

**Adopted**  
**COMMITTEE AMENDMENT NO 1 PROPOSED TO**

**Senate Bill No. 2802**

**BY: Committee**

**Amend by striking all after the enacting clause and inserting  
in lieu thereof the following:**

12       **SECTION 1.** Section 83-1-37, Mississippi Code of 1972, is  
13 amended as follows:  
14       83-1-37. (1) The Department of Revenue shall pay for credit  
15 to a fund known as the "Municipal Fire Protection Fund," the sum  
16 of \* \* \* Seven Million Five Hundred Thousand Dollars  
17 (\$7,500,000.00) annually out of the insurance premium tax  
18 collected annually from the taxes levied on the gross premiums on  
19 fire insurance policies written on properties in this state, under  
20 Sections 27-15-103 through 27-15-127. The State Treasurer shall  
21 credit this amount to the Municipal Fire Protection Fund. This



22 fund shall be set aside and earmarked for payment to  
23 municipalities in this state, as hereinafter provided.

24 (2) Using 1990 as a base year, the Department of Revenue  
25 shall pay over annually to the State Treasurer, for credit to the  
26 "Municipal Fire Protection Fund," an amount representing \* \* \* ten  
27 percent ( \* \* \*10%) of any growth after 1990 of the insurance  
28 premium tax collected annually from the taxes levied on the gross  
29 premium on fire insurance policies written on properties in this  
30 state, under Sections 27-15-103 through 27-15-127.

31 (3) The fund hereby created and denominated "Municipal Fire  
32 Protection Fund" shall be apportioned and paid over by the  
33 Department of Insurance to the incorporated municipalities  
34 certified as eligible to participate in the fund by the  
35 Commissioner of Insurance, and shall be distributed in the  
36 following manner annually: each municipality shall be paid Six  
37 Thousand Dollars (\$6,000.00), with the remainder of the monies to  
38 be paid on a population basis, to be determined by the most recent  
39 federal census. Municipalities receiving these funds shall  
40 earmark such monies for fire protection services.

41 (4) The amount paid under subsections (1) and (2) of this  
42 section to a municipality shall be used and expended in accordance  
43 with the guidelines established by the Commissioner of Insurance  
44 authorized by Section 45-11-7, for the training of municipal  
45 personnel as needed for the adoption of and compliance with the  
46 minimum building codes as established and promulgated by the



Mississippi Building Codes Council, for windstorm mitigation programs as approved by the Commissioner of Insurance, and for emergency medical service training and equipment as provided by municipal fire protection services. A municipality may provide reasonable remuneration to municipal volunteer firefighters in accordance with the guidelines established by the Commissioner of Insurance authorized by Section 45-11-7.

(5) Each municipality shall levy a tax of not less than one-fourth (1/4) mill on all property of the municipality or appropriate the avails of not less than one-fourth (1/4) mill from the municipality's general fund for fire protection purposes. Municipalities may allow such millage to be collected by the county. Each municipality shall annually provide the Commissioner of Insurance and the State Fire Coordinator on a form provided by the State Fire Coordinator a report stating whether the municipality is levied the one-fourth (1/4) mill hereby required or in lieu thereof is allowing such millage to be collected by the county.

(6) The Commissioner of Insurance may promulgate rules and regulations to establish guidelines for the use of fire rebate funds.

**SECTION 2.** Section 83-1-39, Mississippi Code of 1972, is amended as follows:

83-1-39. (1) The Department of Revenue shall pay over to the State Treasurer, to be credited to a fund entitled "County



Volunteer Fire Department Fund," the sum of \* \* \* Seven Million  
Five Hundred Thousand Dollars (\$7,500,000.00) annually out of the  
insurance premium tax in addition to the amount collected by it  
under the provisions of Section 27-15-103 et seq. Such funds,  
hereinafter referred to as insurance rebate monies, are hereby  
earmarked for payment to the various counties of the state and  
shall be paid over to the counties by the Department of Insurance  
in the following manner: each county shall be paid Thirty  
Thousand Dollars (\$30,000.00), with the remainder of the monies to  
be paid on the basis of the population of each county as it  
compares to the population of participating counties, not counting  
residents of any municipality. Such insurance rebate monies shall  
only be distributed to those counties which are in compliance with  
subsections (5) and (6) of this section.

