

By: Senator(s) Michel (By Request)

To: Finance

SENATE BILL NO. 2319

1 AN ACT TO REQUIRE THE DEPARTMENT OF REVENUE TO SEND TAXPAYER  
2 NOTICES, INCLUDING, BUT NOT LIMITED TO, ASSESSMENT NOTICES, BY  
3 CERTIFIED MAIL, RETURN RECEIPT REQUESTED; AND FOR RELATED  
4 PURPOSES.

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

6 **SECTION 1.** The Department of Revenue shall send taxpayer  
7 notices, including, but not limited to, assessment notices, by  
8 certified mail, return receipt requested.

9 **SECTION 2.** This act shall take effect and be in force from  
10 and after July 1, 2024.

