

By: Senator(s) Hyde-Smith

To: Judiciary

SENATE BILL NO. 2716

1 AN ACT TO PROVIDE THAT IF A TAXPAYER HAS FILED WRITTEN
 2 DOCUMENTATION WITH THE STATE TAX COMMISSION INDICATING THAT THE
 3 TAXPAYER IS REPRESENTED BY ANOTHER PERSON REGARDING ANY MATTER
 4 UNDER THE TAX LAWS OF THIS STATE OR THE UNITED STATES INTERNAL
 5 REVENUE CODE, THE COMMISSION SHALL COMMUNICATE ONLY WITH THE
 6 TAXPAYER'S REPRESENTATIVE ABOUT THE SUBJECT OF THE REPRESENTATION
 7 AND SHALL NOT COMMUNICATE WITH THE TAXPAYER ABOUT THE SUBJECT OF
 8 THE REPRESENTATION UNLESS THE TAXPAYER'S REPRESENTATIVE AUTHORIZES
 9 THE COMMISSION TO DO SO; AND FOR RELATED PURPOSES.

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

11 SECTION 1. If a taxpayer has filed written documentation
 12 with the State Tax Commission indicating that the taxpayer is
 13 represented by another person regarding any matter under the tax
 14 laws of this state or the United States Internal Revenue Code, or
 15 both, the State Tax Commission shall communicate only with the
 16 taxpayer's representative about the subject of the representation.
 17 The State Tax Commission may communicate with the taxpayer about
 18 the subject of the representation if the taxpayer's representative
 19 authorizes the commission to do so.

20 SECTION 2. This act shall take effect and be in force from
 21 and after July 1, 2001.