HOUSE BILL NO. 377

AN ACT TO CREATE THE MISSISSIPPI COLLECTORS EDUCATION AND CERTIFICATION PROGRAM FOR TAX COLLECTORS AND TAX ASSESSORS/COLLECTORS AND THEIR DEPUTIES; TO PROVIDE THAT PERSONS WHO COMPLETE THE CERTIFICATION PROGRAM SHALL RECEIVE A SALARY INCREASE; AND FOR RELATED PURPOSES.

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

SECTION 1. (1) The Office of the State Auditor shall promulgate rules and regulations setting forth the minimum requirements for which tax collectors, assessors/collectors and/or their deputies may attain certification as a collector of state, county or municipal revenue. The Office of the State Auditor, in cooperation with the Center for Governmental Training and Technology in the Mississippi State University Extension Service, shall establish and conduct such educational and training programs as may be appropriate for those persons to attain that certification.

Counties having not more than fifteen thousand (15,000) parcels of real property shall have at least one (1) certified collector, and counties having more than fifteen thousand (15,000) parcels of real property shall have at least two (2) certified collectors.

(2) When any tax collector, tax assessor/collector and/or his deputies travel outside their county to attend a certified collection school, seminar or workshop approved by the Office of the State Auditor, those persons shall receive a reimbursement of expenses of that travel the same mileage and actual and necessary expenses for food, lodging and travel by public carrier or private motor vehicles as is allowed under Section 25-3-41. However,
mileage shall not be authorized when the travel is done by a motor
vehicle owned by the county.

The county board of supervisors shall reimburse the tax
collector, tax assessor/collector and deputies for reasonable and
necessary expenses incurred in attending annual conferences,
regional conferences, schools and seminars. The Office of the
State Auditor shall have the authority to prescribe forms and to
promulgate rules and regulations necessary to implement the
provisions of this section. No expenses authorized in this
subsection shall be reimbursed unless the expenses have been
authorized or approved by an order of the board duly made and
spread upon the minutes of the board.

(3) When any tax collector, tax assessor/collector and/or
his deputies attend and successfully complete all qualifications
under the Mississippi Collectors Education and Certification
Program and receive the certification level of Collector I, they
shall receive an additional Two Thousand Dollars ($2,000.00)
annually beginning the next fiscal year after completion. However, no deputy tax collector or deputy tax assessor/collector
shall receive a salary that exceeds the salary of the tax
collector and assessor.

When any tax collector, tax assessor/collector and/or his
deputies attend and successfully complete all qualifications under
the Mississippi Collectors Education and Certification Program and
receive the certification level of Collector II, they shall
receive an additional Two Thousand Dollars ($2,000.00) annually
beginning the next fiscal year after completion. However, no
deputy tax collector or deputy tax assessor/collector shall
receive a salary that exceeds the salary of the tax collector and
assessor.

When any tax collector, tax assessor/collector and/or his
deputies attend and successfully complete all qualifications under
the Mississippi Collectors Education and Certification Program and
receive the certification level of Mississippi Collector of Revenue (MCR), they shall receive an additional Two Thousand Five Hundred Dollars ($2,500.00) annually beginning the next fiscal year after completion. However, no deputy tax collector or deputy tax assessor/collector shall receive a salary that exceeds the salary of the tax collector and assessor.

In order to receive the additional annual payment or payments provided for in this subsection, the tax collectors, tax assessors/collectors and deputies who completed the Mississippi Collectors Education and Certification Program and were certified as provided in this subsection shall be personally involved in the conduct, administration and/or supervision of the collection of state, county and/or municipal taxes.

(4) A seven (7) member advisory board is created to provide oversight to the Mississippi Collectors Education and Certification Program. This advisory board shall be chaired by the president of the Mississippi Assessors and Collectors Association, who will serve on the board during his term as president. Additionally, the board shall consist of the State Auditor or his designated representative, and appointee of the State Auditor, an appointee of the State Auditor approved by the president of the Mississippi Assessors and Collectors Association, an appointee of the president of the Mississippi Assessors and Collectors Association, and two (2) representatives of the Center for Governmental Training and Technology. All appointees shall serve for terms of one (1) year.

SECTION 2. This act shall take effect and be in force from and after July 1, 2003.