

By: Senator(s) Blount

To: Finance

## SENATE BILL NO. 2567

1       AN ACT TO AMEND SECTION 29-1-145, MISSISSIPPI CODE OF 1972,  
2 TO AUTHORIZE THE SECRETARY OF STATE TO WITHHOLD UP TO 10% OF THE  
3 PROCEEDS FROM THE SALES OF TAX-FORFEITED PROPERTIES CERTIFIED TO  
4 THE STATE TO DEFRAY THE COST OF THE REMOVAL OF TREES ON SUCH  
5 PROPERTY WHICH POSE AN IMMEDIATE HARM TO LIFE OR PROPERTY ON  
6 ADJOINING PARCELS UPON NOTIFICATION OF THE APPROPRIATE CHANCERY  
7 CLERK OR MUNICIPAL CLERK; TO AUTHORIZE THE SECRETARY OF STATE TO  
8 REIMBURSE THE MUNICIPALITY WHEREIN THE MOST TAX-FORFEITED LANDS  
9 ARE LOCATED FOR CLEANUP AND MAINTENANCE COSTS ON SUCH PROPERTY  
10 FROM ANY REMAINING BALANCE IN THE LAND RECORDS MAINTENANCE FUND;  
11 TO AMEND SECTIONS 27-104-205 AND 29-1-95, MISSISSIPPI CODE OF  
12 1972, TO EXEMPT THE LAND RECORDS MAINTENANCE FUND FROM CERTAIN  
13 SPECIAL FUND TRANSFER REQUIREMENTS; AND FOR RELATED PURPOSES.

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

15       **SECTION 1.** Section 29-1-145, Mississippi Code of 1972, is  
16 amended as follows:

17       29-1-145. The chancery clerk or municipal clerk shall report  
18 to the Secretary of State any reasonable costs incurred by the  
19 county or municipality in maintaining \* \* \* lands sold for  
20 taxes \* \* \* that have been certified to the state. The Secretary  
21 of State shall pay the maintenance costs out of the money  
22 deposited into the Land Records Maintenance Fund. The Secretary  
23 of State shall certify to the Department of Finance and

24 Administration and to the State Treasurer the amount of  
25 maintenance costs allowed to the county and municipality, and the  
26 Department of Finance and Administration shall issue a warrant in  
27 favor of the county or municipality for the amount of those costs.  
28 In no event shall the maintenance costs allowed the county or  
29 municipality exceed the market value of the lands or the purchase  
30 money received from the sale of those lands.

31                   (a) In the event the chancery clerk or municipal clerk  
32 notifies the Secretary of State of a tree located on tax-forfeited  
33 property that has been certified to the state, which poses an  
34 immediate harm to life or property of the adjoining parcels, the  
35 chancery clerk or municipal clerk is authorized to remove said  
36 tree and submit the cost of removal to the Secretary of State for  
37 reimbursement. The Secretary of State is authorized to withhold  
38 up to ten percent (10%) of its proceeds from the sales of  
39 tax-forfeited properties to pay for the removal of trees.

40                   (b) The Secretary of State is directed to reimburse  
41 from the remaining balance of funds collected to the municipality  
42 or county wherein the most tax-forfeited parcels are located the  
43 cost of cleanup or maintenance of such parcels that in the opinion  
44 of the governing authorities may constitute a threat to public  
45 health or safety.

46                   **SECTION 2.** Section 27-104-205, Mississippi Code of 1972, is  
47 amended as follows:



48           27-104-205. (1) From and after July 1, 2016, the expenses  
49 of the following enumerated state agencies shall be defrayed by  
50 appropriation of the Legislature from the State General Fund: the  
51 State Fire Marshal, the State Fire Academy (not including the  
52 State Fire Academy Workforce Program Fund), the Office of  
53 Secretary of State (not including the Preneed Contracts Loss  
54 Recovery Fund), the Mississippi Public Service Commission, the  
55 Mississippi Department of Information Technology Services, (not  
56 including the Mississippi Department of Information Technology  
57 Services Revolving Fund), the State Personnel Board, the  
58 Mississippi Department of Insurance (not including the Municipal  
59 Fire Protection Fund, Section 83-1-37, the County Volunteer Fire  
60 Department Fund, Section 83-1-39, and the Mississippi Propane  
61 Education and Research Fund, Section 75-57-119), the Mississippi  
62 Law Enforcement Officers' Minimum Standards Board, the Mississippi  
63 Gaming Commission, the Office of the State Public Defender, the  
64 Mississippi Workers' Compensation Commission (not including the  
65 Second Injury Trust Fund) and the Office of Attorney General.  
66 Beginning July 1, 2016, any fees, assessments or other revenues  
67 charged for the support of the above-named state agencies shall be  
68 deposited into the State General Fund, and any special fund or  
69 depository established within the State Treasury for the deposit  
70 of such fees, assessments or revenues shall be abolished and the  
71 balance transferred to the State General Fund. Expenses



72 heretofore drawn from such special funds or other depositories  
73 shall be drawn from the agencies' General Fund Account.

74 (2) Beginning with the fiscal year ending June 30, 2016, the  
75 amount to be appropriated annually from the State General Fund for  
76 the support of each of the above-named state agencies shall not  
77 exceed the amount appropriated for such purpose in the preceding  
78 fiscal year, plus any increases in or additional fees, assessments  
79 or other charges authorized by act of the Legislature for the  
80 succeeding fiscal year.

