SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15 (d) of the Securities Exchange Act of 1934

July 31, 2006

Date of Report (Date of earliest event reported)

CITIZENS HOLDING COMPANY

(Exact name of the registrant as specified in its charter)

MISSISSIPPI (State or other jurisdiction 001-15375 (Commission 64-0666512 (IRS Employer

of incorporation)

File Number)

Identification No.)

521 Main Street, Philadelphia, Mississippi (Address of principal executive office)

39350 (Zip Code)

(601) 656-4692

(Registrant s telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- " Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425).
- " Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12).
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b)).
- " Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c)).

Item 2.02. Results of Operation and Financial Condition.

On July 31, 2006, Citizens Holding Company (the Company) issued a press release that announced the earnings for the Company for the second quarter of 2006. This press release, including accompanying financial highlights, is furnished as Exhibit 99.1 to this Form 8-K.

Item 7.01. Regulation FD Disclosure.

On July 31, 2006, the Company issued a press release that announced the earnings for the Company for the second quarter of 2006. This press release, including accompanying financial highlights, is furnished as Exhibit 99.1 to this Form 8-K.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

Exhibit 99.1 Press Release dated July 31, 2006, including financial highlights

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CITIZENS HOLDING COMPANY

BY: /s/ Robert T. Smith Robert T. Smith Treasurer and Chief Financial Officer

DATE: July 31, 2006

EXHIBIT INDEX

Exhibit

Number Description

99.1 Press Release dated July 31, 2006, including financial highlights