

By: Harden (By Request)

To: Finance

SENATE BILL NO. 2895

1 AN ACT TO AMEND SECTION 27-41-1, MISSISSIPPI CODE OF 1972, TO
2 AUTHORIZE A TAXPAYER TO PAY CERTAIN AD VALOREM TAXES AND
3 ASSESSMENTS BY THE USE OF A VALID BANK ISSUED CREDIT CARD; TO
4 PROVIDE THAT ANY FEE, CHARGE OR DISCOUNT THAT THE TAX COLLECTOR
5 MAY INCUR AS A RESULT OF THE TAXPAYER'S USE OF SUCH CARD SHALL BE
6 ADDED TO THE AMOUNT OF SUCH TAXES AND FEES; TO AMEND SECTION
7 27-51-9, MISSISSIPPI CODE OF 1972, TO AUTHORIZE A TAXPAYER TO PAY
8 ALL TAXES, FEES AND OTHER COSTS REQUIRED FOR THE ISSUANCE OF A
9 MOTOR VEHICLE LICENSE TAG OR DECALS BY THE USE OF A VALID BANK
10 ISSUED CREDIT CARD; TO PROVIDE THAT ANY FEE, CHARGE OR DISCOUNT
11 THAT THE TAX COLLECTOR MAY INCUR AS A RESULT OF THE TAXPAYER'S USE
12 OF SUCH CARD SHALL BE ADDED TO ALL OTHER TAXES, FEES AND COSTS FOR
13 THE ISSUANCE OF THE LICENSE TAG OR DECALS; AND FOR RELATED
14 PURPOSES.

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

16 SECTION 1. Section 27-41-1, Mississippi Code of 1972, is
17 amended as follows:[WAN1]

18 27-41-1. Except as may otherwise be provided in Section
19 27-41-2, all state, county, school, road, levee and other taxing
20 districts and municipal ad valorem taxes, except ad valorem taxes
21 levied for county or district or municipal bonds and other
22 evidences of indebtedness for money borrowed, and interest
23 thereon, heretofore or hereafter assessed or levied shall be due,
24 payable and collectible by the tax collector and shall be paid on
25 or before the first day of February next succeeding the date of
26 the assessment and levying of such taxes. All taxes levied for
27 county and district and municipal bonds and interest thereon, or
28 betterment or improvement assessments, shall be paid by each
29 person assessed therewith on or before the first day of February
30 next succeeding the date of the assessment and levying of the
31 same, at the time of payment of the state and county ad valorem
32 taxes, except as otherwise hereinafter provided in this chapter.

33 The tax collector shall begin to accept payment for such ad
34 valorem taxes or assessments not later than December 26 of the
35 year prior to the year in which such taxes are required to be
36 paid.

37 Any county may, by an order spread upon the minutes of the
38 board of supervisors, allow the acceptance of partial payments for
39 ad valorem taxes. Any municipality wherein municipal taxes are
40 not collected by the county may, by an order spread upon the
41 minutes of the governing authority of said municipality, allow the
42 acceptance of partial payments for ad valorem taxes. If said
43 partial payments are allowed by the county or municipality, said
44 partial payments shall be made as follows:

45 (a) One-half (1/2) of all ad valorem taxes due shall be
46 paid on or before February 1.

47 (b) One-fourth (1/4) of all ad valorem taxes, interest
48 and penalty due shall be paid on or before May 1.

49 (c) One-fourth (1/4) of all ad valorem taxes, interest
50 and penalty due shall be paid on or before July 1.

51 If any unpaid balance exists on August 1, then the lands
52 shall be sold at the land sale on the last Monday in August for
53 said unpaid balance.

54 A taxpayer, at his option, may pay ad valorem taxes or
55 assessments by the use of a valid bank issued credit card issued
56 to or authorized to be used by the taxpayer; however, any fee,
57 charge or discount that the tax collector may incur as a result of
58 the taxpayer's use of such card shall be added to the amount of ad
59 valorem taxes or assessments, and shall be due and payable by the
60 taxpayer at the time of the payment of such ad valorem taxes or
61 assessments.

62 All ad valorem taxes, however, assessed against motor
63 vehicles as prescribed by the Motor Vehicle Ad Valorem Tax Law of
64 1958, for any and all purposes and in any and all jurisdictions,
65 shall be paid in full on the date such taxes are due and payable.

66 SECTION 2. Section 27-51-9, Mississippi Code of 1972, is
67 amended as follows:[WAN2]

68 27-51-9. For the purposes of this chapter, the fiscal year
69 shall commence on August 1 and shall end on July 31 of each year.

70 The taxable year shall run concurrently with the taxable year in
71 effect in the law pertaining to the payment of the road and bridge
72 privilege license tax on motor vehicles. Except as otherwise
73 provided in Section 27-41-2, ad valorem taxes on motor vehicles
74 shall be collected by the county tax collector for the county and
75 state and by the municipal tax collector for the municipalities.
76 Ad valorem taxes for any ensuing year may be paid during the month
77 as provided in Section 27-19-31, however, and said ad valorem
78 taxes on any motor vehicle must be paid at the same time or prior
79 to the time that the road and bridge privilege license is issued
80 for the subject motor vehicle, unless herein otherwise
81 specifically exempt from such ad valorem taxes. The ad valorem
82 tax on motor vehicles shall be computed on the millage rates in
83 effect at the time such privilege license tax is to be paid.

84 A taxpayer, at his option, may pay the road and bridge
85 privilege tax, ad valorem tax and any other taxes, fees and costs
86 required for the issuance of a motor vehicle license tag or decals
87 by the use of a valid bank issued credit card issued to or
88 authorized to be used by the taxpayer; however, any fee, charge or
89 discount that the tax collector may incur as a result of the
90 taxpayer's use of such card shall be added to all other taxes,
91 fees and costs for the issuance of the license tag or decals, and
92 shall be due and payable by the taxpayer at the time the license
93 tag or decals are issued.

94 SECTION 3. This act shall take effect and be in force from
95 and after July 1, 2000.