To: Ways and Means

MISSISSIPPI LEGISLATURE                        REGULAR SESSION 2001
By: Representative McCoy

HOUSE BILL NO. 754

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

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

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

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

(2) The State Tax Commission shall have power, authority and duty to proceed by suit in the chancery court of the residence of the taxpayer or, in the case of a nonresident, in the Chancery Court of the First Judicial District of Hinds County, against all persons, corporations, companies and associations of persons for all past due and unpaid taxes, together with any penalties, damages and interest due thereon, of any kind whatever, either of the state or any county, municipality, drainage, levee, or other.
taxing district, or any subdivision thereof, and for all past due obligations and indebtedness of any character due and owing to them or any of them; but not, however, including penalties for the violation of the antitrust laws; and, provided that the duty and obligation of the State Tax Commission hereunder accrues only at such time as the tax collector of the county, municipality, drainage, levee, or other taxing district, or any subdivision thereof, primarily responsible for the collection of taxes for said district has exhausted all legal remedies provided by the laws of this state.

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

(4) All warrants issued by the commissioner for the collection of any taxes imposed by statute and collected by the State Tax Commission shall be used to levy on salaries, compensation or other monies due the delinquent taxpayer. The warrants shall be served by certified or registered mail or by delivery by an agent of the State Tax Commission on the person or entity responsible or liable for the payment of the monies to the delinquent taxpayer. Once served, the employer or other person owing compensation due the delinquent taxpayer shall pay the monies over to the State Tax Commission in complete or partial satisfaction of the tax liability. An answer shall be made within thirty (30) days after service of the warrant. Failure to pay the money over to the State Tax Commission as required by this section shall result in the served party being personally liable for the full amount of the monies owed and the levy and collection process may be issued against the party in the same manner as other taxes.
The answer, the amount payable under the warrant and the
obligation of the payor to continue payment shall be governed by
the garnishment laws of this state but shall be payable to the
State Tax Commission.

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