

By: Senator(s) Thames, Harvey

To: Fees, Salaries and Administration

SENATE BILL NO. 2251

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

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

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

22 (b) Counties having not more than fifteen thousand  
23 (15,000) parcels of real property shall have at least one (1)  
24 certified collector, and counties having more than fifteen  
25 thousand (15,000) parcels of real property shall have at least two  
26 (2) certified collectors.

27 (2) (a) When any tax collector tax assessor/collector or  
28 his deputy travel outside their county to attend a certified  
29 collection school, seminar or workshop approved by the Office of  
30 the State Auditor, such person shall receive as reimbursement of  
31 expenses of such travel the same mileage and actual and necessary



32 expenses for food, lodging and travel by public carrier or private  
33 motor vehicles as allowed under Section 25-3-41. However, mileage  
34 shall not be authorized when such travel is done by a motor  
35 vehicle owned by the county.

36 (b) The county board of supervisors shall reimburse the  
37 tax collector, tax assessor/collector or his deputy for reasonable  
38 and necessary expenses sustained in attending annual conferences,  
39 regional conferences, schools and seminars. The Office of the  
40 State Auditor shall have the authority to prescribe forms and to  
41 promulgate rules and regulations necessary to implement the  
42 provisions of this subsection. No expenses authorized herein  
43 shall be reimbursed unless the expenses have been authorized or  
44 approved by an order of the board duly made and spread upon its  
45 minutes.

46 (3) (a) When any tax collector, tax assessor/collector or  
47 his deputy attend and successfully complete all qualification  
48 pursuant to the Mississippi Collectors Education and Certification  
49 Program and receive the certification level of Collector I, they  
50 shall receive an additional Two Thousand Dollars (\$2,000.00)  
51 annually beginning the next fiscal year after completion.

52 (b) When any tax collector, tax assessor/collector or  
53 his deputy attend and successfully complete all qualification  
54 pursuant to the Mississippi Collectors Education and Certification  
55 Program and receive the certification level of Collector II, they  
56 shall receive an additional Two Thousand Dollars (\$2,000.00)  
57 annually beginning the next fiscal year after completion.

58 (c) When any tax collector, tax assessor/collector or  
59 his deputy attend and successfully complete all qualification  
60 pursuant to the Mississippi Collectors Education and Certification  
61 Program and receive the certification level of Mississippi  
62 Collector of Revenue (MCR), they shall receive an additional Two  
63 Thousand Five Hundred Dollars (\$2,500.00) annually beginning the  
64 next fiscal year after completion.



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

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

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

81           (b) The State Auditor, or his designee;

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

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

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

89           **SECTION 2.** The Attorney General of the State of Mississippi  
90 shall submit this act, immediately upon approval by the Governor,  
91 or upon approval by the Legislature subsequent to a veto, to the  
92 Attorney General of the United States or to the United States  
93 District Court for the District of Columbia in accordance with the  
94 provisions of the Voting Rights Act of 1965, as amended and  
95 extended.

96           **SECTION 3.** This act shall take effect and be in force from  
97 and after the date it is effectuated under Section 5 of the Voting



98 Rights Act of 1965, as amended and extended, or October 1, 2003,  
99 whichever occurs later.

