

By: Tollison, Carlton, Kirby

To: Constitution

SENATE CONCURRENT RESOLUTION NO. 554

1 A CONCURRENT RESOLUTION PROPOSING AN AMENDMENT TO SECTION
2 100, MISSISSIPPI CONSTITUTION OF 1890, TO PROVIDE THAT THE
3 LEGISLATURE MAY ENACT GENERAL LAWS AUTHORIZING THE STATE TAX
4 COMMISSION TO COMPROMISE INCOME TAX LIABILITY WHEN NECESSARY TO
5 ENSURE PAYMENT.

6 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF
7 MISSISSIPPI, That the following amendment to the Mississippi
8 Constitution of 1890 is proposed to the qualified electors of the
9 state:

10 Amend Section 100, Mississippi Constitution of 1890, to read
11 as follows:

12 Section 100. No obligation or liability of any person,
13 association or corporation held or owned by this state, or levee
14 board, or any county, city or town thereof, shall ever be
15 remitted, released or postponed, or in any way diminished by the
16 Legislature, nor shall the liability or obligation be extinguished
17 except by payment thereof into the proper treasury; nor shall the
18 liability or obligation be exchanged or transferred except upon
19 payment of its face value; however, the Legislature may provide by
20 general law for the compromise of doubtful claims and may enact
21 general laws authorizing the State Tax Commission to compromise
22 income tax liability when necessary to ensure payment.

23 BE IT FURTHER RESOLVED, That this amendment shall be
24 submitted to the qualified electors at an election to be held on
25 the first Tuesday after the first Monday of November 2000, as
26 provided by Section 273 of the Constitution and by law.

27 BE IT FURTHER RESOLVED, That the explanation of this proposed

28 constitutional amendment for the ballot shall read as follows:
29 "This amendment will allow the Legislature to pass a law which
30 authorizes the State Tax Commission to negotiate with individuals
31 and businesses to settle outstanding income tax liability in an
32 amount less than the actual liability when necessary to ensure
33 payment."