

By: Representative Reeves

To: Fees and Salaries of
Public Officers; County
Affairs

HOUSE BILL NO. 377

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

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

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

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

22 (2) When any tax collector, tax assessor/collector and/or
23 his deputies travel outside their county to attend a certified
24 collection school, seminar or workshop approved by the Office of
25 the State Auditor, those persons shall receive a reimbursement of
26 expenses of that travel the same mileage and actual and necessary
27 expenses for food, lodging and travel by public carrier or private
28 motor vehicles as is allowed under Section 25-3-41. However,



29 mileage shall not be authorized when the travel is done by a motor
30 vehicle owned by the county.

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

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

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

59 When any tax collector, tax assessor/collector and/or his
60 deputies attend and successfully complete all qualifications under
61 the Mississippi Collectors Education and Certification Program and



62 receive the certification level of Mississippi Collector of
63 Revenue (MCR), they shall receive an additional Two Thousand Five
64 Hundred Dollars (\$2,500.00) annually beginning the next fiscal
65 year after completion. However, no deputy tax collector or deputy
66 tax assessor/collector shall receive a salary that exceeds the
67 salary of the tax collector and assessor.

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

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

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

