

By: Representative Williams

To: Ways and Means

HOUSE BILL NO. 813  
(As Passed the House)

1 AN ACT TO PROVIDE THAT IT SHALL BE UNLAWFUL FOR ANY  
2 CONTRACTOR TO KNOWINGLY AND WILLFULLY PURCHASE UNTAXED FUEL FOR  
3 USE IN EQUIPMENT BEING UTILIZED ON A MISSISSIPPI HIGHWAY  
4 CONSTRUCTION SITE WITHOUT PAYING ANY TAX ON THAT FUEL THAT IS DUE  
5 TO THE STATE OF MISSISSIPPI; AND FOR RELATED PURPOSES.

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

7 SECTION 1. In addition to any other penalty authorized by  
8 law, any contractor or other person or entity who knowingly and  
9 willfully purchases untaxed fuel for use in equipment being  
10 utilized on a road or highway construction site in Mississippi  
11 without paying any tax on that fuel that is due to the State of  
12 Mississippi, is guilty of a misdemeanor and, upon conviction,  
13 shall be fined not less than One Thousand Dollars (\$1,000.00) or  
14 more than One Hundred Thousand Dollars (\$100,000.00), or  
15 imprisoned in the county jail for not more than one (1) year, or  
16 both.

17 SECTION 2. This act shall take effect and be in force from  
18 and after July 1, 1999.