

By: Senator(s) Doxey

To: County Affairs; Fees,
Salaries and Administration

SENATE BILL NO. 2472

1 AN ACT TO CREATE A CERTIFICATION PROGRAM FOR TAX COLLECTORS,
2 TAX ASSESSORS/COLLECTORS AND THEIR DEPUTIES; TO REQUIRE COUNTIES
3 TO HAVE A CERTIFIED COLLECTOR; TO REQUIRE REIMBURSEMENT OF MILEAGE
4 AND EXPENSES WHEN ANY TAX COLLECTOR, TAX ASSESSOR/COLLECTOR OR
5 DEPUTY TRAVEL OUTSIDE HIS COUNTY TO ATTEND A CERTIFIED COLLECTION
6 SEMINAR; TO REQUIRE ADDITIONAL COMPENSATION TO BE PAID TO ANY TAX
7 COLLECTOR, TAX ASSESSOR/COLLECTOR OR DEPUTY WHO SUCCESSFULLY
8 COMPLETES CERTAIN LEVELS OF CERTIFICATION; TO CREATE AN ADVISORY
9 BOARD TO OVERSEE THE MISSISSIPPI COLLECTORS EDUCATION AND
10 CERTIFICATION PROGRAM; AND FOR RELATED PURPOSES.

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

12 **SECTION 1.** (1) (a) The Office of the State Auditor shall
13 promulgate rules and regulations setting forth the minimum
14 requirements for which collectors, assessors/collectors or their
15 deputies may attain certification as a collector of state, county
16 or municipal revenue. The Office of the State Auditor, in
17 cooperation with the Center for Governmental Training and
18 Technology within the Mississippi State University Extension
19 Service, shall establish and conduct such education and training
20 programs as may be appropriate for such persons to attain the
21 certification.

22 (b) Counties having not more than fifteen thousand
23 (15,000) parcels of real property shall have at least one (1)
24 certified collector, and counties having more than fifteen
25 thousand (15,000) parcels of real property shall have at least two
26 (2) certified collectors.

27 (2) (a) When any tax collector, tax assessor/collector or
28 his deputy travel outside their county to attend a certified
29 collection school, seminar or workshop approved by the Office of
30 the State Auditor, such person shall receive as reimbursement of
31 expenses of such travel the same mileage and actual and necessary

32 expenses for food, lodging and travel by public carrier or private
33 motor vehicles as allowed under Section 25-3-41. However, mileage
34 shall not be authorized when such travel is done by a motor
35 vehicle owned by the county.

36 (b) The county board of supervisors shall reimburse the
37 tax collector, tax assessor/collector or his deputy for reasonable
38 and necessary expenses sustained in attending annual conferences,
39 regional conferences, schools and seminars. The Office of the
40 State Auditor shall have the authority to prescribe forms and to
41 promulgate rules and regulations necessary to implement the
42 provisions of this subsection. No expenses authorized herein
43 shall be reimbursed unless the expenses have been authorized or
44 approved by an order of the board duly made and spread upon its
45 minutes.

46 (3) (a) When any tax collector, tax assessor/collector or
47 his deputy attend and successfully complete all qualifications
48 pursuant to the Mississippi Collectors Education and Certification
49 Program and receive the certification level of Collector I, they
50 shall receive an additional Two Thousand Dollars (\$2,000.00)
51 annually beginning the next fiscal year after completion.

52 (b) When any tax collector, tax assessor/collector or
53 his deputy attend and successfully complete all qualifications
54 pursuant to the Mississippi Collectors Education and Certification
55 Program and receive the certification level of Collector II, they
56 shall receive an additional Two Thousand Dollars (\$2,000.00)
57 annually beginning the next fiscal year after completion.

58 (c) When any tax collector, tax assessor/collector or
59 his deputy attend and successfully complete all qualifications
60 pursuant to the Mississippi Collectors Education and Certification
61 Program and receive the certification level of Mississippi
62 Collector of Revenue (MCR), they shall receive an additional Two
63 Thousand Five Hundred Dollars (\$2,500.00) annually beginning the
64 next fiscal year after completion.

65 (d) In order to receive the additional annual payment
66 or payments provided for in this subsection, the tax collectors,
67 tax assessors/collectors or deputies who completed the Mississippi
68 Collectors Education and Certification Program and were certified
69 as provided herein shall be personally involved in the conduct,
70 administration or supervision of the collection of state, county
71 or municipal taxes.

72 (4) A seven-member advisory board shall be created and shall
73 provide oversight to the Mississippi Collectors Education and
74 Certification Program. Except for the President of the
75 Mississippi Assessors and Collectors Association, members of the
76 board shall serve a term of one (1) year. The board shall consist
77 of the following members:

78 (a) The President of the Mississippi Assessors and
79 Collectors Association who shall serve on the board during his
80 term as president;

81 (b) The State Auditor, or his designee;

82 (c) One (1) member to be appointed by the State Auditor
83 and approved by the Mississippi Assessors and Collectors
84 Association;

85 (d) One (1) member appointed by the President of the
86 Mississippi Assessors and Collectors Association; and

87 (e) Two (2) members representing the Center for
88 Governmental Training and Technology.

89 **SECTION 2.** The Attorney General of the State of Mississippi
90 shall submit this act, immediately upon approval by the Governor,
91 or upon approval by the Legislature subsequent to a veto, to the
92 Attorney General of the United States or to the United States
93 District Court for the District of Columbia in accordance with the
94 provisions of the Voting Rights Act of 1965, as amended and
95 extended.

96 **SECTION 3.** This act shall take effect and be in force from
97 and after the date it is effectuated under Section 5 of the Voting

98 Rights Act of 1965, as amended and extended, or October 1, 2007,
99 whichever occurs later.