

By: Minor

To: Finance

SENATE BILL NO. 2518  
(As Passed the Senate)

1 AN ACT TO RATIFY, APPROVE AND CONFIRM THE METHOD EMPLOYED BY  
2 THE STATE TAX COMMISSION TO CALCULATE PAYMENTS MADE TO  
3 MUNICIPALITIES UNDER THE PROVISIONS OF SECTION 27-65-75,  
4 MISSISSIPPI CODE OF 1972; TO PROVIDE THAT THE METHOD HERETOFORE  
5 UTILIZED BY THE STATE TAX COMMISSION TO COMPUTE PAYMENTS TO  
6 MUNICIPALITIES UNDER SECTION 27-65-75, MISSISSIPPI CODE OF 1972,  
7 SHALL BE THE METHOD UTILIZED TO COMPUTE PAYMENTS AFTER THE  
8 EFFECTIVE DATE OF THIS ACT; TO ABATE ANY SUIT BROUGHT BY A  
9 MUNICIPALITY TO RECOVER PAYMENTS IN EXCESS OF THE AMOUNTS  
10 AUTHORIZED IN THIS ACT; AND FOR RELATED PURPOSES.

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

12 SECTION 1. The method employed by the State Tax Commission  
13 to calculate all payments made to municipalities under the  
14 provisions of Section 27-65-75, Mississippi Code of 1972, prior to  
15 the effective date of this act, is hereby ratified, approved and  
16 confirmed as being the proper method of calculating payments due  
17 to all municipalities under the provisions of Section 27-65-75,  
18 Mississippi Code of 1972, for all periods prior to the effective  
19 date of this act. It is the express intent of the Mississippi  
20 Legislature that, for all periods prior to the effective date of  
21 this act, municipalities shall not receive any additional payments  
22 under Section 27-65-75, Mississippi Code of 1972, as a result of  
23 any change in the method of calculating such payments.

24 SECTION 2. From and after the effective date of this act,  
25 the method of computing payments due to municipalities under the  
26 provisions of Section 27-65-75, Mississippi Code of 1972, shall be  
27 the same as that utilized by the State Tax Commission prior to the  
28 effective date of this act unless the method is changed by  
29 legislative act.

30 SECTION 3. Any suit brought by a municipality to recover

31 additional payments under Section 27-65-75, Mississippi Code of  
32 1972, in excess of the amounts authorized in this act are hereby  
33 abated.

34 SECTION 4. If any clause, paragraph, or part of this act  
35 shall for any reason be adjudged by any court of competent  
36 jurisdiction to be void or unconstitutional, such judgement shall  
37 not affect, impair or invalidate the remainder of this act, but  
38 shall be confined in its operation to the clause, sentence,  
39 paragraph or part thereof, directly in controversy in which such  
40 judgement shall have been rendered.

41 SECTION 5. This act shall take effect and be in force from  
42 and after its passage.