



Lynn Fitch
ATTORNEY GENERAL
OPINIONS AND POLICY

The purpose of the Opinion Outline is to inform, on a quarterly basis, state, county, and municipal officials and other interested persons of official opinions issued by the Attorney General’s Office. This outline contains synopses of opinions issued from 01/01/2026 through 03/31/2026.

The synopses that follow are based upon opinions that were issued by this office in response to specific facts and circumstances and, therefore, may not be applicable in all cases. **Complete opinions are available on our website, www.ago.state.ms.us.**

Sincerely,

Lynn Fitch
Attorney General
State of Mississippi

DRAINAGE DISTRICT

[Davis – February 12, 2026 \(OP-25-00150\)](#)

A private landowner may not modify a drainage ditch owned and maintained by the drainage district.

LAW ENFORCEMENT

[Weatherford – January 12, 2026 \(OP-25-00080\)](#)

The Real Property Owners Protection Act does not define “law enforcement agency” nor does it specifically provide for constable enforcement of its provisions. A constable is only a law enforcement officer when he or she meets the requirements of Mississippi Code Annotated Section 19-19-5.

[Liddell – February 12, 2026 \(OP-26-00007\)](#)

It is not a violation of the separation of powers doctrine for a sheriff to also be employed by a local school district as long as the referenced employment is within the executive branch of government or does not exercise core powers in the legislative or judicial branches of government.

[Johnson – March 18, 2026 \(OP-25-00089\)](#)

Generally, “[o]nly police vehicles used for emergency work may be marked with blinking, oscillating or rotating blue lights to warn other vehicles to yield the right-of-way.” Miss. Code Ann. § 63-7-19. However, any individual meeting the requirements of Mississippi Code Annotated Section 63-5-49(6) may escort a superload vehicle.

MUNICIPALITIES

[Ross – January 9, 2026 \(OP-25-00148\)](#)

Whether the “cashier/clerk” position encompasses the same duties as a “clerk,” as set forth in Mississippi Code Annotated Section 25-1-53 (which prohibits employment of relatives in certain public offices), is factual determination to be made by the City’s governing authorities.

[Kirk-Taylor – March 10, 2026 \(OP-26-00011\)](#)

It is the responsibility of the County to pay for the upkeep and expenses of a municipal prisoner who has been bound over to a grand jury for indictment. The County is obligated to pay for the upkeep and expenses of a municipal prisoner who has been bound over to a grand jury for indictment even if the grand jury fails to indict the municipal prisoner.

SCHOOLS

[Lamar – January 7, 2026 \(OP-25-00142\)](#)

As noted in MS AG Op., *Cantrell* at *4, (Oct. 1, 2013), “the legislature has expressly stated in [Mississippi Code Annotated] [S]ection 97-37-7(2) that an enhanced permit holder ‘shall also be authorized to carry weapons in . . . any location listed in subsection (13) of [S]ection 45-9-101.’” Such locations include “any elementary or secondary school facility” and “any school, college or professional athletic event not related to firearms.” Miss. Code Ann. § 45-9-101(13). Section 7-5-25 authorizes the Attorney General to issue official opinions to various public officials and bodies “upon any question of law relating to their respective offices.” We are unable to respond to questions regarding the Mississippi High School Activities Association’s authority.

STATE AGENCIES

[Mayo – March 10, 2026 \(OP-26-00008\)](#)

Applying the plain meaning of Mississippi Code Annotated Section 25-65-5(d), the State Board of Education is the agency head of the Mississippi Department of Education.

[White – March 30, 2026 \(OP-26-00026\)](#)

There currently exists no statutory framework in Mississippi law for state agencies to provide contributions to Trump accounts as an employment benefit. However, the Mississippi Legislature could enact legislation, as it did with the Mississippi State Employees Paid Parental Leave Act, to authorize state agencies to contribute to Trump accounts as an additional employment benefit.

TAXES

[McRae – January 23, 2026 \(OP-25-00160\)](#)

Excess funds collected from state-imposed taxes on medical cannabis may be invested in an SEC-registered money market fund if it is determined that such fund meets the requirements set forth in Mississippi Code Annotated Section 27-105-33.

