

By: Senator(s) Chaney

To: Finance

SENATE BILL NO. 2352

1 AN ACT TO AMEND SECTION 27-3-31, MISSISSIPPI CODE OF 1972, TO
2 REQUIRE THE STATE TAX COMMISSION TO DETERMINE THE AMOUNT OF SALES
3 TAX REVENUE COLLECTED EACH MONTH ON THE RETAIL SALE OF FOOD FOR
4 HUMAN CONSUMPTION NOT PURCHASED WITH FOOD STAMPS AND ANNUALLY
5 REPORT ITS FINDINGS TO THE LEGISLATURE; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** Section 27-3-31, Mississippi Code of 1972, is
8 amended as follows:

9 27-3-31. It shall specifically be the duty of the State Tax
10 Commission, and it shall have power and authority:

11 (a) To adopt, amend or repeal those rules or
12 regulations necessary to implement the duties assigned to the
13 commission in this section.

14 (b) Each commissioner and authorized agent, and the
15 secretary of the commission is empowered to administer and certify
16 oaths.

17 (c) To confer with and advise assessing officers,
18 boards of supervisors and other county officers as to their duties
19 relative to taxation under the law; and to advise them in the
20 collection, filing and preservation of data relative to matters of
21 assessment.

22 (d) To prepare and have printed in pamphlet form full
23 instructions governing the duties of and the application of the
24 revenue laws of the state to county tax assessors, the clerk and
25 members of the boards of supervisors, and to promptly advise such
26 officers of all decisions of the Supreme Court relating to matters
27 of revenue and taxation when such decisions affect the duties of
28 such officers.

29 (e) To become familiar with property values and general
30 conditions in the counties of the state and to direct the
31 collection and preservation of data and information pertaining to
32 the quantity and value of property in each county in the state,
33 subject to assessment, necessary to enable the commission to
34 determine the assessed value of classes of property and whether
35 assessments comply with acceptable performance standards as
36 required by Section 27-35-113.

37 (f) To direct the collection, preparation and
38 preservation of data and information pertaining to the quantity,
39 value and location of property belonging to railroads, persons,
40 corporations and associations which is required to be assessed by
41 the State Tax Commission.

42 (g) To supervise and direct the preparation of forms
43 for the assessment of property of railroads and public service
44 corporations assessed by the commission, and the filing of their
45 rolls or schedules of assessment.

46 (h) To determine the location of all property subject
47 to assessment by the commission in the various counties of the
48 state, the municipalities and taxing districts therein, and to
49 ascertain and report as far as practicable the value and ownership
50 of all such property.

51 (i) To keep informed of the work of the assessors and
52 supervisors of the various counties of the state as required by
53 Section 27-3-51, and to have charge of the details necessary to
54 the equalization by the commission of assessments among the
55 various counties pursuant to Section 27-35-113.

56 (j) To prepare all forms for tax lists, assessment
57 rolls and perform other duties relating thereto.

58 (k) To prepare data and statistics relating to property
59 assessments which are deemed advisable for publication or which
60 may be required by the Legislature.

61 (1) To confer with assessors, supervisors and other
62 local taxing officials who may have business with the commission.

63 (m) To consider and approve or disapprove all orders of
64 boards of supervisors making increases and decreases in
65 assessments and orders of boards of supervisors granting homestead
66 exemptions.

67 (n) To have jurisdiction of all taxpayer appeals from
68 decisions on the chairman of the commission to the entire
69 commission, to arrange the time and place of hearing and appeals,
70 and to provide for the preparation and presentation to the full
71 commission of all evidence, documents and other matters necessary
72 and proper for a decision on the matters and questions involved in
73 the appeal.

74 (o) To direct and supervise the preparation of any
75 record to be filed in any court of the state.

76 (p) To attend to all appeals from decisions of the
77 State Tax Commission to the courts, and cooperate with the
78 Attorney General and district attorneys to the end that the
79 interests of the state shall be presented fairly and properly to
80 the courts, without undue delay.

81 (q) To administer and enforce the "Local Option
82 Alcoholic Beverage Control Law," being Section 67-1-1 et seq.,
83 except as provided in Section 67-1-23.

84 (r) To adopt and enforce rules and regulations
85 prescribing the manner and method by which tax returns and
86 documents may be filed with the commission as provided under
87 Section 27-3-83.

88 (s) To determine the sales tax revenue collected each
89 month on the retail sale of food for human consumption not
90 purchased with food stamps and make a report detailing its
91 findings to the Legislature on December 31, 2007, and each
92 succeeding December 31 thereafter.

93 **SECTION 2.** This act shall take effect and be in force from
94 and after its passage.