

By: Representative Shanks

To: Business and Commerce;  
Ways and Means

## HOUSE BILL NO. 1440

1 AN ACT TO CREATE NEW SECTION 45-1-171, MISSISSIPPI CODE OF  
2 1972, TO CREATE THE "MISSISSIPPI IMMIGRATION ENFORCEMENT ACT OF  
3 2025"; TO REQUIRE A PERSON LICENSED TO DO BUSINESS AS A MONEY  
4 TRANSMISSION BUSINESS TO COLLECT A FEE FOR EACH TRANSACTION; TO  
5 REQUIRE FEES TO BE REMITTED TO THE DEPARTMENT OF REVENUE FOR  
6 DEPOSIT INTO THE ILLEGAL IMMIGRATION ENFORCEMENT FUND; TO  
7 AUTHORIZE THE DEPARTMENT TO SUSPEND THE LICENSE OF A MONEY  
8 TRANSMISSION BUSINESS FOR FAILURE TO COMPLY WITH THE FEE  
9 REQUIREMENTS; TO CREATE NEW SECTION 45-1-173, MISSISSIPPI CODE OF  
10 1972, TO CREATE THE ILLEGAL IMMIGRATION ENFORCEMENT UNIT WITHIN  
11 THE DEPARTMENT OF PUBLIC SAFETY; TO CREATE NEW SECTION 45-1-175,  
12 MISSISSIPPI CODE OF 1972, TO REQUIRE A LAW ENFORCEMENT AGENCY  
13 OPERATING A COUNTY DETENTION CENTER TO ENTER INTO A WRITTEN  
14 AGREEMENT WITH THE U.S. IMMIGRATION AND CUSTOMS ENFORCEMENT TO  
15 PARTICIPATE IN THE FEDERAL IMMIGRATION PROGRAM; TO CREATE NEW  
16 SECTION 45-1-177, MISSISSIPPI CODE OF 1972, TO PROHIBIT A  
17 GOVERNMENTAL ENTITY FROM EXECUTING A CONTRACT FOR SERVICES WITH A  
18 COMMON CARRIER IF THE CARRIER IS TRANSPORTING A PERSON KNOWN TO BE  
19 AN UNAUTHORIZED ALIEN INTO MISSISSIPPI; TO CREATE A TAX CREDIT FOR  
20 MONEY TRANSMISSION FEES PAID BY A TAXPAYER DURING THE TAX YEAR;  
21 AND FOR RELATED PURPOSES.

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

23 **SECTION 1.** The following shall be codified as Section  
24 45-1-171, Mississippi Code of 1972:

25 45-1-171. (1) This act shall be known and may be cited as  
26 the "Mississippi Immigration Enforcement Act of 2025".



27           (2) A person licensed to engage in the business of money  
28 transmission under the Mississippi Money Transmitters Act  
29 (Sections 75-15-1 through 75-15-35) shall collect a fee of Seven  
30 Dollars and Fifty Cents (\$7.50) for each transaction not in excess  
31 of Five Hundred Dollars (\$500.00) and in addition to this fee, an  
32 amount equal to one and one-half percent (1.5%) of the amount of  
33 each transaction in excess of Five Hundred Dollars (\$500.00).

34           (3) The fee prescribed by subsection (2) of this section  
35 must be remitted quarterly to the Department of Revenue on such  
36 forms as the department may prescribe for that purpose. Required  
37 forms and remittances must be filed with the department on or  
38 before the fifteenth day of the month following the close of each  
39 calendar quarter.

40           (4) The Department of Revenue shall direct all revenues  
41 derived from the fee prescribed by subsection (2) of this section  
42 into the Illegal Immigration Enforcement Fund. Monies in the fund  
43 must be used solely to fund the operations of the Illegal  
44 Immigration Enforcement Unit established under Section 2 of this  
45 act and the local law enforcement agencies entering into written  
46 agreements with the United States Immigration and Customs  
47 Enforcement Agency pursuant to Section 3 of this act and Section  
48 287(g) of the United States Immigration and Nationality Act.  
49 Monies from the fund must be disbursed for this purpose to the  
50 Illegal Immigration Enforcement Unit and the local law enforcement  
51 agencies in such sums and according to such division as determined



52 by legislative appropriation. Unexpended amounts remaining in the  
53 fund at the end of a fiscal year may not lapse into the State  
54 General Fund, and any investment earnings on amounts in the fund  
55 must be deposited to the credit of the fund.

