

By: Representative Boyd (19th)

To: Education

## HOUSE BILL NO. 1410

1 AN ACT TO CREATE NEW SECTION 37-61-39, MISSISSIPPI CODE OF  
2 1972, TO REQUIRE LOCAL SCHOOL DISTRICTS TO PROVIDE ANNUAL REPORTS  
3 DETAILING FEDERAL FUNDS RECEIVED OR EXPECTED TO BE RECEIVED; TO  
4 REQUIRE DISTRICTS TO RECEIVE LEGISLATIVE APPROVAL AND  
5 AUTHORIZATION FOR THE EXPENDITURE OF FEDERAL FUNDS PROVIDED BY THE  
6 UNITED STATES DEPARTMENT OF EDUCATION; TO REQUIRE THE  
7 APPROPRIATIONS COMMITTEES OF THE LEGISLATURE TO REVIEW AND APPROVE  
8 OR DISAPPROVE THE USE OF SUCH FUNDS; TO AUTHORIZE THE USE OF  
9 FEDERAL FUNDS WITHOUT LEGISLATIVE APPROVAL IN CASES OF FEDERAL  
10 PREEMPTION; TO PRESCRIBE PENALTIES FOR NONCOMPLIANCE; TO AUTHORIZE  
11 THE STATE AUDITOR TO INVESTIGATE AND AUDIT LOCAL SCHOOL DISTRICTS  
12 FOR COMPLIANCE; AND FOR RELATED PURPOSES.

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

14 **SECTION 1.** This section shall be codified as Section  
15 37-61-39, Mississippi Code of 1972:

16 37-61-39. (1) On or before January 1, 2026, and on or  
17 before the January 1 of each year thereafter, each public school  
18 district of this state shall provide a written report to the  
19 Appropriations Committees of the House of Representatives and  
20 Mississippi Senate and to the Governor detailing the federal  
21 programs through which the district received or is expected to  
22 receive federal funds, and the amounts of those funds received or  
23 expected to be received thereunder for the current school year.



(2) (a) Beginning with the 2026 Regular Session of the Mississippi Legislature, the Appropriations Committees of the House of Representatives and Mississippi Senate shall review each federal program identified by school districts in Section 1 of this act. For each such ongoing program identified, the committees shall each introduce legislation declaring their approval or disapproval of the school districts' use of such federal funds, which shall be addressed by each chamber in the same procedural manners as is required by other legislation, provided such expenditures are in compliance with federal program requirements and authorized purposes, and strictly adhere to any state or federal guidelines to ensure the federal funds supplement, not supplant, state and local funding provided to school districts. The requirement for legislative approval applies to all federal funds, including, but not limited to, funds received under:

(i) Title I of the Elementary and Secondary Education Act (ESEA);

(ii) The Individuals with Disabilities Education Act (IDEA);

(iii) Any federal emergency relief funds, such as those under the Elementary and Secondary School Emergency Relief (ESSER) Fund; and

(iv) Other federal education programs.



(b) Upon the effective date of this section and the requirement prescribed herein becoming law, school districts may use the federal funds for any federal programs approved therein. Except as provided in subsection (3) hereof, school districts shall refuse receipt of federal funds for any federal program not approved in the legislation required by this subsection.

(3) School districts may use federal funds allocated to them through the Department of Education without legislative approval if:

(a) The United States Congress has clearly expressed in the federal legislation making the appropriation or authorizing the award of funds a clear intention to preempt state law; or

(2) Requiring state legislative approval before distribution of the funds to the school district would clearly conflict with the congressional purposes in appropriating the federal funds.

**SECTION 2.** (1) Any local school district that expends federal funds without prior legislative approval as required by this act shall be subject to the following penalties:

(a) Withholding of state education funds until compliance is achieved; and

(b) Additional sanctions as determined by the Legislature or the SDE.

(2) The State Auditor shall have authority to investigate and audit local school districts for compliance with this act.



72           **SECTION 3.** This act shall become effective from and after  
73 passage.

