

**MISSISSIPPI ATTORNEY GENERAL OPINIONS**

**(Issued between June 1, 2022, and May 31, 2023)**

<b>No.</b>	<b>DATE</b>	<b>REQUESTOR</b>	<b>TITLE</b>
1	06/06/2022	Hon. Carlos Palmer, Greenwood Municipal Judge	<b>Veterans Treatment Court Program</b>  The sole authority for establishing and operating veterans' treatment courts rests with the circuit courts of Mississippi because it is explicitly granted in Miss. Code Ann. Section 9-25-1 (OP-2021-00086)
2	06/14/2022	Gene Barton, Esq. Attorney for City of Okolona	<b>Change from Special Charter to Code Charter</b>  The required election to change from a Special Charter form of government to a Code Charter form of government may be initiated by the governing authorities adopting a resolution that provides for a special election on the question, unless the City's Special Charter includes specific provisions calling for such an election, in which case the Special Charter would take precedence over Section 23-15-859. If the electors choose to change to a Code Charter form of government, before the next scheduled municipal elections as specified by Sections 23-15-171 and 23-15-173, the municipality will apportion wards for the election of five aldermen in accordance with Section 21-3-7. (OP-2021-00140)
3	07/11/2022	Bobby Moak, Esq., Atty for City of Brookhaven	<b>Disposal of Surplus Municipal Property under Section 57-7-1</b>  The City may only dispose of property under 57-7-1 for industrial and commercial purposes if it determines that the property is no longer needed for governmental purposes. (OP-2022-00035)
4	07/11/2022	Gregory Holcomb, Esq., Atty city of Poplarville	<b>Mayor's Access to City Employee Personnel Records</b>  Section 21-3-15 gives the mayor executive power of the municipality and superintending control of all the officers and affairs of the municipality, which includes access to city employee personnel records. The clerk must provide the mayor with full rights of access to information that is necessary to perform his/her respective duties on behalf of the municipality. (OP 2021-00219)
5	08/02/2022	Charles B. Brown, Esq., Atty, Towns of Mathiston and Sturgis	<b>Use of Municipal Property</b>  The Town is not authorized to allow on-street parking spaces to be utilized exclusively by the patrons of a private business to the exclusion of other members of the public. However, under emergency powers provided to the governor and municipalities, there may be exceptions to this law. (OP-2020-00145)

No.	DATE	REQUESTOR	TITLE
6	08/02/2022	David Ringer, Esq., Atty City of Florence	<p><b>Municipal Drug Testing</b></p> <p>The City is authorized to institute an alcohol and drug testing policy that aligns with the statutes and the corresponding regulations. It is up to the governing authorities of the City to determine the parameters of its policy and the resultant actions that may be taken for a violation of that policy, so long as the terms of the statute are implemented in full. Miss. Code Ann. § 71-7-3(1). (OP-2021-00186)</p>
7	08/02/2022	J. Kirkham Povall, Esq., Atty Town of Boyle	<p><b>Definition of School in Senate Bill 2095</b></p> <p>A dance studio is not a “school” as defined by the Mississippi Medical Cannabis Act. Miss. Code Ann. §§ 41-137-1 et seq. (OP-2022-00069)</p>
8	08/02/2022	Phillip Whitehead, Esq., Atty Tishomingo Co BOS	<p><b>Ad Valorem Tax Exemptions for Manufacturing and Fee Port Warehouses</b></p> <p>Whether an entity is eligible for the manufacturing exemption under Sections 27-31-101 et seq. and the free port warehouse exemption under Sections 27-31-51 et seq. is a question of fact for the governing authorities of Tishomingo County. If an entity is eligible, the governing authorities of Tishomingo County have the discretionary authority to grant both exemptions. (OP-2021-00215)</p>
9	08/02/2022	Tim Holleman, Esq., Atty Har Co BOS	<p><b>House Bill No. 1716 (2013 Reg. Session)</b></p> <p>The legislation establishing the Mississippi Gulf Coast Regional Convention and Visitors Bureau provides that no supervisor may nominate any person from another supervisor’s district to be a member of the Bureau. This restriction applies to the nominations of all nine Bureau members appointed by the Harrison County Board of Supervisors. (OP-2022-00108)</p>
10	08/11/2022	Tommie Cardin, Esq. Atty Three Rivers Solid Waste Management Authority	<p><b>Amendment of Waste Disposal Contract</b></p> <p>A proposed annual adjustment in a properly procured contract for waste management that exceeds the contractual three percent cap was not contemplated by the parties when the original request for proposals was issued or when the parties agreed to the contract. Therefore, the Authority must enter into a new contract after going through the proper procurement procedure. (OP-2022-00090)</p>
11	08/22/2022	Hon. Shelton Shannon, Mayor, Town of Plantersville	<p><b>Transient Vendor Licensing</b></p> <p>The Plantersville Board of Aldermen does not have the authority to change the classification of a business from transient vendor to general business vendor. The</p>

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			<p>municipal tax collector has the authority to determine the proper classification of a business and the type of license it requires.</p> <p>A company in the business of selling fireworks may only operate from the fifteenth day of June to the fifth day of July and the fifth day of December to the second day of January each year and therefore falls into the category of a transient business, which by definition operates for less than six months of each year. (OP-2022-00042)</p>
12	08/22/2022	Thomas Reynolds, Esq., Atty Tallahatchie Co. BOS	<p><b>Bond for Damage to County Roads</b></p> <p>While the Tallahatchie County Board of Supervisors may require a permit and security for damage to highways under its jurisdiction caused by excessive size or weight of a vehicle or load, such regulations must be applied uniformly to all vehicles exceeding the established size and weight limits. (OP-2022-00045)</p>
13	08/22/2022	Willie Bailey, Esq., Atty Humphreys Co BOS	<p><b>Authority to Assign Parking Spaces on Premises Around the Courthouse</b></p> <p>Pursuant to Mississippi Code Annotated Section 19-7-33, the Humphreys County Board of Supervisors has the authority to regulate parking on the premises around the courthouse. (OP-2022-00039)</p>
14	08/25/2022	Hon. Wes Curry, Municipal Court Judge, Hattiesburg	<p><b>Forgiveness of fines and Costs</b></p> <p>A municipal judge is authorized to suspend fines in misdemeanor cases upon such terms as may be set by the court. (OP-2022-00033)</p>
15	09/06/2022	C. Gaines Baker, Esq., Atty Panola Co. BOS	<p><b>Donation of Sick Leave</b></p> <p>If the County determines that due to an administrative error it erroneously granted an employee sick leave pay that the employee had not earned, the County may allow the employee to repay the County using donated sick leave in accordance with a lawful policy enacted prior to the employee's catastrophic illness or injury. This would not be a retroactive salary increase nor extra compensation; thus, it would not be prohibited by Section 96 or 66 of the Mississippi Constitution. (OP-2022-00057)</p>
16	09/06/2022	Hon. J. Walter Michel, Senator District 25	<p><b>Revocable Transfer on Death Deed</b></p> <p>An individual is not required to reapply for homestead exemption after filing a transfer-on-death deed. (OP-2022-00003)</p>

