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Chapter No. 337

14/SS02/R614CS

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***SENATE BILL NO. 2505***

Originated in Senate

Liz Welch

Secretary

SENATE BILL NO. 2505

AN ACT TO AMEND SECTION 27-1-51, MISSISSIPPI CODE OF 1972, TO PROVIDE A SALARY SUPPLEMENT TO TAX COLLECTORS WHO HAVE COMPLETED A VALID CERTIFICATE OF EDUCATIONAL RECOGNITION FROM THE EDUCATION AND CERTIFICATION BOARD; TO AMEND SECTION 27-19-99, MISSISSIPPI CODE OF 1972, TO ALLOW CERTAIN PROCEEDS FROM VEHICLE REGISTRATION FEES TO BE USED FOR EDUCATION AND TRAINING; 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.

(6) (a) When any tax collector or deputy tax collector holds a valid certificate of educational recognition from the Education and Certification Board as established by Section 27-1-67 by attaining certification as a Collector of Revenue I (CR 1), he shall receive an additional Two Thousand Dollars (\$2,000.00) annually beginning the next fiscal year after completion.

(b) When any tax collector or deputy tax collector holds a valid certificate of educational recognition from the Education and Certification Board as established by Section 27-1-67 by attaining certification as a Collector of Revenue II (CR 2), he shall receive an additional Two Thousand Dollars (\$2,000.00) annually beginning the next fiscal year after completion.

(c) When any tax collector or deputy tax collector holds a valid certificate of educational recognition from the Education and Certification Board as established by Section 27-1-67 by attaining certification as a Mississippi Collector of Revenue (MCR), he shall receive an additional Two Thousand Five Hundred Dollars (\$2,500.00) annually beginning the next fiscal year after completion.

**SECTION 2.** Section 27-19-99, Mississippi Code of 1972, is amended as follows:

27-19-99. (1) The \* \* \* Department of Revenue shall furnish the tax collector of each county a sufficient supply of license tags or plates and a sufficient supply of license receipts with which to make the collection of the taxes imposed by the provisions of this article, which such tax collectors are required to collect. The license tag receipts shall be on forms prescribed by the \* \* \* department. Upon the payment of the taxes and fees required by this article, the tax collector shall issue the license receipt in the form prescribed by the \* \* \* department.

The \* \* \* department shall keep account against the tax collector for the license taxes and fees collected. The tax collector shall keep a similar account.

(2) The tax collector shall, at the end of each month or within twenty (20) days thereafter, pay into the county road fund all privilege taxes collected by him during the preceding month upon motor vehicle privilege licenses which he is entitled to issue, less the county's commission.

(3) The tax collector shall keep a record of the information furnished by the owners of each motor vehicle registered. The record shall be made in numerical order by tag number or decal number, whichever is appropriate. At the end of each month, or within twenty (20) days thereafter, the tax collector shall submit to the \* \* \* department a copy of such record, together with the copy of each registration receipt, and shall, at the same time, remit to the \* \* \* department the registration fee for each license tag or decal sold by him during the preceding month. When the tax collector shall have complied with the provisions of this section and shall have forwarded to the \* \* \* department, within the time specified, all reports required of him hereunder, he shall then be entitled to retain five percent (5%) of the registration fees imposed in Section 27-19-43(3)(a) and (b), to be paid into the county general fund; otherwise the county's commission shall be forfeited. The five percent (5%) shall not apply to any additional registration fee imposed above the amounts

imposed in Section 27-19-43(3)(a) and (b). The \* \* \* department shall keep a record from the duplicates filed by the tax collectors of all registered vehicles.

(4) Counties that use their existing computer system to communicate all data regarding vehicle title and registration transactions to the state's central computer system shall be allotted Fifty Cents (50¢) for each registration fee collected by the county and remitted to the \* \* \* Department of Revenue. Such communication must successfully pass any edit features and successfully create or update title/registration records on the network system. This amount paid to the county shall be deposited into the county general fund to be expended only for costs incurred for the purchase of equipment, software, maintenance, or other costs directly related to the title/registration network system, and for education and training.

(5) All monies remitted to the \* \* \* department by tax collectors as registration or tag fees from the portion of the rate imposed in Section 27-19-43(3)(a) and (b), and all monies received by the \* \* \* department directly as registration or tag fees from the portion of the rate imposed in Section 27-19-43(3)(a) and (b), except as otherwise provided in subsection (6) of this section, shall be paid by the \* \* \* department into the General Fund of the State Treasury on the first day of the month succeeding the month in which such fees are received by the \* \* \* department.

(6) On April 1, 2010, and on the first day of each month succeeding the month in which registration or tag fees are received by the \* \* \* Department of Revenue, the portion of the receipts equal to the cost of the license tags, decals and associated freight costs shall be deposited into the special fund created in Section 27-19-179.

(7) Except as otherwise provided in Section 31-17-127, all monies remitted to the \* \* \* department by tax collectors as registration or tag fees from the additional rate of Five Dollars (\$5.00) and all monies received by the \* \* \* department directly as registration or tag fees from the additional rate of Five Dollars (\$5.00) shall be paid into the State Treasury to the credit of the State Highway Fund for the construction or reconstruction of highways designated under the highway program created under Section 65-3-97.

SECTION 3. This act shall take effect and be in force from and after October 1, 2014.

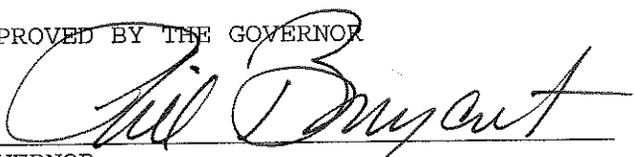
PASSED BY THE SENATE  
March 6, 2014

  
\_\_\_\_\_  
PRESIDENT OF THE SENATE

PASSED BY THE HOUSE OF REPRESENTATIVES  
March 6, 2014

  
\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

APPROVED BY THE GOVERNOR

  
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