

By: Senator(s) Horhn

To: Finance

SENATE BILL NO. 2716

1 AN ACT TO AMEND SECTION 27-3-79, MISSISSIPPI CODE OF 1972, TO
2 REQUIRE THE DEPARTMENT OF REVENUE TO ESTABLISH AN AMNESTY PROGRAM
3 FOR TAXPAYERS HAVING AN UNPAID TAX LIABILITY DUE AFTER JANUARY 1,
4 2005, AND BEFORE DECEMBER 31, 2019; TO PROVIDE THAT THE PROGRAM
5 SHALL BEGIN ON SEPTEMBER 1, 2021, AND END ON DECEMBER 31, 2021; TO
6 PROVIDE THAT TAX AMNESTY SHALL BE AVAILABLE TO ANY TAXPAYER WHO IS
7 LIABLE FOR TAXES ADMINISTERED BY THE DEPARTMENT, INCLUDING, BUT
8 NOT LIMITED TO, TAXPAYERS SUBJECT TO TAX-RELATED CRIMINAL
9 INVESTIGATIONS OR PROSECUTION, TO INTEREST AND PENALTIES COLLECTED
10 UNDER THE INTERNATIONAL FUEL TAX AGREEMENT OR INTERNATIONAL
11 REGISTRATION PLAN, TO ESTIMATED PAYMENTS MADE UNDER THE
12 MISSISSIPPI INCOME TAX WITHHOLDING LAW OF 1968 OR TO ANY TAXPAYER
13 WHO PARTICIPATED IN THE 2004 TAX AMNESTY PROGRAM; TO PROVIDE THAT
14 ALL INTEREST AND PENALTIES THAT HAVE ACCRUED SINCE A LIABILITY
15 BECAME A FINALLY DETERMINED TAX LIABILITY SHALL BE WAIVED FOR AN
16 ELIGIBLE TAXPAYER WHO MAKES A TOTAL PAYMENT OF THE ORIGINAL TAX
17 LIABILITY DURING THE AMNESTY PERIOD; AND FOR RELATED PURPOSES.

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

19 **SECTION 1.** Section 27-3-79, Mississippi Code of 1972, is
20 amended as follows:

21 27-3-79. (1) The * * * Department of Revenue shall develop
22 and implement a Tax Amnesty Program in accordance with the
23 provisions of this section. The program shall begin on September
24 1, 2004, and end on December 31, 2004. The program shall apply to
25 all taxes that are required to be collected by the * * *



26 Department of Revenue or commissioner and that were first due and
27 payable for the year 1999 and after. Tax amnesty shall be
28 available to any individuals or corporations who are liable for
29 those taxes and who have failed to pay all or any portion of their
30 taxes, failed to file returns or filed inaccurate returns;
31 however, tax amnesty shall not be available to individuals or
32 corporations subject to tax-related criminal investigations or
33 prosecution, or where the taxes have been previously assessed by
34 the * * * department, or to estimated tax payments required to be
35 made under Section 27-7-319. All civil and criminal penalties for
36 nonpayment of taxes, including the penalties set forth in
37 subsection (3) of this section, shall be waived for any eligible
38 individual or corporation who, during the tax amnesty period,
39 makes total payment of the taxes due. The * * * Department of
40 Revenue is authorized to do all things necessary to carry out the
41 tax amnesty programs that are not inconsistent with this section.

42 (2) The Department of Revenue shall establish an amnesty
43 program for taxpayers having an unpaid tax liability due after
44 January 1, 2005, and before December 31, 2019. The amnesty
45 program shall begin on September 1, 2021, and end on December 31,
46 2021. Tax amnesty shall be available to any taxpayer who is
47 liable for taxes administered by the department and who has failed
48 to pay all or any portion of their taxes, failed to file returns,
49 or filed inaccurate returns. Notwithstanding any other provisions
50 in this subsection, tax amnesty shall be available to taxpayers



subject to tax-related criminal investigations or prosecution, to
interest and penalties collected under the International Fuel Tax
Agreement or International Registration Plan, to estimated tax
payments required to be made under Section 27-7-319, or to any
taxpayer who participated in the 2004 amnesty program. All
interest and penalties that have accrued since a liability became
a finally determined tax liability shall be waived for any
eligible taxpayer who, during the tax amnesty period, makes total
payment of the original amount of the finally determined tax
liability. The department is authorized to do all things
necessary to carry out the Tax Amnesty Program that is not
inconsistent with this section.

(* * *3) Any person eligible for the tax amnesty program
and who fails to make total payment of the taxes due during the
tax amnesty period, or any person who willfully attempts in any
manner to evade or defeat any tax imposed by the State Tax
Commission or the Department of Revenue, or assists in the evading
of that tax or the payment thereof, including violations
determined under Section 27-3-80, shall, in addition to other
penalties provided by law, be guilty of a felony and, upon
conviction thereof, shall be fined not more than One Hundred
Thousand Dollars (\$100,000.00) and, in the case of a corporation,
not more than Five Hundred Thousand Dollars (\$500,000.00), or
imprisoned not more than five (5) years, or both.



75 (* * *4) Any prosecutions for tax evasion as described in
76 this section shall be begun within six (6) years next after the
77 statutory due date for the taxes in issue.

78 **SECTION 2.** This act shall take effect and be in force from
79 and after July 1, 2021.