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17	09/07/2022	William E. Holcomb, III, President Issaquena County BOS	<p><b>Donation of ARPA Funds to County Employees Sections</b></p> <p>66 and 96 of the Mississippi Constitution prohibit the Issaquena Board of Supervisors from granting additional compensation for services already rendered and included in a previously agreed upon contract.(OP-2022-00068)</p>
18	09/13/2022	Hon. Michael Watson, Secretary of State	<p><b>House Bill No. 1365 (Laws of 2022)</b></p> <p>Whether the art and essay contests as described in your request are “election-related expenses or voter education, voter outreach or voter registration programs” under H.B. 1365 is a factual determination to be made by the Secretary of State’s Office subject to judicial review. H.B. 1365 Reg. Sess. (Miss 2022). H.B. 1365 does it prohibit election officials from participating in, or administering voter education, outreach, or registration programs. Rather, H.B. 1365 prohibits election officials from soliciting, accepting, using, or disposing of private donations for such programs. (OP-2022-00123)</p>
19	09/19/2022	Hon. Briggs Hopson, III. Atty Vicksburg Warren School District	<p><b>Transportation of Non-Public School Students</b></p> <p>If the School District makes the factual determination that a program is a special or alternative program under Section 37-41-3, the School District may provide transportation to the participants who are not enrolled in the School District. However, the School District may not expend any additional public funds for such transport. Transportation to an educational program under Section 37-41-27, however, is limited to students of the School District. (OP-2022-00095)</p>
20	09/21/2022	Hon. Carter O. Bise, Chancery Court Judge, Har. Co.	<p><b>Involuntary Mental Commitment Procedures</b></p> <p>A pre-evaluation screening by a community health center is not required prior to the filing of an affidavit that a person needs mental health treatment. Pursuant to Mississippi Code Annotated Sections 41-21-65(1) and 41-21-67(1), a relative of the person alleged to need treatment or an interested person may file an affidavit with the chancery clerk, and upon direction of the chancellor, the sheriff</p>

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			<p>would take the person alleged to need treatment for pre-evaluation screening and treatment by the appropriate community mental health center. (OP-2021-00127)</p>
21	09/21/2022	Derek Dwayne Hopson, Jr. Esq., Atty Town of Gunnison	<p><b>Donation of Municipal Property</b></p> <p>While we do not opine on the content of resolutions or other local agreements, it is the opinion of this office that unless specifically authorized by statute, the Town of Gunnison does not have the authority to deed municipally-owned property to individual citizens because it would amount to an unlawful donation. However, if the Town of Gunnison is still an active participant in a Community Block Grant Program, it is possible that it may be afforded the additional authority granted by Mississippi Code Annotated Section 43-35-503. (op-2021-00223)</p>
22	09/21/2022	J. Richard Berry, Esq., Atty Kemper Co. BOS	<p><b>Countywide Policy Requiring Direct Deposit of Payroll</b></p> <p>The Kemper County Board of Supervisors cannot require all county employees to accept payroll payments via direct deposit. (OP-2021-00233)</p>
23	09/21/2022	William H. Davis, Jr. Esq., Atty Corinth-Alcorn Joint Airport Board	<p><b>Disposal of Abandoned Personal Property by a Joint Airport Board Created Under Mississippi code Annotated Section 61-5-37</b></p> <p>A joint airport board created under Mississippi Code Annotated Section 61-5-37 may exercise the authority of its constituent public agencies, including the authority to dispose of abandoned property pursuant to Sections 19-3-85 or 21-39-21.</p> <p>Assuming the joint agreement creating the Corinth-Alcorn County Joint Airport Board is silent as to which statutory scheme shall be followed for the Corinth-Alcorn County Joint Airport Board's disposal of abandoned property, the Corinth-Alcorn County Joint Airport Board may dispose of abandoned property in accordance with either Section 19-3-85 or Section 21-39-21. Pursuant to both Sections 19-3-85 and 21-39-21, claiming abandoned property requires filing a claim with the appropriate governing authority. The Corinth-Alcorn County Joint Airport Board may</p>

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			<p>enact regulatory procedures for filing a claim of ownership of abandoned property to comply with Sections 19-3- 85 and 21-39-21. Whether a particular piece of abandoned property has been claimed and recovered is a factual determination to be made on a case-by-case basis.</p> <p>The proceeds from the sale of the abandoned property shall be deposited into the Corinth-Alcorn County Joint Airport Board’s fund created in accordance with Section 61-5-41. (Op-2022-00011)</p>
24	09/26/2022	Hon. Michael Watson, Secretary of State	<p><b>Mississippi Civil Rights Education Commission</b></p> <p>With the exception of the duties specifically assigned to the State Department of Education in Mississippi Code Annotated Section 37-13-193, the Office of the Secretary of State is statutorily obligated to provide the administrative assistance necessary for the Mississippi Civil Rights Education Commission to carry out its statutory duties. Given that the statutes do not further define the specific role of the Office of the Secretary of State beyond “administrative purposes,” it is the opinion of this office that the Office of the Secretary of State is charged with assisting the Mississippi Civil Rights Education Commission with management of its activities and organizational tasks as determined by the needs of the Mississippi Civil Rights Education Commission.</p> <p>Section 37-13-195(1) does not specify the amount of money that the Office of the Secretary of State is obligated to spend in carrying out its administrative function for the Mississippi Civil Rights Education Commission. Thus, absent a specific appropriation, there is not a specific monetary obligation imposed on the Office of the Secretary of State in order to carry out its administrative function.</p> <p>The Office of the Secretary of State is not granted any authority over the responsibilities, duties, and obligations of the Mississippi Civil Rights Education Commission. The Office of the Secretary of State simply must provide the administrative assistance necessary for the members of the Mississippi Civil Rights Education Commission to carry out their statutory duties.</p>

