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Chapter No. 383

11/SS01/R972

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# ***SENATE BILL NO. 2917***

Originated in Senate

*Heriberto Guzman*

Secretary

SENATE BILL NO. 2917

AN ACT TO AMEND SECTION 27-1-51, MISSISSIPPI CODE OF 1972, TO REVISE THE REIMBURSEMENT OF CERTAIN EXPENSES FOR ATTENDING THE MISSISSIPPI TAX COLLECTORS EDUCATION AND CERTIFICATION PROGRAM; TO AMEND SECTION 27-1-69, MISSISSIPPI CODE OF 1972, TO REVISE THE METHOD OF COLLECTING THE FEES USED TO FUND THE PROGRAM; AND FOR RELATED PURPOSES.

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

**SECTION 1.** Section 27-1-51, Mississippi Code of 1972, is amended as follows:

27-1-51. (1) (a) The Office of the State Auditor shall establish and implement a Mississippi Tax Collectors Education and Certification Program under which county tax collectors and assessor-tax collectors and their deputies may attain certification as a tax collector or assessor-tax collector of state, county or municipal revenue. The Education and Certification Board, created under Section 27-1-53, in cooperation with the Center for Governmental Training and Technology within the Mississippi State University Extension Service, shall administer and conduct the education and training programs and examinations as may be appropriate for those persons to attain the certification, as directed by the Office of the State Auditor through its rules and regulations for the efficient administration of the programs and examinations authorized under Sections 27-1-51 through 27-1-69. There shall be three (3) levels of certification: Collector of Revenue I (CR 1), Collector of Revenue II (CR 2), and the Mississippi Collector of Revenue (MCR).

(b) Counties having not more than fifteen thousand (15,000) parcels of real property shall have a minimum of two (2)

Collectors of Revenue I (CR 1), and counties having more than fifteen thousand (15,000) parcels of real property shall have a minimum of three (3) Collectors of Revenue I (CR 1).

(2) (a) In any year in which a county tax collector or assessor-tax collector takes office for the first time, the Office of the State Auditor shall require training sessions to be conducted in accordance with rules and regulations adopted by the office for these new officials. These sessions shall be held at sufficiently convenient locations throughout the state and at times that are sufficient to provide each county tax collector and assessor-tax collector with an opportunity to attend the training.

(b) To ensure that all newly elected or appointed tax collectors and assessor-tax collectors have an opportunity to attend the training sessions required by this section, the Office of the State Auditor shall require the training sessions to be conducted in each congressional district within the state.

(3) When any tax collector, assessor-tax collector, or the deputy thereof, travels outside of his county to attend a certified collection school approved by the Office of the State Auditor, \* \* \* that person shall receive a reimbursement of expenses for the travel at the same rate for mileage, food and lodging as allowed under Section 25-3-41. However, mileage shall not be authorized when the travel occurs by use of a motor vehicle owned by the county. All expenses reimbursed for attending a certified collection school shall be charged against the approved budget of the county tax collector or assessor-tax collector.

(4) The Office of the State Auditor shall have plenary authority to prescribe forms and to promulgate rules and regulations necessary to implement the provisions of Sections 27-1-51 through 27-1-69.

(5) The county tax collector or assessor-tax collector shall select a candidate from among his deputies to attend the

certification program described in Sections 27-1-51 through 27-1-69.

**SECTION 2.** Section 27-1-69, Mississippi Code of 1972, is amended as follows:

27-1-69. The Education and Certification Board shall establish a fair and reasonable fee for the examinations and certifications of county tax collectors, assessor-tax collectors and their deputies authorized under Sections 27-1-51 through 27-1-69 \* \* \*. Such fee shall be collected by the Center for Governmental Training and Technology within the Mississippi State University Extension Service and used \* \* \* for:

(a) Testing and training of county tax collectors, assessor-tax collectors and their deputies; and

(b) Administration of the Mississippi Collector of Revenue Certification Program and the design of its curriculum under Sections 27-1-57 and 27-1-63.

**SECTION 3.** This act shall take effect and be in force from and after its passage.

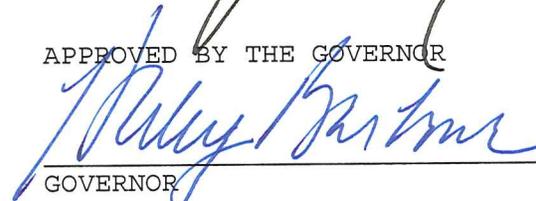
PASSED BY THE SENATE  
February 8, 2011

  
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PRESIDENT OF THE SENATE

PASSED BY THE HOUSE OF REPRESENTATIVES  
March 2, 2011

  
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SPEAKER OF THE HOUSE OF REPRESENTATIVES

APPROVED BY THE GOVERNOR

  
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GOVERNOR

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