HOUSE BILL NO. 796

AN ACT TO AMEND SECTION 27-3-19, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE SEAL OF THE MISSISSIPPI STATE TAX COMMISSION, IN THE DISCRETION OF THE CHAIRMAN OF THE COMMISSION, MAY BE OF A RAISED OR ENGRAVED DESIGN OR PRINTED; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 27-3-19, Mississippi Code of 1972, is amended as follows:

27-3-19. The State Tax Commission shall have a seal which shall be in the form of a circle with the image of an eagle in the center and around the margin the words: "Chairman, Mississippi State Tax Commission," and under the image of the eagle the word: "Official." The seal, in the discretion of the Chairman of the State Tax Commission, may be of a raised or engraved design or printed.

The Chairman of the State Tax Commission shall affix the seal prescribed herein to every document where the same is required by law, and to every certificate and other official paper executed by him where necessary or proper; and all documents authenticated with said seal and signed by the chairman shall be received as evidence in all courts, investigations, and proceedings authorized by law, and may be recorded in the same manner and with like effect as a deed; and all copies of papers in the office of said commission, certified by him and authenticated by said seal, shall be accepted in all matters equally and in like manner as the original.

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