By: Senator(s) Gordon

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2587

AN ACT TO AMEND SECTION 27-3-1, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE PERSON APPOINTED TO SERVE AS THE CHAIRMAN OF THE STATE TAX COMMISSION SHALL NOT BE ELIGIBLE FOR REAPPOINTMENT TO THE POSITION OF CHAIRMAN OF THE STATE TAX COMMISSION; AND FOR RELATED PURPOSES.

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

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

27-3-1. The State Tax Commission shall consist of the chairman of the commission and two (2) associate commissioners, all of whom shall be appointed by the Governor, by and with the advice and consent of the Senate. The *** * *** commissioners shall be appointed from the state at large. The term of the chairman shall expire June 30, 1986. The term of one (1) associate commissioner formerly designated excise commissioner shall expire June 30, 1984. The term of the other associate commissioner formerly designated ad valorem commissioner shall expire June 30, 1982. Upon the expiration of the foregoing terms, the term of office of each of the commissioners shall be for six (6) years, or until his successor shall be appointed and qualified; however, any person appointed to serve as the Chairman of the State Tax Commission after the term that expires during the 2004 calendar year shall not be eligible for reappointment to the position of Chairman of the State Tax Commission. The Governor shall include in his appointment of the associate commissioners the expiration date of each appointment. The present incumbents shall serve until the appointment and qualification of their successors. Vacancies shall be filled by the Governor for the unexpired portion of the term in which the vacancy occurs. Each commissioner shall be a qualified elector, shall have at least a bachelors degree from an accredited college or university, and shall possess a special knowledge of taxation and revenue as pertaining to the State of Mississippi. The chairman shall be full time and shall not be actively engaged in any other business or occupation. The associate commissioners, while holding * * * office, shall not engage in any other occupation or business interfering with or inconsistent with their official duties.

Each commissioner shall, before entering upon the discharge of the duties of his office, take and subscribe to the oath of office prescribed by the constitution and shall file the oath in the Office of the Secretary of State, and the chairman shall execute a bond in some surety company authorized to do business in the state, to be approved by the Governor, and filed in the Office of the Secretary of State in the penal sum of Two Hundred Fifty Thousand Dollars ($250,000.00), conditioned for the faithful and impartial discharge of the duties of his office. Each of the associate commissioners shall execute a like bond in the penal sum of Fifty Thousand Dollars ($50,000.00), which shall be likewise approved and filed. The premium on the bonds shall be paid as provided by law out of funds appropriated to the State Tax Commission for contractual services.

Each of the members of the State Tax Commission shall perform all other duties which are now or may hereafter be imposed upon them by law.

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

ST: State Tax Commission; chairman cannot be reappointed as chairman.