



Lynn Fitch
ATTORNEY GENERAL
OPINIONS AND POLICY

July 11, 2025

The Honorable Derrick T. Simmons
Attorney, Greenwood Leflore Consolidated School District
Post Office Box 1854
Greenville, Mississippi 38702

Re: Donations

Dear Senator Simmons:

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

Questions Presented

1. Can a local school district accept a donation from an individual, vendor, business, and/or entity currently under contract with the school district?
2. Can a local school district accept a benefit from an individual, vendor, business, and/or entity (a waiver of interest or fees that the school district owes to that individual, vendor, business, and/or entity) as a donation to that school district?

Brief Response

1. There is no statutory prohibition against a school district accepting a lawful donation from an individual, vendor, business, and/or entity currently under contract with the school district. However, we caution against any action that could be considered improper or illegal, such as accepting a donation in exchange for favorable treatment.
2. There is no statutory prohibition against a school district accepting a benefit —such as a waiver of interest or fees owed— from an individual, vendor, business, and/or entity currently under contract with the school district. However, we caution against any action that could be considered improper or illegal, such as accepting a donation in exchange for favorable treatment.

Applicable Law and Discussion

Pursuant to school district home rule, school districts generally have the authority to accept donations. Miss. Code Ann. § 37-7-301.1 (“The school board of a school district may adopt any

orders, resolutions or ordinances with respect to school district affairs, property and finances which are not inconsistent with the Mississippi Constitution of 1890, the Mississippi Code of 1972, or any other statute or law of the State of Mississippi.”). There is no statutory prohibition against a school district receiving a donation from an individual, vendor, business, and/or entity currently under contract with the school district. The statutes do speak to vendor rebates, with Section 31-7-23 providing:

Any rebates, refunds, coupons, merit points, gratuities or any article of value tendered or received by any agency or governing authority¹ from any vendor of material, supplies, equipment or other articles shall inure to the benefit of the agency or governing authority making the purchase. The agency or governing authority may, in accordance with its best interest, either take delivery of the article of value tendered and use the same or convert it to cash by selling it for its fair and reasonable value, making use of the proceeds from such sale for the exclusive benefit of the agency or governing authority.

Accordingly, it is the opinion of this office that a school board generally may accept donations from an individual, vendor, business, and/or entity currently under contract with the school district. However, we caution against any action that could be considered improper or illegal, such as accepting a donation in exchange for favorable treatment.

Because your questions deal with the receipt and expenditure of public funds, we suggest that you also contact the Technical Assistance Division in the Office of the State Auditor. You also may wish to contact the Mississippi Ethics Commission for further guidance on any potential conflicts under Mississippi’s Ethics in Government Laws, Sections 25-4-101 *et seq.*

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/ Beebe Garrard*

Beebe Garrard
Special Assistant Attorney General

¹ School boards are included in the definition of “governing authority.” Miss. Code Ann. § 31-7-1(b).