

By: Representative Sykes

To: Workforce Development;
Judiciary A

HOUSE BILL NO. 207

1 AN ACT TO REPEAL SECTIONS 71-11-1 AND 71-11-3, MISSISSIPPI
2 CODE OF 1972, WHICH PROVIDE FOR THE MISSISSIPPI EMPLOYMENT
3 PROTECTION ACT; TO AMEND SECTION 27-3-4, MISSISSIPPI CODE OF 1972,
4 TO CONFORM TO THE PROVISIONS OF THIS ACT; TO BRING FORWARD
5 SECTIONS 57-1-371 AND 57-1-373, MISSISSIPPI CODE OF 1972, WHICH
6 PROVIDE FOR THE PENALTIES ADMINISTERED TO CERTAIN ENTITIES FOR
7 HIRING ILLEGAL IMMIGRANTS, FOR THE PURPOSE OF POSSIBLE AMENDMENT;
8 AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Sections 71-11-1 and 71-11-3, Mississippi Code of
11 1972, which provide for the Mississippi Employment Protection Act,
12 are repealed.

13 **SECTION 2.** Section 27-3-4, Mississippi Code of 1972, is
14 amended as follows:

15 27-3-4. (1) Except for the duties and powers devolved upon
16 the Board of Tax Appeals by Section 27-4-3, the Commissioner of
17 Revenue acting through the Department of Revenue shall on and
18 after July 1, 2010, exercise those powers, duties and
19 functions * * * previously vested in the Mississippi State Tax
20 Commission, the State Tax Commission, the Tax Commission, the
21 Commissioner of Revenue, the Chairman of the Mississippi State Tax



22 Commission, the Chairman of the State Tax Commission and/or the
23 Chairman of the Tax Commission.

24 (2) Except for those minutes, orders and records of the
25 three-member State Tax Commission * * * that are in the possession
26 of the Secretary of the State Tax Commission and any other
27 property * * * that is transferred from the State Tax Commission
28 to the Board of Tax Appeals, all files, documents, records,
29 property, tangible and intangible, data and funds belonging to
30 and/or in the possession of the State Tax Commission
31 immediately * * * before July 1, 2010, shall pass to the
32 Department of Revenue on July 1, 2010, without the need of the
33 execution of any documents. In regard to * * * those files,
34 documents, records, property, data and funds, the creation of the
35 Department of Revenue on July 1, 2010, shall be treated as only a
36 change in the name of the entity owning or possessing * * * those
37 files, documents, records, property, data and funds from that of
38 the State Tax Commission to the Commissioner of Revenue of the
39 Department of Revenue with ownership, possession and custody
40 remaining in the same entity.

41 (3) In regard to any action taken by the Chairman of the
42 State Tax Commission and/or by the State Tax Commission * * *
43 before July 1, 2010, the creation of the Department of Revenue and
44 the transfer of powers, duties and functions to the Commissioner
45 of Revenue of the Department of Revenue from the Chairman of the
46 State Tax Commission and from the State Tax Commission as set out



47 in subsection (1) of this section shall be treated as only a
48 change in the name of the entity taking * * * that action from the
49 Chairman of the State Tax Commission to the Commissioner of
50 Revenue of the Department of Revenue or from the State Tax
51 Commission to the Department of Revenue, and the Commissioner of
52 Revenue acting through the Department of Revenue shall succeed to
53 any right, duty or obligation as the result of * * * the action
54 and shall be treated as the same entity that took * * * the action
55 without the execution and/or filing of any document. Any action
56 taken by the Commissioner of Revenue, including those taken by and
57 through the Department of Revenue, after July 1, 2010, in regard
58 to any interest, right, duty or obligation arising from the
59 actions of the Chairman of the State Tax Commission and/or the
60 State Tax Commission * * * before July 1, 2010, shall be taken in
61 the name of the Commissioner of Revenue of the Department of
62 Revenue or in the name of the Department of Revenue and be treated
63 as an action by the official or entity * * * that originally took
64 the action that gave rise to * * * the interest, right, duty or
65 obligation, including, but not limited to, any interest, right or
66 obligation arising from the execution or performance of a contract
67 or agreement, the issuance of a tax assessment, the issuance of a
68 tax lien, the issuance and execution of a distress warrant and the
69 issuance of a notice to extend the time period for issuing a tax
70 assessment.



