

By: Representative Shirley

To: Ways and Means

HOUSE BILL NO. 144

1 AN ACT TO PROVIDE THAT THE DEPARTMENT OF REVENUE SHALL BE
 2 LIABLE FOR CERTAIN COSTS INCURRED BY A TAXPAYER AS A RESULT OF A
 3 TAX LIEN FILED AGAINST THE TAXPAYER DUE SOLELY TO ERROR OR MISTAKE
 4 BY THE DEPARTMENT; TO PROVIDE THAT THE DEPARTMENT OF REVENUE MAY
 5 REIMBURSE A TAXPAYER FOR THE AMOUNT OF SUCH COSTS OR PROVIDE THE
 6 TAXPAYER A CREDIT AGAINST SUBSEQUENT RETURNS OR REPORTS OF THE
 7 TAXPAYER; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** The Department of Revenue shall be liable for
 10 costs such as additional fees and charges incurred by a taxpayer
 11 as a result of a tax lien filed against the taxpayer due solely to
 12 error or mistake by the department. The Department of Revenue may
 13 reimburse a taxpayer for the amount of such costs or provide the
 14 taxpayer a credit against subsequent returns or reports of the
 15 taxpayer. If the department reimburses a taxpayer for the costs,
 16 reimbursement shall be made from current tax collections.

17 **SECTION 2.** This act shall take effect and be in force from
 18 and after July 1, 2017.

