

By: Representative Denton

To: Ways and Means

HOUSE BILL NO. 491

1 AN ACT TO AMEND SECTION 27-65-40, MISSISSIPPI CODE OF 1972,
2 TO REMOVE PROVISIONS THAT PROVIDE THAT IF ANY OFFICER OR EMPLOYEE
3 OF THE STATE OF MISSISSIPPI, OR ANY POLITICAL SUBDIVISION THEREOF,
4 DOES NOT PAY THE STATE SALES TAX FOR WHICH HE IS RESPONSIBLE TO
5 PAY WITHIN TWO MONTHS AFTER SUCH SALES TAX BECOMES DUE AND
6 PAYABLE, HE IS NOT ELIGIBLE TO RECEIVE ANY SALARY OR OTHER
7 EMOLUMENTS OF OFFICE FROM THE STATE, OR FROM ANY POLITICAL
8 SUBDIVISION THEREOF, UNTIL THE SALES TAX, INTEREST AND PENALTY, IF
9 ANY, IS PAID IN FULL; TO PROVIDE THAT THE DEPARTMENT OF REVENUE
10 MAY PURSUE ALL REMEDIES AGAINST A PUBLIC EMPLOYEE OR OFFICER AS
11 ARE AVAILABLE AGAINST OTHER PERSONS WHO FAIL TO PAY TAXES LEVIED
12 UNDER THE SALES TAX LAW; TO PROVIDE THAT ANY GARNISHMENT TAKEN
13 AGAINST SUCH PUBLIC EMPLOYEE OR OFFICER SHALL BE FOR AN AMOUNT OF
14 25% OF THE EMPLOYEE'S OR OFFICER'S SALARY OR THE AMOUNT OF THE
15 OUTSTANDING TAX LIABILITY, WHICHEVER IS LESS; TO AMEND SECTION
16 7-7-43, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; TO BRING
17 FORWARD SECTION 85-3-4, MISSISSIPPI CODE OF 1972, WHICH RELATES TO
18 THE ATTACHMENT OR GARNISHMENT OF WAGES, SALARIES OR OTHER
19 COMPENSATION, FOR THE PURPOSES OF POSSIBLE AMENDMENT; AND FOR
20 RELATED PURPOSES.

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

22 **SECTION 1.** Section 27-65-40, Mississippi Code of 1972, is
23 amended as follows:

24 27-65-40. If any officer or employee of the State of
25 Mississippi, or any political subdivision thereof, does not pay
26 the state sales tax for which he is responsible to pay within two
27 (2) months after such sales tax becomes due and payable, * * * the



Department of Revenue may pursue all remedies against such taxpayer as are available against other persons who fail to pay taxes levied by this chapter. Any garnishment taken against such public employee or officer shall be for an amount of twenty-five percent (25%) of the employee's or officer's salary or for the outstanding tax liability, whichever is less.

SECTION 2. Section 7-7-43, Mississippi Code of 1972, is amended as follows:

7-7-43. (1) Except as otherwise provided in this section, the State Fiscal Officer, any chancery or city clerk, or the fiscal officer of any county or separate school district, institution of higher learning, state college, university or state community college, shall not issue any warrant upon any allowance made to, or claim in favor of, any person, his agent, or assignee who shall be indebted to the state, or against whom there shall be any balance appearing in favor of the state; but such officer shall allow such debtor a credit on his account for such allowance or claim.

(2) For state tax claims, the Commissioner of Revenue is required to furnish the appropriate fiscal officer with notice that state taxes have not been paid. Except as otherwise provided in this section, this notice shall serve as a stop order or order for the lesser amount provided in Section 27-7-45(2)(b), as the case may be, upon any allowance made to, or claim in favor of, any person, his agent, or assignee who shall be indebted to the state,



or any political subdivision thereof, or against whom there shall be any balance appearing in favor of the state or any political subdivision thereof. Disregard of the order notice shall create a personal liability against such fiscal officer for the full amount of state taxes due, plus interest and penalty.

(3) This section shall not apply in the case where a person's wages or salary are levied and garnished in the amount provided in Section 27-65-40.

SECTION 3. Section 85-3-4, Mississippi Code of 1972, is brought forward as follows:

85-3-4. (1) The wages, salaries or other compensation of laborers or employees, residents of this state, shall be exempt from seizure under attachment, execution or garnishment for a period of thirty (30) days from the date of service of any writ of attachment, execution or garnishment.

(2) After the passage of the period of thirty (30) days described in subsection (1) of this section, the maximum part of the aggregate disposable earnings (as defined by Section 1672(b) of Title 15, USCS) of an individual that may be levied by attachment, execution or garnishment shall be:

(a) In the case of earnings for any workweek, the lesser amount of either,

(i) Twenty-five percent (25%) of his disposable earnings for that week, or



(ii) The amount by which his disposable earnings for that week exceed thirty (30) times the federal minimum hourly wage (prescribed by Section 206 (a) (1) of Title 29, USCS) in effect at the time the earnings are payable; or

(b) In the case of earnings for any period other than a week, the amount by which his disposable earnings exceed the following "multiple" of the federal minimum hourly wage which is equivalent in effect to that set forth in paragraph (a) (ii) of this subsection (2): The number of workweeks, or fractions thereof multiplied by thirty (30) multiplied by the applicable federal minimum wage.

(3) (a) The restrictions of subsections (1) and (2) of this section do not apply in the case of:

(i) Any order for the support of any person issued by a court of competent jurisdiction or in accordance with an administrative procedure, which is established by state law, which affords substantial due process, and which is subject to judicial review.

(ii) Any debt due for any state or local tax.

(b) Except as provided in subparagraph (b) (iii) of this subsection (3), the maximum part of the aggregate disposable earnings of an individual for any workweek which is subject to garnishment to enforce any order for the support of any person shall not exceed:



(i) Where such individual is supporting his spouse or dependent child (other than a spouse or child with respect to whose support such order is used), fifty percent (50%) of such individual's disposable earnings for that week; and

(ii) Where such individual is not supporting such a spouse or dependent child described in subparagraph (b) (i) of this subsection (3), sixty percent (60%) of such individual's disposable earnings for that week;

(iii) With respect to the disposable earnings of any individual for that workweek, the fifty percent (50%) specified in subparagraph (b) (i) of this subsection (3) shall be deemed to be fifty-five percent (55%) and the sixty percent (60%) specified in subparagraph (b) (ii) of this subsection (3) shall be deemed to be sixty-five percent (65%), if and to the extent that such earnings are subject to garnishment to enforce a support order with respect to a period which is prior to the period of twelve (12) weeks which ends with the beginning of such workweek.

SECTION 4. This act shall take effect and be in force from and after July 1, 2025.