No.	DATE	REQUESTOR	TITLE
			(OP-2022-00120)
25	09/29/2022	Hon. Andre DeGruy, Miss. State Public Defender	<p><b>Absentee Ballot Excuse for Person Held in Custody in their Home County</b></p> <p>A qualified elector may only vote by absentee ballot on the basis of a disability if he or she, in fact, has a temporary or permanent physical disability, which is a determination that must be made on a case-by-case basis by local election officials.</p> <p>(OP-2022-00140)</p>
26	10/11/2022	Arch Bullard, Esq., Atty Alcorn Co. School District	<p><b>Free Admission for Veterans</b></p> <p>The Alcorn County School District may not give away free tickets to athletic events because such would amount to an unlawful donation under Article 4, Section 66 of the Mississippi Constitution.</p> <p>(OP-2021-00226)</p>
27	10/11/2022	J. Lane Greenlee, Esq., Atty Town of Kilmichael	<p><b>Municipal Responsibility Regarding Excavations Involving Underground Utilities</b></p> <p>A town agent meeting with the excavator at a site and verbally indicating the location of the utility lines, satisfies the requirements of Section 77-13-9(2) of the Mississippi Code. However, it would not encompass all of the town of Kilmichael's duties under Sections 77-13-1 <i>et seq.</i>, which impose certain requirements that must be met before any excavation around or near underground utilities or facilities may commence.</p> <p>(OP-2022-0058)</p>
28	10/11/2022	Hon. Keith Gaskin, Mayor of Columbus	<p><b>Incentive Pay for Municipal Employees</b></p> <p>When incentive pay for future performance is contracted for prior to the date when services are to be performed, determined in accordance with objective standards of measurement, and earned by personal services performed by the employees, then the city is authorized to make such payments.</p> <p>(OP-2022-00046)</p>
29	10/11/2022	Hon. Michelle Douglas, Mayor, Village of Satartia	<p><b>Authority of Town to Enforce Speeding and Other Moving Violations</b></p> <p>The governing authorities of a municipality have the power to pass and enforce ordinances and to</p>

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			<p>employ a police force and/or elect or appoint a town marshal to enforce ordinances related to speeding and other moving violations.</p> <p>The municipal court clerk is responsible for issuing ticket books to municipal police officers, and the municipal governing authorities have the power to set the fines by ordinance.</p> <p>State law does not require municipalities with a population of less than ten thousand (10,000), according to the latest available federal census, to appoint a municipal judge. However, without a municipal judge, the village of Satartia will not be able to enforce its ordinances. (OP-2022-00049)</p>
30	10/11/2022	William H. Davis, Jr., Esq., Atty. Alcorn Co. BOS	<p><b>Fee for Constable Serving as Bailiff</b></p> <p>A constable is only entitled to receive the statutory fee when he serves as bailiff when court is in session with a presiding judge present. (OP-2021-00105)</p>
31	10/21/2022	John McWilliams, Esq., Atty. Sunflower Co. BOS	<p><b>Ad Valorem Tax Exemption for Charitable Society</b></p> <p>Status as a 501(c)(3) nonprofit does not automatically qualify an entity as a charitable society as contemplated by Section 27-31-1(d) of the Mississippi Code, which exempts certain societies and organizations from ad valorem taxation.</p> <p>The Sunflower County Board of Supervisors must determine whether the entity is actually a charitable society entitled to the exemption, which is mandatory for those qualifying under the statute.</p> <p>The exemption flows from the property as a whole and can only be granted when it is used exclusively for the charitable society and not for profit.</p> <p>Whether the property in question falls under Section 79-11-33, which delineates the uses available to property owned by religious organizations, is a factual determination to be made by the Sunflower County Board of Supervisors.</p> <p>The tax assessor/collector presents a new tax roll to the Sunflower County Board of Supervisors</p>



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			for its approval each year based on the current uses and valuations of taxable property. (OP-2022-00002)
32	10/21/2022	Hon. Sharon Nash Barnett, Har. Co. Tax Collector	<p><b>Priority of Tax Liens</b></p> <p>Under the authority of Section 27-41-101 of the Mississippi Code, the tax collector may file a notice of tax lien with the circuit clerk of the county, who in turn shall enter it on the judgment roll. Such judgment shall serve as authority for the clerk to issue remedial writs, or in lieu thereof, the tax collector may issue a warrant, per Section 27-41-103, directing the sheriff to seize and sell the personal and real property of the taxpayer for the payment of the delinquent ad valorem taxes. With exceptions for motor vehicles and certain mobile homes, the resulting tax lien “shall be entitled to preference over all judgments, executions, encumbrances, or liens. . . .” Miss. Code Ann. § 27-41-101. (OP-2021-00236)</p>
33	10/21/2022	Hon. Steve Ross, Justice Court Judge, Tallahatchie Co.	<p><b>Authority of Justice Court to Seek Assistance from Municipal Police for Serving Contempt Warrants</b></p> <p>Arrest warrants may be served by any lawful officer with arrest powers pursuant to Rule 3 of the Mississippi Rules of Criminal Procedure. However, Section 99-3-1 of the Mississippi Code provides that police officers may only serve arrest warrants within their municipal jurisdictions. We find no statutory provision authorizing the justice court to collect the constable’s fee for serving an arrest warrant as authorized under Section 25-7-25 and then paying the fee to the city when a municipal police officer serves an arrest warrant for the justice court. (OP-2021-00149)</p>
34	10/21/2022	William Mounger, Chairman, Commissioner on Wildlife, Fisheries, and Parks	<p><b>Authority of Commission to Promulgate a Regulation Regarding Commercial Trade of White Tailed Deer within High Fenced Enclosure</b></p> <p>Section 49-7-51(1)(a) of the Mississippi Code states, “It is unlawful . . . to buy or sell or to offer for sale, exchange for merchandise, or other consideration, within this state, any game birds, game animals, or game fish, or parts thereof, named in this chapter, whether taken within or coming</p>

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			<p>from without the state, <i>except as specifically permitted by law or regulation.</i>” (Emphasis added). The Commission on Wildlife, Fisheries, and Parks (the Commission) has “plenary authority in matters related to . . . white-tailed deer in enclosures. . . .” Miss. Code Ann. § 49-7-58(3). Therefore, the Commission could craft a regulation allowing for the commercial trade of white-tailed deer held within high-fenced enclosures between registered captive breeders without specifically contravening an express legislative act. (OP-2022-00012)</p>
35	10/25/2022	Greg Pollan, Sheriff ,Calhoun Co.	<p><b>Probationer Release</b></p> <p>If the twenty-one day detention period after a probation violation expires without a revocation hearing, the sheriff does not have the authority to keep the offender in the county jail any longer and is required to release the offender from the county jail. We reiterate our guidance in the <i>Rushing</i> opinion, MS AG Op., <i>Rushing</i> at *3 (Jan. 24, 2019), and urge sheriffs and the Mississippi Department of Corrections to devise a solution so that every detainee is brought before the court within the twenty-one day period. (OP-2021-00208)</p>
36	10/28/2022	Michael R. Moore, Esq. Atty-City of Pascagoula	<p><b>Retroactive Tax Exemptions</b></p> <p>Sections 27-31-105 <i>et seq.</i> of the Mississippi Code authorize the city of Pascagoula, in its discretion, to grant both newly submitted ad valorem tax exemption applications without violating the prohibition against granting exemptions retroactively so long as the exemptions begin the year the new requests are submitted and do not exceed the original ten-year total limitation. (OP-2022-00130)</p>
37	10/31/2022	Hon. Leslie Childress, Mayor-Town of Flora	<p><b>Municipal Authority to Terminate Water for Nonpayment of Municipal Sewer Service</b></p> <p>The town of Flora does not have the authority to terminate water service for nonpayment of sewer service because the town of Flora does not provide water service in the Churchill Park Subdivision. (OP-2022-00026)</p>

