

By: Representatives Moore, Faulkner, Paden,
Hines, Miles, Dixon, Karriem, Gibbs (72nd)

To: Ways and Means

HOUSE BILL NO. 1702

1 AN ACT TO CREATE THE "PUBLIC SCHOOL DONATION TAX DEDUCTION
2 AND DEDICATED USE ACT"; TO AMEND SECTION 27-7-18, MISSISSIPPI CODE
3 OF 1972, TO PROVIDE A STATE INCOME TAX DEDUCTION FOR CONTRIBUTIONS
4 MADE BY A TAXPAYER TO A PUBLIC SCHOOL DISTRICT; TO PROVIDE THAT
5 SUCH CONTRIBUTIONS MAY BE DESIGNATED BY A TAXPAYER FOR SPECIFIC
6 USE BY A SCHOOL DISTRICT; TO AMEND SECTION 37-7-301, MISSISSIPPI
7 CODE OF 1972, TO CONFORM TO THE PROVISIONS OF THIS ACT; AND FOR
8 RELATED PURPOSES.

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

10 **SECTION 1.** This act shall be known and may be cited as the
11 "Public School Donation Tax Deduction and Dedicated Use Act."

12 **SECTION 2.** Section 27-7-18, Mississippi Code of 1972, is
13 amended as follows:

14 27-7-18. (1) Alimony payments. In the case of a person
15 described in Section 27-7-15(2)(e), there shall be allowed as a
16 deduction from gross income amounts paid as periodic payments to
17 the extent of such amounts as are includible in the gross income
18 of the spouse as provided in Section 27-7-15(2)(e), payment of
19 which is made within the person's taxable year.

20 (2) Unreimbursed moving expenses incurred after December 31,
21 1994, are deductible as an adjustment to gross income in



22 accordance with provisions of the United States Internal Revenue
23 Code, and rules, regulations and revenue procedures thereunder
24 relating to moving expenses, not in direct conflict with the
25 provisions of the Mississippi Income Tax Law.

26 (3) Amounts paid after December 31, 1998, by a self-employed
27 individual for insurance which constitute medical care for the
28 taxpayer, his spouse and dependents, are deductible as an
29 adjustment to gross income in accordance with provisions of the
30 United States Internal Revenue Code, and rules, regulations and
31 revenue procedures thereunder relating to such payments, not in
32 direct conflict with the provisions of the Mississippi Income Tax
33 Law.

34 (4) Contributions or payments to a Mississippi Affordable
35 College Savings (MACS) Program account are deductible from gross
36 income as provided in Section 37-155-113. Payments made under a
37 prepaid tuition contract entered into under the Mississippi
38 Prepaid Affordable College Tuition Program are deductible as
39 provided in Section 37-155-17.

40 (5) (a) Unreimbursed travel expenses, lodging expenses and
41 lost wages an individual incurred as a result of, and related to,
42 the donation, while living, of one or more of his or her organs
43 for human organ transplantation, are deductible from gross income.
44 The deduction from gross income authorized by this subsection may
45 be claimed for only once and may not exceed Ten Thousand Dollars
46 (\$10,000.00).



47 (b) As used in this subsection, "organ" means all or
48 part of a liver, pancreas, kidney, intestine, lung or bone marrow.

49 (6) In the case of a self-employed individual, there shall
50 be allowed as a deduction from gross income an amount equal to:

51 (a) Seventeen percent (17%) of the federal
52 self-employment taxes imposed on such individual for taxable years
53 ending in calendar year 2017;

54 (b) Thirty-four percent (34%) of the federal
55 self-employment taxes imposed on such individual for taxable years
56 ending in calendar year 2018; and

57 (c) Fifty percent (50%) of the federal self-employment
58 taxes imposed on such individual for taxable years ending in
59 calendar year 2019 and thereafter.

60 (7) Contributions made by a taxpayer to a public school
61 district are deductible from gross income. Such contributions may
62 be designated by a taxpayer for specific use by a school district.
63 The deduction authorized in this subsection shall be equal to the
64 amount of such contributions made during a taxable year; however,
65 the aggregate amount of deductions claimed by a taxpayer under
66 this subsection for a taxable year shall not exceed the taxpayer's
67 total taxable income for the taxable year.

