

By: Senator(s) Fillingane

To: Judiciary, Division B;
Appropriations

SENATE BILL NO. 2511

1 AN ACT TO ENACT THE MISSISSIPPI IMMIGRATION ENFORCEMENT ACT
2 OF 2025; TO IMPOSE A FEE ON CERTAIN LICENSEE PURSUANT TO THE
3 MISSISSIPPI MONEY TRANSMITTERS ACT TO BE DIRECTED TO THE
4 DEPARTMENT OF REVENUE; THE DEPARTMENT OF REVENUE SHALL DIRECT ALL
5 REVENUES DERIVED FROM THIS FEE INTO THE ILLEGAL IMMIGRATION
6 ENFORCEMENT FUND; TO CREATE THE ILLEGAL IMMIGRATION ENFORCEMENT
7 FUND AS A SPECIAL FUND WITHIN THE STATE TREASURY; TO SET FORTH THE
8 PURPOSES OF THE FUND; TO CREATE THE ILLEGAL IMMIGRATION
9 ENFORCEMENT UNIT WITHIN THE DEPARTMENT OF PUBLIC SAFETY; TO
10 PROVIDE THAT THE PURPOSE OF THE ILLEGAL IMMIGRATION ENFORCEMENT
11 UNIT IS TO ENFORCE IMMIGRATION LAWS AS AUTHORIZED PURSUANT TO
12 FEDERAL LAWS, INCLUDING UNDER SECTION 287(G) OF THE FEDERAL
13 IMMIGRATION AND NATIONALITY ACT, 8 USC § 1357, AND PURSUANT TO THE
14 LAWS OF THIS STATE; TO PROVIDE FOR A SPECIFIC APPROPRIATION TO THE
15 ILLEGAL IMMIGRATION ENFORCEMENT UNIT; TO REQUIRE EACH LAW
16 ENFORCEMENT AGENCY OPERATING A COUNTY DETENTION FACILITY MUST
17 ENTER INTO A WRITTEN AGREEMENT WITH THE UNITED STATES IMMIGRATION
18 AND CUSTOMS ENFORCEMENT TO PARTICIPATE IN THE IMMIGRATION PROGRAM
19 ESTABLISHED UNDER SECTION 287(G) OF THE IMMIGRATION AND
20 NATIONALITY ACT, 8 USC § 1357 BY A CERTAIN DATE; TO AUTHORIZE THE
21 GOVERNOR TO REMOVE FROM OFFICE ANY SHERIFF OR OTHER LOCAL OFFICIAL
22 RESPONSIBLE FOR OPERATING A COUNTY DETENTION FACILITY FOR NEGLECT
23 OR FAILURE TO PERFORM THE DUTIES OF THE OFFICE AS REQUIRED BY THIS
24 ACT; TO PROVIDE THAT A GOVERNMENTAL ENTITY MAY NOT EXECUTE, AMEND,
25 OR RENEW A CONTRACT WITH A COMMON CARRIER OR CONTRACTED CARRIER IF
26 THE CARRIER IS WILLFULLY PROVIDING ANY SERVICE IN FURTHERANCE OF
27 TRANSPORTING A PERSON INTO THE STATE OF MISSISSIPPI KNOWING THAT
28 THE PERSON IS AN UNAUTHORIZED ALIEN, EXCEPT TO FACILITATE THE
29 DETENTION, REMOVAL OR DEPARTURE OF THE PERSON FROM THIS STATE OR
30 THE UNITED STATES; TO ALLOW A TAX CREDIT EQUAL TO THE AMOUNT OF
31 ALL MONEY TRANSMISSION FEES ASSESSED PURSUANT TO SECTION 2 OF THIS
32 ACT AND PAID BY THE TAXPAYER DURING THE TAX YEAR; AND FOR RELATED
33 PURPOSES.



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

SECTION 1. This act shall be known and may be cited as the
"Mississippi Immigration Enforcement Act of 2025."

SECTION 2. (1) Any licensee of a money transmission
business pursuant to the Mississippi Money Transmitters Act shall
collect a fee of Seven Dollars and Fifty Cents (\$7.50) for each
transaction not in excess of Five Hundred Dollars (\$500.00) and in
addition to such fee an amount equal to one and one-half percent
(1.5%) of the amount in excess of Five Hundred Dollars (\$500.00).

(2) The fee prescribed by subsection (1) of this section
shall be remitted quarterly to the Department of Revenue on such
forms as the Department of Revenue may prescribe for such purpose.
All required forms and remittances shall be filed with the
Department of revenue not later than the fifteenth day of the
month following the close of each calendar quarter.

(3) The Department of Revenue shall direct all revenues
derived from the fee prescribed by subsection (1) of this section
into the Illegal Immigration Enforcement Fund that is hereby
created as a special fund in the State Treasury. Monies from the
fund shall be used solely to fund the operations of the Illegal
Immigration Enforcement Unit established pursuant to Section 2 of
this act and the local law enforcement agencies entering into
written agreements with the United States Immigration and Customs
Enforcement Agency pursuant to Section 3 of this act and Section
287(g) of the United States Immigration and Nationality Act.



