

By: Senator(s) Gordon

To: Finance

COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 2587

1 AN ACT TO AMEND SECTION 27-3-1, MISSISSIPPI CODE OF 1972, TO  
2 PROVIDE THAT THE PERSON APPOINTED TO SERVE AS THE CHAIRMAN OF THE  
3 STATE TAX COMMISSION SHALL NOT BE ELIGIBLE FOR REAPPOINTMENT TO  
4 THE POSITION OF CHAIRMAN OF THE STATE TAX COMMISSION; AND FOR  
5 RELATED PURPOSES.

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

7 **SECTION 1.** Section 27-3-1, Mississippi Code of 1972, is  
8 amended as follows:

9 27-3-1. The State Tax Commission shall consist of the  
10 chairman of the commission and two (2) associate commissioners,  
11 all of whom shall be appointed by the Governor, by and with the  
12 advice and consent of the Senate. The \* \* \* commissioners shall  
13 be appointed from the state at large. The term of the chairman  
14 shall expire June 30, 1986. The term of one (1) associate  
15 commissioner formerly designated excise commissioner shall expire  
16 June 30, 1984. The term of the other associate commissioner  
17 formerly designated ad valorem commissioner shall expire June 30,  
18 1982. Upon the expiration of the foregoing terms, the term of  
19 office of each of the commissioners shall be for six (6) years, or  
20 until his successor shall be appointed and qualified; however, any  
21 person appointed to serve as the Chairman of the State Tax  
22 Commission after the term that expires during the 2004 calendar  
23 year shall not be eligible for reappointment to the position of  
24 Chairman of the State Tax Commission. The Governor shall include  
25 in his appointment of the associate commissioners the expiration  
26 date of each appointment. The present incumbents shall serve  
27 until the appointment and qualification of their successors.  
28 Vacancies shall be filled by the Governor for the unexpired

29 portion of the term in which the vacancy occurs. Each  
30 commissioner shall be a qualified elector, shall have at least a  
31 bachelors degree from an accredited college or university, and  
32 shall possess a special knowledge of taxation and revenue as  
33 pertaining to the State of Mississippi. The chairman shall be  
34 full time and shall not be actively engaged in any other business  
35 or occupation. The associate commissioners, while holding \* \* \*  
36 office, shall not engage in any other occupation or business  
37 interfering with or inconsistent with their official duties.

38 Each commissioner shall, before entering upon the discharge  
39 of the duties of his office, take and subscribe to the oath of  
40 office prescribed by the constitution and shall file the oath in  
41 the Office of the Secretary of State, and the chairman shall  
42 execute a bond in some surety company authorized to do business in  
43 the state, to be approved by the Governor, and filed in the Office  
44 of the Secretary of State in the penal sum of Two Hundred Fifty  
45 Thousand Dollars (\$250,000.00), conditioned for the faithful and  
46 impartial discharge of the duties of his office. Each of the  
47 associate commissioners shall execute a like bond in the penal sum  
48 of Fifty Thousand Dollars (\$50,000.00), which shall be likewise  
49 approved and filed. The premium on the bonds shall be paid as  
50 provided by law out of funds appropriated to the State Tax  
51 Commission for contractual services.

52 Each of the members of the State Tax Commission shall perform  
53 all other duties which are now or may hereafter be imposed upon  
54 them by law.

55 **SECTION 2.** This act shall take effect and be in force from  
56 and after its passage.