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38	11/07/2022	John McAdams Chancery Clerk- Harrison County	<p><b>Statutory Cap on Costs Incidental to Court Proceedings in Commitment Proceedings</b></p> <p>The statutory cap of \$400.00 on costs incidental to court proceedings in Section 41-21-79 of the Mississippi Code includes, but is not limited to, the following: court costs; prehearing hospitalization costs; cost of transportation; reasonable physician's, psychologist's, nurse practitioner's or physician assistant's fees; and reasonable attorney's fees.</p> <p>This statutory cap applies to both indigent and non-indigent respondents. The total that may be charged for all the costs incidental to the court proceedings is \$400.00, and it either will be paid by the respondent or by the respondent's county of residence if the respondent is indigent. If the county of the respondent's residence is responsible for the prehearing hospitalization costs, the county is still responsible despite being a partial owner of the hospital. Otherwise, it would amount to an unconstitutional forgiveness or waiver of debt. (OP-2021-00237)</p>
39	1/08/2022	Hon. Carolyn McAdams Mayor – Greenwood	<p><b>Compensation of Greenwood City Attorney for Providing Legal Services to the Greenwood Tourism Commission</b></p> <p>The governing authorities of the city of Greenwood are responsible for compensating the city attorney for services provided to the Greenwood Tourism Commission. (OP-2022-00066)</p>
40	11/22/2022	Hon. David McRae, State Treasurer	<p><b>Uniform Disposition of Unclaimed Property Act</b></p> <p>The Uniform Disposition of Unclaimed Property Act, codified in Sections 89-12-1 <i>et seq.</i> of the Mississippi Code, does not require self-insured workers' compensation groups or associations comprised of members who have joint and several liability for the workers' compensation obligation of the other members to report or remit to the State Treasurer intangible personal property presumed abandoned. (OP-2022-00107)</p>
41	11/23/2023	Kimberly Nailor, Esq., Atty-City of Vicksburg	<p><b>Polling Place Outside City Limits</b></p> <p>While a municipality has the discretion to locate polling places without regard to precinct lines, all</p>

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			municipal polling places must be within the municipal limits. (OP-2022-00122)
42	11/23/2022	Sharon Nash Barnett, Har Co Tax Collector	<p><b>Errors in the Apportionment of Assessed Property Value</b></p> <p>A county tax collector has no authority to unilaterally correct errors in the apportionment of assessed value of property assessed by the Mississippi Department of Revenue and apportioned pursuant to Section 27-35-309 of the Mississippi Code.</p> <p>The Mississippi Department of Revenue assesses public service corporations pursuant to Sections 27-35-301 <i>et seq.</i>, and has the authority to determine whether a public service company has failed, refused, or neglected to render the required apportionment of assessed values. However, because this is a mixed question of fact and law and asks about the authority of another public official, we cannot opine on the obligations of the Mississippi Department of Revenue.</p> <p>This office does not opine on the validity of a claim or the appropriate relief that should be given. Whether a court of competent jurisdiction has the authority to grant injunctive relief in a particular situation is a mixed question of fact and law on which this office cannot opine. (OP-2022-00197)</p>
43	11/28/2022	Craig Slay, Atty – Rankin Co. BOS	<p><b>Additional Employment for Sheriffs</b></p> <p>The annual salary cap set forth in Section 25-3-25 of the Mississippi Code applies only to an individual’s role as sheriff. If a sheriff has separate employment in addition to his or her role as sheriff, the salary cap in Section 25-3-25 would not apply to the compensation for his or her second job.</p> <p>A sheriff simultaneously working for the county emergency operations department would not violate the separation of powers doctrine because both positions are within the executive branch of government. (OP-2022-00161)</p>
44	11/28/2022	William Hammock, Esq., Atty- Clarke Co. BOS	<p><b>Mississippi Code Annotated Section 27-1-9</b></p> <p>As long as the amount of the salary raises is within the tax assessor/collector’s approved budget</p>

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			for the current fiscal year, it is the tax assessor/collector who determines the effective date of prospective raises for employees of his or her office. (OP-2022-00104)
45	12/05/2022	Conrad Mord, Esq., Atty for Walthall Co. BOS	<p><b>Sale of County Property</b></p> <p>If the Walthall County Board of Supervisors (the Board) determines based on the facts of the particular situation that the conditions of Section 19-7-3(3) of the Mississippi Code –for the sale or disposal of surplus county property– have been met, then the Board has the authority to sell the property in question to a small, privately-owned grocery store chain.</p> <p>A county may sell surplus property consistent with Section 19-7-3(3) for good and valuable consideration, and what suffices as good and valuable consideration is within the Board’s discretion.</p> <p>The Board may not donate real property to an economic development district because doing so would violate the Constitutional prohibition against donations as well as Section 19-3-40, which prohibits a board of supervisors from granting any donation. (OP-2021-00229)</p>
46	12/05/2022	T. Michael Reed, Esq. School Board Atty. for Richton Municipal School District	<p><b>Teacher’s Assistants’ Pay Schedule</b></p> <p>Sections 37-9-39 and 37-151-103(1) of the Mississippi Code provide the manner in which teacher’s assistants are to be paid. So long as the requirements of those sections are met, this office finds no statutory prohibition against teacher’s assistants being paid their equal installments on a salary basis over twelve months. Any questions regarding escrow should be directed to the Mississippi Office of State Auditor. (OP-2021-00134)</p>
47	12/22/2022	DeBorah Armstrong Trustee, North Panola School Board	<p><b>Residency of a School Board Trustee</b></p> <p>Whether a school board official has “removed” out of the jurisdiction for which he or she was elected or appointed, thereby creating a vacancy pursuant to Section 25-1-59 of the Mississippi Code, is a question of fact that must be determined by the North Panola County School Board of</p>