68 **SECTION 3.** Section 37-7-301, Mississippi Code of 1972, is
69 amended as follows:



70 37-7-301. The school boards of all school districts shall
71 have the following powers, authority and duties in addition to all
72 others imposed or granted by law, to wit:

73 (a) To organize and operate the schools of the district
74 and to make such division between the high school grades and
75 elementary grades as, in their judgment, will serve the best
76 interests of the school;

77 (b) To introduce public school music, art, manual
78 training and other special subjects into either the elementary or
79 high school grades, as the board shall deem proper;

80 (c) To be the custodians of real and personal school
81 property and to manage, control and care for same, both during the
82 school term and during vacation;

83 (d) To have responsibility for the erection, repairing
84 and equipping of school facilities and the making of necessary
85 school improvements;

86 (e) To suspend or to expel a pupil or to change the
87 placement of a pupil to the school district's alternative school
88 or homebound program for misconduct in the school or on school
89 property, as defined in Section 37-11-29, on the road to and from
90 school, or at any school-related activity or event, or for conduct
91 occurring on property other than school property or other than at
92 a school-related activity or event when such conduct by a pupil,
93 in the determination of the school superintendent or principal,
94 renders that pupil's presence in the classroom a disruption to the



95 educational environment of the school or a detriment to the best
96 interest and welfare of the pupils and teacher of such class as a
97 whole, and to delegate such authority to the appropriate officials
98 of the school district;

99 (f) To visit schools in the district, in their
100 discretion, in a body for the purpose of determining what can be
101 done for the improvement of the school in a general way;

102 (g) To support, within reasonable limits, the
103 superintendent, principal and teachers where necessary for the
104 proper discipline of the school;

105 (h) To exclude from the schools students with what
106 appears to be infectious or contagious diseases; provided,
107 however, such student may be allowed to return to school upon
108 presenting a certificate from a public health officer, duly
109 licensed physician or nurse practitioner that the student is free
110 from such disease;

111 (i) To require those vaccinations specified by the
112 State Health Officer as provided in Section 41-23-37;

113 (j) To see that all necessary utilities and services
114 are provided in the schools at all times when same are needed;

115 (k) To authorize the use of the school buildings and
116 grounds for the holding of public meetings and gatherings of the
117 people under such regulations as may be prescribed by said board;

118 (l) To prescribe and enforce rules and regulations not
119 inconsistent with law or with the regulations of the State Board



120 of Education for their own government and for the government of
121 the schools, and to transact their business at regular and special
122 meetings called and held in the manner provided by law;

123 (m) To maintain and operate all of the schools under
124 their control for such length of time during the year as may be
125 required;

126 (n) To enforce in the schools the courses of study and
127 the use of the textbooks prescribed by the proper authorities;

128 (o) To make orders directed to the superintendent of
129 schools for the issuance of pay certificates for lawful purposes
130 on any available funds of the district and to have full control of
131 the receipt, distribution, allotment and disbursement of all funds
132 provided for the support and operation of the schools of such
133 school district whether such funds be derived from state
134 appropriations, local ad valorem tax collections, or otherwise.
135 The local school board shall be authorized and empowered to
136 promulgate rules and regulations that specify the types of claims
137 and set limits of the dollar amount for payment of claims by the
138 superintendent of schools to be ratified by the board at the next
139 regularly scheduled meeting after payment has been made;

140 (p) To select all school district personnel in the
141 manner provided by law, and to provide for such employee fringe
142 benefit programs, including accident reimbursement plans, as may
143 be deemed necessary and appropriate by the board;



144 (q) To provide athletic programs and other school
145 activities and to regulate the establishment and operation of such
146 programs and activities;

147 (r) To join, in their discretion, any association of
148 school boards and other public school-related organizations, and
149 to pay from local funds other than minimum foundation funds, any
150 membership dues;

