AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS OF LOWNDES
COUNTY AND THE GOVERNING AUTHORITIES OF THE CITY OF COLUMBUS TO
COMBINE AND MERGE INTO ONE OFFICE THE OFFICES OF COUNTY TAX
ASSESSOR, COUNTY TAX COLLECTOR, MUNICIPAL TAX ASSESSOR AND
MUNICIPAL TAX COLLECTOR; TO PROVIDE THAT SUCH OFFICE HOLDER SHALL
HAVE THE POWERS AND DUTIES THAT ARE PRESCRIBED BY LAW FOR EACH OF
THE SEPARATE OFFICES AND OFFICEHOLDERS THAT ARE COMBINED AND MAY
EXERCISE SUCH ADDITIONAL POWERS AND DUTIES THAT THE BOARD OF
SUPERVISORS OF THE COUNTY AND THE GOVERNING AUTHORITIES OF THE
MUNICIPALITY DEEM NECESSARY OR PROPER; AND FOR RELATED PURPOSES.

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

SECTION 1. (1) The Board of Supervisors of Lowndes County
and the governing authorities of the City of Columbus, upon order
duly adopted and entered upon their respective official minutes,
may combine and merge into one (1) office the offices of county
tax assessor, county tax collector, municipal tax assessor and
municipal tax collector.

(2) If the Board of Supervisors of Lowndes County and the
governing authorities of the City of Columbus each adopt such an
order, the person elected to the office of county tax
assessor/collector shall receive the compensation as prescribed by
general law for the tax assessor/collector of the county, shall
exercise all of the powers and duties as are prescribed by law for
each of the separate offices and officeholders as are combined and
merged under subsection (1) of this section and may exercise such
additional powers and duties as the board of supervisors and the
governing authorities of the municipality deem necessary or
proper.

SECTION 2. The Board of Supervisors of Lowndes County and
the governing authorities of the City of Columbus shall submit
this act, immediately upon approval by the Governor, or upon
approval by the Legislature subsequent to a veto, to the Attorney
General of the United States or to the United States District
Court for the District of Columbia in accordance with the
provisions of the Voting Rights Act of 1965, as amended and
extended.

SECTION 3. This act shall take effect and be in force from
and after the date it is effectuated under Section 5 of the Voting
Rights Act of 1965, as amended and extended.