

By: Senator(s) Harden (By Request)

To: Finance

SENATE BILL NO. 2874

1 AN ACT TO AMEND SECTION 27-35-25, MISSISSIPPI CODE OF 1972,
 2 TO AUTHORIZE THE STATE TAX COMMISSION TO HAVE THE ASSESSMENT ROLL
 3 PREPARED AND MAINTAINED ON A COMPUTER SYSTEM APPROVED BY THE
 4 COMMISSION IN ACCORDANCE WITH REGULATIONS PRESCRIBED BY THE
 5 COMMISSION; AND FOR RELATED PURPOSES. BE IT ENACTED BY THE
 6 LEGISLATURE OF THE STATE OF MISSISSIPPI:

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 8 SECTION 1. Section 27-35-25, Mississippi Code of 1972, is
 9 amended as follows:

10 27-35-25. The State Tax Commission is authorized, empowered
 11 and directed to prescribe the form of the assessment rolls for
 12 assessing the real and personal property in each county, and to
 13 have such rolls prepared and maintained on a computer system
 14 approved by the commission in accordance with regulations
 15 prescribed by the commission. * * * The assessment rolls so
 16 prescribed * * * shall be the official and legal rolls for the
 17 assessment of real and personal property in this state.

18 SECTION 2. This act shall take effect and be in force from
 19 and after July 1, 2000.