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			<p>Trustees. The school board of a consolidated school district is authorized to fill a vacancy by appointment.</p> <p>If the North Panola County School Board determines that the member in question was not lawfully entitled or qualified to hold his position, the member would have acted as a <i>de facto</i> officer, and actions of a <i>de facto</i> officer are valid. (OP-2022-00139)</p>
48	01/03/2023	Hon. Eddie Fair, Hinds Co. Tax Collector	<p><b>Payroll for Elected Officials</b></p> <p>An elected official who has adopted his or her own system of personnel administration pursuant to Section 19-2-9(2) of the Mississippi Code has the authority to determine the frequency of pay for his or her employees. See Response 1. If an elected official has adopted his or her own system of personnel administration pursuant to Section 19-2-9(2), the countywide personnel system implemented by the board of supervisors would have no application to that elected official and his or her employees. However, if the elected official has not adopted his or her own personnel policy, the elected official “shall adopt the system of personnel administration adopted by the board of supervisors.” <i>Id.</i></p>
49	01/03/2023	Rocky Eaton, Esq. Atty City of Petal	<p><b>Forgiveness of Past Due Garbage Charges</b></p> <p>If the City makes a factual determination that the citizen did not receive the benefit of the garbage service for a specific period of time, then the citizen does not owe any payment for a service that the citizen did not receive during that time period. Therefore, the City could cancel the charge for the time period when the citizen was not receiving the benefit of the service.</p>
50	01/03/2023	Robert Wilkinson, Esq. Atty. City of Ocean Springs	<p><b>Motor Assisted Stand Up Scooters</b></p> <p>While we find no general law authorizing the operation of motor-assisted stand-up scooters on public roads or public sidewalks, if the governing authorities of Ocean Springs determine that such scooter qualifies as an electric personal assistive mobility device, then Mississippi Code Annotated</p>

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			Section 63-3-208 mandates where they may be operated.
51	01/09/2023	Kenneth Wayne Jones, Hinds Co. Administrator	<p><b>Payroll Processing Company</b></p> <p>The chancery clerk has the statutory duty to issue pay certificates for county employees. Hinds County has no authority to delegate to a third party the duty to pay county employees.</p> <p>In MS AG Op., <i>Kellar</i> (Aug. 23, 2013), this office opined that a vendor could authorize a third party to act as a receiver of funds owed. In your request, you are asking whether Hinds County can allow a third-party processor to assume the payroll duties of the chancery clerk, which is not permissible for the reasons stated in our response to your first question and further discussed below.</p> <p>The opinion in MS AG Op., <i>Goodwin</i> (Mar. 30, 2001) that a board of supervisors cannot contract for services that may infringe on the exercise by the chancery clerk of his statutory duties remains the opinion of this office.</p>
52	01/19/2023	Anthony Nowak, Esq. Atty-DeSoto County BOS	<p><b>Riding Bailiffs</b></p> <p>A constable is not authorized to serve as a riding bailiff.</p> <p>There is no statutory authority authorizing a judge of the circuit, chancery, or county court, or a court of eminent domain, to order a constable to serve as a riding bailiff for the sheriff.</p>
53	01/19/2023	Brock Campbell, Esq. Atty. City of Crystal Springs	<p><b>Municipal Regulation of Residential Property</b></p> <p>Pursuant to a municipality's authority to adopt ordinances with respect to municipal affairs, we find no statutory prohibition against a municipality continuing to regulate property where a landlord ultimately owns a piece of real property but enters into an installment sales contract or contract for deed with a third party if the city determines that the agreement remains rental in nature. Whether a certain agreement may be regulated as a rental agreement is a factual determination to be made by the governing authorities on a case-by-case basis. Where a municipality does not find that a contract for deed or installment sales contract is in fact rental in</p>

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			nature, we find no authority for a municipality to regulate the same.
54	01/19/2023	Hon. Cecelia Bounds, Circuit Clerk, Greene Co.	<p><b>Fees to be Collected Upon filing Petition for Expungement</b></p> <p>If a petition for expungement pursuant to Section 99-19-71 is filed as part of the original criminal filing, then only the \$150.00 fee enumerated in Section 99-19-72 shall be collected. However, if the petition for expungement is filed as a new civil filing, all other applicable, statutorily required fees that a circuit clerk must charge when a civil case is filed shall be collected in addition to the \$150.00 fee required by Section 99-19-72.</p>
55	01/19/2023	Hon. Skip Negrotto, Municipal Judge, Pass Christian	<p><b>Application of Mississippi Code Annotated Section 97-32-9</b></p> <p>Section 97-32-9 specifically prescribes punishment for persons under age twenty-one (21) who are found to be in possession of tobacco or alternative nicotine product <i>and</i> found to be in violation of any other statute, but there is no punishment for possession alone (emphasis added). Therefore, a municipal court is not authorized to charge and punish a student solely for possessing tobacco or alternative nicotine product on educational property.</p>
56	01/20/2023	Jeffrey S. Bruni, Esq. Atty. For the City of Gulfport	<p><b>Tax Exempt Status of Historical Society's Leasehold Interest Held in Municipal Property</b></p> <p>Pursuant to Section 27-31-1(d), all property, real or personal, belonging to a historical society that is used exclusively for the association or society and not for profit shall be exempt from taxation. However, because the historical society does not own the property in question and because there is no other statutory authority extending a tax exemption to a historical society's leasehold interest in property, it is the opinion of this office that the contemplated leasehold interest to be held by the historical society would not be tax exempt.</p>



No.	DATE	REQUESTOR	TITLE
57	01/24/2023	Hon. Anthony Nowak Municipal Ct. Judge, Hernando	<p><b>Authority to Incarcerate for Failure to Comply with Court Ordered Detention</b></p> <p>The purpose of civil contempt is to compel compliance with a court’s orders, admonitions, and instructions, while the purpose of criminal contempt is to punish. Whether a certain matter constitutes civil or criminal contempt is a mixed question of fact and law that this office may not determine by official opinion.</p>
58	01/24/2023	Peter C. Abide, Esq. Attorney, City of Biloxi	<p><b>Incentive Payment for City Employees that Receive Annual Wellness Check</b></p> <p>A city is authorized to make incentive payments for future performance when it is contracted for prior to the date when services are to be performed, determined in accordance with objective standards of measurement, and earned by personal services performed by the employees. Additionally, though performance-based incentive pay for municipal employees is authorized when the aforementioned requirements are met, such payments are excluded from “earned compensation” as defined by Mississippi Code Annotated Section 25-11-103(k) and may not be reported to the state’s Public Employees’ Retirement System (PERS) for purposes of retirement. <i>Chiles at *2.</i></p>
59	01/24/2023	Renetha Frierson, Esq. Attorney, Town of Tutwiler	<p><b>Consultant Seeking Contractor for Town Construction Project</b></p> <p>Issuing private invitations to select contractors does not comply with the publication or notice requirements in Section 31-7-13(c) for purchases over \$75,000. If the publication and notice deadlines have passed, and no bids were received, the procedure set out in Section 31-7-13 must start anew.</p>
60	01/24/2023	Wade White, Esq. Attorney, Neshoba Co. BOS	<p><b>Payment of Constable Bailiffs</b></p> <p>A constable that serves as bailiff shall be paid for each day or part thereof for civil court and for criminal court. Thus, a constable that serves as bailiff shall receive a fee between \$55.00 and \$100.00 for attending each day or portion of a day for civil court and shall also receive a separate fee between \$55.00 and \$100.00 for attending each day or portion of a day for criminal court on the same day.</p>

