

By: Representative McCoy

To: Ways and Means

HOUSE BILL NO. 1183

1 AN ACT TO AMEND SECTIONS 27-7-61 AND 27-65-63, MISSISSIPPI
 2 CODE OF 1972, TO AUTHORIZE THE STATE TAX COMMISSION TO USE
 3 ADDITIONAL METHODS OF ADVERTISING THE SALE OF PERSONAL PROPERTY
 4 FOR THE NONPAYMENT OF INCOME TAX OR SALES TAX WHEN THE CHAIRMAN OF
 5 THE STATE TAX COMMISSION DETERMINES THE NEED TO DO SO; TO
 6 AUTHORIZE THE CHAIRMAN OF THE STATE TAX COMMISSION TO DETERMINE
 7 ACCEPTABLE METHODS OF PAYMENTS TO BE RECEIVED FROM THE HIGHEST
 8 BIDDER FOR ANY SALE OF PROPERTY FOR THE NONPAYMENT OF INCOME TAX
 9 OR SALES TAX; AND FOR RELATED PURPOSES.

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

11 **SECTION 1.** Section 27-7-61, Mississippi Code of 1972, is
 12 amended as follows:

13 27-7-61. The sheriff, or special agent of the Tax
 14 Commission, upon receipt of a warrant or a jeopardy warrant, shall
 15 immediately seize any property of the taxpayer named in the
 16 warrant, in all respect, with like effect, and in the manner
 17 prescribed by law with respect to executions of judgments, and he
 18 shall execute such warrant and return it to the commissioner, and
 19 pay to him the money collected by virtue thereof by the date
 20 specified therein, but not to exceed sixty (60) days.

21 The sheriff or special agent shall be entitled to the fees
 22 for his services in the same amount, and to be collected in like
 23 manner, as provided by Sections 25-7-19 and 25-7-21, Mississippi
 24 Code of 1972, for like services under a writ of execution.
 25 Provided, however, that the minimum total of all such fees shall
 26 be Ten Dollars (\$10.00). All such fees collected by a special
 27 agent of the Tax Commission shall be paid to the Tax Commission
 28 and deposited in a fund to be expended by the chairman to help
 29 defray the costs of carrying out the provisions of Sections
 30 27-7-55 to 27-7-67. Provided, further, that when a warrant issued



31 to a sheriff shall be withdrawn by the commissioner prior to its
32 expiration date, the commissioner is authorized to pay to the
33 sheriff the fees allowed by law for services actually performed
34 and costs actually incurred, out of money collected as fees from
35 the taxpayer, or from funds appropriated for the operation of the
36 Tax Commission.

37 Real property shall be disposed of according to Section
38 13-3-163, Mississippi Code of 1972, and, except as otherwise
39 provided in this paragraph, personal property shall be disposed of
40 according to Section 13-3-165, Mississippi Code of 1972. However,
41 perishable personal property may be disposed of as provided by
42 Section 13-3-167, Mississippi Code of 1972. In addition to the
43 advertising requirements provided in Section 13-3-165 for the sale
44 of personal property, the Tax Commission may, when the
45 commissioner determines the need to do so, advertise sales of
46 personal property in any additional manner determined appropriate
47 by the commissioner. The costs of any such additional advertising
48 shall be considered a cost of the sale and shall be collected from
49 the proceeds of the sale. The failure to advertise the sale of
50 personal property in any form other than that required by Section
51 13-3-165 shall not invalidate a sale. For any sale of property by
52 the Tax Commission, the commissioner may determine acceptable
53 methods of payments to be received from the highest bidder for any
54 sale.

55 **SECTION 2.** Section 27-65-63, Mississippi Code of 1972, is
56 amended as follows:

57 27-65-63. The sheriff or special agent of the Tax
58 Commission, upon receipt of a warrant or a jeopardy warrant, shall
59 immediately seize any property of the taxpayer named in the
60 warrant, in all respects, with like effect, and in the manner
61 prescribed by law with respect to executions of judgments, and he
62 shall execute such warrant and return it to the commissioner, and



63 pay to him the money collected by virtue thereof by the date
64 specified therein, but not to exceed sixty (60) days.

65 The sheriff or special agent shall be entitled to the fees
66 for his services in the same amount, and to be collected in like
67 manner, as provided by Section 25-7-19, Mississippi Code of 1972,
68 for like services under a writ of execution. Provided, however,
69 that the minimum total of all such fees shall be Ten Dollars
70 (\$10.00). All such fees collected by a special agent of the Tax
71 Commission shall be paid to the Tax Commission and deposited in a
72 fund to be expended by the chairman to help defray the costs of
73 carrying out the provisions of this chapter. Provided, further,
74 that when a warrant issued to a sheriff shall be withdrawn by the
75 commissioner prior to its expiration date, the commissioner is
76 authorized to pay to the sheriff the fees allowed by law for
77 services actually performed and costs actually incurred, out of
78 money collected as fees from the taxpayer, or from funds
79 appropriated for the operation of the Tax Commission.

80 Real property shall be disposed of according to Section
81 13-3-163, Mississippi Code of 1972, and, except as otherwise
82 provided in this paragraph, personal property shall be disposed of
83 according to Section 13-3-165, Mississippi Code of 1972. However,
84 perishable personal property may be disposed of as provided by
85 Section 13-3-167, Mississippi Code of 1972. In addition to the
86 advertising requirements provided in Section 13-3-165 for the sale
87 of personal property, the Tax Commission may, when the
88 commissioner determines the need to do so, advertise sales of
89 personal property in any additional manner determined appropriate
90 by the commissioner. The costs of any such additional advertising
91 shall be considered a cost of the sale and shall be collected from
92 the proceeds of the sale. The failure to advertise the sale of
93 personal property in any form other than that required by Section
94 13-3-165 shall not invalidate a sale. For any sale of property by
95 the Tax Commission, the commissioner may determine acceptable



96 methods of payments to be received from the highest bidder for any
97 sale.

98 **SECTION 3.** This act shall take effect and be in force from
99 and after its passage.

