

# STATE OF MISSISSIPPI



## OFFICE OF THE STATE AUDITOR STACEY PICKERING, AUDITOR

### ELECTION COMMISSIONERS COMPENSATION

### SECRETARY OF STATE'S COUNTY ELECTION COMMISSIONER ORIENTATION

SILVER STAR, MISSISSIPPI  
JANUARY 23-25, 2013

Presented By: Mark Johnson, CGFM, CPM  
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STATUTORY DAYS FOR COUNTY ELECTION COMMISSIONERS

county population	# of training days for election comm'ners	days allowed for list maint & conducting regular elections	days allowed for conducting training for pollworkers	days allowed for conducting extra elections	days allowed for list maint during extra elections	days allowed for list maint & conducting run-offs
source: MCA	<del>23</del> 45-211	23-15-153(2)	23-15-239	23-15-153(2)	23-15-153(4)	23-15-153(5)
0-14,999	12	50	5	15	10	14
15,000 -29,999	12	75	8	25	10	14
30,000-69,999	12	100	10	35	10	14
70,000-89,999	12	125	12	45	10	14
90,000-169,999	12	150	15	55	10	14
170,000-199,999	12	175	18	65	10	14
200,000-224,999	12	190	19	75	10	14
225,000-249,000	12	215	22	85	10	14
250,000-274,999	12	230	13	95	10	14
275,000 & more	12	240	14	105	10	14

Westlaw

Miss. Code Ann. § 23-15-153

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West's Annotated Mississippi Code Currentness

Title 23. Elections

Chapter 15. Mississippi Election Code (Refs &amp; Annos)

Article 3. Voter Registration

Subarticle F. Purging

→ → § 23-15-153. Revising books, compensation of commissioners; certification

(1) At the following times the commissioners of election shall meet at the office of the registrar and carefully revise the registration books and the pollbooks of the several voting precincts, and shall erase from those books the names of all persons erroneously on the books, or who have died, removed or become disqualified as electors from any cause; and shall register the names of all persons who have duly applied to be registered and have been illegally denied registration:

- (a) On the Tuesday after the second Monday in January 1987 and every following year;
- (b) On the first Tuesday in the month immediately preceding the first primary election for congressmen in the years when congressmen are elected;
- (c) On the first Monday in the month immediately preceding the first primary election for state, state district legislative, county and county district offices in the years in which those offices are elected; and
- (d) On the second Monday of September preceding the general election or regular special election day in years in which a general election is not conducted.

Except for the names of those persons who are duly qualified to vote in the election, no name shall be permitted to remain on the registration books and pollbooks; however, no name shall be erased from the registration books or pollbooks based on a change in the residence of an elector except in accordance with procedures provided for by the National Voter Registration Act of 1993 that are in effect at the time of such erasure. Except as otherwise provided by Section 23-15-573, no person shall vote at any election whose name is not on the pollbook.

(2) Except as provided in this section, and subject to the following annual limitations, the commissioners of election shall be entitled to receive a per diem in the amount of Eighty-four Dollars (\$84.00), to be paid from the county general fund, for every day or period of no less than five (5) hours accumulated over two (2) or more days actually employed in the performance of their duties in the conduct of an election or actually employed in the performance of their duties for the necessary time spent in the revision of the registration books and pollbooks as required in subsection (1) of this section:

- (a) In counties having less than fifteen thousand (15,000) residents according to the latest federal decennial census, not more than fifty (50) days per year, with no more than fifteen (15) additional days allowed for the conduct of each election in excess of one (1) occurring in any calendar year;
- (b) In counties having fifteen thousand (15,000) residents according to the latest federal decennial census but less than

thirty thousand (30,000) residents according to the latest federal decennial census, not more than seventy-five (75) days per year, with no more than twenty-five (25) additional days allowed for the conduct of each election in excess of one (1) occurring in any calendar year;