No.	DATE	REQUESTOR	TITLE
61	01/31/2023	William Hammack, Esq. Attorney Clarke Co. BOS	<p><b>Lease of Private Building by County for Nonprofit</b></p> <p>The County may not spend public funds to lease space in a privately-owned building and subsequently allow the nonprofit to exclusively utilize the private building or space for its operations rent-free or for nominal rent because to do so would amount to an unlawful donation.</p>
62	02/09/2023	Lee Turner Esq. Atty. Town of Leakesville	<p><b>Voluntary Utility Bill Round Up Option</b></p> <p>While the town of Leakesville has the authority to set rates sufficient for the maintenance and operation of a utility system and to pay any related outstanding bonds, the town does not have the authority to intentionally collect a surplus of utility system revenues. Additionally, donations by a municipality are unlawful unless otherwise prescribed by law.</p>
63	02/23/2023	Hon. Seth Adams, Justice Ct. Judge, Tishomingo Co.	<p><b>Bail Bond Statutes</b></p> <p>“Another jurisdiction” in Section 99-5-25 includes jurisdictions outside of Mississippi. A Mississippi court of proper jurisdiction shall issue a hold order if a defendant is found incarcerated in another jurisdiction outside of Mississippi upon a bail agent’s presentation of a written notice of surrender in accordance with Section 99-5-27(1)(b).</p>
64	02/24/2023	Christopher Hemphill, Esq. Atty., Town of Caledonia	<p><b>Marshal Department Communication Policy</b></p> <p>A town marshal may adopt an internal communication policy and employment protocols pursuant to his or her authority as the municipality’s chief law enforcement officer having supervision and control over all police officers employed by the municipality.</p>
65	02/24/2023	Elizabeth Lee Maron, Esq. Atty Forest Municipal School District	<p><b>Transportation Incentive for School District Employees</b></p> <p>There is no statutory authority to use public school buses to transport employees between their homes and the schools where they work as described in your request.</p>

No.	DATE	REQUESTOR	TITLE
			<p>No. Because there is no authority for school buses to be used in the manner described in your request, such transportation would not be considered a proper incentive under Article 4, Section 96 of the Mississippi Constitution. A school board does not have the authority to establish a school bus route from Forest, Mississippi to Brandon, Mississippi, for example, for the purpose of providing transportation to employees who travel to teach or work in the District.</p>
66	03/13/2023	Antony Nowak, Atty, DeSoto Co. BOS	<p><b>Tax Refund for Erroneously Paid Property Taxes</b></p> <p>DeSoto County, on its own motion, may not refund erroneously paid taxes. The tax collector, pursuant to Mississippi Code Annotated Section 27-73-7, may refund erroneously paid property taxes. Any claim for the refund of erroneously paid taxes, however, is subject to a three-year statute of limitation.</p>
67	03/13/2023	Hon. Michael Watson Secretary of State	<p><b>Mississippi Commission on the Holocaust</b></p> <p>The Office of the Secretary of State is statutorily obligated to provide the administrative assistance necessary for the Mississippi Commission on the Holocaust to carry out its duties. Given that the statutes do not further define the specific role of the Office of the Secretary of State beyond “administrative purposes,” it is the opinion of this office that the Office of the Secretary of State is charged with assisting the Mississippi Commission on the Holocaust with management of its activities and organizational tasks as determined by the needs of the Mississippi Commission on the Holocaust.</p> <p>Section 39-29-1(1) does not specify the amount of money that the Office of the Secretary of State is obligated to spend in carrying out its administrative function for the Mississippi Commission on the Holocaust. Thus, absent a specific appropriation, there is not a specific monetary obligation imposed on the Office of the Secretary of State in order to carry out its administrative function.</p> <p>The Office of the Secretary of State is not granted any authority over the responsibilities,</p>

No.	DATE	REQUESTOR	TITLE
			duties, and obligations of the Mississippi Commission on the Holocaust. The Office of the Secretary of State simply must provide the administrative assistance necessary for the members of the Mississippi Commission on the Holocaust to carry out their statutory duties.
68	03/13/2023	Hon. Nakia Stewart Anderson, Chancery Ct. Clerk, Wilkinson Co.	<p><b>Auction Expense for Tax Sale</b></p> <p>The \$20 auction expense described in your request may be assessed against persons entitled to redeem land sold for taxes as a “cost[] incident to the sale” as prescribed by Section 27-45-3.</p>
69	03/13/2023	Scott Slover, Esq., Board Atty, Adams Co.	<p><b>Road Department Sharing Funds Equally Among Districts</b></p> <p>Pursuant to Section 19-2-3, a county that operates under the countywide system of road administration, or the “unit” system, is required to distribute and use all road funds based on the needs of the county as a whole and without regard to any district boundaries.</p>
70	03/28/2023	Betty Sanders, Esq. Atty, Leflore Co.	<p><b>Legal Counsel for County Official</b></p> <p>The Leflore County Supervisors have the discretion to provide legal counsel for the Sheriff, if they make a factual determination, spread across the minutes, that the County has an interest in the litigation pursuant to Mississippi Code Annotated Section 25-1-47 and/or Section 19-3-47(1)(b). No. The requirement in Section 19-3-47(1)(b) that the Supervisors determine that they have a pecuniary interest applies only to “criminal cases against a county officer for malfeasance or dereliction of duty in office, when by the criminal conduct of the officer the county may be liable to be affected pecuniarily.”</p>
71	04/06/2023	Sheriff Charlie Sims, Forrest County Sheriff Department	<p><b>Agency’s Ability to Seize Money Possessed by Juvenile Detained for Felony</b></p> <p>Regarding forfeiture, Mississippi Code Annotated Section 41-29-153 generally allows local law enforcement officers to seize money possessed by an individual at the time of the individual’s arrest for felony</p>

