

## HOUSE BILL NO. 539

1       AN ACT TO AMEND SECTIONS 19-25-13 AND 27-1-9, MISSISSIPPI  
2 CODE OF 1972, TO REMOVE THE REQUIREMENT THAT THE COUNTY SHERIFF,  
3 TAX ASSESSOR AND TAX COLLECTOR FILE A CERTAIN MONTHLY REPORT  
4 REGARDING EXPENSES WITH THE BOARD OF SUPERVISORS FOR APPROVAL AT  
5 THE BOARD'S MONTHLY MEETING AND TO REMOVE THE PROVISION OF LAW  
6 THAT REQUIRES THE BOARD TO APPROPRIATE A CERTAIN LUMP SUM FOR THE  
7 SHERIFF, ASSESSOR AND TAX COLLECTOR FOR EXPENSES DURING A  
8 QUARTERLY APPROPRIATION BY THE BOARD; AND FOR RELATED PURPOSES.

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

10       **SECTION 1.** Section 19-25-13, Mississippi Code of 1972, is  
11 amended as follows:

12       19-25-13. The sheriff shall, at the July meeting of the  
13 board of supervisors, submit a budget of estimated expenses of his  
14 office for the ensuing fiscal year beginning October 1 in such  
15 form as shall be prescribed by the Director of the State  
16 Department of Audit. The board shall examine this proposed budget  
17 and determine the amount to be expended by the sheriff in the  
18 performance of his duties for the fiscal year and may increase or  
19 reduce that amount as it deems necessary and proper.

20       The budget shall include amounts for compensating the  
21 deputies and other employees of the sheriff's office, for



22 insurance providing protection for the sheriff and his deputies in  
23 case of disability, death and other similar coverage, for travel  
24 and transportation expenses of the sheriff and deputies, for  
25 feeding prisoners and inmates of the county jail, and for any  
26 other expenses that may be incurred in the performance of the  
27 duties of the office of sheriff. In addition, the budget shall  
28 include amounts for the payment of premiums on bonds and insurance  
29 for the sheriff and his deputies which, in the opinion of the  
30 board of supervisors, are deemed necessary to protect the  
31 interests of the county or the sheriff and his deputies. The  
32 amounts may include official bonds and any bonds required of his  
33 deputies by the sheriff; liability insurance; insurance against  
34 false arrest charges; insurance against false imprisonment  
35 charges; theft, fire and other hazards insurance; and  
36 hospitalization insurance as provided for in Sections 25-15-101  
37 and 25-15-103. The board may authorize the reimbursement of the  
38 sheriff and deputies for the use of privately owned automobiles or  
39 other motor vehicles in the performance of official duties at the  
40 rate provided by law for state officers and employees, or may  
41 authorize the purchase by the sheriff of such motor vehicles and  
42 such equipment as may be needed for operation of the sheriff's  
43 office, the vehicles and equipment to be owned by the county. In  
44 counties that have elected to purchase the motor vehicles and the  
45 equipment for the operation of the sheriff's office, if a sheriff  
46 or deputy shall be required in the performance of his official



47       duties, in the event of an emergency, to use his privately owned  
48       automobile or other motor vehicle, the board of supervisors may,  
49       in its discretion, authorize the reimbursement for that use at the  
50       rate per mile provided by law for state officers and employees.  
51       This shall not be construed as giving an officer a choice of  
52       whether to use his own or the county's vehicle, but shall be  
53       construed so as not to penalize an officer who must use his own  
54       vehicle because the county's vehicle was not available.

55       The board of supervisors, in its discretion, may include in  
56       its annual budget for the sheriff's office an amount not to exceed  
57       One Thousand Dollars (\$1,000.00), which may be expended by the  
58       sheriff to provide food, water and beverages for the sheriff, the  
59       sheriff's deputies, state, national and local law enforcement  
60       officers, emergency personnel, county employees and members of the  
61       general public who the sheriff requests to assist him and his  
62       office while in the performance of search and rescue missions,  
63       disasters or other emergency operations.

64       The board of supervisors may acquire one or more credit cards  
65       that may be used by the sheriff and his deputies to pay expenses  
66       incurred by them when traveling in or out of state in the  
67       performance of their official duties. The chancery clerk or  
68       county purchase clerk shall maintain complete records of all  
69       credit card numbers and all receipts and other documents relating  
70       to the use of those credit cards. The sheriff shall furnish  
71       receipts for the use of the credit cards each month to the



72 chancery clerk or purchase clerk who shall submit a written report  
73 monthly to the board of supervisors, which report shall include an  
74 itemized list of all expenditures and use of the credit cards for  
75 the month, and the expenditures may be allowed for payment by the  
76 county in the same manner as other items on the claims docket.