151 (s) To expend local school activity funds, or other
152 available school district funds, other than minimum education
153 program funds, for the purposes prescribed under this paragraph.
154 "Activity funds" shall mean all funds received by school officials
155 in all school districts paid or collected to participate in any
156 school activity, such activity being part of the school program
157 and partially financed with public funds or supplemented by public
158 funds. The term "activity funds" shall not include any funds
159 raised and/or expended by any organization unless commingled in a
160 bank account with existing activity funds, regardless of whether
161 the funds were raised by school employees or received by school
162 employees during school hours or using school facilities, and
163 regardless of whether a school employee exercises influence over
164 the expenditure or disposition of such funds. Organizations shall
165 not be required to make any payment to any school for the use of
166 any school facility if, in the discretion of the local school
167 governing board, the organization's function shall be deemed to be
168 beneficial to the official or extracurricular programs of the



169 school. For the purposes of this provision, the term
170 "organization" shall not include any organization subject to the
171 control of the local school governing board. Activity funds may
172 only be expended for any necessary expenses or travel costs,
173 including advances, incurred by students and their chaperons in
174 attending any in-state or out-of-state school-related programs,
175 conventions or seminars and/or any commodities, equipment, travel
176 expenses, purchased services or school supplies which the local
177 school governing board, in its discretion, shall deem beneficial
178 to the official or extracurricular programs of the district,
179 including items which may subsequently become the personal
180 property of individuals, including yearbooks, athletic apparel,
181 book covers and trophies. Activity funds may be used to pay
182 travel expenses of school district personnel. The local school
183 governing board shall be authorized and empowered to promulgate
184 rules and regulations specifically designating for what purposes
185 school activity funds may be expended. The local school governing
186 board shall provide (i) that such school activity funds shall be
187 maintained and expended by the principal of the school generating
188 the funds in individual bank accounts, or (ii) that such school
189 activity funds shall be maintained and expended by the
190 superintendent of schools in a central depository approved by the
191 board. The local school governing board shall provide that such
192 school activity funds be audited as part of the annual audit
193 required in Section 37-9-18. The State Department of Education



194 shall prescribe a uniform system of accounting and financial
195 reporting for all school activity fund transactions;

196 (t) To enter into an energy performance contract,
197 energy services contract, on a shared_savings, lease or
198 lease-purchase basis, for energy efficiency services and/or
199 equipment as provided for in Section 31-7-14;

200 (u) To maintain accounts and issue pay certificates on
201 school food service bank accounts;

202 (v) (i) To lease a school building from an individual,
203 partnership, nonprofit corporation or a private for-profit
204 corporation for the use of such school district, and to expend
205 funds therefor as may be available from any nonminimum program
206 sources. The school board of the school district desiring to
207 lease a school building shall declare by resolution that a need
208 exists for a school building and that the school district cannot
209 provide the necessary funds to pay the cost or its proportionate
210 share of the cost of a school building required to meet the
211 present needs. The resolution so adopted by the school board
212 shall be published once each week for three (3) consecutive weeks
213 in a newspaper having a general circulation in the school district
214 involved, with the first publication thereof to be made not less
215 than thirty (30) days prior to the date upon which the school
216 board is to act on the question of leasing a school building. If
217 no petition requesting an election is filed prior to such meeting
218 as hereinafter provided, then the school board may, by resolution



219 spread upon its minutes, proceed to lease a school building. If
220 at any time prior to said meeting a petition signed by not less
221 than twenty percent (20%) or fifteen hundred (1500), whichever is
222 less, of the qualified electors of the school district involved
223 shall be filed with the school board requesting that an election
224 be called on the question, then the school board shall, not later
225 than the next regular meeting, adopt a resolution calling an
226 election to be held within such school district upon the question
227 of authorizing the school board to lease a school building. Such
228 election shall be called and held, and notice thereof shall be
229 given, in the same manner for elections upon the questions of the
230 issuance of the bonds of school districts, and the results thereof
231 shall be certified to the school board. If at least three-fifths
232 (3/5) of the qualified electors of the school district who voted
233 in such election shall vote in favor of the leasing of a school
234 building, then the school board shall proceed to lease a school
235 building. The term of the lease contract shall not exceed twenty
236 (20) years, and the total cost of such lease shall be either the
237 amount of the lowest and best bid accepted by the school board
238 after advertisement for bids or an amount not to exceed the
239 current fair market value of the lease as determined by the
240 averaging of at least two (2) appraisals by certified general
241 appraisers licensed by the State of Mississippi. The term "school
242 building" as used in this paragraph (v) (i) shall be construed to
243 mean any building or buildings used for classroom purposes in