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			possession of narcotics with intent to distribute. There is no statutory exclusion from this allowance for juveniles.
72	04/06/2023	Hon. Louise Ladner, Harrison County Justice Court Judge	<p><b>Wedding Fee for Justice Court Judges Receiving PERS Retirement</b></p> <p>A retired justice court judge that receives 25% of his or her average compensation through the PERS retirement system due to continued work as a justice court judge is not entitled to additionally receive Section 25-7-25(3)'s \$25 fee for performing courtroom or office wedding ceremonies.</p>
73	04/06/2023	H. Lee Hill, III, Esq., Counsel, Joel Smilow Collegiate and Joel Smilow Prep	<p><b>Amendment of Charter School Contract for Administrative Consolidation</b></p> <p>While the Charter Schools Act does not speak specifically to your question about the authority to “administratively consolidate” under a single contract, the Authorizer Board has the authority under Mississippi Code Annotated Section 37-28-9 to develop chartering policies, negotiate and execute charter contracts, monitor the performance and legal compliance of charter schools, and determine “whether each charter contract merits renewal, nonrenewal, or revocation. . . .” Because the Authorizer Board has this authority to develop chartering policies, it could, by regulation, allow for the administrative consolidation of two schools under a single charter contract.</p>
74	04/12/2023	Wes Daughdrill, Esq., Attorney, Jefferson Davis County Board of Supervisors	<p><b>Supervisors Salaries</b></p> <p>If the total assessed valuation of Jefferson Davis County for the preceding taxable year is at least \$125,000,000.00 but less than \$300,000,000.00, the Board members are only entitled to the 2022 salary increase afforded under Section 25-3-13(1)(e), which would set their salaries in an amount not to exceed \$45,000.00.</p> <p>Assuming the total assessed valuation of Jefferson Davis County for the preceding taxable year remains within the range in Subsection (1)(e), it is the opinion of this office that Section 25-3-13(2) allows the Board of Supervisors to increase their salaries up to \$47,000.00 from and after January 1, 2024, and up to \$49,000.00 from and after January 1, 2028.</p>
75	04/26/2023	James Simpson, Esq., Attorney for Harrison	<b>Harrison County Utility Authority</b>

No.	DATE	REQUESTOR	TITLE
		County Utility Authority	1. While Gulfport may abstain from voting, because the HCUA may only enter a solid waste services contract that affects rates by unanimous vote of all members of the board, the result of an abstention would prevent the unanimous vote needed to enter into the contract. 2. No. Based on plain language of Mississippi Code Annotated Section 49-17-429, the HCUA may only enter a contract for solid waste services by unanimous vote of all members of the board. 3. The responses to your first two questions render this question moot. 4. The HCUA may only enter a contract affecting rates, bonds, or capital improvements by unanimous vote of all members of the board. The statute does not provide for approval of such actions by only certain participating member agencies.
76	04/26/2023	Hon. James Littleton, County and Youth Court Judge, Leflore County	<p><b>Court Reporter Salary for County and Youth Court</b></p> <p>Read in conjunction, Mississippi Code Annotated Sections 9-13-19, 9-13-61, and 43-21-123 restrict a court reporter for a Mississippi county and youth court from receiving a salary exceeding \$64,000.00.</p>
77	04/26/2023	Ben L. Gilbert, Esq., Attorney, Town of Summit	<p><b>Proposed Donation to the Boys and Girls Club of Southwest Mississippi</b></p> <p>The town of Summit may make a donation to the Boys and Girls Club of Southwest Mississippi, provided the Town determines that the Club qualifies as a chartered chapter located within the municipality.</p>
78	04/26/2023	Hon. Kevin Blackwell, Senator, District 19	<p><b>Residency Requirements under Section 23-15-300</b></p> <p>The time that an individual resided within the territory prior to municipal annexation would apply to the residency requirement for municipal office in Mississippi Code Annotated Section 23-15- 300(1).</p>
79	04/26/2023	Risher G. Caves, Esq., Attorney, Perry County School District	<p><b>Retroactive Employee Compensation Due to School District Delay</b></p> <p>Whether an employee was underpaid due to an administrative error is a factual determination that must be resolved by the Board. For additional guidance regarding this matter, we recommend that you contact the Office of the State Auditor.</p>

No.	DATE	REQUESTOR	TITLE
80	04/26/2023	Tonya Franklin, Esq., Attorney, Town of Arcola	<p><b>Secondary Employment for Chief of Police</b></p> <ol style="list-style-type: none"> <li>1. This office has previously opined that there is no separation of powers violation when an individual simultaneously serves in two different positions within the same branch of government. Regarding ethical considerations, we refer you to the Mississippi Ethics Commission.</li> <li>2. We defer to the Mississippi Ethics Commission on this question</li> <li>3. We defer to the Mississippi Ethics Commission and the Office of the State Auditor on this question.</li> </ol>
81	05/01/2023	Wendy Bailey Executive Director, Mississippi Department of Mental Health	<p><b>Psychiatric Treatment for an Individual Committed for Substance Use Disorder</b></p> <ol style="list-style-type: none"> <li>1. No. Section 41-31-11 does not provide Mississippi State Hospital or East Mississippi State Hospital the authority to transfer an individual court-committed for substance use disorder treatment to an inpatient acute psychiatric ward for mental health treatment.</li> <li>2. When an individual committed to Mississippi State Hospital or East Mississippi State Hospital for substance use disorder treatment is found to be suffering from a mental condition requiring commitment for psychiatric treatment, the hospital's medical director may bring commitment proceedings—in accordance with Sections 41-21-61 et seq.—for psychiatric treatment. Miss. Code Ann. § 41-31-19. In this scenario, there is no statutory requirement that an individual be discharged from his or her commitment for substance use disorder treatment prior to a medical director bringing mental health commitment proceedings.</li> </ol>
82	05/01/2023	Drew Snyder, Executive Director, Mississippi Division of Medicaid	<p><b>Section 43-13-117(K)</b></p> <p>To the extent that your question asks us to opine on the constitutionality of Section 43-13-117, we must decline to do so. Statutes passed by the Mississippi Legislature are presumed constitutional until a court of competent jurisdiction rules otherwise. MS AG Op., Capps at *2 (Sept. 6, 1996) (citing Mississippi Power Co. v. Goudy, 459 So. 2d 257 (Miss. 1984)). As of the date of this opinion, we are not aware that any court has declared Section 43-13-117 unconstitutional. This statute remains valid until such time as a court of competent jurisdiction</p>