71 (4) In regard to the promulgation and adoption of any rule
72 or regulation by the State Tax Commission and/or the Chairman of
73 the State Tax Commission * * * before July 1, 2010, the creation
74 of the Department of Revenue and the transfer of powers, duties
75 and functions to the Commissioner of Revenue of the Department of
76 Revenue from the State Tax Commission and Chairman of the State
77 Tax Commission as set out in subsection (1) of this section shall
78 be treated as only a change in the name of the official or agency
79 that adopted and promulgated * * * those rules and regulations
80 from the Chairman of the State Tax Commission or the State Tax
81 Commission to the Commissioner of Revenue of the Department of
82 Revenue, and after July 1, 2010, the Commissioner of Revenue of
83 the Department of Revenue is authorized and empowered to
84 enforce * * * those rules or regulations as the official or agency
85 that originally adopted and promulgated * * * the rules and
86 regulations without having to readopt or re-promulgate * * * the
87 rules and regulations. In * * * those rules and regulations,
88 after July 1, 2010, any reference to Mississippi State Tax
89 Commission, the State Tax Commission, the Tax Commission and/or
90 commission shall mean Department of Revenue and any reference to
91 the Commissioner of Revenue, the Chairman of the Mississippi State
92 Tax Commission, the Chairman of the State Tax Commission, the
93 Chairman of the Tax Commission and/or chairman shall mean
94 Commissioner of Revenue of the Department of Revenue.



95 (5) The terms "Mississippi State Tax Commission," "State Tax
96 Commission," "Tax Commission" and "commission" appearing in the
97 laws of this state in connection with the performance of the
98 duties and functions by the Mississippi State Tax Commission, the
99 State Tax Commission or Tax Commission shall mean the Department
100 of Revenue, and, more particularly, * * * those words or terms
101 shall mean the Department of Revenue whenever they appear in
102 Sections 7-5-25, 7-7-49, 9-21-51, 11-51-77, 13-3-157, 13-3-169,
103 17-17-53, 17-17-219, 17-17-327, 17-17-415, 17-17-423, 19-2-11,
104 19-5-357, 19-9-151, 21-29-229, 21-29-233, 21-33-3, 21-33-5,
105 21-33-9, 21-33-13, 21-33-43, 21-33-45, 21-33-47, 21-33-205,
106 21-33-207, 21-33-209, 21-45-21, 25-1-73, 25-1-87, 25-3-1, 25-3-3,
107 25-3-15, 25-15-9, 25-17-9, 25-53-151, 25-55-15, 25-58-21, 25-60-1,
108 25-65-5, 25-65-7, 27-5-101, 27-5-103, 27-5-155, 27-5-159,
109 27-7-901, 27-7-903, 27-8-19, 27-17-423, 27-19-11, 27-19-27,
110 27-19-31, 27-19-39, 27-19-40, 27-19-41, 27-21-7, 27-21-19,
111 27-31-1, 27-31-31, 27-31-37, 27-31-38, 27-31-87, 27-31-101,
112 27-31-107, 27-31-109, 27-31-113, 27-35-15, 27-35-17, 27-35-19,
113 27-35-23, 27-35-25, 27-35-35, 27-35-50, 27-35-55, 27-35-75,
114 27-35-77, 27-35-81, 27-35-97, 27-35-111, 27-35-119, 27-35-123,
115 27-35-127, 27-35-131, 27-35-133, 27-35-135, 27-35-141, 27-35-143,
116 27-35-145, 27-35-147, 27-35-165, 27-35-167, 27-35-301, 27-35-303,
117 27-35-305, 27-35-307, 27-35-310, 27-35-313, 27-35-321, 27-35-327,
118 27-35-337, 27-35-509, 27-35-511, 27-35-513, 27-35-515, 27-35-519,
119 27-35-525, 27-35-527, 27-35-531, 27-37-19, 27-37-21, 27-37-23,



120 27-37-27, 27-37-29, 27-37-31, 27-37-301, 27-37-303, 27-38-5,
121 27-38-7, 27-39-317, 27-39-319, 27-39-325, 27-39-329, 27-41-21,
122 27-41-37, 27-41-101, 27-45-21, 27-51-13, 27-51-15, 27-51-17,
123 27-51-21, 27-71-501, 27-71-503, 27-71-507, 27-73-9, 27-75-16,
124 27-103-209, 27-103-211, 27-104-13, 27-104-17, 27-107-75,
125 27-107-95, 27-107-115, 27-107-135, 27-107-157, 27-107-205,
126 27-107-321, 29-1-125, 29-1-127, 29-1-129, 29-5-77, 31-1-1,
127 31-3-21, 31-17-3, 31-19-29, 31-25-27, 31-25-28, 31-31-11,
128 37-7-301, 37-107-3, 41-3-16, 41-29-177, 41-29-181, 43-1-23,
129 43-13-121, 43-13-145, 43-13-303, 43-19-46, 45-3-21, 45-11-5,
130 49-7-251, 49-7-255, 49-15-36, 49-15-64, 49-15-201, 49-15-205,
131 49-17-65, 49-17-67, 49-17-69, 49-17-70, 49-17-83, 49-17-87,
132 49-17-407, 49-31-5, 51-15-129, 57-1-257, 57-1-363, 57-4-13,
133 57-10-409, 57-10-411, 57-10-413, 57-13-23, 57-26-3, 57-28-3,
134 57-30-3, 57-39-205, 57-43-11, 57-61-15, 57-62-3, 57-62-9,
135 57-62-11, 57-62-13, 57-62-15, 57-67-17, 57-73-21, 57-73-23,
136 57-73-25, 57-73-27, 57-75-17, 57-80-9, 57-89-7, 57-91-9, 57-99-3,
137 57-99-7, 57-99-9, 57-101-1, 57-101-3, 57-105-1, 61-15-1, 61-15-7,
138 61-15-9, 61-15-13, 63-2-5, 63-5-34, 63-5-39, 63-7-61, 63-7-87,
139 63-7-311, * * * 63-17-76, 63-23-7, 63-25-9, 65-1-46, 65-26-23,
140 65-26-17, 65-26-19, 65-39-35, 67-9-1, 69-9-13, 69-10-13, 69-29-1,
141 69-44-11, 69-48-13, 71-5-359, 71-5-389, * * * 75-24-209,
142 75-57-119, 75-79-7, 75-85-9, 77-3-87, 77-7-47, 77-9-483, 77-9-493,
143 77-11-201, 79-4-14.22, 79-4-15.32, 79-11-351, 79-15-125, 79-16-23,
144 83-1-13, 83-1-27, 83-1-29, 83-1-31, 83-1-37, 83-1-39, 83-5-215,