244 connection with the operation of schools and shall include the
245 site therefor, necessary support facilities, and the equipment
246 thereof and appurtenances thereto such as heating facilities,
247 water supply, sewage disposal, landscaping, walks, drives and
248 playgrounds. The term "lease" as used in this paragraph (v) (i)
249 may include a lease-purchase contract;

250 (ii) If two (2) or more school districts propose
251 to enter into a lease contract jointly, then joint meetings of the
252 school boards having control may be held but no action taken shall
253 be binding on any such school district unless the question of
254 leasing a school building is approved in each participating school
255 district under the procedure hereinabove set forth in paragraph
256 (v) (i). All of the provisions of paragraph (v) (i) regarding the
257 term and amount of the lease contract shall apply to the school
258 boards of school districts acting jointly. Any lease contract
259 executed by two (2) or more school districts as joint lessees
260 shall set out the amount of the aggregate lease rental to be paid
261 by each, which may be agreed upon, but there shall be no right of
262 occupancy by any lessee unless the aggregate rental is paid as
263 stipulated in the lease contract. All rights of joint lessees
264 under the lease contract shall be in proportion to the amount of
265 lease rental paid by each;

266 (w) To employ all noninstructional and noncertificated
267 employees and fix the duties and compensation of such personnel



268 deemed necessary pursuant to the recommendation of the
269 superintendent of schools;

270 (x) To employ and fix the duties and compensation of
271 such legal counsel as deemed necessary;

272 (y) Subject to rules and regulations of the State Board
273 of Education, to purchase, own and operate trucks, vans and other
274 motor vehicles, which shall bear the proper identification
275 required by law;

276 (z) To expend funds for the payment of substitute
277 teachers and to adopt reasonable regulations for the employment
278 and compensation of such substitute teachers;

279 (aa) To acquire in its own name by purchase all real
280 property which shall be necessary and desirable in connection with
281 the construction, renovation or improvement of any public school
282 building or structure. Whenever the purchase price for such real
283 property is greater than Fifty Thousand Dollars (\$50,000.00), the
284 school board shall not purchase the property for an amount
285 exceeding the fair market value of such property as determined by
286 the average of at least two (2) independent appraisals by
287 certified general appraisers licensed by the State of Mississippi.
288 If the board shall be unable to agree with the owner of any such
289 real property in connection with any such project, the board shall
290 have the power and authority to acquire any such real property by
291 condemnation proceedings pursuant to Section 11-27-1 et seq.,
292 Mississippi Code of 1972, and for such purpose, the right of



293 eminent domain is hereby conferred upon and vested in said board.
294 Provided further, that the local school board is authorized to
295 grant an easement for ingress and egress over sixteenth section
296 land or lieu land in exchange for a similar easement upon
297 adjoining land where the exchange of easements affords substantial
298 benefit to the sixteenth section land; provided, however, the
299 exchange must be based upon values as determined by a competent
300 appraiser, with any differential in value to be adjusted by cash
301 payment. Any easement rights granted over sixteenth section land
302 under such authority shall terminate when the easement ceases to
303 be used for its stated purpose. No sixteenth section or lieu land
304 which is subject to an existing lease shall be burdened by any
305 such easement except by consent of the lessee or unless the school
306 district shall acquire the unexpired leasehold interest affected
307 by the easement;

308 (bb) To charge reasonable fees related to the
309 educational programs of the district, in the manner prescribed in
310 Section 37-7-335;

311 (cc) Subject to rules and regulations of the State
312 Board of Education, to purchase relocatable classrooms for the use
313 of such school district, in the manner prescribed in Section
314 37-1-13;

315 (dd) Enter into contracts or agreements with other
316 school districts, political subdivisions or governmental entities
317 to carry out one or more of the powers or duties of the school



