AN ACT TO CREATE A CERTIFICATION PROGRAM FOR TAX COLLECTORS, TAX ASSESSORS/COLLECTORS AND THEIR DEPUTIES; TO REQUIRE COUNTIES TO HAVE A CERTIFIED COLLECTOR; TO REQUIRE REIMBURSEMENT OF MILEAGE AND EXPENSES WHEN ANY TAX COLLECTOR, TAX ASSSESSOR/COLLECTOR OR DEPUTY TRAVEL OUTSIDE HIS COUNTY TO ATTEND A CERTIFIED COLLECTION SEMINAR; TO REQUIRE ADDITIONAL COMPENSATION TO BE PAID TO ANY TAX COLLECTOR, TAX ASSSESSOR/COLLECTOR OR DEPUTY WHO SUCCESSFULLY COMPLETES CERTAIN LEVELS OF CERTIFICATION; TO CREATE AN ADVISORY BOARD TO OVERSEE THE MISSISSIPPI COLLECTORS EDUCATION AND CERTIFICATION PROGRAM; AND FOR RELATED PURPOSES.

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

SECTION 1. (1) (a) The Office of the State Auditor shall promulgate rules and regulations setting forth the minimum requirements for which collectors, assessors/collectors 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 within the Mississippi State University Extension Service, shall establish and conduct such education and training programs as may be appropriate for such persons to attain the certification.

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

(b) The county board of supervisors shall reimburse the
tax collector, tax assessor/collector or his deputy for reasonable
and necessary expenses sustained 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 subsection. No expenses authorized herein
shall be reimbursed unless the expenses have been authorized or
approved by an order of the board duly made and spread upon its
minutes.

(3) (a) When any tax collector, tax assessor/collector or
his deputy attend and successfully complete all qualification
pursuant to 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.

(b) When any tax collector, tax assessor/collector or
his deputy attend and successfully complete all qualification
pursuant to 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.

(c) When any tax collector, tax assessor/collector or
his deputy attend and successfully complete all qualification
pursuant to 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.
(d) In order to receive the additional annual payment or payments provided for in this subsection, the tax collectors, tax assessors/collectors or deputies who completed the Mississippi Collectors Education and Certification Program and were certified as provided herein shall be personally involved in the conduct, administration or supervision of the collection of state, county or municipal taxes.

(4) A seven-member advisory board shall be created and shall provide oversight to the Mississippi Collectors Education and Certification Program. Except for the President of the Mississippi Assessors and Collectors Association, members of the board shall serve a term of one (1) year. The board shall consist of the following members:

(a) The President of the Mississippi Assessors and Collectors Association who shall serve on the board during his term as president;

(b) The State Auditor, or his designee;

(c) One (1) member to be appointed by the State Auditor and approved by the Mississippi Assessors and Collectors Association;

(d) One (1) member appointed by the President of the Mississippi Assessors and Collectors Association; and

(e) Two (2) members representing the Center for Governmental Training and Technology.

SECTION 2. The Attorney General of the State of Mississippi 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.
Rights Act of 1965, as amended and extended, or October 1, 2003, whichever occurs later.