

STATE OF MISSISSIPPI



JIM HOOD  
ATTORNEY GENERAL

OPINIONS  
DIVISION

July 26, 2019

James C. Simpson, Jr., Esquire  
Attorney, Harrison County Development Commission  
2510 14<sup>th</sup> Street, Suite 1125  
Gulfport, Mississippi 39501

Re: Use of Credit Cards for Travel Expenses

Dear Mr. Simpson:

Attorney General Jim Hood is in receipt of your request for an official opinion, and it has been assigned to me for research and reply.

### Background and Question Presented

Your letter states that you represent the Harrison County Development Commission (the "Commission"), which was created pursuant to Sections 59-9-1 *et seq.* of the Mississippi Code Annotated. The Commission seeks an opinion as to whether it may use a credit card to pay for travel expenses.

### Legal Research and Response

Sections 31-7-1 *et seq.* of the Mississippi Code Annotated describes public purchasing regulations and defines "governing authority" to include port authorities, which, in turn, includes county development commissions. See Miss. Code Ann. Section 31-7-1(b).

Mississippi Code Ann. Section 31-7-9(1)(b) states:

The Office of Purchasing, Travel and Fleet Management may adopt purchasing regulations governing the use of credit cards, procurement cards and purchasing club membership cards to be used by state agencies, governing authorities of counties and municipalities, school districts and the Chickasawhay Natural Gas District. Use of the cards shall be in strict compliance with the regulations promulgated by the office. Any amounts due on the cards shall incur interest charges as set forth in Section 31-7-305 and shall not be considered debt.

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Section 10.112 of the Office of Purchasing, Travel and Fleet Management Procurement Manual describes purchasing regulations governing the use of credit cards to be used by state agencies and governing authorities. It states that the "use of the cards shall be in strict compliance with these regulations." Section 10.112.04 states the minimum requirements for use of credit cards. Subsection (9) specifically states, "State Agencies shall assure that no purchases are made for travel purposes; In general, **Governing Authorities shall not use a credit card for travel purposes except where allowed by statute ...**" (*Emphasis added*). This office has previously opined that governing authorities may not use a credit card for travel purposes without specific statutory authority for such use. MS AG Op., Bryan (August 7, 2015)(*see also* MS AG Op., Hemeter (August 3, 2007). However, we have previously opined that we found no prohibition on the use of credit cards for seminar and conference registration fees and would not consider those fees travel expenses. MS AG Op., Zorn (May 6, 2016).

### Conclusion

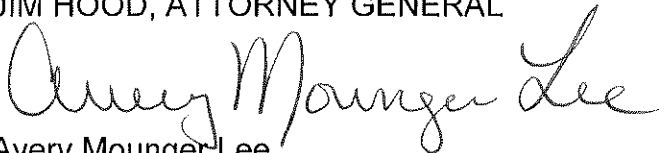
We are of the opinion that the Harrison County Development Commission may not use a credit card to pay for travel expenses. We find no prohibition on the use of credit cards for seminar and conference registration fees and would not, in this instance, consider those fees travel expenses. We encourage you to contact the Mississippi Department of Finance and Administration's Office of Purchasing, Travel and Fleet Management for additional guidance on the use of credit cards for purchases of this nature.

If this office may be of any further assistance to you, please let us know.

Sincerely,

JIM HOOD, ATTORNEY GENERAL

By:



Avery Mounger Lee  
Special Assistant Attorney General