HOUSE BILL NO. 1183

AN ACT TO AMEND SECTIONS 27-7-61 AND 27-65-63, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE STATE TAX COMMISSION TO USE ADDITIONAL METHODS OF ADVERTISING THE SALE OF PERSONAL PROPERTY FOR THE NONPAYMENT OF INCOME TAX OR SALES TAX WHEN THE CHAIRMAN OF THE STATE TAX COMMISSION DETERMINES THE NEED TO DO SO; TO AUTHORIZE THE CHAIRMAN OF THE STATE TAX COMMISSION TO DETERMINE ACCEPTABLE METHODS OF PAYMENTS TO BE RECEIVED FROM THE HIGHEST BIDDER FOR ANY SALE OF PROPERTY FOR THE NONPAYMENT OF INCOME TAX OR SALES TAX; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 27-7-61, Mississippi Code of 1972, is amended as follows:

27-7-61. The sheriff, or special agent of the Tax Commission, upon receipt of a warrant or a jeopardy warrant, shall immediately seize any property of the taxpayer named in the warrant, in all respect, with like effect, and in the manner prescribed by law with respect to executions of judgments, and he shall execute such warrant and return it to the commissioner, and pay to him the money collected by virtue thereof by the date specified therein, but not to exceed sixty (60) days.

The sheriff or special agent shall be entitled to the fees for his services in the same amount, and to be collected in like manner, as provided by Sections 25-7-19 and 25-7-21, Mississippi Code of 1972, for like services under a writ of execution.

Provided, however, that the minimum total of all such fees shall be Ten Dollars ($10.00). All such fees collected by a special agent of the Tax Commission shall be paid to the Tax Commission and deposited in a fund to be expended by the chairman to help defray the costs of carrying out the provisions of Sections 27-7-55 to 27-7-67. Provided, further, that when a warrant issued
to a sheriff shall be withdrawn by the commissioner prior to its expiration date, the commissioner is authorized to pay to the sheriff the fees allowed by law for services actually performed and costs actually incurred, out of money collected as fees from the taxpayer, or from funds appropriated for the operation of the Tax Commission.

Real property shall be disposed of according to Section 13-3-163, Mississippi Code of 1972, and, except as otherwise provided in this paragraph, personal property shall be disposed of according to Section 13-3-165, Mississippi Code of 1972. However, perishable personal property may be disposed of as provided by Section 13-3-167, Mississippi Code of 1972. In addition to the advertising requirements provided in Section 13-3-165 for the sale of personal property, the Tax Commission may, when the commissioner determines the need to do so, advertise sales of personal property in any additional manner determined appropriate by the commissioner. The costs of any such additional advertising shall be considered a cost of the sale and shall be collected from the proceeds of the sale. The failure to advertise the sale of personal property in any form other than that required by Section 13-3-165 shall not invalidate a sale. For any sale of property by the Tax Commission, the commissioner may determine acceptable methods of payments to be received from the highest bidder for any sale.

SECTION 2. Section 27-65-63, Mississippi Code of 1972, is amended as follows:

27-65-63. The sheriff or special agent of the Tax Commission, upon receipt of a warrant or a jeopardy warrant, shall immediately seize any property of the taxpayer named in the warrant, in all respects, with like effect, and in the manner prescribed by law with respect to executions of judgments, and he shall execute such warrant and return it to the commissioner, and
pay to him the money collected by virtue thereof by the date specified therein, but not to exceed sixty (60) days.

The sheriff or special agent shall be entitled to the fees for his services in the same amount, and to be collected in like manner, as provided by Section 25-7-19, Mississippi Code of 1972, for like services under a writ of execution. Provided, however, that the minimum total of all such fees shall be Ten Dollars ($10.00). All such fees collected by a special agent of the Tax Commission shall be paid to the Tax Commission and deposited in a fund to be expended by the chairman to help defray the costs of carrying out the provisions of this chapter. Provided, further, that when a warrant issued to a sheriff shall be withdrawn by the commissioner prior to its expiration date, the commissioner is authorized to pay to the sheriff the fees allowed by law for services actually performed and costs actually incurred, out of money collected as fees from the taxpayer, or from funds appropriated for the operation of the Tax Commission.

Real property shall be disposed of according to Section 13-3-163, Mississippi Code of 1972, and, except as otherwise provided in this paragraph, personal property shall be disposed of according to Section 13-3-165, Mississippi Code of 1972. However, perishable personal property may be disposed of as provided by Section 13-3-167, Mississippi Code of 1972. In addition to the advertising requirements provided in Section 13-3-165 for the sale of personal property, the Tax Commission may, when the commissioner determines the need to do so, advertise sales of personal property in any additional manner determined appropriate by the commissioner. The costs of any such additional advertising shall be considered a cost of the sale and shall be collected from the proceeds of the sale. The failure to advertise the sale of personal property in any form other than that required by Section 13-3-165 shall not invalidate a sale. For any sale of property by the Tax Commission, the commissioner may determine acceptable
methods of payments to be received from the highest bidder for any
sale.

SECTION 3. This act shall take effect and be in force from
and after its passage.