



*Lynn Fitch*  
**ATTORNEY GENERAL**  
OPINIONS AND POLICY

April 30, 2025

Mr. Hollis T. Holleman, Esq.  
Attorney, Mississippi Gulf Coast Community College District  
1720 23<sup>rd</sup> Avenue  
Gulfport, Mississippi 39501

Re: Uncollectible Student Accounts

Dear Mr. Holleman:

The Office of the Attorney General has received your request for an official opinion.

### Questions Presented

1. Whether, under Article IV, Section 100 of the Mississippi Constitution, and in consideration of MS AG Op., *Bell* (Sept. 6, 1996) and MS AG Op., *Trapp* (June 20, 2003), a Mississippi public community college is authorized to fully and permanently extinguish student accounts receivable balances deemed uncollectible, thereby removing them as obligations from college financial records?
2. If the answer to the above question is no, does existing Mississippi statutory law provide any current legislative mechanism or authorization for the college to achieve permanent removal of those uncollectible obligations, or would new legislative action be required?

### Brief Response

1. Pursuant to Article IV, Section 100 of the Mississippi Constitution, a Mississippi public community college may not fully and permanently extinguish student accounts receivable balances deemed uncollectible.
2. Because the permanent extinguishment of balances deemed uncollectible is prohibited by the Mississippi Constitution, new legislative action would be required.

### Applicable Law and Discussion

Article IV, Section 100 of the Mississippi Constitution states:

No obligation or liability of any person, association, or corporation held or owned by this state, or levee board, or any county, city, or town thereof, shall ever be remitted, released or postponed, or in any way diminished by the Legislature, *nor shall such liability or obligation be extinguished except by payment thereof into the proper treasury*; nor shall such liability or obligation be exchanged or transferred except upon payment of its face value; but this shall not be construed to prevent the Legislature from providing by general law for the compromise of doubtful claims.

(emphasis added). A Mississippi public community college district is a politic and corporate body comprised of various counties. *See* Miss. Code Ann. § 37-29-31. Accordingly, Article IV, Section 100 of the Mississippi Constitution prohibits a Mississippi public community college from fully and permanently extinguishing student accounts receivable balances deemed uncollectible and removing them as obligations from college financial records. *See also* MS AG Op., *Bell* at \*1 (“Article [IV], Section 100 of the Mississippi Constitution of 1890 clearly prohibits a county from forgiving uncollectible debts.”); MS AG Op., *Trapp* at \*1 (stating same and highlighting that accounting procedures may be utilized “to move uncollectible debts to a special category on the county’s books” so that they “do not show up in the yearly audits as ‘assets’”).

You next ask if existing Mississippi statutory law provides any current legislative mechanism or authorization for the college to achieve permanent removal of those uncollectible obligations or if new legislative action would be required. Because the permanent extinguishment of balances deemed uncollectible is prohibited by the Mississippi Constitution, new legislative action would be required.<sup>1</sup> *See* MISS. CONST., art. XV § 273 (held invalid in part by *Initiative Measure No. 65: Mayor Butler v. Watson*, 338 So. 3d 599, 615 (Miss. 2021)).

If this office may be of any further assistance to you, please do not hesitate to contact us.

Sincerely,

LYNN FITCH, ATTORNEY GENERAL

By: /s/ Maggie Kate Bobo

Maggie Kate Bobo  
Special Assistant Attorney General

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<sup>1</sup> We note that, as shown *supra*, Article IV, Section 100, does allow the Legislature to “provid[e] by general law for the compromise of doubtful claims.”