

By: Representative Cameron

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

HOUSE BILL NO. 390

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 may be
20 displayed from all public buildings twenty-four (24) hours a day
21 if properly illuminated. The state flag should not be displayed
22 when the weather is inclement, except when an all-weather flag is
23 displayed. The state flag shall receive all of the respect and
24 ceremonious etiquette given the American flag; however, nothing in
25 this section shall be construed * * * to affect the precedence
26 given to the flag of the United States of America.

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



29 27-33-77. (1) Except as otherwise provided in subsection
30 (2), beginning with the 1985 supplemental roll, and for each
31 succeeding year's roll thereafter, the amount of tax loss to be
32 reimbursed because of exemptions provided for in this article
33 shall be Fifty Dollars (\$50.00) each for county taxes exempted and
34 school taxes exempted for a total of One Hundred Dollars (\$100.00)
35 per applicant qualifying for homestead exemption under this
36 article.

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

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

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

53 **SECTION 3.** This act shall take effect and be in force from
54 and after October 1, 2003.

