

By: Representative Watson

To: Ways and Means

HOUSE BILL NO. 1194

1 AN ACT TO AMEND SECTION 27-3-33, MISSISSIPPI CODE OF 1972, TO
2 ALLOW SERVICE OF WARRANTS FOR DELINQUENT TAXES TO BE SERVED BY
3 REGULAR UNITED STATES MAIL; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** Section 27-3-33, Mississippi Code of 1972, is
6 amended as follows:

7 27-3-33. (1) The State Tax Commission shall have the
8 power, authority and duty to direct that proceedings, actions and
9 prosecutions be instituted to enforce the laws relating to the
10 penalties, liabilities, and punishment of all persons, officers or
11 agents or corporations, or others required by law to make returns
12 of taxable property, for failure or neglect to comply with such
13 provisions of the tax law; and to cause complaints to be made
14 against assessors, boards of supervisors, and other officers,
15 whose duties concern assessments, in any court of competent
16 jurisdiction for their removal for official misconduct or neglect
17 of such duty, as provided by law in such cases.

18 (2) The State Tax Commission shall have power, authority and
19 duty to proceed by suit in the chancery court of the residence of
20 the taxpayer or, in the case of a nonresident, in the Chancery
21 Court of the First Judicial District of Hinds County, against all
22 persons, corporations, companies and associations of persons for
23 all past due and unpaid taxes, together with any penalties,
24 damages and interest due thereon, of any kind whatever, either of
25 the state or any county, municipality, drainage, levee, or other
26 taxing district, or any subdivision thereof, and for all past due
27 obligations and indebtedness of any character due and owing to

28 them or any of them; but not, however, including penalties for the
29 violation of the antitrust laws; and, provided that the duty and
30 obligation of the State Tax Commission hereunder accrues only at
31 such time as the tax collector of the county, municipality,
32 drainage, levee, or other taxing district, or any subdivision
33 thereof, primarily responsible for the collection of taxes for
34 said district has exhausted all legal remedies provided by the
35 laws of this state.

36 (3) All suits by the State Tax Commission under the
37 provisions of this section, or under the provisions of Section
38 27-3-37 or Section 27-3-39, shall be in its own name for the use
39 of the state, county, municipality, levee board or other taxing
40 district interested; and it shall not be liable for costs, and may
41 appeal without bond. Such suits may be tried at the return term
42 and shall take precedence over other suits.

43 (4) All warrants issued by the commissioner for the
44 collection of any taxes imposed by statute and collected by the
45 State Tax Commission shall be used to levy on salaries,
46 compensation or other monies due the delinquent taxpayer. The
47 warrants shall be served by * * * mail or by delivery by an agent
48 of the State Tax Commission on the person or entity responsible or
49 liable for the payment of the monies to the delinquent taxpayer.
50 Once served, the employer or other person owing compensation due
51 the delinquent taxpayer shall pay the monies over to the State Tax
52 Commission in complete or partial satisfaction of the tax
53 liability. An answer shall be made within thirty (30) days after
54 service of the warrant. Failure to pay the money over to the
55 State Tax Commission as required by this section shall result in
56 the served party being personally liable for the full amount of
57 the monies owed and the levy and collection process may be issued
58 against the party in the same manner as other taxes. The answer,
59 the amount payable under the warrant and the obligation of the
60 payor to continue payment shall be governed by the garnishment

61 laws of this state but shall be payable to the State Tax
62 Commission.

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