

By: Representative Perkins

To: Ways and Means

## HOUSE BILL NO. 991

1 AN ACT TO AMEND SECTION 7-7-43, MISSISSIPPI CODE OF 1972, TO  
2 LIMIT THE AMOUNT THAT MAY BE WITHHELD FROM A PERSON'S SALARY,  
3 WAGES OR COMPENSATION THAT ARE DUE AND OWING BY THE STATE OR A  
4 POLITICAL SUBDIVISION IN SATISFACTION OF A STATE TAX CLAIM TO THE  
5 MAXIMUM AMOUNT ALLOWED UNDER FEDERAL LAW; AND FOR RELATED  
6 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) For state tax claims, the Tax Commissioner is required  
20 to furnish the appropriate fiscal officer with notice that state  
21 taxes have not been paid. This notice shall serve as a stop order  
22 upon any allowance made to, or claim in favor of, any person, his  
23 agent, or assignee who shall be indebted to the state, or any  
24 political subdivision thereof, or against whom there shall be any  
25 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 However, the maximum amount that such fiscal officer may withhold

30 from a person's salary, wages or compensation that are due and  
31 owing by the state or a political subdivision in satisfaction of a  
32 state tax claim may not exceed the maximum amount allowed under  
33 Section 1673 of Title 15, USCS.

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