MISSISSIPPI LEGISLATURE REGULAR SESSION 2021

By: Representative Clark

To: County Affairs;
Judiciary A

HOUSE BILL NO. 235

AN ACT TO AMEND SECTIONS 19-25-13 AND 27-1-9, MISSISSIPPI CODE OF 1972, TO REMOVE THE REQUIREMENT THAT THE COUNTY SHERIFF, TAX ASSESSOR AND TAX COLLECTOR FILE A CERTAIN MONTHLY REPORT REGARDING EXPENSES WITH THE BOARD OF SUPERVISORS FOR APPROVAL AT THE BOARD'S MONTHLY MEETING AND TO REMOVE THE PROVISION OF LAW THAT REQUIRES THE BOARD TO APPROPRIATE A CERTAIN LUMP SUM FOR THE SHERIFF, ASSESSOR AND TAX COLLECTOR FOR EXPENSES DURING A QUARTERLY APPROPRIATION BY THE BOARD; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 19-25-13, Mississippi Code of 1972, is amended as follows:

19-25-13. The sheriff shall, at the July meeting of the board of supervisors, submit a budget of estimated expenses of his office for the ensuing fiscal year beginning October 1 in such form as shall be prescribed by the Director of the State Department of Audit. The board shall examine this proposed budget and determine the amount to be expended by the sheriff in the performance of his duties for the fiscal year and may increase or reduce that amount as it deems necessary and proper.

The budget shall include amounts for compensating the deputies and other employees of the sheriff's office, for

insurance providing protection for the sheriff and his deputies in case of disability, death and other similar coverage, for travel and transportation expenses of the sheriff and deputies, for feeding prisoners and inmates of the county jail, and for any other expenses that may be incurred in the performance of the duties of the office of sheriff. In addition, the budget shall include amounts for the payment of premiums on bonds and insurance for the sheriff and his deputies which, in the opinion of the board of supervisors, are deemed necessary to protect the interests of the county or the sheriff and his deputies. The amounts may include official bonds and any bonds required of his deputies by the sheriff; liability insurance; insurance against false arrest charges; insurance against false imprisonment charges; theft, fire and other hazards insurance; and hospitalization insurance as provided for in Sections 25-15-101 and 25-15-103. The board may authorize the reimbursement of the sheriff and deputies for the use of privately owned automobiles or other motor vehicles in the performance of official duties at the rate provided by law for state officers and employees, or may authorize the purchase by the sheriff of such motor vehicles and such equipment as may be needed for operation of the sheriff's office, the vehicles and equipment to be owned by the county. In counties that have elected to purchase the motor vehicles and the equipment for the operation of the sheriff's office, if a sheriff or deputy shall be required in the performance of his official

duties, in the event of an emergency, to use his privately owned automobile or other motor vehicle, the board of supervisors may, in its discretion, authorize the reimbursement for that use at the rate per mile provided by law for state officers and employees. This shall not be construed as giving an officer a choice of whether to use his own or the county's vehicle, but shall be construed so as not to penalize an officer who must use his own vehicle because the county's vehicle was not available.

The board of supervisors, in its discretion, may include in its annual budget for the sheriff's office an amount not to exceed One Thousand Dollars ($1,000.00), which may be expended by the sheriff to provide food, water and beverages for the sheriff, the sheriff's deputies, state, national and local law enforcement officers, emergency personnel, county employees and members of the general public who the sheriff requests to assist him and his office while in the performance of search and rescue missions, disasters or other emergency operations.

The board of supervisors may acquire one or more credit cards that may be used by the sheriff and his deputies to pay expenses incurred by them when traveling in or out of state in the performance of their official duties. The chancery clerk or county purchase clerk shall maintain complete records of all credit card numbers and all receipts and other documents relating to the use of those credit cards. The sheriff shall furnish receipts for the use of the credit cards each month to the

chancery clerk or purchase clerk who shall submit a written report monthly to the board of supervisors, which report shall include an itemized list of all expenditures and use of the credit cards for the month, and the expenditures may be allowed for payment by the county in the same manner as other items on the claims docket. The issuance of a credit card to a sheriff or his deputy under the provisions of this section shall not be construed to authorize the sheriff or deputy sheriff to use the credit card to make any expenditure that is not otherwise authorized by law.