56 (5) (a) A licensee shall post a notice on a form prescribed  
57 by the department which notifies customers that upon filing an  
58 individual income tax return with either a valid social security  
59 number or a valid taxpayer identification number, the customer is  
60 entitled to an income tax credit equal to the amount of the fee  
61 paid by the customer for the transaction.

62 (b) Before February 1 of each year, every licensee  
63 shall provide to the Department of Revenue, on those forms that  
64 the department may prescribe for such purpose, a report of all  
65 fees paid by the licensee under this section. The report must  
66 include the amounts of the fees paid by each transferor pursuant  
67 to this act, identifying each transferor by social security number  
68 or taxpayer identification number.

69 (6) The Department of Revenue shall be afforded all  
70 provisions currently under law to enforce the provisions of  
71 subsection (3) of this section. If a licensee fails to file  
72 reports or fails to remit the fee required by subsection (2) of  
73 this section, the Department of Revenue may suspend the license of  
74 the licensee pursuant to Mississippi Money Transmitters Act. A  
75 notification of the suspension also must be sent to the  
76 Commissioner of Banking and Consumer Finance. The licensee may



not reapply for a license until all required reports are filed and all required fee amounts have been remitted.

(7) Upon request from the Department of Revenue, the Commissioner of Banking and Consumer Finance may make a claim against the surety bond of the licensee on behalf of the State of Mississippi.

**SECTION 2.** The following shall be codified as Section 45-1-173, Mississippi Code of 1972:

45-1-173. (1) There is created an "Illegal Immigration Enforcement Unit" within the Department of Public Safety. The purpose of the Illegal Immigration Enforcement Unit is to enforce immigration laws as authorized pursuant to federal laws, including under Section 287(g) of the federal Immigration and Nationality Act, 8 USC Section 1357, and pursuant to the laws of this state.

(2) The Illegal Immigration Enforcement Unit is under the administrative direction of the Commissioner of Public Safety. The Department of Public Safety shall designate such agents and other personnel that the commissioner deems necessary and proper to enforce the immigration laws as authorized pursuant to federal laws and the laws of this state and to administer and oversee the operations of the Illegal Immigration Enforcement Unit.

(3) Notwithstanding any other provision of law, the Illegal Immigration Enforcement Unit must be funded annually by a specific appropriation to the Illegal Immigration Enforcement Unit, separately and distinctly from other appropriations to the



Department of Public Safety, first using funds from the Illegal Immigration Enforcement Fund and, if necessary, funds from the State General Fund or such other funds as the Legislature may direct.

(4) The Department of Public Safety shall negotiate the terms of a memorandum of agreement with the United States Immigration and Customs Enforcement Agency pursuant to Section 287(g) of the federal Immigration and Nationality Act as soon as possible, but no later than November 1, 2025, with the purpose of facilitating and encouraging cooperation under the Section 287(g) program by every county and municipality of this state.

(5) This section may not be construed to prevent other law enforcement agencies or political subdivisions of the state, including local law enforcement agencies, from enforcing immigration laws as authorized pursuant to federal laws and the laws of this state.

(6) The Department of Public Safety shall develop an illegal immigration enforcement training program to be made available to all local law enforcement agencies to assist any local law enforcement agency desiring to utilize the training program in the proper implementation, management and enforcement of applicable immigration laws.

**SECTION 3.** The following shall be codified as Section 45-1-175, Mississippi Code of 1972:



126       45-1-175. (1) Before January 1, 2026, each law enforcement  
127 agency operating a county detention facility must enter into a  
128 written agreement with the United States Immigration and Customs  
129 Enforcement to participate in the immigration program established  
130 under Section 287(g) of the Immigration and Nationality Act, 8 USC  
131 Section 1357. This subsection does not require a law enforcement  
132 agency to participate in a particular program model.

