

By: Representative McCoy

To: Ways and Means

HOUSE BILL NO. 754

1 AN ACT TO AMEND SECTION 27-3-33, MISSISSIPPI CODE OF 1972, TO
2 PROVIDE THAT WARRANTS ISSUED BY THE CHAIRMAN OF THE STATE TAX
3 COMMISSION FOR THE COLLECTION OF TAXES BY THE STATE TAX COMMISSION
4 AND USED TO LEVY ON SALARIES, COMPENSATION OR OTHER MONIES DUE A
5 DELINQUENT TAXPAYER, MAY BE SERVED BY CERTIFIED OR REGISTERED
6 MAIL; AND FOR RELATED PURPOSES.

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

8 SECTION 1. Section 27-3-33, Mississippi Code of 1972, is
9 amended as follows:

10 27-3-33. (1) The State Tax Commission shall have the
11 power, authority and duty to direct that proceedings, actions and
12 prosecutions be instituted to enforce the laws relating to the
13 penalties, liabilities, and punishment of all persons, officers or
14 agents or corporations, or others required by law to make returns
15 of taxable property, for failure or neglect to comply with such
16 provisions of the tax law; and to cause complaints to be made
17 against assessors, boards of supervisors, and other officers,
18 whose duties concern assessments, in any court of competent
19 jurisdiction for their removal for official misconduct or neglect
20 of such duty, as provided by law in such cases.

21 (2) The State Tax Commission shall have power, authority and
22 duty to proceed by suit in the chancery court of the residence of
23 the taxpayer or, in the case of a nonresident, in the Chancery
24 Court of the First Judicial District of Hinds County, against all
25 persons, corporations, companies and associations of persons for
26 all past due and unpaid taxes, together with any penalties,
27 damages and interest due thereon, of any kind whatever, either of
28 the state or any county, municipality, drainage, levee, or other

29 taxing district, or any subdivision thereof, and for all past due
30 obligations and indebtedness of any character due and owing to
31 them or any of them; but not, however, including penalties for the
32 violation of the antitrust laws; and, provided that the duty and
33 obligation of the State Tax Commission hereunder accrues only at
34 such time as the tax collector of the county, municipality,
35 drainage, levee, or other taxing district, or any subdivision
36 thereof, primarily responsible for the collection of taxes for
37 said district has exhausted all legal remedies provided by the
38 laws of this state.

39 (3) All suits by the State Tax Commission under the
40 provisions of this section, or under the provisions of Section
41 27-3-37 or Section 27-3-39, shall be in its own name for the use
42 of the state, county, municipality, levee board or other taxing
43 district interested; and it shall not be liable for costs, and may
44 appeal without bond. Such suits may be tried at the return term
45 and shall take precedence over other suits.

46 (4) All warrants issued by the commissioner for the
47 collection of any taxes imposed by statute and collected by the
48 State Tax Commission shall be used to levy on salaries,
49 compensation or other monies due the delinquent taxpayer. The
50 warrants shall be served by certified or registered mail or by
51 delivery by an agent of the State Tax Commission on the person or
52 entity responsible or liable for the payment of the monies to the
53 delinquent taxpayer. Once served, the employer or other person
54 owing compensation due the delinquent taxpayer shall pay the
55 monies over to the State Tax Commission in complete or partial
56 satisfaction of the tax liability. An answer shall be made within
57 thirty (30) days after service of the warrant. Failure to pay the
58 money over to the State Tax Commission as required by this section
59 shall result in the served party being personally liable for the
60 full amount of the monies owed and the levy and collection process
61 may be issued against the party in the same manner as other taxes.

62 The answer, the amount payable under the warrant and the
63 obligation of the payor to continue payment shall be governed by
64 the garnishment laws of this state but shall be payable to the
65 State Tax Commission.

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