(2) Using 1990 as a base year, the Department of Revenue  
shall pay to the State Treasurer, to be credited to the "County  
Volunteer Fire Department Fund," an amount representing \* \* \* ten  
percent ( \* \* \*10%) of any growth after 1990 of the insurance  
premium tax collected annually from the taxes levied on the gross  
premium on fire insurance policies written on properties in this  
state, in addition to the amount collected by it under Section  
27-15-103 et seq.

(3) Insurance rebate monies shall be expended by the board  
of supervisors for fire protection purposes of each county for the  
following categories:



97           (a) For training expenses, including emergency medical  
98 services training;

99           (b) Purchase of equipment, purchase of fire trucks,  
100 repair and refurbishing of fire trucks and firefighting equipment,  
101 for emergency medical services equipment, and capital construction  
102 anywhere in the county or pledging as security for a period of not  
103 more than ten (10) years for such purchases;

104           (c) Purchase of insurance on county-owned firefighting  
105 or emergency medical services equipment;

106           (d) Fire protection service contracts, including, but  
107 not limited to, municipalities, legal fire protection districts,  
108 and nonprofit corporations providing or coordinating fire service  
109 or emergency medical services in or out of the county;

110           (e) Appropriations to legal fire protection districts  
111 located in counties subject to all restrictions applicable to the  
112 use of insurance rebate monies;

113           (f) Training of any county personnel as needed for the  
114 adoption of and compliance with the codes established and  
115 promulgated by the Mississippi Building Codes Council or for  
116 windstorm mitigation programs as approved by the Commissioner of  
117 Insurance;

118           (g) Any county-owned equipment or other property, at  
119 the option of the board of supervisors, may be used by any legally  
120 created fire department;



121           (h) At the option of the board of supervisors, a county  
122 may provide reasonable remuneration to volunteer firefighters in  
123 accordance with the guidelines established by the Commissioner of  
124 Insurance authorized by Section 45-11-7; or

125           (i) For any use allowed in accordance with the  
126 guidelines as established by the Commissioner of Insurance.

127           (4) Insurance rebate monies not expended in a given fiscal  
128 year for fire protection purposes shall be placed in a special  
129 fund with a written plan approved by the Commissioner of Insurance  
130 for disposition and expenditure of such monies. After the  
131 contracts for fire protection services have been approved and  
132 accepted by the board of supervisors, the monies shall be released  
133 to be expended in such manner as provided by this section.

134           (5) No county shall receive payments pursuant to this  
135 section after July 1, 1988, unless such county:

136           (a) Designates a county fire service coordinator who is  
137 responsible for seeing that standard guidelines established by the  
138 Commissioner of Insurance pursuant to Section 45-11-7(9),  
139 Mississippi Code of 1972, are followed. The county fire  
140 coordinator must demonstrate that he possesses fire-related  
141 knowledge and experience;

142           (b) Designates one (1) member of the sheriff's  
143 department to be the county fire investigator and, from and after  
144 July 1, 2008, requires the designated member of the sheriff's  
145 department to attend the State Fire Academy to be trained in arson



investigation; however, in the event of a loss of the county fire investigator due to illness, death, resignation, discharge or other legitimate cause, notice shall be immediately given to the Commissioner of Insurance and the county may continue to receive payments on an interim basis for a period not to exceed one (1) year;

(c) Adheres to the standard guidelines established by the Commissioner of Insurance pursuant to Section 45-11-7(9); and

(d) Counties shall levy a tax of not less than one-fourth (1/4) mill on all property of the county or appropriate avails of not less than one-fourth (1/4) mill from the county's general fund for fire protection purposes. Municipalities making a written declaration to the county that they fund and provide their own fire services shall be exempted from this levy. This levy shall be used for fire protection purposes which include, but are not limited to, contracting with any provider of fire protection services.

