

By: Representative Denton

To: Ways and Means

HOUSE BILL NO. 493

1 AN ACT TO AMEND SECTION 85-11-21, MISSISSIPPI CODE OF 1972,
 2 TO PROVIDE THE TIME WITHIN WHICH THE DEPARTMENT OF REVENUE MAY
 3 TAKE ACTION TO COLLECT AGAINST A TAX LIEN FOR A FINALLY DETERMINED
 4 TAX LIABILITY; TO AMEND SECTION 31-19-27, MISSISSIPPI CODE OF
 5 1972, TO PROVIDE THAT A DOUBTFUL CLAIM IS A CLAIM FOR WHICH A
 6 NOTICE OF TAX LIEN HAS BEEN ENROLLED IN THE UNIFORM STATE TAX LIEN
 7 REGISTRY FOR A FINALLY DETERMINED TAX LIABILITY AND FOR WHICH THE
 8 DEPARTMENT OF REVENUE IS PROHIBITED UNDER SECTION 85-11-21 FROM
 9 TAKING ANY ACTION FOR COLLECTION AGAINST THE TAX LIEN FOR SUCH
 10 LIABILITY; AND FOR RELATED PURPOSES.

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

12 **SECTION 1.** Section 85-11-21, Mississippi Code of 1972, is
 13 amended as follows:

14 85-11-21. All tax liens currently enrolled appearing on the
 15 judgment rolls of the counties of this state as of January 1,
 16 2015, and which the department does not show as satisfied or as
 17 issued in error and which were last enrolled or reenrolled on the
 18 judgment rolls within seven (7) years before January 1, 2015,
 19 shall be immediately enrolled on the tax lien registry on January
 20 1, 2015, and shall have the force and effect of a judgment on all
 21 real and personal property belonging to the debtor anywhere in the
 22 state for a duration of seven (7) years effective from the date of



23 the enrollment on the tax lien registry unless and until such time
24 as either the notice of tax lien is released or the department
25 reenrolls the tax lien in the tax lien registry. However, for all
26 tax liens initially enrolled on the tax lien registry on or after
27 July 1, 2025, and reenrolled thereafter, if initially enrolled on
28 or after July 1, 2025, the department shall not take any action to
29 collect against a tax lien for a finally determined tax liability
30 more than ten (10) years after the date that the tax lien for such
31 liability was initially enrolled on the tax lien registry. For
32 all tax liens initially enrolled and/or reenrolled on the tax lien
33 registry before July 1, 2025, and appearing on the tax lien
34 registry on such date, the department shall not take any action
35 after July 1, 2035, to collect against a tax lien for such a
36 finally determined tax liability.

37 **SECTION 2.** Section 31-19-27, Mississippi Code of 1972, is
38 amended as follows:

39 31-19-27. (1) A doubtful claim of the state, or of the
40 county, city, town, village, or levee board is one for which
41 judgment has been rendered and for the collection of which the
42 ordinary process of law has been ineffectual; debts due by
43 drainage districts or other taxing districts or sinking funds to
44 counties under the Rehabilitation Act of 1928, being Chapter 88,
45 Laws of 1928, and Chapter 16 of the Acts of the Special Session of
46 1931; those debts due counties by drainage districts, which the
47 Reconstruction Finance Corporation has heretofore refused to



48 refinance; those debts due a municipal utility system as
49 authorized under Section 31-19-30; debts due for sixteenth section
50 township school fund loans made to churches, where the board of
51 supervisors finds that the value of the security given therefor is
52 insufficient or inadequate to pay or satisfy the principal and
53 interest of said loan, and when the church repays the principal of
54 said loan; and debts due by counties and townships to drainage
55 districts for drainage district assessments or taxes levied and
56 assessed upon sixteenth section lands.

57 (2) For the purposes of Section 31-19-30, a doubtful claim
58 is (a) one for which a notice of tax lien has been enrolled in the
59 Uniform State Tax Lien registry for a finally determined tax
60 liability and for the collection of which the ordinary process of
61 law has been ineffectual and/or (b) one for which a notice of tax
62 lien has been enrolled in the Uniform State Tax Lien registry for
63 a finally determined tax liability and for which the Department of
64 Revenue is prohibited under Section 85-11-21 from taking any
65 action for collection against the tax lien for such liability.

66 **SECTION 3.** This act shall take effect and be in force from
67 and after July 1, 2025.