318 board, or to allow more efficient utilization of limited resources
319 for providing services to the public;

320 (ee) To provide for in-service training for employees
321 of the district;

322 (ff) As part of their duties to prescribe the use of
323 textbooks, to provide that parents and legal guardians shall be
324 responsible for the textbooks and for the compensation to the
325 school district for any books which are not returned to the proper
326 schools upon the withdrawal of their dependent child. If a
327 textbook is lost or not returned by any student who drops out of
328 the public school district, the parent or legal guardian shall
329 also compensate the school district for the fair market value of
330 the textbooks;

331 (gg) To conduct fund-raising activities on behalf of
332 the school district that the local school board, in its
333 discretion, deems appropriate or beneficial to the official or
334 extracurricular programs of the district; provided that:

335 (i) Any proceeds of the fund-raising activities
336 shall be treated as "activity funds" and shall be accounted for as
337 are other activity funds under this section; and

338 (ii) Fund-raising activities conducted or
339 authorized by the board for the sale of school pictures, the
340 rental of caps and gowns or the sale of graduation invitations for
341 which the school board receives a commission, rebate or fee shall
342 contain a disclosure statement advising that a portion of the



343 proceeds of the sales or rentals shall be contributed to the
344 student activity fund;

345 (hh) To allow individual lessons for music, art and
346 other curriculum-related activities for academic credit or
347 nonacademic credit during school hours and using school equipment
348 and facilities, subject to uniform rules and regulations adopted
349 by the school board;

350 (ii) To charge reasonable fees for participating in an
351 extracurricular activity for academic or nonacademic credit for
352 necessary and required equipment such as safety equipment, band
353 instruments and uniforms;

354 (jj) To conduct or participate in any fund-raising
355 activities on behalf of or in connection with a tax-exempt
356 charitable organization;

357 (kk) To exercise such powers as may be reasonably
358 necessary to carry out the provisions of this section;

359 (ll) To expend funds for the services of nonprofit arts
360 organizations or other such nonprofit organizations who provide
361 performances or other services for the students of the school
362 district;

363 (mm) To expend federal No Child Left Behind Act funds,
364 or any other available funds that are expressly designated and
365 authorized for that use, to pay training, educational expenses,
366 salary incentives and salary supplements to employees of local
367 school districts; except that incentives shall not be considered



368 part of the local supplement as defined in Section 37-151-5(o),
369 nor shall incentives be considered part of the local supplement
370 paid to an individual teacher for the purposes of Section
371 37-19-7(1). Mississippi Adequate Education Program funds or any
372 other state funds may not be used for salary incentives or salary
373 supplements as provided in this paragraph (mm);

374 (nn) To use any available funds, not appropriated or
375 designated for any other purpose, for reimbursement to the
376 state-licensed employees from both in state and out of state, who
377 enter into a contract for employment in a school district, for the
378 expense of moving when the employment necessitates the relocation
379 of the licensed employee to a different geographical area than
380 that in which the licensed employee resides before entering into
381 the contract. The reimbursement shall not exceed One Thousand
382 Dollars (\$1,000.00) for the documented actual expenses incurred in
383 the course of relocating, including the expense of any
384 professional moving company or persons employed to assist with the
385 move, rented moving vehicles or equipment, mileage in the amount
386 authorized for county and municipal employees under Section
387 25-3-41 if the licensed employee used his personal vehicle or
388 vehicles for the move, meals and such other expenses associated
389 with the relocation. No licensed employee may be reimbursed for
390 moving expenses under this section on more than one (1) occasion
391 by the same school district. Nothing in this section shall be
392 construed to require the actual residence to which the licensed



393 employee relocates to be within the boundaries of the school
394 district that has executed a contract for employment in order for
395 the licensed employee to be eligible for reimbursement for the
396 moving expenses. However, the licensed employee must relocate
397 within the boundaries of the State of Mississippi. Any individual
398 receiving relocation assistance through the Critical Teacher
399 Shortage Act as provided in Section 37-159-5 shall not be eligible
400 to receive additional relocation funds as authorized in this
401 paragraph;