(c) In counties having thirty thousand (30,000) residents according to the latest federal decennial census but less than seventy thousand (70,000) residents according to the latest federal decennial census, not more than one hundred (100) days per year, with no more than thirty-five (35) additional days allowed for the conduct of each election in excess of one (1) occurring in any calendar year;

(d) In counties having seventy thousand (70,000) residents according to the latest federal decennial census but less than ninety thousand (90,000) residents according to the latest federal decennial census, not more than one hundred twenty-five (125) days per year, with no more than forty-five (45) additional days allowed for the conduct of each election in excess of one (1) occurring in any calendar year;

(e) In counties having ninety thousand (90,000) residents according to the latest federal decennial census but less than one hundred seventy thousand (170,000) residents according to the latest federal decennial census, not more than one hundred fifty (150) days per year, with no more than fifty-five (55) additional days allowed for the conduct of each election in excess of one (1) occurring in any calendar year;

(f) In counties having one hundred seventy thousand (170,000) residents according to the latest federal decennial census but less than two hundred thousand (200,000) residents according to the latest federal decennial census, not more than one hundred seventy-five (175) days per year, with no more than sixty-five (65) additional days allowed for the conduct of each election in excess of one (1) occurring in any calendar year;

(g) In counties having two hundred thousand (200,000) residents according to the latest federal decennial census but less than two hundred twenty-five thousand (225,000) residents according to the latest federal decennial census, not more than one hundred ninety (190) days per year, with no more than seventy-five (75) additional days allowed for the conduct of each election in excess of one (1) occurring in any calendar year;

(h) In counties having two hundred twenty-five thousand (225,000) residents according to the latest federal decennial census but less than two hundred fifty thousand (250,000) residents according to the latest federal decennial census, not more than two hundred fifteen (215) days per year, with no more than eighty-five (85) additional days allowed for the conduct of each election in excess of one (1) occurring in any calendar year;

(i) In counties having two hundred fifty thousand (250,000) residents according to the latest federal decennial census but less than two hundred seventy-five thousand (275,000) residents according to the latest federal decennial census, not more than two hundred thirty (230) days per year, with no more than ninety-five (95) additional days allowed for the conduct of each election in excess of one (1) occurring in any calendar year;

(j) In counties having two hundred seventy-five thousand (275,000) residents according to the latest federal decennial census or more, not more than two hundred forty (240) days per year, with no more than one hundred five (105) additional days allowed for the conduct of each election in excess of one (1) occurring in any calendar year.

(3) In addition to the number of days authorized in subsection (2) of this section, the board of supervisors of a county may authorize, in its discretion, the commissioners of election to receive a per diem in the amount provided for in subsection (2) of this section, to be paid from the county general fund, for every day or period of no less than five (5) hours accumulated over two (2) or more days actually employed in the performance of their duties in the conduct of an election

or actually employed in the performance of their duties for the necessary time spent in the revision of the registration books and pollbooks as required in subsection (1) of this section, for not to exceed five (5) days.

(4) The commissioners of election shall be entitled to receive a per diem in the amount of Eighty-four Dollars (\$84.00), to be paid from the county general fund, not to exceed ten (10) days for every day or period of no less than five (5) hours accumulated over two (2) or more days actually employed in the performance of their duties for the necessary time spent in the revision of the registration books and pollbooks prior to any special election. For purposes of this subsection, the regular special election day shall not be considered a special election. The annual limitations set forth in subsection (2) of this section shall not apply to this subsection.

(5) The commissioners of election shall be entitled to receive a per diem in the amount of Eighty-four Dollars (\$84.00), to be paid from the county general fund, not to exceed fourteen (14) days for every day or period of no less than five (5) hours accumulated over two (2) or more days actually employed in the performance of their duties for the necessary time spent in the revision of the registration books, pollbooks and in the conduct of a runoff election following either a general or special election.

(6) The commissioners of election shall be entitled to receive only one (1) per diem payment for those days when the commissioners of election discharge more than one (1) duty or responsibility on the same day.

