

By: Representative McCoy

To: Ways and Means

HOUSE BILL NO. 796

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

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

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

8 27-3-19. The State Tax Commission shall have a seal which  
9 shall be in the form of a circle with the image of an eagle in the  
10 center and around the margin the words: "Chairman, Mississippi  
11 State Tax Commission," and under the image of the eagle the word:  
12 "Official." The seal, in the discretion of the Chairman of the  
13 State Tax Commission, may be of a raised or engraved design or  
14 printed.

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

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

