

By: Representative Reynolds

To: Ways and Means

HOUSE BILL NO. 1366

1 AN ACT TO CREATE THE TAXPAYERS' BILL OF RIGHTS; TO PROVIDE
2 THAT THE STATE TAX COMMISSION ATTACH THE TAXPAYERS' BILL OF RIGHTS
3 TO EACH TAX RETURN, FORM OR BOOKLET GIVEN TO A MISSISSIPPI
4 TAXPAYER; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** The Mississippi State Legislature finds that:

7 (a) All taxpayers are accorded the basic rights of fair
8 and equitable treatment under the law;

9 (b) Mississippians should be informed of their
10 tax-related rights and responsibilities under the laws as a
11 Mississippi taxpayer;

12 (c) Mississippi citizens should be given the
13 information and assistance to understand and meet their state tax
14 responsibilities;

15 (d) Tax laws not only include strong incentives for a
16 citizen's voluntary compliance, but also protect citizens from
17 inappropriate tax collection procedures; and

18 (e) No clear rights exist to give taxpayers the
19 confidence that they are protected under the laws of this state
20 with regard to tax issues.

21 **SECTION 2.** (1) The tax commissioner shall:

22 (a) Attach a copy of the "Mississippi Taxpayers' Bill
23 of Rights" specified in Section 3 of this act to each tax return,
24 form or booklet given to a Mississippi taxpayer.

25 (b) Provide a toll-free telephone number, toll-free
26 facsimile number and the necessary forms to contact the
27 Mississippi Tax Commission to obtain information about any of the

28 rights specified in Section 3 of this act or to make a complaint
29 based on any of the rights enumerated in Section 3 of this act.

30 (c) Make an annual report to all Mississippi residents,
31 by means of Internet access or providing paper copies of the
32 report to any resident requesting same, evaluating the performance
33 of the Tax Commission or companies offering the tax return
34 services.

35 (2) The bill of rights described in Section 3 of this act
36 shall supercede any bill of rights pertaining to the same subject
37 matter that may be promulgated by the Tax Commission.

38 **SECTION 3.** The following shall be attached to every tax
39 return, form or booklet provided to citizens of this state:

40 **"MISSISSIPPI TAXPAYERS' BILL OF RIGHTS**

41 This Bill of Rights is a summary of your rights. The
42 Mississippi Legislature adopted the Bill of Rights and requires
43 the State Tax Commission to provide you a copy for each tax
44 return, form or booklet provided to you. Mississippi law gives
45 you certain rights regarding state tax laws. This Bill of Rights
46 identifies your rights specified by this statute, but it does not
47 include all your rights.

48 You have the right to call the commission, free of charge at
49 [insert toll-free telephone number of the Mississippi State Tax
50 Commission] to learn more about:

- 51 • Your rights as a taxpayer;
52 • Your tax history;
53 • Your right to appeal;
54 • Location of necessary documents to comply with state
55 law; and
56 • The use of tax information by companies or other
57 state agencies.

58 **WHAT YOU SHOULD KNOW ABOUT YOUR RIGHTS AS A TAXPAYER**

59 **1. PROTECTION OF PRIVACY.** It is your right to have
60 information to your tax history, financial situation, assessments

61 or reviews held in strict confidence. Any tax return information,
62 correspondence, or departmental discussions concerning your tax
63 situation will be completely confidential. Employees or former
64 employees of the Tax Commission who violate this confidentiality
65 are subject to criminal prosecution that may result in dismissal
66 plus fines.

67 **2. EXAMINATIONS.** You are entitled to a fair examination and
68 explanation of any changes we may propose to your tax return. The
69 Mississippi Tax Commission routinely examines tax returns to
70 ensure that taxpayers comply with state tax statutes. If we
71 examine your tax return, we may ask you to provide information to
72 verify figures on your return.

73 Examinations are done by mail or through personal interviews
74 with auditors. You have the right to ask that the examination be
75 held at a time and place convenient for you and the auditor.

76 **3. REPRESENTATION.** You have the right to have an attorney,
77 accountant or designated agent present at your own expense during
78 any examination. You may consult with your authorized agent
79 during the examination.

80 You may make an audio recording of the proceeding at your own
81 expense.

82 **4. APPEALS.** You have the right to appeal any decision of
83 the State Tax Commission.

84 **5. HEARINGS.** The Tax Commission will notify you of the time
85 and place of an administrative hearing within a reasonable time
86 after you request the hearing. All parties attending the hearing
87 may present information and ask questions. Written decisions are
88 mailed to the taxpayer following a hearing. You have the right to
89 appeal written decisions to the circuit court for your county of
90 residence.

91 **6. REFUND.** You have the right to file a claim for a refund
92 if you believe that you have overpaid your taxes.

93 7. PENALTIES AND INTEREST. The Tax Commission may assess
94 penalties for violations of tax laws.

95 8. EQUAL TREATMENT. All citizens shall be treated fairly
96 and equally in the Tax Commission's application of the law."

97 **SECTION 4.** This act shall take effect and be in force from
98 and after July 1, 2007.