

By: Senator(s) Minor

To: Finance

SENATE BILL NO. 2520

1 AN ACT TO AMEND SECTIONS 27-7-79 AND 27-13-53, MISSISSIPPI
 2 CODE OF 1972, TO REMOVE THE PROVISIONS THAT REQUIRE THE SECRETARY
 3 OF STATE TO WITHHOLD THE ISSUANCE OF ANY CERTIFICATE OF
 4 DISSOLUTION OR WITHDRAWAL FOR A CORPORATION UNTIL THE RECEIPT OF A
 5 NOTICE FROM THE CHAIRMAN OF THE STATE TAX COMMISSION TO THE EFFECT
 6 THAT INCOME TAXES AND FRANCHISE TAXES LEVIED AGAINST THE
 7 CORPORATION HAVE BEEN PAID; TO REPEAL SECTION 27-65-83,
 8 MISSISSIPPI CODE OF 1972, WHICH REQUIRES THE SECRETARY OF STATE TO
 9 WITHHOLD THE ISSUANCE OF ANY CERTIFICATE OF DISSOLUTION OR
 10 WITHDRAWAL FOR A CORPORATION UNTIL THE RECEIPT OF A NOTICE FROM
 11 THE CHAIRMAN OF THE STATE TAX COMMISSION TO THE EFFECT THAT SALES
 12 TAXES LEVIED AGAINST THE CORPORATION HAS BEEN PAID; AND FOR
 13 RELATED PURPOSES.

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

15 SECTION 1. Section 27-7-79, Mississippi Code of 1972, is
 16 amended as follows:

17 27-7-79. (1) The commissioner shall have exclusive
 18 jurisdiction and be charged with the administration and
 19 enforcement of the provisions of this article, except as otherwise
 20 provided.

21 (2) The commissioner, for the purpose of ascertaining the
 22 correctness of any return, or for the purpose of making a return
 23 where none has been made, is hereby authorized, by any agent
 24 designated by the commissioner for that purpose, to examine any
 25 books, papers, records, or memoranda, bearing upon the matter
 26 required to be included in the return, and may require the
 27 attendance of persons rendering a return or of any officer or
 28 employee of such person, or of any person having knowledge in the
 29 premises, and may take his testimony with reference to the matter
 30 required by law to be included in such return, with power to
 31 administer oaths to such person or persons.

32 (3) The commissioner is authorized to establish a board of
33 review and to appoint certain qualified employees thereto. Said
34 board of review shall, when established and appointments made
35 thereto, have recognized status for the purpose of conducting
36 hearings as required by the provisions of Section 27-7-71,
37 Mississippi Code of 1972. The conclusions and order of such board
38 shall require the approval of the commissioner before becoming
39 final. In the case of an appeal to the State Tax Commission, a
40 copy of the board's order shall be made available to all
41 commissioners prior to the date of the hearing.

42 (4) If any person summoned to appear under this article to
43 testify, or produce books, papers, or other data, shall refuse to
44 do so, the chancery court for the district in which such person
45 resides shall have jurisdiction by appropriate process to compel
46 such attendance, testimony, or production of books, papers or
47 other data.

48 (5) The commissioner, with the approval of the Governor, may
49 appoint and remove such officers, agents, deputies, clerks and
50 employees as he may deem necessary, such persons to have such
51 duties and powers as the commissioner may, from time to time,
52 prescribe. The salaries of all officers, agents, and employees
53 employed by the commissioner shall be such as he may prescribe,
54 with the approval of the Governor, not to exceed such amounts as
55 may be appropriated by the Legislature, and the members of the
56 commission and such officers, agents, and employees shall be
57 allowed such reasonable and necessary traveling and other expenses
58 as may be incurred in the performance of their duties, not to
59 exceed the amount appropriated therefor by the Legislature.

60 (6) The commissioner shall designate certain special agents
61 appointed hereunder and evidenced by a written certificate of
62 appointment under the seal of said commission, of which judicial
63 notice shall be taken by all courts of this state. Such agents,
64 when in possession of a warrant issued under authority of this

65 article, shall have all the powers and duties of the sheriff in
66 enforcing the provisions of the article relating to the warrant
67 thus issued, and in making arrests of persons obstructing or
68 seeking to obstruct the execution of such warrant, or in serving
69 any writ, notice, or order connected with the enrolled judgment
70 for which the warrant is issued by whatever officer or authority
71 of court issued.

72 * * *

73 (7) The commissioner may require such of the officers,
74 agents, and employees, as he may designate, to give bond for the
75 faithful performance of their duties, in such form and with such
76 securities as he may determine, and all premiums on such bonds
77 shall be paid by the commissioner out of the moneys appropriated
78 for the purposes of this article.

79 (8) All officers empowered by law to administer oaths and
80 the members of the commission, and such officers as it may
81 designate, shall have power to administer an oath to any person or
82 to take the acknowledgment of any person in respect to any return
83 or report required by this article or the rules and regulations of
84 the commissioner.

85 (9) All agents of the commissioner shall have, for
86 identification purposes, proper credentials signed by the chairman
87 of the commission.

88 (10) The commissioner shall prepare and publish annually
89 statistics reasonably available with respect to the operation of
90 this law, including classification of taxpayers and of the income,
91 the amounts allowed as deductions, exemptions, and credits, and
92 also a statement of the cost of administering this article, and
93 any other facts deemed pertinent and valuable.

94 SECTION 2. Section 27-13-53, Mississippi Code of 1972, is
95 amended as follows:

96 27-13-53. * * *

97 * * * Departments of Mississippi state government are
98 hereby specifically authorized to furnish to the commissioner,
99 upon request of his authorized agents and employees, any
100 information from the public records in their custody.

101 SECTION 3. Section 27-65-83, Mississippi Code of 1972, which
102 requires the Secretary of State to withhold the issuance of any
103 certificate of dissolution or withdrawal for a corporation until
104 the receipt of a notice from the Chairman of the State Tax
105 Commission to the effect that sales taxes levied against the
106 corporation has been paid, is hereby repealed.

107 SECTION 4. This act shall take effect and be in force from
108 and after its passage.