

By: Senator(s) Gordon

To: Finance

SENATE BILL NO. 2587

1 AN ACT TO AMEND SECTION 27-3-1, MISSISSIPPI CODE OF 1972, TO
2 PROVIDE THAT THE CHAIRMAN OF THE STATE TAX COMMISSION SHALL SERVE
3 AT THE WILL AND PLEASURE OF THE GOVERNOR; AND FOR RELATED
4 PURPOSES.

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

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

8 27-3-1. The State Tax Commission shall consist of the
9 chairman of the commission and two (2) associate commissioners,
10 all of whom shall be appointed by the Governor, by and with the
11 advice and consent of the Senate. The * * * commissioners shall
12 be appointed from the state at large. The term of the chairman
13 shall expire June 30, 1986. The term of one (1) associate
14 commissioner formerly designated excise commissioner shall expire
15 June 30, 1984. The term of the other associate commissioner
16 formerly designated ad valorem commissioner shall expire June 30,
17 1982. Upon the expiration of the foregoing terms, the term of
18 office of each of the commissioners shall be for six (6) years, or
19 until his successor shall be appointed and qualified; however, any
20 person appointed to serve as the Chairman of the State Tax
21 Commission after the term that expires during the 2004 calendar
22 year shall serve at the will and pleasure of the Governor. The
23 Governor shall include in his appointment of the associate
24 commissioners the expiration date of each appointment. The
25 present incumbents shall serve until the appointment and
26 qualification of their successors. Vacancies of associate
27 commissioners shall be filled by the Governor for the unexpired
28 portion of the term in which the vacancy occurs. Each

29 commissioner shall be a qualified elector, shall have at least a
30 bachelors degree from an accredited college or university, and
31 shall possess a special knowledge of taxation and revenue as
32 pertaining to the State of Mississippi. The chairman shall be
33 full time and shall not be actively engaged in any other business
34 or occupation. The associate commissioners, while holding * * *
35 office, shall not engage in any other occupation or business
36 interfering with or inconsistent with their official duties.

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

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

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