(7) The county registrar shall prepare the pollbooks and the county commissioners of election shall prepare the registration books of each municipality located within the county pursuant to an agreement between the county and each municipality in the county. The county commissioners of election and the county registrar shall be paid by each municipality for the actual cost of preparing registration books and pollbooks for the municipality and shall pay each county commissioner of election a per diem in the amount provided for in subsection (2) of this section for each day or period of not less than five (5) hours accumulated over two (2) or more days the commissioners are actually employed in preparing the registration books for the municipality, not to exceed five (5) days. The county commissioners of election and county registrar shall provide copies of the registration books and pollbooks to the municipal clerk of each municipality in the county. The municipality shall pay the county registrar for preparing and printing the pollbooks. A municipality may secure "read only" access to the Statewide Centralized Voter System and print its own pollbooks using this information; however, county commissioners of election shall remain responsible for preparing registration books for municipalities and shall be paid for this duty in accordance with this subsection.

(8) Every commissioner of election shall sign personally a certification setting forth the number of hours actually worked in the performance of the commissioner's official duties and for which the commissioner seeks compensation. The certification must be on a form as prescribed in this subsection. The commissioner's signature is, as a matter of law, made under the commissioner's oath of office and under penalties of perjury.

The certification form shall be as follows:

#### COUNTY ELECTION COMMISSIONER

#### PER DIEM CLAIM FORM

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NAME: \_\_\_\_\_ COUNTY: \_\_\_\_\_  
 ADDRESS: \_\_\_\_\_ DISTRICT: \_\_\_\_\_  
 CITY: \_\_\_\_\_ ZIP: \_\_\_\_\_

DATE WORKED	BEGINNING TIME	ENDING TIME	PURPOSE OF WORK	APPLICABLE MS CODE SECTION	ACTUAL HOURS WORKED	PER DIEM DAYS EARNED
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TOTAL NUMBER OF PER DIEM DAYS EARNED \_\_\_\_\_  
 PER DIEM RATE PER DAY EARNED X 84.00  
 TOTAL AMOUNT OF PER DIEM CLAIMED \$ \_\_\_\_\_

I understand that I am signing this document under my oath as a commissioner of election and under penalties of perjury.

I understand that I am requesting payment from taxpayer funds and that I have an obligation to be specific and truthful as to the amount of hours worked and the compensation I am requesting.

Signed this the .....day of ....., .....

.....  
 Commissioner's Signature

When properly completed and signed, the certification must be filed with the clerk of the county board of supervisors before any payment may be made. The certification will be a public record available for inspection and reproduction immediately upon the oral or written request of any person.

Any person may contest the accuracy of the certification in any respect by notifying the chairman of the commission, any member of the board of supervisors or the clerk of the board of supervisors of such contest at any time before or after payment is made. If the contest is made before payment is made, no payment shall be made as to the contested certificate until the contest is finally disposed of. The person filing the contest shall be entitled to a full hearing, and the clerk of the board of supervisors shall issue subpoenas upon request of the contestor compelling the attendance of witnesses and production of documents and things. The contestor shall have the right to appeal de novo to the circuit court of the involved county, which appeal must be perfected within thirty (30) days from a final decision of the commission, the clerk of the board of supervisors or the board of supervisors, as the case may be.

Any contestor who successfully contests any certification will be awarded all expenses incident to his contest, together with reasonable attorney's fees, which will be awarded upon petition to the chancery court of the involved county upon

final disposition of the contest before the election commission, board of supervisors, clerk of the board of supervisors, or, in case of an appeal, final disposition by the court. The commissioner against whom the contest is decided shall be liable for the payment of the expenses and attorney's fees, and the county shall be jointly and severally liable for same.

(9) Any commissioner of election who has not received a certificate issued by the Secretary of State pursuant to Section 23-15-211 indicating that the commissioner of election has received the required elections seminar instruction and that the commissioner of election is fully qualified to conduct an election, shall not receive any compensation authorized by this section, Section 23-15-491 or Section 23-15-239.

