

By: Representatives Fleming, Clarke

To: Ways and Means

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1394

1 AN ACT TO AMEND SECTION 27-1-9, MISSISSIPPI CODE OF 1972, TO
2 AUTHORIZE A COUNTY TAX COLLECTOR TO ENTER INTO AN AGREEMENT WITH
3 AN INDIVIDUAL, BUSINESS OR ANY OTHER ENTITY, TO PROVIDE FOR THE
4 SALE OF A VEHICLE IDENTIFICATION CARD AT THE SAME TIME AN
5 INDIVIDUAL PURCHASES A MOTOR VEHICLE TAG; TO PROVIDE FOR THE COST
6 OF THE IDENTIFICATION CARD; TO PROVIDE THAT A PORTION OF THE COST
7 OF THE IDENTIFICATION CARD SHALL BE RETURNED TO THE COUNTY AND TO
8 THE STATE; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Section 27-1-9, Mississippi Code of 1972, is
11 amended as follows:

12 27-1-9. (1) The following shall be applicable to all
13 counties and shall pertain to the operation of the assessor and
14 tax collector's office:

15 (a) Each assessor and tax collector shall appoint a
16 sufficient number of deputies to assist him in carrying out the
17 duties of his office and fix their compensation, subject to the
18 budget for the assessor and tax collector's office approved by the
19 county board of supervisors. No deputy shall receive a salary
20 which exceeds the salary of the assessor and tax collector.

21 (b) The assessor and tax collector shall, at the July
22 meeting of the board of supervisors, submit a budget of estimated
23 expenses of his office for the ensuing fiscal year beginning
24 October 1 in such form as shall be prescribed by the Director of
25 the State Department of Audit. The board shall examine this
26 proposed budget and determine the amount to be expended by the
27 assessor and tax collector in the performance of his duties for
28 the fiscal year and may increase or reduce said amount as it deems
29 necessary and proper.

30 The budget shall include amounts for compensating deputies
31 and other employees of the assessor and tax collector's office,
32 for travel and transportation expenses of the assessor and tax
33 collector and deputies, for theft insurance premiums, for
34 equipment and supplies of his office, and for such other expenses
35 as may be incurred in the performance of the duties of his office.
36 In addition, the budget shall include amounts for the payment of
37 premiums on bonds and other insurance for the assessor and tax
38 collector and his deputies which, in the opinion of the board of
39 supervisors, are deemed necessary to protect the interests of the
40 county, or the assessor and tax collector and his deputies. Such
41 amounts may include official bonds and any bonds required of his
42 deputies by the assessor and tax collector; fire and other hazards
43 insurance; and hospitalization insurance as provided for in
44 Sections 25-15-101, 25-15-103, Mississippi Code of 1972.

45 (c) The board of supervisors shall, at its first
46 meeting of each quarter beginning on October 1, January 1, April
47 1, and July 1, appropriate a lump sum for the assessor and tax
48 collector for the expenses of his office during the current
49 quarter. The quarterly appropriation shall be one-fourth (1/4) of
50 the amount approved in the annual budget unless the assessor and
51 tax collector requests a different amount. Except in case of
52 emergency, as provided in the county budget law, the appropriation
53 for the quarter beginning in October of the last year of the
54 assessor and tax collector's term shall not exceed one-fourth
55 (1/4) of the annual budget.

56 (d) The assessor and tax collector shall file a report
57 of all expenditures of his office during the preceding month with
58 the board of supervisors for approval at its regular monthly
59 meeting in a form to be prescribed by the Director of the State
60 Department of Audit and upon filing thereof and approval by the
61 board, the clerk of the board shall issue warrants in payment
62 thereof but not to exceed the budget appropriation for that

63 quarter. Any appropriated funds which are unexpended at the end
64 of the fiscal year shall remain in the county general fund.

65 (e) The budget for the assessor and tax collector's
66 office may be revised at any regular meeting by the board of
67 supervisors; and upon recommendation of the assessor and tax
68 collector, the board may at any regular meeting make supplemental
69 appropriations to his office.

70 (f) The budget for the assessor and tax collector's
71 office may include amounts to cover necessary expenses to provide
72 equipment and personnel to file, store, retain or reproduce all
73 records, filings or documents using microfilm, microfiche, data
74 processing, computers, magnetic tape, optical discs or any other
75 electronic process which correctly and legibly stores and
76 reproduces or which forms a medium for storing, copying or
77 reproducing documents, files and records.

78 (2) A county tax collector may enter into an agreement with
79 an individual, business or any other entity to provide for the
80 sale of a vehicle identification card at the same time an
81 individual purchases a motor vehicle tag. Any such agreement
82 shall be made in accordance with Section 31-7-13. The
83 identification card shall include the state's license plate design
84 on the front of the card and information regarding the owner's
85 vehicle, including the owner's name, make, model, color, year and
86 the vehicle identification number on the back of the card. The
87 cost of the identification card shall be Six Dollars (\$6.00), and
88 the proceeds derived from the sale of a vehicle identification
89 card to an individual which are in excess of the cost incurred by
90 the county to purchase the card from the manufacturer of the card
91 shall be distributed evenly between the county where the
92 identification card was purchased and the State General Fund.
93 This section does not require a county tax collector to provide
94 for the sale of the identification card nor require an individual
95 to purchase an identification card.

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