

By: Representative Watson

To: Ways and Means

HOUSE BILL NO. 1387

1 AN ACT TO AMEND SECTION 27-3-33, MISSISSIPPI CODE OF 1972, TO
2 PROVIDE THAT AN ANSWER TO A WARRANT ISSUED BY THE CHAIRMAN OF THE
3 STATE TAX COMMISSION FOR THE COLLECTION OF ANY TAXES SHALL BE IN
4 THE FORM AND MANNER DETERMINED SATISFACTORY BY THE STATE TAX
5 COMMISSION; AND FOR RELATED PURPOSES.

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

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

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

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

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

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

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

62 Except as otherwise provided by this section, the answer, the
63 amount payable under the warrant and the obligation of the payor
64 to continue payment shall be governed by the garnishment laws of
65 this state but shall be payable to the State Tax Commission.

66 **SECTION 2.** This act shall take effect and be in force from
67 and after July 1, 2006.