CREDIT(S)

Laws 1986, Ch. 495, § 43; Amended by Laws 1987, Ch. 499, § 15; Laws 1988, Ch. 389, § 1; Laws 1993, Ch. 510, § 1; Laws 1994, Ch. 590, § 2, eff. July 11, 1994; Laws 2000, Ch. 430, § 4, eff. August 11, 2000; Laws 2001, Ch. 414, § 1, eff. June 20, 2001; Laws 2002, Ch. 444, § 1, eff. July 1, 2002. Amended by Laws 2004, Ch. 305, § 12, eff. July 12, 2004; Laws 2006, Ch. 592, § 2, eff. June 29, 2006; Laws 2007, Ch. 434, § 4, eff. June 15, 2007; Laws 2010, Ch. 377, § 1, eff. June 21, 2010.

Current through End of 2011 Regular Session.

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Miss. Code Ann. § 23-15-211

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West's Annotated Mississippi Code Currentness

Title 23. Elections

Chapter 15. Mississippi Election Code (Refs &amp; Annos)

Article 7. Election Officials

→→ § 23-15-211. State and county boards; training; statewide training program; computer skills training

(1) There shall be:

(a) A State Board of Election Commissioners to consist of the Governor, the Secretary of State and the Attorney General, any two (2) of whom may perform the duties required of the board;

(b) A board of election commissioners in each county to consist of five (5) persons who are electors in the county in which they are to act; and

(c) A registrar in each county who shall be the clerk of the circuit court, unless he shall be shown to be an improper person to register the names of the electors in the county.

(2) The board of supervisors of each county shall pay members of the county election commission for attending training events a per diem in the amount provided in Section 23-15-153; however, except as otherwise provided in this section, the per diem shall not be paid to an election commissioner for more than twelve (12) days of training per year and shall only be paid to election commissioners who actually attend and complete a training event and obtain a training certificate.

(3) Included in this twelve (12) days shall be an elections seminar, conducted and sponsored by the Secretary of State. Election commissioners and chairpersons of each political party executive committee, or their designee, shall be required to attend.

(4) Each participant shall receive a certificate from the Secretary of State indicating that the named participant has received the elections training seminar instruction and that each participant is fully qualified to conduct an election. Commissioners of election shall annually file the certificate with the chancery clerk. If any commissioner of election shall fail to file the certificate by April 30 of each year, his office shall be vacated, absent exigent circumstances as determined by the board of supervisors and consistent with the facts. The vacancy shall be declared by the board of supervisors and the vacancy shall be filled in the manner described by law. Prior to declaring the office vacant, the board of supervisors shall give the election commissioner notice and the opportunity for a hearing.

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(5) The Secretary of State, upon approval of the board of supervisors, may authorize not more than eight (8) additional training days per year for commissioners of election in one or more counties. The board of supervisors of each county shall pay members of the county election commission for attending training on these days a per diem in the amount provided in Section 23-15-153.

(6) The Secretary of State shall develop a single, comprehensive poll worker training program to assist local election officials in providing uniform, secure elections throughout the state. The program shall include, at a minimum, training on all state and federal election laws and procedures.

(7) The Secretary of State shall develop, in conjunction with the State Board for Community and Junior Colleges:

(a) A computer skills training course for all newly elected circuit clerks that shall be completed within one hundred eighty (180) days of the commencement of their term of office; and

(b) A computer skills refresher course for all serving circuit clerks that shall be completed within one hundred eighty (180) days of the commencement of every odd-numbered term of service.

CREDIT(S)

Laws 1986, Ch. 495, § 45. Amended by Laws 1990, Ch. 325, § 1; Laws 2004, Ch. 305, § 13, eff. July 12, 2004; Laws 2006, Ch. 592, § 3, eff. June 29, 2006; Laws 2008, Ch. 528, § 3, eff. August 7, 2008.

