

By: Representative Stribling

To: Ways and Means

HOUSE BILL NO. 1679

1 AN ACT TO PROVIDE FOR AN ANNUAL DAY ON WHICH THERE SHALL BE
2 NO SALES TAX ON SALES OF CLOTHING AND SCHOOL SUPPLIES AND
3 EQUIPMENT FOR CHILDREN IN KINDERGARTEN THROUGH TWELFTH GRADE; TO
4 REQUIRE THE STATE TAX COMMISSION TO DESIGNATE SUCH DAY; TO REQUIRE
5 THE COMMISSION TO DEVELOP A LIST OF ITEMS TO WHICH THIS ACT
6 APPLIES AND GUIDELINES FOR ADMINISTERING THIS ACT; TO PROVIDE THAT
7 A RETAILER SELLING SUCH ITEMS MAY CHOOSE NOT TO COLLECT THE SALES
8 TAX ON SALES OF SUCH ITEMS; TO PROVIDE THAT IF A RETAILER COLLECTS
9 THE SALES TAX ON SUCH SALES, THE RETAILER SHALL REMIT THE TAX TO
10 THE STATE TAX COMMISSION AS REQUIRED UNDER THE STATE SALES TAX
11 LAW; AND FOR RELATED PURPOSES.

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

13 SECTION 1. For a period of one (1) calendar day during each
14 year, as designated by the commission, there shall be no tax on
15 sales of items such as clothing and school supplies and equipment
16 sold for children in kindergarten through twelfth grade on that
17 day. The calendar day designated by the commission for the
18 purposes of this section must be between July 1 and August 15.
19 The commission shall designate such day no less than ninety (90)
20 days before the occurrence of that date. The commission shall
21 develop a list of items on which there shall be no tax when sold
22 on the designated day and shall develop guidelines for
23 administering this section. A retailer selling such items may
24 choose not to collect the tax on sales of such items; however, if
25 a retailer does collect the sales tax on such sales, the retailer
26 shall remit the tax to the commission as required under this
27 chapter.

28 SECTION 2. This act shall take effect and be in force from
29 and after its passage.