which criteria shall include, but
5625 not be limited to, the requirement that such jobs must be held by
5626 persons eligible for employment in the United States under
5627 applicable state and federal law, and the requirement that the
5628 average annual wages and taxable benefits of such jobs shall be at
5629 least one hundred ten percent (110%) of the most recently
5630 published average annual wage of the state or the most recently
5631 published average annual wage of the county in which the project
5632 is located as determined by the Mississippi Department of
5633 Employment Security, whichever is the lesser. The authority shall
5634 require that binding commitments be entered into requiring that:

- 5635 a. The minimum requirements for the
5636 project provided for in this subparagraph shall be met; and
5637 b. That if such commitments are not met,
5638 all or a portion of the funds provided by the state for the
5639 project as determined by the authority shall be repaid.

5640 2. It is anticipated that the project defined
5641 in this subparagraph (xxviii) will expand in three (3) additional
5642 phases, will create an additional five hundred (500) full-time



5643 jobs meeting the above criteria in each phase, and will invest an
5644 additional Three Hundred Million Dollars (\$300,000,000.00) per
5645 phase.

5646 (xxix) Any enterprise engaged in the manufacture
5647 of tires or other related rubber or automotive products for which
5648 construction of a plant begins after January 1, 2016, and is
5649 substantially completed no later than December 31, 2022, and for
5650 which such enterprise commits to an aggregate capital investment
5651 by such enterprise and its affiliates of not less than One Billion
5652 Four Hundred Fifty Million Dollars (\$1,450,000,000.00) and the
5653 creation thereby of at least two thousand five hundred (2,500) new
5654 full-time jobs meeting criteria established by the authority,
5655 which criteria shall include, but not be limited to, the
5656 requirement that such jobs must be held by persons eligible for
5657 employment in the United States under applicable state and federal
5658 law, and the requirement that the average annual salary or wage,
5659 excluding the value of any benefits which are not subject to
5660 Mississippi income tax, of such jobs shall be at least Forty
5661 Thousand Dollars (\$40,000.00). The authority shall require that
5662 binding commitments be entered into requiring that:

5663 1. Minimum requirements for investment and
5664 jobs for the project shall be met; and

5665 2. If such requirements are not met, all or a
5666 portion of the funds provided by the state for the project may, as
5667 determined by the authority, be subject to repayment by such



5668 enterprise and/or its affiliates, together with any penalties or
5669 damages required by the authority in connection therewith.

5670 (xxx) Any enterprise owning or operating a
5671 maritime fabrication and assembly facility for which construction
5672 begins after February 1, 2016, and concludes not later than
5673 December 31, 2018, with an initial capital investment in land,
5674 buildings and equipment not less than Sixty-eight Million Dollars
5675 (\$68,000,000.00) and will create not less than one thousand
5676 (1,000) new full-time jobs meeting criteria established by the
5677 authority, which criteria shall include, but not be limited to,
5678 the requirement that such jobs must be held by persons eligible
5679 for employment in the United States under applicable state and
5680 federal law, and the requirement that the average annual
5681 compensation, excluding benefits which are not subject to
5682 Mississippi income taxes, of at least Forty Thousand Dollars
5683 (\$40,000.00). The authority shall require that binding
5684 commitments be entered into requiring that:

5685 1. The minimum requirements for the project
5686 provided for in this subparagraph shall be met; and

5687 2. If such commitments are not met, all or a
5688 portion of the funds provided by the state for the project may, as
5689 determined by the authority, be subject to repayment by such
5690 enterprise, together with any penalties or damages required by the
5691 authority in connection therewith.



5692 (xxxi) Each of the projects defined in this
5693 paragraph (f)(xxxi)1 and 2 that are undertaken by affiliated
5694 enterprises, together with any or all of the projects defined in
5695 this paragraph (f)(xxxi)3 and/or 4 if they are undertaken by the
5696 same or other enterprises affiliated with those enterprises that
5697 undertake projects defined in this paragraph (f)(xxxi)1 and 2:

5698 1. An enterprise engaged in the manufacturing
5699 and production of recycled flat-rolled aluminum or related
5700 products for which construction of recycled aluminum flat-rolled
5701 mill begins after January 1, 2023, and is substantially completed
5702 no later than December 31, 2026; and