402 (oo) To use any available funds, not appropriated or
403 designated for any other purpose, to reimburse persons who
404 interview for employment as a licensed employee with the district
405 for the mileage and other actual expenses incurred in the course
406 of travel to and from the interview at the rate authorized for
407 county and municipal employees under Section 25-3-41;

408 (pp) Consistent with the report of the Task Force to
409 Conduct a Best Financial Management Practices Review, to improve
410 school district management and use of resources and identify cost
411 savings as established in Section 8 of Chapter 610, Laws of 2002,
412 local school boards are encouraged to conduct independent reviews
413 of the management and efficiency of schools and school districts.
414 Such management and efficiency reviews shall provide state and
415 local officials and the public with the following:

416 (i) An assessment of a school district's
417 governance and organizational structure;



418 (ii) An assessment of the school district's
419 financial and personnel management;
420 (iii) An assessment of revenue levels and sources;
421 (iv) An assessment of facilities utilization,
422 planning and maintenance;
423 (v) An assessment of food services, transportation
424 and safety/security systems;
425 (vi) An assessment of instructional and
426 administrative technology;
427 (vii) A review of the instructional management and
428 the efficiency and effectiveness of existing instructional
429 programs; and
430 (viii) Recommended methods for increasing
431 efficiency and effectiveness in providing educational services to
432 the public;
433 (qq) To enter into agreements with other local school
434 boards for the establishment of an educational service agency
435 (ESA) to provide for the cooperative needs of the region in which
436 the school district is located, as provided in Section 37-7-345;
437 (rr) To implement a financial literacy program for
438 students in Grades 10 and 11. The board may review the national
439 programs and obtain free literature from various nationally
440 recognized programs. After review of the different programs, the
441 board may certify a program that is most appropriate for the
442 school districts' needs. If a district implements a financial



443 literacy program, then any student in Grade 10 or 11 may
444 participate in the program. The financial literacy program shall
445 include, but is not limited to, instruction in the same areas of
446 personal business and finance as required under Section
447 37-1-3(2) (b). The school board may coordinate with volunteer
448 teachers from local community organizations, including, but not
449 limited to, the following: United States Department of
450 Agriculture Rural Development, United States Department of Housing
451 and Urban Development, Junior Achievement, bankers and other
452 nonprofit organizations. Nothing in this paragraph shall be
453 construed as to require school boards to implement a financial
454 literacy program;

455 (ss) To collaborate with the State Board of Education,
456 Community Action Agencies or the Department of Human Services to
457 develop and implement a voluntary program to provide services for
458 a prekindergarten program that addresses the cognitive, social,
459 and emotional needs of four-year-old and three-year-old children.
460 The school board may utilize any source of available revenue to
461 fund the voluntary program. Effective with the 2013-2014 school
462 year, to implement voluntary prekindergarten programs under the
463 Early Learning Collaborative Act of 2013 pursuant to state funds
464 awarded by the State Department of Education on a matching basis;

465 (tt) With respect to any lawful, written obligation of
466 a school district, including, but not limited to, leases
467 (excluding leases of sixteenth section public school trust land),



468 bonds, notes, or other agreement, to agree in writing with the
469 obligee that the Department of Revenue or any state agency,
470 department or commission created under state law may:

471 (i) Withhold all or any part (as agreed by the
472 school board) of any monies which such local school board is
473 entitled to receive from time to time under any law and which is
474 in the possession of the Department of Revenue, or any state
475 agency, department or commission created under state law; and

476 (ii) Pay the same over to any financial
477 institution, trustee or other obligee, as directed in writing by
478 the school board, to satisfy all or part of such obligation of the
479 school district.

480 The school board may make such written agreement to withhold
481 and transfer funds irrevocable for the term of the written
482 obligation and may include in the written agreement any other
483 terms and provisions acceptable to the school board. If the
484 school board files a copy of such written agreement with the
485 Department of Revenue, or any state agency, department or
486 commission created under state law then the Department of Revenue
487 or any state agency, department or commission created under state
488 law shall immediately make the withholdings provided in such
489 agreement from the amounts due the local school board and shall
490 continue to pay the same over to such financial institution,
491 trustee or obligee for the term of the agreement.