(6) (a) No funds shall be paid by the county to any provider of fire protection services except in accordance with a written contract entered into in accordance with guidelines established by the Commissioner of Insurance and properly approved by the board of supervisors and Commissioner of Insurance. No county shall distribute funds to any fire service provider which has not met the reporting requirements required by the Commissioner of Insurance. At such time that a fire protection



171 services provider, particularly a county volunteer fire  
172 department, a municipality or a fire protection district, has  
173 fulfilled the obligations of the written contract and has met the  
174 reporting requirements provided for in this subsection and the  
175 board of supervisors has received the insurance rebate monies, the  
176 board of supervisors shall disburse the appropriate amount to the  
177 fire protection services provider within a reasonable time, not to  
178 exceed six (6) weeks, from the time such requirements are met.  
179 Insurance rebate monies used for the purposes of contracting shall  
180 be expended by the fire service provider for capital construction,  
181 training expenses, purchase of firefighting equipment, including  
182 payments on any loans made for the purpose of purchasing  
183 firefighting equipment, purchase of insurance for any fire  
184 equipment owned or operated by the provider, and for training and  
185 equipment of emergency medical services as provided by fire  
186 protection services.

187           (b) If the Commissioner of Insurance believes that a  
188 county is using the funds in a manner not consistent with  
189 subsections (5) and (6) of this section, the commissioner shall  
190 request the State Auditor to conduct an investigation pursuant to  
191 Section 7-7-211(e).

192           (7) The board of supervisors of any county may contribute  
193 funds directly to any provider of fire protection services serving  
194 such county. Such contributions must be used for fire protection





195 purposes as may be reasonably established by the Commissioner of  
196 Insurance.

197       (8) Any municipal, county or local water association or  
198 other utility district supplying water may, upon adoption of a  
199 resolution authorizing such action, contribute free of charge to a  
200 volunteer fire department or fire protection district serving such  
201 local government, political subdivision or utility district such  
202 water as is necessary for firefighting or training activities of  
203 such volunteer fire department or fire protection district.

204       (9) The board of supervisors of any county may, in its  
205 discretion, grade, gravel, shell and/or maintain real property of  
206 a county volunteer fire department, including roads or driveways  
207 thereof, as necessary for the effective and safe operation of such  
208 county volunteer fire department. Any action taken by the board  
209 of supervisors under the authority of this subsection shall be  
210 spread upon the minutes of the board of supervisors when the work  
211 is authorized.

212       (10) For the purpose of this section, "fire protection  
213 district" means a district organized under Section 19-5-151 et  
214 seq., or pursuant to any other code section or by any local and  
215 private act authorizing the establishment of a fire protection  
216 district, unless the context clearly requires otherwise.

217       (11) The Commissioner of Insurance may promulgate rules and  
218 regulations to establish guidelines for the use of fire rebate  
219 funds.



220           **SECTION 3.** This act shall take effect and be in force from  
221 and after July 1, 2025, and shall stand repealed on June 29, 2025.

**Further, amend by striking the title in its entirety and  
inserting in lieu thereof the following:**

1           AN ACT TO AMEND SECTION 83-1-37, MISSISSIPPI CODE OF 1972, TO  
2 INCREASE THE ANNUAL PAYMENT REQUIRED OF THE DEPARTMENT OF REVENUE  
3 TO THE CREDIT OF THE MUNICIPAL FIRE PROTECTION FUND; TO INCREASE  
4 THE PERCENTAGE PAYMENT OF THE DEPARTMENT OF REVENUE TO THE CREDIT  
5 OF THE MUNICIPAL FIRE PROTECTION FUND; TO AMEND SECTION 83-1-39,  
6 MISSISSIPPI CODE OF 1972, TO INCREASE THE ANNUAL PAYMENT REQUIRED  
7 OF THE DEPARTMENT OF REVENUE TO THE CREDIT OF THE COUNTY VOLUNTEER  
8 FIRE DEPARTMENT FUND; TO INCREASE THE PERCENTAGE PAYMENT OF THE  
9 DEPARTMENT OF REVENUE TO THE CREDIT OF THE COUNTY VOLUNTEER FIRE  
10 DEPARTMENT FUND; AND FOR RELATED PURPOSES.

