To: Finance

MISSISSIPPI LEGISLATURE
REGULAR SESSION 2001

By: Senator(s) Minor

SENATE BILL NO. 2520


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

SECTION 1. Section 27-7-79, Mississippi Code of 1972, is amended as follows:

27-7-79. (1) The commissioner shall have exclusive jurisdiction and be charged with the administration and enforcement of the provisions of this article, except as otherwise provided.

(2) The commissioner, for the purpose of ascertaining the correctness of any return, or for the purpose of making a return where none has been made, is hereby authorized, by any agent designated by the commissioner for that purpose, to examine any books, papers, records, or memoranda, bearing upon the matter required to be included in the return, and may require the attendance of persons rendering a return or of any officer or employee of such person, or of any person having knowledge in the premises, and may take his testimony with reference to the matter required by law to be included in such return, with power to administer oaths to such person or persons.
(3) The commissioner is authorized to establish a board of review and to appoint certain qualified employees thereto. Said board of review shall, when established and appointments made thereto, have recognized status for the purpose of conducting hearings as required by the provisions of Section 27-7-71, Mississippi Code of 1972. The conclusions and order of such board shall require the approval of the commissioner before becoming final. In the case of an appeal to the State Tax Commission, a copy of the board's order shall be made available to all commissioners prior to the date of the hearing.

(4) If any person summoned to appear under this article to testify, or produce books, papers, or other data, shall refuse to do so, the chancery court for the district in which such person resides shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers or other data.

(5) The commissioner, with the approval of the Governor, may appoint and remove such officers, agents, deputies, clerks and employees as he may deem necessary, such persons to have such duties and powers as the commissioner may, from time to time, prescribe. The salaries of all officers, agents, and employees employed by the commissioner shall be such as he may prescribe, with the approval of the Governor, not to exceed such amounts as may be appropriated by the Legislature, and the members of the commission and such officers, agents, and employees shall be allowed such reasonable and necessary traveling and other expenses as may be incurred in the performance of their duties, not to exceed the amount appropriated therefor by the Legislature.

(6) The commissioner shall designate certain special agents appointed hereunder and evidenced by a written certificate of appointment under the seal of said commission, of which judicial notice shall be taken by all courts of this state. Such agents, when in possession of a warrant issued under authority of this
article, shall have all the powers and duties of the sheriff in enforcing the provisions of the article relating to the warrant thus issued, and in making arrests of persons obstructing or seeking to obstruct the execution of such warrant, or in serving any writ, notice, or order connected with the enrolled judgment for which the warrant is issued by whatever officer or authority of court issued.

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(7) The commissioner may require such of the officers, agents, and employees, as he may designate, to give bond for the faithful performance of their duties, in such form and with such securities as he may determine, and all premiums on such bonds shall be paid by the commissioner out of the moneys appropriated for the purposes of this article.

(8) All officers empowered by law to administer oaths and the members of the commission, and such officers as it may designate, shall have power to administer an oath to any person or to take the acknowledgment of any person in respect to any return or report required by this article or the rules and regulations of the commissioner.

(9) All agents of the commissioner shall have, for identification purposes, proper credentials signed by the chairman of the commission.

(10) The commissioner shall prepare and publish annually statistics reasonably available with respect to the operation of this law, including classification of taxpayers and of the income, the amounts allowed as deductions, exemptions, and credits, and also a statement of the cost of administering this article, and any other facts deemed pertinent and valuable.

SECTION 2. Section 27-13-53, Mississippi Code of 1972, is amended as follows:

27-13-53. * * *
ST: Secretary of State; may issue certificates of dissolution or withdrawal of a corporation without certain notices from the Tax Commission.