[Lamar – March 10, 2026 \(OP-26-00006\)](#)

Pursuant to Mississippi Code Annotated Section 37-29-141(1), a member county generally cannot reduce its tax millage supporting a junior college district from the previous year unless first requested by the junior college district board of trustees. However, in the instance a county has a general property reassessment to increase ad valorem taxes, the county may reduce its millage rate provided the aggregate budget is not lower than the previous year, and it continues to meet the minimum requirement set forth in Section 37-29-141(1) — one mill for support and one mill for enlargement, improvement, and repair. Further, Section 37-29-141 provides no exception for the changing financial position of a member county.

[Rogers – March 30, 2026 \(OP-26-00018\)](#)

Mississippi Code Annotated Section 27-21-3 levies a statewide privilege tax on finance companies but specifically excludes “banks, state or national.” It does not exempt banks from the local privilege tax mandated by Section 27-17-9.

INTERLOCAL COOPERATION AGREEMENTS APPROVED

[Gore – January 5, 2026 \(OP-2025-00151\)](#)

The Interlocal Cooperation Agreement Between Grenada County and the City of Grenada Regarding Tax Collection is approved.

[Burch – January 22, 2026 \(OP-2025-00157\)](#)

The Interlocal Cooperation Agreement Between Clay County, Lowndes County, and the City of Starkville Regarding the North Mississippi Human Trafficking Task Force is approved.

Thrash – February 18, 2026 (OP-2025-00169)

The Interlocal Cooperation Agreement Between Harrison County and the City of D’Iberville Regarding Tax Assessments and Collection is approved.

Thrash – February 18, 2026 (OP-2025-00169)

The Interlocal Cooperation Agreement Between Harrison County and the City of Biloxi Regarding Tax Assessments and Collection is approved.

Thrash – February 18, 2026 (OP-2025-00169)

The Interlocal Cooperation Agreement Between Harrison County and the City of Gulfport Regarding Tax Assessments and Collection is approved.

Thrash – February 18, 2026 (OP-2025-00169)

The Interlocal Cooperation Agreement Between Harrison County and the City of Long Beach Regarding Tax Assessments and Collection is approved.

Thrash – February 18, 2026 (OP-2025-00169)

The Interlocal Cooperation Agreement Between Harrison County and the City of Pass Christian Regarding Tax Assessments and Collection is approved.

Slover – February 12, 2026 (OP-2025-00163)

The Regional Economic Development Act Agreement Between Adams County, the City of Natchez, and the Natchez-Adams School District Regarding the Natchez-Adams County Training and Development Alliance is approved.

Karanja – March 2, 2026 (OP-2026-00001)

The Interlocal Cooperation Agreement Between Pearl River County and the City of Picayune Regarding the Picayune Redevelopment Project “Highland Parkway & Frontage Road” Phase 1 TIF is approved.

Karanja – March 2, 2026 (OP-2026-00002)

The Interlocal Cooperation Agreement Between Pearl River County and the City of Picayune Regarding the Picayune Redevelopment Project Exit 10 – “The Branch” Phase 1 TIF is approved.

Karanja – March 2, 2026 (OP-2026-00003)

The Interlocal Cooperation Agreement Between Pearl River County and the City of Picayune Regarding the “Price’s Creek Investments” TIF Project is approved.

Karanja – March 2, 2026 (OP-2026-00005)

The Interlocal Cooperation Agreement Between Lafayette County and the City of Oxford Regarding “The Lamar” TIF Project is approved.

Markham – March 13, 2026 (OP-2026-00009)

The Interlocal Cooperation Agreement Between Lauderdale County and the Town of Marion Regarding Site Work at the New Marion Town Hall Complex is approved.

Daughdrill – March 19, 2026 (OP-2026-00012)

The Interlocal Cooperation Agreement Between Jefferson Davis County and the Town of Bassfield Regarding Police Protection and Law Enforcement Services is approved.

Scanlon – March 31, 2026 (OP-2026-00016)

The Interlocal Cooperation Agreement Between Madison County and the City of Ridgeland Regarding Funding for Road Improvements is approved.

Scanlon – March 31, 2026 (OP-2026-00017)

The Interlocal Cooperation Agreement Between Madison County and the City of Gluckstadt Regarding Funding for Road Improvements is approved.

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