5703 2. An enterprise engaged in the manufacturing
5704 and production of biocarbon from biomass for which construction of
5705 the biocarbon manufacturing facility begins after December 1,
5706 2022, and is substantially completed no later than December 31,
5707 2026; provided that such series of projects may additionally, but
5708 shall not be required to, include:

5709 3. Any other affiliated enterprise that
5710 undertakes the development and operation of a new industrial or
5711 commercial facility in the state, excluding any area or areas
5712 designated by the authority in a written agreement between such
5713 enterprise or any affiliate thereof, for which the construction of
5714 any such facility begins after January 1, 2023, and is
5715 substantially completed no later than December 31, 2029; and/or



5716 4. An enterprise engaged in the development
5717 and operation of port activities (e.g., the loading and unloading
5718 of barges, rail cars and trucks, the storage and handling of
5719 materials, and other port-related operations) in support of all or
5720 any of the enterprises enumerated in this paragraph (f)(xxxi)1, 2
5721 and 3, or otherwise in support of an existing electric arc furnace
5722 steel mill producing flat-rolled steel and related products; and
5723 for which the parent enterprise of such affiliated enterprises
5724 enumerated in this paragraph (f)(xxxi)1, 2, 3 and/or 4 commits to
5725 an aggregate, collective capital investment by one or more or any
5726 combination of such enterprises and their affiliates, as well as
5727 by any co-located customers, of not less than Two Billion Five
5728 Hundred Million Dollars (\$2,500,000,000.00) and the creation
5729 thereby of at least one thousand (1,000) new full-time jobs
5730 meeting criteria established by the authority, which criteria
5731 shall include, but not be limited to, the requirement that such
5732 jobs must be held by persons eligible for employment in the United
5733 States under applicable state and federal law, and the requirement
5734 that the average annual salary or wage, excluding the value of any
5735 benefits which are not subject to Mississippi income tax, of such
5736 jobs shall be at least Ninety-three Thousand Dollars (\$93,000.00).
5737 The authority shall require that binding commitments be entered
5738 into requiring that:

5739 a. Minimum requirements for investment
5740 and jobs for such affiliated projects shall be met; and



5741 b. If such requirements are not
5742 collectively met, all or a portion of the funds provided by the
5743 state for such affiliated projects may, as determined by the
5744 authority, be subject to repayment by such enterprises and/or
5745 their affiliates, together with any penalties or damages required
5746 by the authority in connection therewith.

5747 For purposes of this paragraph (f)(xxxi), A. a co-located
5748 customer shall mean a person who locates and operates any new
5749 manufacturing, processing, warehousing and/or distribution
5750 facility within the project area for the project defined in this
5751 paragraph (f)(xxxi)1 and utilizes, directly or indirectly, in its
5752 operations any aluminum or related products produced by such
5753 project, and B. an affiliated enterprise or an affiliate means a
5754 related business entity which shares a common direct or indirect
5755 ownership with the enterprise owning or operating a project as
5756 defined in this paragraph (f)(xxxi)1, 2, 3 or 4. References in
5757 the act to a project, as defined by this paragraph (f)(xxxi) shall
5758 mean any one of, any combination or all of the projects as defined
5759 in this paragraph (f)(xxxi)1, 2, 3 or 4.

5760 (g) (i) "Project area" means the project site,
5761 together with any area or territory within the state lying within
5762 sixty-five (65) miles of any portion of the project site whether
5763 or not such area or territory be contiguous; however, for the
5764 project defined in paragraph (f)(iv) of this section the term
5765 "project area" means any area or territory within the state. The



5766 project area shall also include all territory within a county if
5767 any portion of such county lies within sixty-five (65) miles of
5768 any portion of the project site. "Project site" means the real
5769 property on which the principal facilities of the enterprise will
5770 operate. The provisions of this subparagraph (i) shall not apply
5771 to a project as defined in paragraph (f)(xxi) of this section.

5772 (ii) For the purposes of a project as defined in
5773 paragraph (f)(xxi) of this section, the term "project area" means
5774 the acreage authorized in the certificate of convenience and
5775 necessity issued by the Mississippi Development Authority to a
5776 regional economic development alliance under Section 57-64-1 et
5777 seq.

