

By: Representative Pierce

To: Ways and Means

## HOUSE BILL NO. 1117

1 AN ACT TO AMEND SECTION 7-7-43, MISSISSIPPI CODE OF 1972, TO  
2 PROVIDE THAT THE MAXIMUM AMOUNT OF MONIES THAT A GOVERNMENTAL  
3 ENTITY MAY WITHHOLD DURING ANY ONE PAY PERIOD FROM THE WAGES,  
4 SALARY, EARNINGS OR OTHER COMPENSATION OF A PERSON WHO IS INDEBTED  
5 TO THE STATE FOR A TAX CLAIM SHALL NOT EXCEED THE AMOUNT ALLOWED  
6 UNDER FEDERAL LAW; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** Section 7-7-43, Mississippi Code of 1972, is  
9 amended as follows:

10 7-7-43. (1) The State Fiscal Officer, any chancery or city  
11 clerk, or the fiscal officer of any county or separate school  
12 district, institution of higher learning, state college,  
13 university or state community college, shall not issue any warrant  
14 upon any allowance made to, or claim in favor of, any person, his  
15 agent, or assignee who shall be indebted to the state, or against  
16 whom there shall be any balance appearing in favor of the state;  
17 but such officer shall allow such debtor a credit on his account  
18 for such allowance or claim.

19 (2) (a) For state tax claims, the Tax Commissioner is  
20 required to furnish the appropriate fiscal officer with notice  
21 that state taxes have not been paid. This notice shall serve as a  
22 stop order upon any allowance made to, or claim in favor of, any  
23 person, his agent, or assignee who shall be indebted to the state,  
24 or any political subdivision thereof, or against whom there shall  
25 be any balance appearing in favor of the state or any political  
26 subdivision thereof. Disregard of the stop order notice shall  
27 create a personal liability against such fiscal officer for the  
28 full amount of state taxes due, plus interest and penalty.

29           (b) Notwithstanding any other provisions of paragraph  
30 (a) of this subsection, if the monies subject to the stop order  
31 are wages, salary, earnings or other compensation for personal  
32 services performed, the maximum amount that may be withheld during  
33 any one (1) pay period from such wages, salary, earnings or other  
34 compensation shall not exceed the amount allowed under Section  
35 1673 of Title 15, United States Code Service.

36           **SECTION 2.** This act shall take effect and be in force from  
37 and after July 1, 2004.