The board of supervisors is hereby authorized and empowered, in its discretion, to appropriate and pay a sum not to exceed One Thousand Dollars ($1,000.00) annually as a clothing allowance to each plainclothes investigator employed by the sheriff's office of that county. The board of supervisors of any county bordering on the Gulf of Mexico and having a population of more than thirty-one thousand seven hundred (31,700) but less than thirty-one thousand eight hundred (31,800) according to the 1990 Federal Census may appropriate and pay a sum not to exceed One Thousand Dollars ($1,000.00) annually as a clothing allowance to the administrator of the county jail.

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The budget for the sheriff's office may be revised at any regular meeting by the board of supervisors. Upon recommendation of the sheriff, the board may at any regular meeting make supplemental appropriations to the sheriff's office.

Any fees previously required to be paid by a sheriff shall be paid by the board of supervisors by including the estimates therefor in the sheriff's budget. All fees and charges for services heretofore collected by sheriffs shall be collected by the sheriff and paid monthly into the general fund of the concerned county. However, any fees heretofore collected by those sheriffs from the county shall not be paid.

SECTION 2. Section 27-1-9, Mississippi Code of 1972, is amended as follows:

27-1-9. The following shall be applicable to all counties and shall pertain to the operation of the assessor and tax collector's office:

(a) Each assessor and tax collector shall appoint a sufficient number of deputies to assist him in carrying out the duties of his office and fix their compensation, subject to the budget for the assessor and tax collector's office approved by the county board of supervisors. No deputy shall receive a salary which exceeds the salary of the assessor and tax collector. Each deputy assessor shall give bond for the faithful discharge of his duties as provided in Section 27-1-3. Each deputy tax collector shall give bond to be payable, conditioned and approved as provided by law in an amount not less than Fifty Thousand Dollars ($50,000.00) for the faithful discharge of his duties.

(b) The assessor and tax collector shall, at the July meeting of the board of supervisors, submit a budget of estimated

expenses of his office for the ensuing fiscal year beginning October 1 in such form as shall be prescribed by the Director of the State Department of Audit. The board shall examine this proposed budget and determine the amount to be expended by the assessor and tax collector in the performance of his duties for the fiscal year and may increase or reduce said amount as it deems necessary and proper.

The budget shall include amounts for compensating deputies and other employees of the assessor and tax collector's office, for travel and transportation expenses of the assessor and tax collector and deputies, for theft insurance premiums, for equipment and supplies of his office, and for such other expenses as may be incurred in the performance of the duties of his office. In addition, the budget shall include amounts for the payment of premiums on bonds and other insurance for the assessor and tax collector and his deputies which, in the opinion of the board of supervisors, are deemed necessary to protect the interests of the county, or the assessor and tax collector and his deputies. Such amounts may include official bonds and any bonds required of his deputies by the assessor and tax collector; fire and other hazards insurance; and hospitalization insurance as provided for in Sections 25-15-101 and 25-15-103, Mississippi Code of 1972.

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(*** * ***c) The budget for the assessor and tax collector's office may be revised at any regular meeting by the

board of supervisors; and upon recommendation of the assessor and tax collector, the board may at any regular meeting make supplemental appropriations to his office.

(* * *d) The budget for the assessor and tax collector's office may include amounts to cover necessary expenses to provide equipment and personnel to file, store, retain or reproduce all records, filings or documents using microfilm, microfiche, data processing, computers, magnetic tape, optical discs or any other electronic process which correctly and legibly stores and reproduces or which forms a medium for storing, copying or reproducing documents, files and records.

SECTION 3. This act shall take effect and be in force from and after its passage.

ST: Budget of county sheriff, tax assessor and tax collector; remove certain obsolete reporting requirements concerning.