

By: Senator(s) DeBar

To: Accountability,
Efficiency, Transparency

SENATE BILL NO. 2838

1 AN ACT TO AMEND SECTION 25-7-65, MISSISSIPPI CODE OF 1972, TO
2 REVISE FEE SCHEDULES CHARGED FOR PUBLISHING DOCUMENTS IN A
3 NEWSPAPER ON BEHALF OF A PUBLIC BODY; TO AMEND SECTION 25-7-21,
4 MISSISSIPPI CODE OF 1972, TO REVISE THE FEE OWED TO A PUBLISHER
5 FOR PUBLICATION OF EACH ADVERTISEMENT OF LAND FOR SALE FOR TAXES;
6 AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** Section 25-7-65, Mississippi Code of 1972, is
9 amended as follows:

10 25-7-65. Printers and publishers shall be entitled to the
11 following fees:

12 (a) (i) For publishing in a newspaper any summons,
13 order, citation, advertisement or notice required by law to be
14 published in a newspaper on behalf of a public body, Twelve Cents
15 (12¢) for each word it contains for the first insertion, and Ten
16 Cents (10¢) for each of the words for each subsequent insertion
17 required by law; * * * for publishing in a newspaper any summons,
18 order, citation, advertisement or notice for any other party,
19 Twenty-five cents (25¢) for each word it contains for the first
20 insertion, and Twenty-three cents (23¢) for each of the words for



21 each subsequent insertion required by law, and shall increase each
22 year starting July 1, 2026, at a rate comparable to the Consumer
23 Price Index (CPI). When four (4) or more numerals appear
24 consecutively in any such legal publication, four (4) numerals
25 shall be considered as one (1) word, and if there remains a
26 fractional portion of such unit of four (4) numerals therein such
27 fraction shall also be counted as one (1) word. In the case of
28 numbers containing less than four (4) numerals which are isolated
29 from other numerals by words in such publication, the same shall
30 be counted as one (1) word. When tables or tabular matter are
31 included, each line of the standard newspaper column shall be
32 considered as containing at least six (6) words.

33 (ii) The fees authorized in this paragraph (a)
34 shall not be chargeable for any erroneous publication of a
35 summons, order, citation, advertisement or notice required by law
36 to be published in a newspaper, if such error is not attributable
37 to the person or entity requesting the publication.

38 (iii) If an error is made in the text or
39 publication date of a legal notice required to be published for a
40 county or municipal government, a correction shall be made as
41 follows: 1. The correct notice shall be prominently displayed
42 within two (2) business days of the original publication date on
43 the website of the newspaper published in the county, a newspaper
44 of general circulation or the website of the county or
45 municipality; 2. The newspaper published in the county or a



newspaper of general circulation shall have the correct notice posted on the Mississippi Press Association database within two (2) business days of the original publication date; and 3. The correct notice shall be published in the next editions of the newspaper published in the county or a newspaper of general circulation after being displayed on the required website.

(iv) Postings on the required website shall remain in place until the conclusion of the event or action being advertised; provided, however, that no website as defined in this section shall be required to maintain such posting for a period in excess of one (1) year.

(v) A correction made as prescribed in this section shall be considered as having been correctly published on the original publication date and shall satisfy any and all legal requirements of adequate notice to the public."

(b) For making proof of publication, making a copy thereof, and for depositing to the same, * * * Five Dollars (\$5.00); but this section shall not apply to the publication of ordinances of municipalities, proceedings of the board of supervisors and school boards or audit reports.

SECTION 2. Section 25-7-21, Mississippi Code of 1972, is amended as follows:

25-7-21. (1) From and after October 1, 1985, there will be no fees for the services of the tax collector, with the exception of taxes collected for taxing authorities other than the board of



71 supervisors. For collecting taxes for authorities other than the
72 board of supervisors, the fee shall be five percent (5%) of the
73 taxes collected or an amount authorized by contract between the
74 county and the outside taxing authority. A tax collector shall
75 keep a complete account of every such fee collected and shall file
76 an itemized statement thereof monthly, under oath, with the clerk
77 of the board of supervisors of the county who shall preserve same
78 as a part of the records of the office. The tax collector shall
79 make a remittance to the clerk of the board of supervisors of the
80 county on or before the twentieth of each month for deposit into
81 the general fund of the county of all said fees collected during
82 the preceding month.

83 (2) For the purpose of the limitations set forth in Section
84 27-39-321, commissions for levies set by the board of supervisors
85 shall be added to base collections of the general county fund for
86 the 1984-1985 year only.

87 (3) Fees of publisher for publication - to the publishers,
88 payable by the delinquent taxpayer, and to be collected and paid
89 over by the tax collectors; or if the land be sold to the state to
90 be paid by the state:

91 For each separate publication advertising lands for sale for
92 taxes, for each separately described subdivision, as described and
93 set out in the assessment rolls for the county.....\$ * * * 3.00

94 (4) Fees of chancery clerk for collection of delinquent
95 taxes:



(a) For abstracting the list of lands sold for taxes,
for each separately described section or subdivision lot.....
.....\$ 1.00

(b) For filing and recording deed to land sold for
taxes the fee provided in Section 25-7-9(1)(b).

(c) For abstracting each deed in the sectional index,
per section or subdivision lot.....\$ 1.00

(d) For each recording redemption the fee provided in
Section 25-7-9(1)(b).

(e) For abstracting each redemption in the sectional
index, per section or subdivision lot.....\$ 1.00

(f) And, in addition, three percent (3%) on the amount
necessary to redeem.

The several officers' fees shall be collected by the tax
collector or chancery clerk and paid over to those entitled to
same.

SECTION 3. This act shall take effect and be in force from
and after July 1, 2025.