77 The issuance of a credit card to a sheriff or his deputy under the  
78 provisions of this section shall not be construed to authorize the  
79 sheriff or deputy sheriff to use the credit card to make any  
80 expenditure that is not otherwise authorized by law.

81       The board of supervisors is hereby authorized and empowered,  
82 in its discretion, to appropriate and pay a sum not to exceed One  
83 Thousand Dollars (\$1,000.00) annually as a clothing allowance to  
84 each plainclothes investigator employed by the sheriff's office of  
85 that county. The board of supervisors of any county bordering on  
86 the Gulf of Mexico and having a population of more than thirty-one  
87 thousand seven hundred (31,700) but less than thirty-one thousand  
88 eight hundred (31,800) according to the 1990 Federal Census may  
89 appropriate and pay a sum not to exceed One Thousand Dollars  
90 (\$1,000.00) annually as a clothing allowance to the administrator  
91 of the county jail.

92 \* \* \*

93       The budget for the sheriff's office may be revised at any  
94 regular meeting by the board of supervisors. Upon recommendation  
95 of the sheriff, the board may at any regular meeting make  
96 supplemental appropriations to the sheriff's office.



97        Any fees previously required to be paid by a sheriff shall be  
98 paid by the board of supervisors by including the estimates  
99 therefor in the sheriff's budget. All fees and charges for  
100 services heretofore collected by sheriffs shall be collected by  
101 the sheriff and paid monthly into the general fund of the  
102 concerned county. However, any fees heretofore collected by those  
103 sheriffs from the county shall not be paid.

104        **SECTION 2.** Section 27-1-9, Mississippi Code of 1972, is  
105 amended as follows:

106        27-1-9. The following shall be applicable to all counties  
107 and shall pertain to the operation of the assessor and tax  
108 collector's office:

109                (a) Each assessor and tax collector shall appoint a  
110 sufficient number of deputies to assist him in carrying out the  
111 duties of his office and fix their compensation, subject to the  
112 budget for the assessor and tax collector's office approved by the  
113 county board of supervisors. No deputy shall receive a salary  
114 which exceeds the salary of the assessor and tax collector. Each  
115 deputy assessor shall give bond for the faithful discharge of his  
116 duties as provided in Section 27-1-3. Each deputy tax collector  
117 shall give bond to be payable, conditioned and approved as  
118 provided by law in an amount not less than Fifty Thousand Dollars  
119 (\$50,000.00) for the faithful discharge of his duties.

120                (b) The assessor and tax collector shall, at the July  
121 meeting of the board of supervisors, submit a budget of estimated



122 expenses of his office for the ensuing fiscal year beginning  
123 October 1 in such form as shall be prescribed by the Director of  
124 the State Department of Audit. The board shall examine this  
125 proposed budget and determine the amount to be expended by the  
126 assessor and tax collector in the performance of his duties for  
127 the fiscal year and may increase or reduce said amount as it deems  
128 necessary and proper.

129 The budget shall include amounts for compensating deputies  
130 and other employees of the assessor and tax collector's office,  
131 for travel and transportation expenses of the assessor and tax  
132 collector and deputies, for theft insurance premiums, for  
133 equipment and supplies of his office, and for such other expenses  
134 as may be incurred in the performance of the duties of his office.  
135 In addition, the budget shall include amounts for the payment of  
136 premiums on bonds and other insurance for the assessor and tax  
137 collector and his deputies which, in the opinion of the board of  
138 supervisors, are deemed necessary to protect the interests of the  
139 county, or the assessor and tax collector and his deputies. Such  
140 amounts may include official bonds and any bonds required of his  
141 deputies by the assessor and tax collector; fire and other hazards  
142 insurance; and hospitalization insurance as provided for in  
143 Sections 25-15-101 and 25-15-103 \* \* \*.

144 \* \* \*

145 ( \* \* \*C) The budget for the assessor and tax  
146 collector's office may be revised at any regular meeting by the



147 board of supervisors; and upon recommendation of the assessor and  
148 tax collector, the board may at any regular meeting make  
149 supplemental appropriations to his office.

150 ( \* \* \*d) The budget for the assessor and tax  
151 collector's office may include amounts to cover necessary expenses  
152 to provide equipment and personnel to file, store, retain or  
153 reproduce all records, filings or documents using microfilm,  
154 microfiche, data processing, computers, magnetic tape, optical  
155 discs or any other electronic process which correctly and legibly  
156 stores and reproduces or which forms a medium for storing, copying  
157 or reproducing documents, files and records.

158 **SECTION 3.** This act shall take effect and be in force from  
159 and after its passage.