Monies from the fund shall be disbursed for this purpose to the Illegal Immigration Enforcement Unit and the local law enforcement agencies in such sums and according to such division as determined by legislative appropriation. Unexpended amounts remaining in the fund at the end of a fiscal year shall not lapse into the general fund and any investment earnings on amounts in the fund shall be deposited to the credit of the fund.

(4) (a) Every licensee shall post a notice on a form prescribed by the Department of Revenue that notifies customers that upon filing an individual income tax return with either a valid social security number or a valid taxpayer identification number the customer shall be entitled to an income tax credit equal to the amount of the fee paid by the customer for the transaction.

(b) No later than January 31 of each year, every licensee shall provide to the Department of Revenue, on such forms as the Department of Revenue may prescribe for such purpose, a report of all fees paid by the licensee under this section, which report shall include the amounts of the fees paid by each transferor pursuant to this act, identifying each transferor by social security number or taxpayer identification number.

(5) The Department of Revenue shall be afforded all provisions currently under law to enforce the provisions of subsection (2) of this section. If a licensee fails to file reports or fails to remit the fee authorized by subsection (2) of



84 this section, the Department of Revenue shall have the authority
85 pursuant to the Mississippi Money Transmitters Act to suspend the
86 license of the licensee. A notification of the suspension shall
87 also be sent to the Commissioner of the Department of Banking and
88 Consumer Finance. The licensee may not reapply for a license
89 until all required reports have been filed and all required fee
90 amounts have been remitted.

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

95 **SECTION 3.** (1) There is created an "Illegal Immigration
96 Enforcement Unit" within the Department of Public Safety. The
97 purpose of the Illegal Immigration Enforcement Unit is to enforce
98 immigration laws as authorized pursuant to federal laws, including
99 under Section 287(g) of the federal Immigration and Nationality
100 Act, 8 USC § 1357, and pursuant to the laws of this state.

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



109 (3) Notwithstanding any other provision of law, the Illegal
110 Immigration Enforcement Unit must be funded annually by a specific
111 appropriation to the Illegal Immigration Enforcement Unit,
112 separate and distinct from the Department of Public Safety's other
113 appropriations, first using funds from the Illegal Immigration
114 Enforcement Fund and, if necessary to fund its operations,
115 thereafter using funds from the State General Fund or such other
116 funds as the Legislature may direct.

117 (4) The Department of Public Safety shall negotiate the
118 terms of a memorandum of agreement with the United States
119 Immigration and Customs Enforcement Agency pursuant to Section
120 287(g) of the federal Immigration and Nationality Act as soon as
121 possible, but no later than one hundred twenty (120) days, after
122 the effective date of this act, with the purpose of facilitating
123 and encouraging cooperation under the Section 287(g) program by
124 every county and municipality of this state.

125 (5) Nothing in this section may be construed to prevent
126 other law enforcement agencies of the state and political
127 subdivisions of the state, including local law enforcement
128 agencies, from enforcing immigration laws as authorized pursuant
129 to federal laws and the laws of this state.

130 (6) The Department of Public Safety shall develop an illegal
131 immigration enforcement training program and shall make this
132 training program available to all local law enforcement agencies
133 to assist any local law enforcement agency wishing to utilize the



training program in the proper implementation, management, and enforcement of applicable immigration laws.

SECTION 4. (1) By January 1, 2026, each law enforcement agency operating a county detention facility must enter into a written agreement with the United States Immigration and Customs Enforcement to participate in the immigration program established under Section 287(g) of the Immigration and Nationality Act, 8 USC § 1357. This subsection does not require a law enforcement agency to participate in a particular program model.

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

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

SECTION 5. (1) As used in this section, the following terms shall have the meanings herein ascribed:

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



or her services to all such as may choose to employ the common carrier and pay his or her charges.

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

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

(d) "Unauthorized alien" means a person who is unlawfully present in the United States according to the terms of the federal Immigration and Nationality Act, 8 USC § 1101 et seq. The term shall be interpreted consistently with any applicable federal statutes, rules, or regulations.

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

(3) A contract between a governmental entity and a common carrier or contracted carrier which is executed, amended, or



renewed on or after October 1, 2025, including a grant agreement or economic incentive program payment agreement, must include:

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

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

(4) The Department of Public Safety shall promulgate a common carrier and contracted carrier attestation form no later than August 30, 2025.

SECTION 6. (1) There shall be allowed as a credit against the tax imposed by this chapter equal to the amount of all money transmission fees assessed pursuant to Section 2 of the Mississippi Illegal Immigration Enforcement Act of 2025 and paid by the taxpayer during the tax year. The taxpayer shall be



208 entitled to the credit upon filing, on forms and schedules
209 prescribed by the Mississippi Department of Revenue, an income tax
210 return bearing either a valid social security number or a valid
211 taxpayer identification number and attesting the amount of all
212 money transmission fees assessed pursuant to Section 2 of the
213 Mississippi Illegal Immigration Enforcement Act of 2025 and paid
214 by the taxpayer during the tax year. The Mississippi Department
215 of Revenue shall determine the accuracy of each such attestation
216 by reference to the reports submitted by money transmission
217 licensees pursuant to Section 2 of this act.

218 (2) Any tax credit claimed under this section but not used
219 in any taxable year may be carried forward for the five (5)
220 succeeding tax years.

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

223 **SECTION 8.** This act shall take effect and be in force from
224 and after July 1, 2025.