492 This paragraph (tt) shall not grant any extra authority to a
493 school board to issue debt in any amount exceeding statutory
494 limitations on assessed value of taxable property within such
495 school district or the statutory limitations on debt maturities,
496 and shall not grant any extra authority to impose, levy or collect
497 a tax which is not otherwise expressly provided for, and shall not
498 be construed to apply to sixteenth section public school trust
499 land;

500 (uu) With respect to any matter or transaction that is
501 competitively bid by a school district, to accept from any bidder
502 as a good-faith deposit or bid bond or bid surety, the same type
503 of good-faith deposit or bid bond or bid surety that may be
504 accepted by the state or any other political subdivision on
505 similar competitively bid matters or transactions. This paragraph
506 (uu) shall not be construed to apply to sixteenth section public
507 school trust land. The school board may authorize the investment
508 of any school district funds in the same kind and manner of
509 investments, including pooled investments, as any other political
510 subdivision, including community hospitals;

511 (vv) To utilize the alternate method for the conveyance
512 or exchange of unused school buildings and/or land, reserving a
513 partial or other undivided interest in the property, as
514 specifically authorized and provided in Section 37-7-485;

515 (wv) To delegate, privatize or otherwise enter into a
516 contract with private entities for the operation of any and all



517 functions of nonacademic school process, procedures and operations
518 including, but not limited to, cafeteria workers, janitorial
519 services, transportation, professional development, achievement
520 and instructional consulting services materials and products,
521 purchasing cooperatives, insurance, business manager services,
522 auditing and accounting services, school safety/risk prevention,
523 data processing and student records, and other staff services;
524 however, the authority under this paragraph does not apply to the
525 leasing, management or operation of sixteenth section lands.
526 Local school districts, working through their regional education
527 service agency, are encouraged to enter into buying consortia with
528 other member districts for the purposes of more efficient use of
529 state resources as described in Section 37-7-345;

530 (xx) To partner with entities, organizations and
531 corporations for the purpose of benefiting the school district;

532 (yy) To borrow funds from the Rural Economic
533 Development Authority for the maintenance of school buildings;

534 (zz) To fund and operate voluntary early childhood
535 education programs, defined as programs for children less than
536 five (5) years of age on or before September 1, and to use any
537 source of revenue for such early childhood education programs.
538 Such programs shall not conflict with the Early Learning
539 Collaborative Act of 2013;

540 (aaa) To issue and provide for the use of procurement
541 cards by school board members, superintendents and licensed school



542 personnel consistent with the rules and regulations of the
543 Mississippi Department of Finance and Administration under Section
544 31-7-9; and

545 (bbb) To conduct an annual comprehensive evaluation of
546 the superintendent of schools consistent with the assessment
547 components of paragraph (pp) of this section and the assessment
548 benchmarks established by the Mississippi School Board Association
549 to evaluate the success the superintendent has attained in meeting
550 district goals and objectives, the superintendent's leadership
551 skill and whether or not the superintendent has established
552 appropriate standards for performance, is monitoring success and
553 is using data for improvement.

554 (ccc) To accept any contribution or other form of
555 financial assistance. If a school district accepts any contribution
556 or other form of financial assistance for which a specific use is
557 designated, then the district may only expend the contribution or
558 assistance for such specific use.

559 **SECTION 4.** Nothing in this act shall affect or defeat any
560 claim, assessment, appeal, suit, right or cause of action for
561 taxes due or accrued under the income tax laws before the date on
562 which this act becomes effective, whether such claims,
563 assessments, appeals, suits or actions have been begun before the
564 date on which this act becomes effective or are begun thereafter;
565 and the provisions of the income tax laws are expressly continued
566 in full force, effect and operation for the purpose of the



567 assessment, collection and enrollment of liens for any taxes due
568 or accrued and the execution of any warrant under such laws before
569 the date on which this act becomes effective, and for the
570 imposition of any penalties, forfeitures or claims for failure to
571 comply with such laws.

572 **SECTION 5.** This act shall take effect and be in force from
573 and after January 1, 2017.

