

By: Representative Fleming

To: Ways and Means

COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 272

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 and the make, model, color  
86 and identification number of the vehicle on the back of the card;  
87 however, no distinctive license tag or plate design may appear on  
88 a vehicle identification card. The cost of the identification  
89 card shall be Six Dollars (\$6.00). The proceeds derived from the  
90 sale of a vehicle identification card to an individual which are  
91 in excess of the cost incurred by the county to purchase the card  
92 from the manufacturer of the card shall be distributed evenly  
93 between the county where the identification card was purchased and  
94 the State General Fund. This section does not require a county

95 tax collector to provide for the sale of the identification card  
96 nor require an individual to purchase an identification card.

97       **SECTION 2.** This act shall take effect and be in force from  
98 and after July 1, 2005.