

*****Adopted*****

AMENDMENT No. 1 PROPOSED TO

House Bill NO. 211

By Senator(s) Committee

6 Amend by striking all after the enacting clause and inserting
7in lieu thereof the following:

8

9 SECTION 1. Section 71-5-367, Mississippi Code of 1972, is
10amended as follows:

11 71-5-367. If an employer shall file a report in proper form
12and in proper amount, but shall fail to pay the amount of
13contributions shown to be due thereby at the time of such filing,
14or if an employer shall fail to pay any assessment as provided and
15made under Section 71-5-365 within fifteen (15) days after such
16assessment has become final as herein provided, the commission may
17issue a warrant under its official seal, directed to the sheriff
18of any county of the state, commanding him to levy upon and sell
19the real and personal property of such employer as has defaulted
20in the payment of such contributions or assessments, which may be
21found within his county, for the payment of the amount thereof,
22together with interest, damages, if any, assessed for failure to
23make and file a report or a corrected or sufficient report, and an
24additional sum not exceeding one hundred percent (100%) of the
25amount of the unpaid contributions due, in the discretion of the
26commission, as damages for failure to pay, if not already assessed
27under Section 71-5-365 and the costs of executing the warrant and
28to return such warrant to the commission, and to pay to it the

29money collected by virtue thereof on the date specified therein.
30The commission shall cause to be delivered to the clerk of the
31circuit court a copy of such warrant issued to the sheriff. Such
32clerk shall enter in the judgment roll, in the column for judgment
33debtors, the name of the employer mentioned in the warrant and, in
34appropriate columns, the amount of contributions, interest and
35damages for which the warrant is issued, a notation that the lien
36covers all previous, current and future periods for the life of
37the lien, and the date when such copy is filed. Thereupon the
38amount of such warrant so filed and entered shall become a lien
39upon the title to and interest in all real and personal property,
40including choses in action against negotiable instruments not past
41due, of the employer against whom the warrant is issued in the
42same manner as a judgment duly enrolled in the office of such
43clerk. Any such liens shall cover all contributions, interest and
44damages owed to the commission from previous, current and future
45periods until the expiration of such lien or until the amount of
46the lien is fully satisfied. Such judgment shall not be a lien
47upon the property of the employer for a period of more than seven
48(7) years from the date of filing of the notice of the tax lien
49for failure to pay contributions, damages and interest unless
50action be brought thereon before the expiration of such time or
51unless the commission refiles such notice of tax lien before the
52expiration of such time. The judgment shall be a lien upon the
53property of the employer for a period of seven (7) years from the
54date of refiling such notice of tax lien unless action be brought
55thereon before the expiration of such time or unless the
56commission refiles such notice of tax lien before the expiration
57of such time. There shall be no limit upon the number of times
58the commission may refile notices of tax liens. The sheriff shall
59proceed upon the warrant in the same manner and with like effect
60as that provided by law in respect to executions issued against
61property upon judgments or in attachment proceedings of a court of
62record, and the remedies by garnishment shall apply; and for his
63services in executing the warrant the sheriff shall be entitled to

64the same fees, which he may collect in the same manner.

65 The commission may elect to issue the warrant directly to the
66circuit clerk of any county of this state for enrollment upon the
67judgment rolls of the county. In such case, the clerk shall enter
68in the judgment roll, in the column for judgment debtors, the name
69of the employer mentioned in the warrant and, in appropriate
70columns, the amount of contributions, interest and damages for
71which the warrant is issued, a notation that the lien covers all
72previous, current and future periods for the life of the lien, and
73the date when such warrant is filed. The lien shall have the same
74effect and remedies as that provided by law in respect to
75executions issued against property upon judgments or in attachment
76proceedings of a court of record, and the remedies by garnishment
77shall apply.

78 On the suggestion of the commission, in writing, that any
79person is indebted to an employer named in any warrant which has
80been entered on the judgment roll in the office of the circuit
81clerk of any county, or has property of such employer in his
82hands, or knows of some other person who is so indebted, or who
83has effects or property of such employer in his hands, it shall be
84the duty of the clerk of the circuit court of such county to issue
85a writ of garnishment directed to the sheriff or proper officer,
86commanding him to summon such person as garnishee to appear at a
87term of the circuit court of the county, or a term of the county
88court, as in cases provided by law for garnishment upon the
89judgments of such court, to answer accordingly. The * * * circuit
90court or county court, as the case may be, shall assume full
91jurisdiction over the subject matter and the parties, and all the
92provisions of law with respect to garnishment proceedings
93instituted in the circuit court under Sections 11-35-1 through
9411-35-61 of the Mississippi Code of 1972, shall be applicable as
95far as possible thereto.

96 SECTION 2. This act shall take effect and be in force from
97and after July 1, 2000.

Further, amend by striking the title in its entirety and

inserting in lieu thereof the following:

1 AN ACT TO AMEND SECTION 71-5-367, MISSISSIPPI CODE OF 1972,
2 TO REVISE THE METHOD OF FILING LIENS FOR CERTAIN CONTRIBUTIONS
3 OWED TO THE STATE UNEMPLOYMENT COMPENSATION FUND; AND FOR RELATED
4 PURPOSES.