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Miss. Code Ann. § 23-15-239

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Title 23. Elections

Chapter 15. Mississippi Election Code (Refs &amp; Annos)

Article 7. Election Officials

→ → § 23-15-239. Training managers and alternates; written agreements with executive committees; compensation; notice of attendance

(1)(a) The executive committee of each county, in the case of a primary election, or the commissioners of election of each county, in the case of all other elections, in conjunction with the circuit clerk, shall sponsor and conduct, not less than five (5) days prior to each election, training sessions to instruct managers as to their duties in the proper administration of the election and the operation of the polling place. No manager shall serve in any election unless he has received such instructions once during the twelve (12) months immediately preceding the date upon which such election is held; however, nothing in this section shall prevent the appointment of an alternate manager to fill a vacancy in case of an emergency. The county executive committee or the commissioners of election, as appropriate, shall train a sufficient number of alternates to serve in the event a manager is unable to serve for any reason.

(b) The executive committee of each county, in the case of a primary election, or the commissioners of election of each county, in the case of all other elections, in conjunction with the circuit clerk, shall sponsor and conduct annually an eight-hour training course for managers that meets criteria that the Secretary of State shall prescribe. Managers shall be required to attend this course every four (4) years from the effective date of this act. The Secretary of State shall develop a version of the course that may be taken by managers over the Internet. Training courses, including, but not limited to, online training courses, that meet criteria prescribed by the Secretary of State and are not sponsored or conducted by the executive committee or the commissioners of election, may be utilized to meet the requirements of this paragraph if the training course is approved by the Secretary of State.

(2)(a) If it is eligible under Section 23-15-266, the county executive committee may enter into a written agreement with the circuit clerk or the county election commission authorizing the circuit clerk or the county election commission to perform any of the duties required of the county executive committee pursuant to this section. Any agreement entered into pursuant to this subsection shall be signed by the chairman of the county executive committee and the circuit clerk or the chairman of the county election commission, as appropriate. The county executive committee shall notify the state executive committee and the Secretary of State of the existence of such agreement.

(b) If it is eligible under Section 23-15-266, the municipal executive committee may enter into a written agreement with the municipal clerk or the municipal election commission authorizing the municipal clerk or the municipal election commission to perform any of the duties required of the municipal executive committee

pursuant to this section. Any agreement entered into pursuant to this subsection shall be signed by the chairman of the municipal executive committee and the municipal clerk or the chairman of the municipal election commission, as appropriate. The municipal executive committee shall notify the state executive committee and the Secretary of State of the existence of such agreement.

(3) The board of supervisors, in their discretion, may compensate managers who attend such training sessions. The compensation shall be at a rate of not less than the federal hourly minimum wage nor more than Twelve Dollars (\$12.00) per hour. Managers shall not be compensated for more than sixteen (16) hours of attendance at the training sessions regardless of the actual amount of time that they attended the training sessions.

(4) The time and location of the training sessions required pursuant to this section shall be announced to the general public by posting a notice thereof at the courthouse and by delivering a copy of the notice to the office of a newspaper having general circulation in the county five (5) days before the date upon which the training session is to be conducted. Persons who will serve as poll watchers for candidates and political parties, as well as members of the general public, shall be allowed to attend the sessions.

(5) Subject to the following annual limitations, the commissioners of election shall be entitled to receive a per diem in the amount of Eighty-four Dollars (\$84.00), to be paid from the county general fund, for every day or period of no less than five (5) hours accumulated over two (2) or more days actually employed in the performance of their duties for the necessary time spent in conducting training sessions as required by this section:

(a) In counties having less than fifteen thousand (15,000) residents according to the latest federal decennial census, not more than five (5) days per year;

(b) In counties having fifteen thousand (15,000) residents according to the latest federal decennial census but less than thirty thousand (30,000) residents according to the latest federal decennial census, not more than eight (8) days per year;

