

By: Senator(s) Robertson

To: Finance

SENATE BILL NO. 2450

1 AN ACT TO AMEND SECTION 27-3-33, MISSISSIPPI CODE OF 1972, TO  
2 PROVIDE THAT 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.