

By: Senator(s) Kirby

To: Finance

SENATE BILL NO. 2027

1 AN ACT TO AMEND SECTION 27-3-83, MISSISSIPPI CODE OF 1972, TO
2 PROVIDE THAT THE STATE TAX COMMISSION MAY NOT REQUIRE THE FILING
3 OF RETURNS ELECTRONICALLY AND TO PROVIDE THAT IF THE COMMISSION
4 PROVIDES FOR THE FILING OF RETURNS ELECTRONICALLY, TAXPAYERS SHALL
5 HAVE THE OPTION OF FILING BY OTHER METHODS ACCEPTABLE TO THE
6 COMMISSION; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** Section 27-3-83, Mississippi Code of 1972, is
9 amended as follows:

10 27-3-83. (1) The State Tax Commission may specify by rule
11 or regulation the manner and method by which tax returns and other
12 tax documents and information may be filed with the commission.
13 Such filings may be accomplished by submitting the forms or
14 documents manually or by submitting them electronically; however,
15 the electronic filing of returns shall not be required, and if the
16 Tax Commission provides for filing of returns electronically,
17 taxpayers shall have the option of filing electronically or by
18 other methods acceptable to the Tax Commission.

19 (2) The Tax Commission may specify by rule or regulation
20 alternative forms of signature that may be allowed or required on
21 tax returns and documents. Such alternative forms of signature
22 shall have the same legal effect as that of a manual signature.

23 (3) An electronic or paper reproduction of a form or
24 document, or the reproduction of the information placed on
25 computer storage devices by electronic means, shall be deemed to
26 be an original of the form or document for all purposes and is
27 admissible in evidence without further foundation in all courts
28 and administrative hearings if the following certification by the

29 Chairman of the Tax Commission, along with his official seal, is
30 affixed to the reproduction:

31 The Chairman of the Mississippi State Tax Commission,
32 official custodian of all records of the Mississippi State Tax
33 Commission, hereby certifies this document is a true reproduction
34 of the information contained in the official records of this
35 agency.

36 (4) If a person fails to comply with the rules and
37 regulations promulgated by the commission under the provisions of
38 subsection (1) or (2) of this section, the commission may impose a
39 penalty of Twenty-five Dollars (\$25.00) for each instance of
40 noncompliance. Any penalty imposed under this section shall be
41 collected in the same manner as that set forth for the collection
42 of penalties under the Mississippi Sales Tax Law, being Section
43 27-65-1 et seq.

44 **SECTION 2.** This act shall take effect and be in force from
45 and after July 1, 2006.