81 (3) The provisions of this section shall not apply to any  
82 trust fund account that is maintained by any above-named agency.

83 (4) The provisions of this section shall not prohibit any of  
84 the above-named agencies from maintaining clearing accounts in  
85 approved depositories.

86 (5) The provisions of this section shall not apply to any  
87 trust fund accounts maintained by the Public Employees' Retirement  
88 System and protected under Section 272A of the Mississippi  
89 Constitution of 1890.

90 (6) The provisions of this section shall not apply to the  
91 Land Records Maintenance Fund created for the maintenance and  
92 cleanup of tax-forfeited land by the Secretary of State and the  
93 removal of trees thereon, and the Legislature shall not transfer  
94 any funds in the Land Records Maintenance Fund into the State  
95 General Fund pursuant to the provisions of this section.



96           **SECTION 3.** Section 29-1-95, Mississippi Code of 1972, is  
97 amended as follows:

98           29-1-95. (1) All taxes due the county, municipality, public  
99 school district, drainage district or levee board on lands sold to  
100 the state for taxes and listed into the Secretary of State's  
101 office shall remain in abeyance until the land be sold, and  
102 thereafter such taxes shall be paid out of the purchase money; but  
103 state, county, municipality, public school district, drainage  
104 district or levee board taxes shall not accrue on such lands after  
105 the fiscal year in which it was certified to the state. Upon the  
106 payment of the purchase money of any tax land into the Treasury,  
107 the Secretary of State shall certify to the Department of Finance  
108 and Administration and to the Treasurer the amount of fees and  
109 costs allowed to the county tax collector and chancery clerk, as  
110 in cases of the redemption of lands from tax sales, under the  
111 provisions of Section 25-7-21; and the Department of Finance and  
112 Administration shall issue warrants in favor of such county tax  
113 collector and chancery clerk for the amount of such fees. The  
114 Secretary of State shall also certify to the Department of Finance  
115 and Administration and the Treasurer the amount of the county,  
116 municipality, public school district, drainage district and levee  
117 board taxes for which said land was sold to the state, and all  
118 taxes accruing on said land until the year in which it was  
119 certified to the state; and the Department of Finance and  
120 Administration shall issue warrants in favor of the proper county,



121 municipality, public school district, drainage district, and levee  
122 board for the said four (4) years' taxes. The balance of the  
123 purchase money shall be deposited into a special fund to be known  
124 as the "Land Records Maintenance Fund," that is hereby created in  
125 the State Treasury. The fund shall be administered by the  
126 Secretary of State. Effective July 1, 2025, any amount on hand in  
127 said Land Records Maintenance Fund at the end of the fiscal year  
128 that is not necessary to pay any obligations to local governmental  
129 units set out in this subsection shall, after June 30 of each  
130 year, be transferred \* \* \* to the municipality or county wherein  
131 the tax forfeited land is located for the reimbursement of the  
132 cost of clean-up, maintenance and tree removal on such property.

133 (2) If, after the payment of the fees and costs allowed to  
134 the county tax collector and the chancery clerk, as aforesaid, the  
135 balance of the purchase money of any tax land paid into the  
136 Treasury shall be insufficient to cover the amount of the state,  
137 county, municipality, public school district, drainage district or  
138 levee board taxes due thereon, or if the records of the Secretary  
139 of State fail to show the amount of state, county, municipality,  
140 public school district, drainage district or levee board taxes  
141 accruing for the years until said land was certified to the state,  
142 on lands sold by the Secretary of State, he or she shall apportion  
143 the balance of the purchase money derived from the sale of such  
144 lands between the state, county, municipality, public school  
145 district, drainage district and levee board upon the basis of the



146 amount of taxes due the state, county, municipality, public school  
147 district, drainage district and levee board, respectively, at the  
148 time said land was struck off to the state for delinquent taxes by  
149 the sheriff and tax collector, and for which said lands were  
150 struck off to the state.

151 (3) All funds derived from the sale of properties under the  
152 provisions of Sections 7-11-15, 29-1-27, 29-1-29, 29-1-35,  
153 29-1-37, 29-1-53 through 29-1-57, 29-1-73 and 29-1-81 through  
154 29-1-87 shall be handled in the manner provided herein for funds  
155 derived from the sale of lands.

156 (4) From and after July 1, 2016, the expenses of this agency  
157 shall be defrayed by appropriation from the State General Fund and  
158 all user charges and fees authorized under this section shall be  
159 deposited into the State General Fund as authorized by law. It is  
160 specifically provided that the requirements of this subsection (4)  
161 shall not apply (a) to disbursements made to local governmental  
162 units from the Land Records Maintenance Fund created for the  
163 maintenance and cleanup of tax-forfeited land by the Secretary of  
164 State and the removal of trees thereon, and the Legislature shall  
165 not transfer any funds in the Land Records Maintenance Fund into  
166 the State General Fund, and (b) to any funds which by law are to  
167 be collected and deposited to the Land Records Maintenance Fund.

168 (5) From and after July 1, 2016, no state agency shall  
169 charge another state agency a fee, assessment, rent or other  
170 charge for services or resources received by authority of this



171 section. This prohibition shall not apply to payments made from  
172 the Land Records Maintenance Fund provided for in subsection (1)  
173 of this section.

174         **SECTION 4.** This act shall take effect and be in force from  
175 and after July 1, 2025.

