

By: Representative McCoy

To: Ways and Means

HOUSE BILL NO. 754

1 AN ACT TO AMEND SECTION 27-3-33, MISSISSIPPI CODE OF 1972, TO  
2 PROVIDE THAT WARRANTS ISSUED BY THE CHAIRMAN OF THE STATE TAX  
3 COMMISSION FOR THE COLLECTION OF TAXES BY THE STATE TAX COMMISSION  
4 AND USED TO LEVY ON SALARIES, COMPENSATION OR OTHER MONIES DUE A  
5 DELINQUENT TAXPAYER, MAY BE SERVED BY CERTIFIED OR REGISTERED  
6 MAIL; AND FOR RELATED PURPOSES.

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

8 SECTION 1. Section 27-3-33, Mississippi Code of 1972, is  
9 amended as follows:

10 27-3-33. (1) The State Tax Commission shall have the  
11 power, authority and duty to direct that proceedings, actions and  
12 prosecutions be instituted to enforce the laws relating to the  
13 penalties, liabilities, and punishment of all persons, officers or  
14 agents or corporations, or others required by law to make returns  
15 of taxable property, for failure or neglect to comply with such  
16 provisions of the tax law; and to cause complaints to be made  
17 against assessors, boards of supervisors, and other officers,  
18 whose duties concern assessments, in any court of competent  
19 jurisdiction for their removal for official misconduct or neglect  
20 of such duty, as provided by law in such cases.

21 (2) The State Tax Commission shall have power, authority and  
22 duty to proceed by suit in the chancery court of the residence of  
23 the taxpayer or, in the case of a nonresident, in the Chancery  
24 Court of the First Judicial District of Hinds County, against all  
25 persons, corporations, companies and associations of persons for  
26 all past due and unpaid taxes, together with any penalties,  
27 damages and interest due thereon, of any kind whatever, either of  
28 the state or any county, municipality, drainage, levee, or other

29 taxing district, or any subdivision thereof, and for all past due  
30 obligations and indebtedness of any character due and owing to  
31 them or any of them; but not, however, including penalties for the  
32 violation of the antitrust laws; and, provided that the duty and  
33 obligation of the State Tax Commission hereunder accrues only at  
34 such time as the tax collector of the county, municipality,  
35 drainage, levee, or other taxing district, or any subdivision  
36 thereof, primarily responsible for the collection of taxes for  
37 said district has exhausted all legal remedies provided by the  
38 laws of this state.

39 (3) All suits by the State Tax Commission under the  
40 provisions of this section, or under the provisions of Section  
41 27-3-37 or Section 27-3-39, shall be in its own name for the use  
42 of the state, county, municipality, levee board or other taxing  
43 district interested; and it shall not be liable for costs, and may  
44 appeal without bond. Such suits may be tried at the return term  
45 and shall take precedence over other suits.

46 (4) All warrants issued by the commissioner for the  
47 collection of any taxes imposed by statute and collected by the  
48 State Tax Commission shall be used to levy on salaries,  
49 compensation or other monies due the delinquent taxpayer. The  
50 warrants shall be served by certified or registered mail or by  
51 delivery by an agent of the State Tax Commission on the person or  
52 entity responsible or liable for the payment of the monies to the  
53 delinquent taxpayer. Once served, the employer or other person  
54 owing compensation due the delinquent taxpayer shall pay the  
55 monies over to the State Tax Commission in complete or partial  
56 satisfaction of the tax liability. An answer shall be made within  
57 thirty (30) days after service of the warrant. Failure to pay the  
58 money over to the State Tax Commission as required by this section  
59 shall result in the served party being personally liable for the  
60 full amount of the monies owed and the levy and collection process  
61 may be issued against the party in the same manner as other taxes.

62 The answer, the amount payable under the warrant and the  
63 obligation of the payor to continue payment shall be governed by  
64 the garnishment laws of this state but shall be payable to the  
65 State Tax Commission.

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