(c) In counties having thirty thousand (30,000) residents according to the latest federal decennial census but less than seventy thousand (70,000) residents according to the latest federal decennial census, not more than ten (10) days per year;

(d) In counties having seventy thousand (70,000) residents according to the latest federal decennial census but less than ninety thousand (90,000) residents according to the latest federal decennial census, not more than twelve (12) days per year;

(e) In counties having ninety thousand (90,000) residents according to the latest federal decennial census but less than one hundred seventy thousand (170,000) residents according to the latest federal decennial census, not more than fifteen (15) days per year;

(f) In counties having one hundred seventy thousand (170,000) residents according to the latest federal decennial census but less than two hundred thousand (200,000) residents according to the latest federal decennial census, not more than eighteen (18) days per year;

(g) In counties having two hundred thousand (200,000) residents according to the latest federal decennial census but less than two hundred twenty-five thousand (225,000) residents according to the latest federal decennial census, not more than nineteen (19) days per year;

(h) In counties having two hundred twenty-five thousand (225,000) residents according to the latest federal decennial census but less than two hundred fifty thousand (250,000) residents according to the latest federal decennial census, not more than twenty-two (22) days per year;

(i) In counties having two hundred fifty thousand (250,000) residents according to the latest federal decennial census but less than two hundred seventy-five thousand (275,000) residents according to the latest federal decennial census, not more than thirteen (13) days per year;

(j) In counties having two hundred seventy-five thousand (275,000) residents according to the latest federal decennial census or more, not more than fourteen (14) days per year.

(6) Commissioners of election shall claim the per diem authorized in subsection (5) of this section in the manner provided for in Section 23-15-153(6).

#### CREDIT(S)

Laws 1986, Ch. 495, § 68; Laws 1989, Ch. 396, § 1; Laws 1995, Ch. 429, § 1, eff. August 4, 1995; Laws 1999, Ch. 441, § 1, eff. Aug. 2, 1999; Laws 2001, Ch. 523, § 2, eff. June 20, 2001. Amended by Laws 2006, Ch. 592, § 4, eff. June 29, 2006; Laws 2007, Ch. 565, § 2, eff. July 16, 2007; Laws 2008, Ch. 528, § 5, eff. August 7, 2008.

Current through End of 2011 Regular Session.

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Miss. Code Ann. § 23-15-531.7

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West's Annotated Mississippi Code Currentness

Title 23. Elections

Chapter 15. Mississippi Election Code (Refs & Annos)

Part 2. Training on Use of Electronic Voting Equipment

Subarticle E. Direct Recording Electronic Voting Equipment (Dre)

→ → § 23-15-531.7. **Demonstration and exhibition of units and voter education**

The officials in charge of the election shall place on public exhibition and demonstrate the use of the DRE units throughout the county or municipality during the month preceding each primary and general election. At least during the initial year in which DRE equipment is used in a county or municipality, all officials in charge of the election shall offer a series of demonstrations and organized voter education initiatives to educate electors in the use of such equipment in voting.

CREDIT(S)

Added by Laws 2005, Ch. 534, § 8, eff. June 6, 2005.

Current through End of 2011 Regular Session.

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## County Election Commissioners Per Diem Claim Form

Name: Ima Commissioner County: Windale  
 Address: 2001 Main Street District: 3  
 City: Anywhere State: MS Zip 39333

