



— DEPARTMENT OF —  
**REVENUE**  
— STATE OF MISSISSIPPI —

FOR IMMEDIATE RELEASE  
September 9, 2024

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**Lamar County Man Enters Guilty Plea on Two Counts of Tax Evasion**

**HATTIESBURG, Miss.** – On August 26, 2024, 69-year-old Ray A. Sims, Jr. of Hattiesburg entered a plea of guilty on two counts of tax evasion (Mississippi Code 27-3-79) before Lamar County Circuit Judge Brad Touchstone.

Sims was sentenced to five years of probation and required to pay \$500,000 in restitution to the Mississippi Department of Revenue for sales taxes that he collected through Southeastern Concrete Company Inc., but never remitted to the state.

The charges against Sanford resulted from an investigation conducted by special agents inside the Department of Revenue's Criminal Investigation Division.

Taxpayers who abide by the law can rest assured knowing the Department of Revenue investigates and helps prepare criminal cases for prosecution of individuals who willfully defraud the state of monies that should lawfully go to toward funding our state, schools, roads, counties, cities and more.

*About the Mississippi Department of Revenue*

The Mississippi Department of Revenue is the primary agency for collecting tax revenues that support state and local governments in Mississippi. The Department of Revenue is responsible for titling and registration of motor vehicles; monitoring ad valorem assessments throughout the state to ensure consistent appraisal and valuation of properties among the municipalities and counties of the state; enforcement of Mississippi's Prohibition and Local Option Law; licensing, regulating, and enforcing the law for medical cannabis dispensaries; and operating as the wholesale distributor of alcoholic beverages. For more information, visit [www.dor.ms.gov](http://www.dor.ms.gov).

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