

By: Senator(s) Dawkins, Michel

To: Finance

SENATE BILL NO. 2451

1 AN ACT TO AMEND SECTION 27-3-79, MISSISSIPPI CODE OF 1972, TO
2 REQUIRE THE STATE TAX COMMISSION TO IMPLEMENT A TAX AMNESTY
3 PROGRAM THAT SHALL COMMENCE ON SEPTEMBER 1 2002, AND END ON
4 NOVEMBER 30, 2002; TO PROVIDE THAT THE PROGRAM SHALL APPLY TO ALL
5 TAXES WHICH ARE REQUIRED TO BE COLLECTED BY THE STATE TAX
6 COMMISSION AND WHICH WERE FIRST DUE AND PAYABLE IN ANY YEAR PRIOR
7 TO 2002; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** Section 27-3-79, Mississippi Code of 1972, is
10 amended as follows:

11 27-3-79. (1) The State Tax Commission shall develop and
12 implement a tax amnesty program in accordance with the provisions
13 herein contained. The program shall commence on September 1,
14 2002, and end on November 30, 2002. The program shall apply to
15 all taxes which are required to be collected by the State Tax
16 Commission or Commissioner and which were first due and payable in
17 any year prior to 2002. Tax amnesty shall be available to any
18 individuals or corporations who are liable for such taxes and who
19 have failed to pay all or any portion of their taxes, failed to
20 file returns or filed inaccurate returns; however, tax amnesty
21 shall not be available to individuals or corporations subject to
22 tax-related criminal investigations or prosecution, or where the
23 taxes have been previously assessed by the commission, or to
24 estimated tax payments required to be made under Section 27-7-319.
25 All civil and criminal penalties for nonpayment of taxes,
26 including the penalties set forth in subsection (2) of this
27 section, shall be waived for any eligible individual or
28 corporation who, during the tax amnesty period, makes total
29 payment of the taxes due. The State Tax Commission is authorized



30 to do all things necessary to carry out the tax amnesty programs
31 which are not inconsistent with this section.

32 (2) Any person eligible for the tax amnesty program and who
33 fails to make total payment of the taxes due during the tax
34 amnesty period or any person who, after July 1, 2002, willfully
35 attempts in any manner to evade or defeat any tax imposed by the
36 State Tax Commission, or assists in the evading of such tax or the
37 payment thereof shall, in addition to other penalties provided by
38 law, be guilty of a felony and, upon conviction thereof, shall be
39 fined not more than One Hundred Thousand Dollars (\$100,000.00)
40 and, in the case of a corporation, not more than Five Hundred
41 Thousand Dollars (\$500,000.00), or imprisoned not more than five
42 (5) years, or both.

43 (3) Any prosecutions for tax evasion as described in this
44 section shall be commenced within six (6) years next after the
45 statutory due date for the taxes in issue.

46 **SECTION 2.** This act shall take effect and be in force from
47 and after July 1, 2002.