145 83-31-45, 83-34-39, 83-47-9, 83-49-45, 91-7-283, 93-11-153,
146 97-3-111, 97-17-4, 97-32-5, 97-33-73, 97-43-11, 99-27-39 and
147 99-27-41.

148 (6) The terms "Chairman of the Mississippi State Tax
149 Commission," "Chairman of the State Tax Commission," "Chairman of
150 the Tax Commission" and "chairman" appearing in the laws of this
151 state in connection with the performance of the duties and
152 functions by the Chairman of the Mississippi State Tax Commission,
153 the Chairman of the State Tax Commission or the Chairman of the
154 Tax Commission shall mean the Commissioner of Revenue of the
155 Department of Revenue, and, more particularly, * * * those words
156 or terms shall mean the Commissioner of Revenue of the Department
157 of Revenue whenever they appear in Sections 7-5-25, 13-3-157,
158 13-3-169, 21-33-205, 21-33-207, 21-33-209, 25-53-151, 25-60-1,
159 27-31-31, 27-41-69, 27-75-16, 31-17-3, 31-19-29, 57-62-9,
160 57-73-21, 65-1-46 and 75-57-2.

161 **SECTION 3.** Section 57-1-371, Mississippi Code of 1972, is
162 brought forward as follows:

163 57-1-371. Any business, enterprise or other entity that is
164 criminally convicted by a court of competent jurisdiction of
165 intentionally hiring illegal immigrants shall be ineligible to
166 receive any loan, grant or other form of assistance made available
167 under Section 57-93-1, Sections 2 through 37, Sections 57-1-10 and
168 57-95-1, Sections 40 through 55 and Sections 27-7-22.28 and
169 27-7-22.29 of Chapter 1, Laws of Third Extraordinary Session of



170 2005. Any business, enterprise or other entity that receives any
171 loan, grant or other form of assistance made available under
172 Section 57-93-1, Sections 2 through 37, Sections 57-1-10 and
173 57-95-1, Sections 40 through 55 and Sections 27-7-22.28 and
174 27-7-22.29 of Chapter 1, Laws of Third Extraordinary Session of
175 2005, and is criminally convicted by a court of competent
176 jurisdiction of intentionally hiring illegal immigrants shall
177 repay the full amount of such loan, grant or other form of
178 assistance.

179 **SECTION 4.** Section 57-1-373, Mississippi Code of 1972, is
180 brought forward as follows:

181 57-1-373. (1) No business, enterprise or other entity that
182 is, or has ever been, criminally convicted by a court of competent
183 jurisdiction of intentionally hiring illegal immigrants that
184 develops or is located in a "project" as defined in Section
185 57-75-5(f) (xx) shall be eligible to receive:

186 (a) Any funds provided or derived from the issuance of
187 any bonds under Sections 1 through 7, Chapter 2, Laws of First
188 Extraordinary Session of 2006;

189 (b) Any loan, grant or other form of assistance that
190 may be made available under Sections 1 through 7, Chapter 2, Laws
191 of First Extraordinary Session of 2006; or

192 (c) Any funds, tax credit or other form of assistance
193 that may be made available as an incentive payment under Sections



194 1 through 7, Chapter 2, Laws of First Extraordinary Session of
195 2006.

196 (2) If a business, enterprise or other entity that develops
197 or is located in a "project" as defined in Section 57-75-5(f) (xx)
198 has received funds or assistance as described in paragraphs (a)
199 through (c) of subsection (1) of this section, and thereafter is
200 convicted by a court of competent jurisdiction of intentionally
201 hiring illegal immigrants, then the business, enterprise or other
202 entity shall repay the full amount of the funds or assistance
203 received. The repayment shall be certified by the State
204 Treasurer, who shall deposit such amounts into the specific
205 special fund in the State Treasury from which the funds were
206 awarded, or, in the case of incentive payments under Sections
207 57-28-1 through 57-28-5, into the State General Fund.

208 **SECTION 5.** This act shall take effect and be in force from
209 and after its passage.

