

By: Representatives Cameron, Davis

To: Public Buildings,  
Grounds and Lands; Ways and  
Means

HOUSE BILL NO. 774

1 AN ACT TO AMEND SECTION 3-3-15, MISSISSIPPI CODE OF 1972, TO  
2 REQUIRE THE OFFICIAL STATE FLAG TO BE DISPLAYED AT ALL COUNTY  
3 BUILDINGS AND OFFICES; TO PROVIDE THAT ANY COUNTY FAILING TO SO  
4 DISPLAY THE STATE FLAG SHALL NOT BE ENTITLED TO RECEIVE  
5 REIMBURSEMENT FOR TAX LOSSES SUFFERED BECAUSE OF HOMESTEAD  
6 EXEMPTIONS; TO AMEND SECTION 27-33-77, MISSISSIPPI CODE OF 1972,  
7 IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** Section 3-3-15, Mississippi Code of 1972, is  
10 amended as follows:

11 3-3-15. The official state flag as described in Section  
12 3-3-16 shall be displayed from sunrise to sunset from all county  
13 buildings and at office spaces occupied by county government in  
14 other buildings. Any county that fails to so display the flag at  
15 its county buildings or office spaces occupied by county  
16 government shall not be entitled to receive its reimbursement of  
17 tax losses for homestead exemptions under Section 27-33-77. The  
18 state flag may be displayed from all public buildings other than  
19 county buildings, from sunrise to sunset. \* \* \* The state flag  
20 may be displayed from all public buildings twenty-four (24) hours  
21 a day if properly illuminated. The state flag should not be  
22 displayed when the weather is inclement, except when an  
23 all-weather flag is displayed. The state flag shall receive all  
24 of the respect and ceremonious etiquette given the American  
25 flag; \* \* \* however, nothing in this section shall be  
26 construed \* \* \* to affect the precedence given to the flag of the  
27 United States of America.

28 **SECTION 2.** Section 27-33-77, Mississippi Code of 1972, is  
29 amended as follows:



30           27-33-77. (1) Except as otherwise provided in subsection  
31 (2), beginning with the 1985 supplemental roll, and for each  
32 succeeding year's roll thereafter, the amount of tax loss to be  
33 reimbursed because of exemptions provided for in this article  
34 shall be Fifty Dollars (\$50.00) each for county taxes exempted and  
35 school taxes exempted for a total of One Hundred Dollars (\$100.00)  
36 per applicant qualifying for homestead exemption under this  
37 article.

38           The reimbursement received by the county shall be distributed  
39 by the county treasurer to the general fund. Such reimbursement  
40 may be pledged as security for any loan received by the county for  
41 the purpose of capital improvements as authorized under Section  
42 57-1-303, or for the purpose of loans as authorized under Section  
43 17-24-7, or for the purpose of water systems improvements as  
44 authorized under Section 41-3-16.

45           Provided further, that tax losses sustained by municipalities  
46 because of exemptions granted to homeowners described in  
47 subsection (2) of Section 27-33-67 shall be reimbursed up to the  
48 amount of the actual exemption allowed, not to exceed Two Hundred  
49 Dollars (\$200.00) per qualified applicant.

50           (2) Any county that fails to display the official state flag  
51 as specified in Section 3-3-15 shall not be entitled to receive  
52 the reimbursements, as described in subsection (1), of tax losses  
53 suffered because of homestead exemptions.

54           **SECTION 3.** This act shall take effect and be in force from  
55 and after October 1, 2002.