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			declares it to be unconstitutional or until it is repealed or amended by the Legislature.
83	05/09/2023	Beth Harkins Aldridge, Commissioner and Mark Henry, Commissioner, MS Workers' Compensation Commission	<p><b>Mississippi Workers Compensation Commission Authority</b></p> <ol style="list-style-type: none"> <li>1. While this office is only authorized to opine on prospective questions of law pertaining to the authority, duties, and responsibilities of the requestor, in this instance, to thoroughly answer your questions, the rules of statutory interpretation require this office to address Section 71-3-85, which recites the administrative duties of the chairman in context of the Commission's responsibilities as a body. As relevant to your inquiry here, the chairman of the Commission acts as its administrative head.</li> <li>2. Reading Sections 71-3-93 and 71-3-85 in pari materia, the Commission must act as a body in establishing and enforcing rules for the appointment, promotion, and demotion of personnel. The statutes do not speak to the authority to fire personnel.</li> </ol>
84	05/09/2023	Hon. Steve Hopkins, Mississippi State Representative	<p><b>Covid 19 Vaccine Requirement</b></p> <p>Section 1(2)(a) of H.B. 1509 prohibits public community colleges from refusing, withholding, or denying a student any local or state educational opportunities based on the student's COVID-19 vaccination status. Whether a public community college's nursing program or portion thereof takes place at a qualified "health care facility" that is exempt from the prohibition set forth in Section 1(2)(a) is a mixed question of fact and law upon which we are unable to officially opine.</p>
85	05/09/2023	Andy Gipson, Commissioner, Mississippi Department of Agriculture and Commerce	<p><b>Nonresident Aliens Owning Over 320 Acres of Land in Mississippi</b></p> <p>Section 89-1-23 places restrictions on nonresident aliens acquiring or holding land in Mississippi, including the 320-acre industrial development limitation you reference. However, regarding the consequence of violating Section 89-1-23, the statute only states that "[a]ll land held or acquired contrary to this section shall escheat to the state."</p>



No.	DATE	REQUESTOR	TITLE
86	05/10/2023	Michael Moore, Esq., Attorney, City of Pascagoula	<p><b>Municipal Zoning and Odor Ordinances</b></p> <ol style="list-style-type: none"> <li>1. In general, the Jackson County Utility Authority is subject to municipal zoning ordinances. Whether a particular ordinance is enforceable against the Jackson County Utility Authority is a factual determination that must be made by the municipal governing authorities and is subject to judicial review. While reasonable municipal zoning restrictions may be enforced, the city of Pascagoula may not enact an ordinance that would have the effect of prohibiting the Jackson County Utility Authority from fulfilling its statutory obligations.</li> <li>2. The city of Pascagoula has the authority to enact regulations regarding nuisance odors if such regulations are “for the purpose of promoting health, safety, morals, or the general welfare of the community. . . .” Miss. Code Ann. § 17-1-3(1).</li> <li>3. Whether an ordinance prohibiting the emission of nuisance odors is enforceable against a specific entity is a mixed question of fact and law on which this office cannot opine.</li> <li>4. The city of Pascagoula has no authority to enforce a nuisance odor ordinance against a company located outside of the municipal boundaries.</li> </ol>
87	05/10/2023	Ryan Revere, Esq., Attorney, South Panola School District	<p><b>Transportation on Public School Buses</b></p> <ol style="list-style-type: none"> <li>1. Transportation provided pursuant to Section 37-41-27 is limited to students participating in the event.</li> <li>2. Section 37-41-5 only applies to the transportation of students to school due to extraordinary circumstances or conditions.</li> <li>3. There is no statutory authority that allows a student who is not participating in a school related event to ride a school bus simply because their parent, grandparent, or guardian is driving the school bus.</li> </ol>

No.	DATE	REQUESTOR	TITLE
88	05/18/2023	Hon. Brandon Ladner, Harrison County Justice Court Judge	<p><b>Mississippi Code Annotated Section 25-3-36</b></p> <ol style="list-style-type: none"> <li>1. A justice court judge’s salary that is based upon county population pursuant to Section 25-3-36(2)(b) would not increase based upon an increase in population. Rather, it is based upon the salary authorized for a justice court judge in that county as of September 30, 2008.</li> <li>2. If the supervisors receive a salary increase, the justice court judges whose salaries are determined pursuant to Section 25-3-36(2) shall receive a “commensurate increase.”</li> </ol>
89	05/18/2023	H. Donald Brock, Jr. Esq., Attorney, City of Greenwood	<p><b>City Ordinance Requiring Security Camera Systems at Apartment Complexes and Multi Unit Family Developments</b></p> <ol style="list-style-type: none"> <li>1. It is the opinion of this office that the City-mandated security camera system about which you ask is not authorized under Mississippi law.</li> <li>2. Mississippi law does not authorize the City to enact ordinances requiring the installation of security camera systems or to maintain and keep security camera recordings for a certain amount of time.</li> </ol>
90	05/18/2023	Thomas Tullos, Esq., Attorney, Town of Louin	<p><b>Withholding of Social Security and Taxes from Salary</b></p> <p>This office is unable to opine on questions of federal law; therefore, we offer no opinion on the questions of Social Security, federal taxes, and Medicare. With regard to state taxes, compensation paid to aldermen would be considered wages paid to a salaried employee of the Town for purposes of taxation. However, whether an attorney working for a municipality is employed as a city employee or as an independent contractor is a determination of fact to be made by the governing authorities based on the circumstances surrounding employment.</p>
91	05/19/2023	Andrea Sanders, Commissioner, Mississippi Department of Child Protection Services	<p><b>Utilization of Mississippi Department of Child Protection Services State Funds</b></p> <ol style="list-style-type: none"> <li>1. State law does not currently provide the Mississippi Department of Child Protection Services with unrestricted, broad authority to use its state funding. Therefore, absent specific authority based on the pertinent</li> </ol>

No.	DATE	REQUESTOR	TITLE
			<p>circumstances, using Mississippi Department of Child Protection Services' state funds to purchase a vehicle or other personal property for the parent of a child in the agency's custody would be a violation of Section 66 of the Mississippi Constitution.</p> <p>2. State law does not currently provide the Mississippi Department of Child Protection Services with unrestricted, broad authority to use its state funding. Therefore, absent specific authority based on the pertinent circumstances, using Mississippi Department of Child Protection Services' state funds to pay private school tuition, and room and board, on behalf of a child in state custody would be a violation of Section 66 of the Mississippi Constitution.</p>
92	05/22/2023	L. N. Chandler Rogers, Esq., Attorney, Union County Board of Supervisors	<p><b>Delayed Receipt of Equipment During Last Six Months of Term</b></p> <p>Once a purchase requisition request is received by the county purchasing clerk, and a subsequent purchase order is issued for equipment, the county funds are obligated and a purchase is made. Thereafter, even if the equipment is not received until the last six months of the Board of Supervisors' term, it would not be a violation of Section 19-11-27.</p>