5778 (iii) For the purposes of a project as defined in
5779 paragraph (f)(xxxii) of this section, the term "project area"
5780 means the acreage specified by the authority in written agreement
5781 with the enterprise undertaking such project and/or an affiliate
5782 thereof.

5783 (h) "Public agency" means:

5784 (i) Any department, board, commission, institution
5785 or other agency or instrumentality of the state;

5786 (ii) Any city, town, county, political
5787 subdivision, school district or other district created or existing
5788 under the laws of the state or any public agency of any such city,
5789 town, county, political subdivision or district or any other



5790 public entity created or existing under local and private
5791 legislation;

5792 (iii) Any department, commission, agency or
5793 instrumentality of the United States of America; and

5794 (iv) Any other state of the United States of
5795 America which may be cooperating with respect to location of the
5796 project within the state, or any agency thereof.

5797 (i) "State" means State of Mississippi.

5798 (j) "Fee-in-lieu" means a negotiated fee to be paid by
5799 the project in lieu of any franchise taxes imposed on the project
5800 by Chapter 13, Title 27, Mississippi Code of 1972. The
5801 fee-in-lieu shall not be less than Twenty-five Thousand Dollars
5802 (\$25,000.00) annually. A fee-in-lieu may be negotiated with an
5803 enterprise operating an existing project defined in paragraph
5804 (f)(iv)¹ of this section; however, a fee-in-lieu shall not be
5805 negotiated for other existing enterprises that fall within the
5806 definition of the term "project."

5807 (k) (i) "Affiliate" means a subsidiary or related
5808 business entity which shares a common direct or indirect ownership
5809 with the enterprise owning or operating a project as defined in
5810 paragraph (f)(xxi), paragraph (f)(xxviii) or paragraph (f)(xxix)
5811 of this section. The subsidiary or related business must provide
5812 services directly related to the core activities of the project.

5813 (ii) For the purposes of a project as defined in
5814 paragraph (f)(xxxix) of this section, an "affiliated enterprise" or



5815 an "affiliate" means a related business entity which shares a
5816 common direct or indirect ownership with the enterprise owning or
5817 operating a project as defined in paragraph (f)(xxxi)1, 2, 3 or 4
5818 of this section.

5819 (1) "Tier One supplier" means a supplier of a project
5820 as defined in paragraph (f)(xxi) of this section that is certified
5821 by the enterprise owning the project and creates a minimum of
5822 fifty (50) new full-time jobs.

5823 This section shall stand repealed on July 1, 2026.

5824 **SECTION 60.** Section 57-80-7, Mississippi Code of 1972, is
5825 reenacted and amended as follows:

5826 57-80-7. (1) From and after December 31, 2000, the
5827 following counties may apply to the MDA for the issuance of a
5828 certificate of public convenience and necessity:

5829 (a) Any county of this state which has an annualized
5830 unemployment rate that is at least two hundred percent (200%) of
5831 the state's unemployment rate as of December 31 of any year after
5832 December 31, 2000, as determined by the Mississippi Department of
5833 Employment Security's most recently published data;

5834 (b) Any county of this state in which thirty percent
5835 (30%) or more of the population of the county is at or below the
5836 federal poverty level according to the official data compiled by
5837 the United States Census Bureau as of August 30, 2000, for
5838 counties that apply before December 31, 2002, or the most recent



5839 official data compiled by the United States Census Bureau for
5840 counties that apply from and after December 31, 2002; or

5841 (c) Any county of this state having an eligible
5842 supervisors district.

5843 (2) The application, at a minimum, must contain (a) the
5844 Mississippi Department of Employment Security's most recently
5845 published figures that reflect the annualized unemployment rate of
5846 the applying county as of December 31 or the most recent official
5847 data by the United States Census Bureau required by subsection (1)
5848 of this section, as the case may be, and (b) an order or
5849 resolution of the county consenting to the designation of the
5850 county as a growth and prosperity county.

5851 (3) Any municipality of a designated growth and prosperity
5852 county or within an eligible supervisors district and not more
5853 than eight (8) miles from the boundary of the county that meets
5854 the criteria of subsection (1)(b) of this section may by order or
5855 resolution of the municipality consent to participation in the
5856 Growth and Prosperity Program.

5857 (4) No incentive or tax exemption shall be given under this
5858 chapter without the consent of the affected county or
5859 municipality.