133       (2) Beginning no later than October 1, 2025, and until a law  
134 enforcement agency enters into the written agreement required  
135 under subsection (1), each law enforcement agency operating a  
136 county detention facility must notify the Department of Public  
137 Safety quarterly of the status of the written agreement and the  
138 reason for noncompliance with this section, if applicable.

139       (3) The Governor may remove a sheriff or other local  
140 official responsible for operating a county detention facility  
141 from office for neglect or failure to perform the duties of the  
142 office required under this section.

143       **SECTION 4.** The following shall be codified as Section  
144 45-1-177, Mississippi Code of 1972:

145       45-1-177. (1) As used in this section, the following words  
146 and phrases have the meanings ascribed in this subsection unless  
147 the context clearly requires otherwise:

148               (a) "Common carrier" means a person, firm or  
149 corporation that undertakes for hire, as a regular business, to  
150 transport persons or commodities from place to place, offering the



151 services to all who choose to employ the common carrier and pay  
152 the charges.

153 (b) "Contract" means a contract that is subject to the  
154 competitive procurement requirements of the contracting  
155 governmental entity or a contract for an amount or duration  
156 requiring it to include written provisions under the procurement  
157 requirements of the governmental entity.

158 (c) "Governmental entity" means an agency of the state,  
159 a regional or local government created by the Mississippi  
160 Constitution of 1890 or by a general or special act, a county,  
161 municipality or any other entity that independently exercises  
162 governmental authority.

163 (d) "Unauthorized alien" means a person who is  
164 unlawfully present in the United States according to the terms of  
165 the federal Immigration and Nationality Act, 8 USC Section 1101 et  
166 seq. The term "unauthorized alien" must be interpreted  
167 consistently with applicable federal statutes, rules and  
168 regulations.

169 (2) A governmental entity may not execute, amend or renew a  
170 contract with a common carrier or contracted carrier if the  
171 carrier willfully is providing any service in furtherance of  
172 transporting a person into the State of Mississippi with knowledge  
173 that the person is an unauthorized alien unless the transportation  
174 is to facilitate the detention, removal or departure of the person  
175 from this state or the United States.



176 (3) A contract between a governmental entity and a common  
177 carrier or contracted carrier which is executed, amended or  
178 renewed after September 30, 2025, including a grant agreement or  
179 economic incentive program payment agreement, must include:

180 (a) An attestation by the common carrier or contracted  
181 carrier, duly notarized or made under penalty of perjury, that the  
182 common carrier or contracted carrier is not providing willfully,  
183 and will not provide willfully, any service during the contract  
184 term in furtherance of transporting a person into this state with  
185 knowledge that the person is an unauthorized alien unless the  
186 transportation is to facilitate the detention, removal or  
187 departure of the person from this state or the United States. A  
188 governmental entity is deemed to be in compliance with subsection  
189 (2) of this section upon receipt of the common carrier's or  
190 contracted carrier's attestation; and

191 (b) A provision for termination for cause of the  
192 contract, grant agreement or economic incentive program payment  
193 agreement if a common carrier or contracted carrier is found in  
194 violation of its attestation.

195 (4) The Department of Public Safety shall adopt a rule  
196 creating a common carrier and contracted carrier attestation form  
197 before September 1, 2025.

198 **SECTION 5.** (1) There is allowed against the tax imposed by  
199 this chapter a credit equal to the amount of all money  
200 transmission fees assessed pursuant to Section 1 of the





Mississippi Illegal Immigration Enforcement Act of 2025 and paid by the taxpayer during the tax year. The taxpayer is entitled to the credit upon filing, on forms and schedules prescribed by the Department of Revenue, an income tax return bearing either a valid social security number or taxpayer identification number and attesting the amount of all money transmission fees assessed pursuant to Section 1 of the Mississippi Illegal Immigration Enforcement Act of 2025 and paid by the taxpayer during the tax year. The Department of Revenue shall determine the accuracy of each attestation by reference to the reports submitted by money transmission licensees pursuant to Section 1 of this act.

(2) A tax credit claimed under this section but not used in a taxable year may be carried forward for the five (5) succeeding tax years.

**SECTION 6.** Section 5 of this act shall be codified as a new section in Chapter 7, Title 27, Mississippi Code of 1972.

**SECTION 7.** This act shall take effect and be in force from and after July 1, 2025.

