

**Adopted
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

House Bill No. 1327

BY: Committee

**Amend by striking all after the enacting clause and inserting
in lieu thereof the following:**

8 **SECTION 1.** Section 27-7-71, Mississippi Code of 1972, is
9 amended as follows:
10 27-7-71. (1) A taxpayer who feels aggrieved at any action
11 of the commissioner under Section 27-7-49, 27-7-51 or 27-7-53 may
12 appeal to the board of review, as legally constituted and
13 authorized by Section 27-7-79, for a hearing in the matter within
14 thirty (30) days from the date of said action. The board of
15 review shall grant a hearing thereon at the earliest practical
16 date. At said hearing, the board of review shall try the issues
17 presented, according to law and the facts, and shall within thirty
18 (30) days from the date of the hearing make a determination * * *
19 and notify the taxpayer of its findings. Any overpayment of tax
20 determined by the approved order of the board of review shall be
21 credited, or refunded, to the taxpayer. Any tax deficiency,
22 including any penalty and interest, determined by the approved
23 order of the board of review shall be paid by the taxpayer within
24 thirty (30) days from the date of notification to the taxpayer,
25 and, if the deficiency is not paid within the thirty-day period,
26 the commissioner shall proceed to collect the deficiency under the

27 provisions of Sections 27-7-55 through 27-7-67 * * *; provided,
28 that within the thirty-day period the taxpayer may appeal to the
29 State Tax Commission from the decision of the board of review, as
30 hereinafter set out.

31 (2) A taxpayer who feels aggrieved at any decision by the
32 board of review, may appeal to the State Tax Commission by
33 petition, in writing, within thirty (30) days from the date of the
34 decision, for a hearing upon the action or decision of the board
35 of review. In the petition the taxpayer shall set forth the
36 reasons such hearing should be granted. The State Tax Commission
37 shall promptly consider the petition, grant the hearing, and
38 notify the petitioner of the time and place fixed for the hearing.
39 In any hearing before the State Tax Commission, two (2) members
40 constitute a quorum. At the hearing, the State Tax Commission
41 shall try the issues presented, according to the law and the
42 facts, and shall, as soon as practical thereafter, notify the
43 taxpayer of its determination. Any overpayment of tax which the
44 State Tax Commission may determine to have been paid shall be
45 credited or refunded to the taxpayer. Any tax deficiency,
46 including any penalty and interest, determined by the State Tax
47 Commission shall be paid within thirty (30) days from the date of
48 notification of the taxpayer, and if the deficiency is not paid
49 within said thirty-day period, the State Tax Commission shall
50 proceed to collect the deficiency under the provisions of Sections
51 27-7-55 through 27-7-67; provided that within said thirty-day
52 period the taxpayer may appeal from the decision of the State Tax
53 Commission as hereinafter set out.

54 **SECTION 2.** Section 27-13-43, Mississippi Code of 1972, is
55 amended as follows:

56 27-13-43. (1) A taxpayer who feels aggrieved at any action
57 of the commissioner under Section 27-13-23 or 27-13-25, may appeal
58 to the board of review, as legally constituted and authorized by

59 Section 27-13-65, for a hearing in the matter within thirty (30)
60 days from the date of the action. The board of review shall grant
61 a hearing thereon at the earliest practical date. At the hearing,
62 the board of review shall try the issues presented, according to
63 law and the facts, and shall within thirty (30) days from the date
64 of said hearing make a determination * * * and notify the taxpayer
65 of its findings. Any overpayment of tax determined by the * * *
66 order of the board of review shall be credited, or refunded, to
67 the taxpayer. Any tax deficiency, including any penalty and
68 interest, determined by the approved order of the board of review
69 shall be paid by the taxpayer within thirty (30) days from the
70 date of notification to the taxpayer and if the deficiency is not
71 paid within the thirty-day period, the commissioner shall proceed
72 to collect the deficiency under the provisions of Sections
73 27-13-29 through 27-13-41 * * *; provided, that within the
74 thirty-day period the taxpayer may appeal to the State Tax
75 Commission from the decision of the board of review, as
76 hereinafter set out.

77 (2) A taxpayer who feels aggrieved at any decision by the
78 board of review, may appeal to the State Tax Commission by
79 petition, in writing, within thirty (30) days from the date of the
80 decision, for a hearing upon the action or decision of the board
81 of review. In the petition the taxpayer shall set forth the
82 reasons such hearing should be granted. The State Tax Commission
83 shall promptly consider the petition, grant the hearing, and
84 notify the petitioner of the time and place fixed for the hearing.
85 In any hearing before the State Tax Commission, two (2) members
86 constitute a quorum. At the hearing, the State Tax Commission
87 shall try the issues presented, according to the law and the
88 facts, and shall, as soon as practical thereafter, notify the
89 taxpayer of its determination. Any overpayment of tax which the
90 State Tax Commission may determine to have been paid shall be

91 credited or refunded to the taxpayer. Any tax deficiency,
92 including any penalty and interest, determined by the State Tax
93 Commission shall be paid within thirty (30) days from the date of
94 notification of the taxpayer, and if the deficiency is not paid
95 within the thirty-day period, the State Tax Commission shall
96 proceed to collect the deficiency under the provisions of Sections
97 27-13-29 through 27-13-41, provided that within said thirty-day
98 period the taxpayer may appeal from the decision of the State Tax
99 Commission as hereinafter set out.

100 **SECTION 3.** This act shall take effect and be in force from
101 and after July 1, 2005.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

1 AN ACT TO AMEND SECTIONS 27-7-71 AND 27-13-43, MISSISSIPPI
2 CODE OF 1972, TO REMOVE THE REQUIREMENT THAT THE CHAIRMAN OF THE
3 STATE TAX COMMISSION MUST APPROVE DETERMINATIONS OF THE BOARD OF
4 REVIEW OF THE STATE TAX COMMISSION IN APPEALS FROM DECISIONS OF
5 THE CHAIRMAN REGARDING INCOME AND FRANCHISE TAXES; AND FOR RELATED
6 PURPOSES.