

By: Senator(s) Johnson (19th)

To: Finance

SENATE BILL NO. 2368
(As Passed the Senate)

1 AN ACT TO AMEND SECTION 27-41-9, MISSISSIPPI CODE OF 1972, TO
2 CLARIFY THAT WHEN ANY DUE DATE FOR AD VALOREM TAX PAYMENTS FALLS
3 ON A SATURDAY, SUNDAY OR LEGAL HOLIDAY THAT PAYMENTS FOR SUCH
4 TAXES SHALL BE RECEIVED BY THE TAX COLLECTOR ON THE FIRST WORKING
5 DAY THEREAFTER.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

7 SECTION 1. Section 27-41-9, Mississippi Code of 1972, is
8 amended as follows:

9 27-41-9. (1) If any person fails to pay the tax levied and
10 assessed against him when due, he shall be required to pay, in
11 addition to the amount of taxes unpaid after February 1, interest
12 thereon at the rate of one percent (1%) per month, or fractional
13 part thereof, from February 1 to the date of payment of such
14 taxes. When the due date for any payment shall fall on a
15 Saturday, Sunday or legal holiday then the payment shall be
16 received by the tax collector on the first working day after such
17 day or days without any interest being owed by the taxpayer.

18 The interest charge of one percent (1%) shall be collected
19 and apportioned and paid into the state, county, levee board or
20 drainage district or municipal treasury. That portion paid into
21 the county or municipal treasury shall be paid into the general
22 fund of such county or municipality.

23 If any taxpayer neglects or refuses to pay his taxes on the
24 due date thereof, the said taxes shall bear interest at the rate
25 of one percent (1%) per month or fractional part thereof from the
26 delinquent date to the date payment of such taxes is made;
27 provided that because of unusual conditions in any county where

28 neither the taxpayer nor the tax collector is negligent or
29 responsible for the delay incident to such tax payments, the
30 Governor of the state may by proclamation before, on or after the
31 due date of such tax payments extend the time for the imposition
32 of this penalty for a period not to exceed sixty (60) days, and if
33 necessary, for two (2) additional periods not to exceed sixty (60)
34 days each.

35 (2) Such proclamation shall be filed with the clerk of the
36 board of supervisors of the county affected thereby and shall not
37 become effective until so filed. The proclamation shall be spread
38 at large upon the minutes of the next regular meeting of the board
39 of supervisors held after the date of the filing thereof.

40 SECTION 2. This act shall take effect and be in force from
41 and after its passage.