5860 (5) This section shall stand repealed on July 1, 2026.

5861 **SECTION 61.** Section 69-2-5, Mississippi Code of 1972, is
5862 reenacted and amended as follows:



5863 69-2-5. (1) The Mississippi Cooperative Extension Service
5864 shall act as a clearinghouse for the dissemination of information
5865 regarding programs and services which may be available to help
5866 those persons and businesses which have been adversely affected by
5867 the present emergency in the agricultural community. The
5868 Cooperative Extension Service shall develop a plan of assistance
5869 which shall identify all programs and services available within
5870 the state which can be of assistance to those affected by the
5871 present emergency. The Department of Agriculture and Commerce,
5872 Department of Finance and Administration, Department of Human
5873 Services, Department of Mental Health, State Department of Health,
5874 Board of Trustees of State Institutions of Higher Learning,
5875 Mississippi Community College Board, Research and Development
5876 Center, Mississippi Development Authority, Department of
5877 Employment Security, Office of the Governor, Board of Vocational
5878 and Technical Education, Mississippi Authority for Educational
5879 Television, and other agencies of the state which have programs
5880 and services that can be of assistance to those affected by the
5881 present emergency, shall provide information regarding their
5882 programs and services to the Cooperative Extension Service for use
5883 in the clearinghouse. The types of programs and services shall
5884 include, but not be limited to, financial counseling, farm and
5885 small business management, employment services, labor market
5886 information, job retraining, vocational and technical training,
5887 food stamp programs, personal counseling, health services, and



5888 free or low cost legal services. The clearinghouse shall provide
5889 a single contact point to provide program information and referral
5890 services to individuals interested or needing services from
5891 state-funded assistance programs affecting agriculture,
5892 horticulture, aquaculture and other agribusinesses or related
5893 industries. Such assistance information shall identify all monies
5894 available under the Small Business Financing Act, the Business
5895 Investment Act, the Emerging Crops Fund legislation and any other
5896 sources which may be used singularly or combined, to provide a
5897 comprehensive financing package. The provisions of this section
5898 in establishing a single contact point for information and
5899 referral services shall not be construed to authorize the hiring
5900 of additional personnel.

5901 (2) The Cooperative Extension Service may accept monetary or
5902 in-kind contributions, gifts and grants for the establishment or
5903 operation of the clearinghouse.

5904 (3) The Cooperative Extension Service shall establish a
5905 method for the dissemination of information to those who can be
5906 benefited by the existing programs and services of the state.

5907 (4) The Cooperative Extension Service shall file an annual
5908 report with the Governor, Lieutenant Governor and Speaker of the
5909 House of Representatives regarding the efforts which have been
5910 made in the clearinghouse operation. The report shall also
5911 recommend any additional measures, including legislation, which



5912 may be needed or desired in providing programs and benefits to
5913 those affected by the agricultural emergency.

5914 (5) This section shall stand repealed on July 1, 2026.

5915 **SECTION 62.** Section 60, Chapter 572, Laws of 2004, as
5916 amended by Section 58, Chapter 30, Laws of the First Extraordinary
5917 Session of 2008, as amended by Section 58, Chapter 559, Laws of
5918 2010, as amended by Section 59, Chapter 471, Laws of 2011, as
5919 amended by Section 58, Chapter 515, Laws of 2012, as amended by
5920 Section 58, Chapter 451, Laws of 2019, as last amended by Section
5921 7, Chapter 476, Laws of 2020, which provides for the repeal of
5922 Sections 71-5-5, 71-5-11, 71-5-19, 71-5-101, 71-5-107 through
5923 71-5-143, 71-5-201, 71-5-357, 71-5-359, 71-5-451, 71-5-457,
5924 71-5-511, 71-5-513, 71-5-517, 71-5-519, 71-5-523, 71-5-525,
5925 71-5-529, 71-5-531, 71-5-541, 73-30-25, 43-1-30, 43-17-5,
5926 43-19-45, 43-19-46, 57-62-5, 57-62-9, 57-75-5, 57-80-7, 69-2-5,
5927 and 7-1-355, Mississippi Code of 1972, is repealed.

5928 **SECTION 63.** This act shall take effect and be in force from
5929 and after July 1, 2023.

