

By: Senator(s) Johnson (19th)

To: Finance

SENATE BILL NO. 2368  
(As Sent to Governor)

1 AN ACT TO AMEND SECTION 27-41-9, MISSISSIPPI CODE OF 1972, TO  
2 CLARIFY THAT WHEN ANY DUE DATE FOR AD VALOREM TAX PAYMENTS FALLS  
3 ON A SATURDAY, SUNDAY OR LEGAL HOLIDAY THAT PAYMENTS FOR SUCH  
4 TAXES SHALL BE RECEIVED BY THE TAX COLLECTOR ON THE FIRST WORKING  
5 DAY THEREAFTER.

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

7 SECTION 1. Section 27-41-9, Mississippi Code of 1972, is  
8 amended as follows:

9 27-41-9. (1) If any person fails to pay the tax levied and  
10 assessed against him when due, he shall be required to pay, in  
11 addition to the amount of taxes unpaid after February 1, interest  
12 thereon at the rate of one percent (1%) per month, or fractional  
13 part thereof, from February 1 to the date of payment of such  
14 taxes. When the due date for any payment shall fall on a  
15 Saturday, Sunday or legal holiday then the payment shall be  
16 received by the tax collector on the first working day after such  
17 day or days without any interest being owed by the taxpayer.

18 The interest charge of one percent (1%) shall be collected  
19 and apportioned and paid into the state, county, levee board or  
20 drainage district or municipal treasury. That portion paid into  
21 the county or municipal treasury shall be paid into the general  
22 fund of such county or municipality.

23 If any taxpayer neglects or refuses to pay his taxes on the  
24 due date thereof, the said taxes shall bear interest at the rate  
25 of one percent (1%) per month or fractional part thereof from the  
26 delinquent date to the date payment of such taxes is made;  
27 provided that because of unusual conditions in any county where

28 neither the taxpayer nor the tax collector is negligent or  
29 responsible for the delay incident to such tax payments, the  
30 Governor of the state may by proclamation before, on or after the  
31 due date of such tax payments extend the time for the imposition  
32 of this penalty for a period not to exceed sixty (60) days, and if  
33 necessary, for two (2) additional periods not to exceed sixty (60)  
34 days each.

35 (2) Such proclamation shall be filed with the clerk of the  
36 board of supervisors of the county affected thereby and shall not  
37 become effective until so filed. The proclamation shall be spread  
38 at large upon the minutes of the next regular meeting of the board  
39 of supervisors held after the date of the filing thereof.

40 SECTION 2. This act shall take effect and be in force from  
41 and after its passage.