

By: Representative Fleming

To: Ways and Means

HOUSE BILL NO. 264

1 AN ACT TO PROVIDE FOR A REFUND OF A PORTION OF SCHOOL AD  
 2 VALOREM TAXES FOR AN EMPLOYER THAT ALLOWS ITS EMPLOYEES TO TAKE  
 3 PAID LEAVE IN ORDER TO PERFORM VOLUNTEER SERVICE AT A PUBLIC  
 4 SCHOOL IN A PUBLIC SCHOOL DISTRICT IN WHICH THE EMPLOYER IS  
 5 LOCATED; TO PROVIDE THAT THE STATE DEPARTMENT OF EDUCATION SHALL  
 6 DEVELOP A LIST OF SERVICES AND ACTIVITIES THAT QUALIFY AS  
 7 "VOLUNTEER SERVICE" FOR PURPOSES OF THE AD VALOREM TAX REFUND; TO  
 8 LIMIT THE AMOUNT OF THE AD VALOREM TAX REFUND; TO PROVIDE THAT AN  
 9 EMPLOYER MUST PROVIDE THE TAX LEVYING AUTHORITY FOR A SCHOOL  
 10 DISTRICT WITH CERTAIN INFORMATION IN ORDER TO RECEIVE THE AD  
 11 VALOREM TAX REFUND; AND FOR RELATED PURPOSES.

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

13 **SECTION 1.** (1) (a) Subject to the provisions of this  
 14 section, for an employer that allows employees, who desire to do  
 15 so, to take paid leave during work hours for at least two (2) full  
 16 work days during a public school year in order to perform  
 17 volunteer service at a public school in a public school district  
 18 in which the employer is located, there shall be allowed a refund  
 19 of a portion of ad valorem taxes paid by the employer to the  
 20 levying authority for the school district (as defined in Section  
 21 37-57-1) for the support of such school district. The State  
 22 Department of Education shall develop a list of services and  
 23 activities that qualify as "volunteer service" for the purposes of  
 24 this section.

25 (b) The amount of ad valorem taxes refunded to an  
 26 employer under this section shall be as follows:

27 (i) For an employer having twenty percent (20%) or  
 28 less of its employees, who desire to do so, perform volunteer  
 29 service as described in this section, the refund shall be equal to  
 30 one percent (1%) of the ad valorem taxes paid by the employer to

31 the levying authority for the school district (as defined in  
32 Section 37-57-1) for the support of such school district.

33 (ii) For an employer having more than twenty  
34 percent (20%) but not more than forty percent (40%) of its  
35 employees, who desire to do so, perform volunteer service as  
36 described in this section, the refund shall be equal to two  
37 percent (2%) of the ad valorem taxes paid by the employer to the  
38 levying authority for the school district (as defined in Section  
39 37-57-1) for the support of such school district.

40 (iii) For an employer having more than forty  
41 percent (40%) but not more than sixty percent (60%) of its  
42 employees, who desire to do so, perform volunteer service as  
43 described in this section, the refund shall be equal to three  
44 percent (3%) of the ad valorem taxes paid by the employer to the  
45 levying authority for the school district (as defined in Section  
46 37-57-1) for the support of such school district.

47 (iv) For an employer having more than sixty  
48 percent (60%) but less than ninety-five percent (95%) of its  
49 employees, who desire to do so, perform volunteer service as  
50 described in this section, the refund shall be equal to four  
51 percent (4%) of the ad valorem taxes paid by the employer to the  
52 levying authority for the school district (as defined in Section  
53 37-57-1) for the support of such school district.

54 (c) For an employer having ninety-five percent (95%) or  
55 more of its employees, who desire to do so, perform volunteer  
56 service as described in this section, the refund shall be equal to  
57 five percent (5%) of the ad valorem taxes paid by the employer to  
58 the levying authority for the school district (as defined in  
59 Section 37-57-1) for the support of such school district.

60 (2) If an employer desires to qualify for the ad valorem tax  
61 refund provided in this section, the employer must provide the  
62 levying authority for the school district (as defined in Section  
63 37-57-1) with documentation verifying the name of each employee

64 who performed volunteer service and the name of the public school  
65 and public school district for which the employee performed  
66 volunteer service, the date and number of hours that each employee  
67 performed volunteer service, and documentation signed by the  
68 principal of the public school for which each employee performed  
69 volunteer service.

70       **SECTION 2.** Nothing in this act shall affect or defeat any  
71 claim, assessment, appeal, suit, right or cause of action for  
72 taxes due or accrued under the ad valorem tax laws before the date  
73 on which this act becomes effective, whether such claims,  
74 assessments, appeals, suits or actions have been begun before the  
75 date on which this act becomes effective or are begun thereafter;  
76 and the provisions of the ad valorem tax laws are expressly  
77 continued in full force, effect and operation for the purpose of  
78 the assessment, collection and enrollment of liens for any taxes  
79 due or accrued and the execution of any warrant under such laws  
80 before the date on which this act becomes effective, and for the  
81 imposition of any penalties, forfeitures or claims for failure to  
82 comply with such laws.

83       **SECTION 3.** This act shall take effect and be in force from  
84 and after July 1, 2006.