Date Worked	Beginning Time	Ending Time	Purpose of Work	Applicable Ms Code Section	Actual Hours Worked	Per Diem Days Earned	
3/2/2009	1:00	5:00	Purging//Elections (4)	23-15-153	4		
3/3/2009	1:00	2:00	"	23-15-153	1	1	
3/5/2009	8:00	12:00	"	23-15-211	4		
	1:00	5:00	"	23-15-211	4	1	
3/9/2009	12:00	5:00	"	23-15-153	5	1	
3/10/2009	8:00	10:00	" (2)	23-15-211	2		
3/11/2009	1:00	3:00	" (4)	23-15-153	2		
3/12/2009	2:00	4:00	" (1)	23-15-153	2	1	
3/13/2009	1:00	5:00	"	23-15-153	4		
3/16/2009	1:00	5:00	" (4)	23-15-153	4		
3/17/2009	8:00	10:00	"	23-15-153	2		
	1:00	5:00	"	23-15-153	4	1	
3/18/2009	12:00	5:00	"	23-15-153	5	1	
3/19/2009	10:00	12:00	" (1)	23-15-153	2		
3/20/2009	8:00	5:00	"	23-15-153	8	1	
3/23/2009	9:00	12:00	" (4)	23-15-153	3		
3/24/2009	1:00	5:00	" (3)	23-15-153	4		
			4 hours carried over to next pay period (3-24-09)				

TOTAL NUMBER OF PER DIEM DAYS EARNED	10
PER DIEM RATE PER DAY EARNED	X \$84.00
TOTAL AMOUNT OF PER DIEM CLAIMED	\$840.00

I understand that I am signing this document under oath as a commissioner of elections and under penalties of perjury.

I understand that I am requesting payment from taxpayers funds that I have an obligation to be specific and truthful as to the amount of hours worked and the compensation I am requesting.

Signed this the \_\_\_\_\_ day of \_\_\_\_\_, 2009

\_\_\_\_\_  
Commissioner's Signature

## TRAVEL EXPENSES

1. Mileage (in personal vehicles)
  - a. Local entities mileage reimbursement is 20¢ per mile (25-3-41(2)), but the governing authority may authorize an increase up to the rate allowed for state employees, currently 55.5¢ per mile. (effective April 17, 2012). If a government-owned vehicle is available, the limit is 23¢ per mile.
  - b. If two or more public officers or employees travel in the same private vehicle, only the one whose vehicle is used is due the mileage.
  - c. No mileage reimbursement is due for travel in government vehicles.
2. Meals, lodging, and other necessary travel expense limits are set by the Department of Finance and Administration. Governing authorities may adopt lower rates by policy.
  - a. Local governments are not subject to limitations on lodging or **individual meal** limits. Governing authorities may set individual meal limits by policy. (AG Opinion to Mabus, December 13, 1984)
  - b. Meal reimbursements are limited to actual expenses, not to exceed \$41 per day, except in "high cost" areas. These areas may be up to \$56 per day, according to the Federal Register. Rates for specific areas can be found on the Internet at <http://www.dfa.state.ms.us/Purchasing/Travel/ConvertedRates.pdf>. THERE ARE NO "HIGH COST" AREAS IN MISSISSIPPI.
  - c. Meal reimbursements are not usually allowed if there is no overnight stay. If they are allowed, they are considered taxable income, according to IRS rules.
3. Airline travel shall be at the tourist rate unless space is unavailable.
4. Rental vehicles may be reimbursable when travel is to a location where a private or government vehicle is not available and rental vehicle has been previously arranged (AG Opinion to Ranck, November 3, 1993).
5. It is recommended that all requests for travel reimbursements be submitted on the voucher form prescribed by the Department of Finance and Administration. See <http://www.dfa.state.ms.us/Purchasing/Travel/TravelForms.html> for example.
6. All requested reimbursements except meals and mileage should be accompanied by receipts. A local entity may require meal receipts by policy.
7. The Office of the State Auditor has statutory authority to adopt rules and regulations regarding advance payment of travel advances. Refer to OSA Circular 15 for details.
8. Section 25-3-41 requires prior authorization of travel. In a local government, the board or council must authorize travel or delegate the authority to authorize travel. There should be a written travel policy which includes who is authorized to travel at the entity's expense.
9. Election commissioners are paid per diem for certain numbers of days purging registration books and conducting elections (which includes demonstrating voting machines). There is no authority to be reimbursed for travel expenses in addition to the per diem on days spent on those specific activities. This does not apply to days that the commissioners receive training, or days for which per diem is not earned.