

By: Representatives Mims, Ford (73rd)

To: Ways and Means

HOUSE BILL NO. 390

1 AN ACT TO AMEND SECTION 27-7-50, MISSISSIPPI CODE OF 1972, TO
 2 PROVIDE THAT THE COMMISSIONER OF REVENUE SHALL AUTOMATICALLY
 3 RECOGNIZE EXTENSIONS OF TIME AUTHORIZED AND GRANTED BY THE
 4 INTERNAL REVENUE SERVICE FOR THE FILING OF INCOME TAX RETURNS
 5 WHERE SUCH EXTENSIONS ARE AUTHORIZED AND GRANTED DUE TO AN
 6 EMERGENCY OR MAJOR DISASTER FOR WHICH A PRESIDENTIAL DECLARATION
 7 OF AN EMERGENCY OR MAJOR DISASTER HAS BEEN ISSUED; AND FOR RELATED
 8 PURPOSES.

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

10 **SECTION 1.** Section 27-7-50, Mississippi Code of 1972, is
 11 amended as follows:

12 27-7-50. The commissioner may grant a reasonable extension
 13 of time beyond the statutory due date within which to file any
 14 return required by this chapter when it is shown to the
 15 satisfaction of the commissioner that good cause for such
 16 extension exists. The commissioner may, in his discretion,
 17 automatically recognize extensions of time authorized and granted
 18 by the Internal Revenue Service for the filing of tax returns.
 19 However, the commissioner shall automatically recognize extensions
 20 of time authorized and granted by the Internal Revenue Service for
 21 the filing of tax returns where such extensions are authorized and



22 granted due to an emergency or major disaster for which a
23 presidential declaration of an emergency or major disaster has
24 been issued.

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

