

By: Senator(s) Carlton

To: Finance

SENATE BILL NO. 2663
(As Passed the Senate)

1 AN ACT TO AMEND CHAPTER 80, LAWS OF 1902, TO PROVIDE THAT THE
2 BOARD OF LEVEE COMMISSIONERS FOR THE YAZOO-MISSISSIPPI DELTA SHALL
3 PREPARE LICENSES FOR THE PRIVILEGES TAXED PURSUANT TO CHAPTER 80,
4 LAWS OF 1902, AND RECEIVE PAYMENTS FOR SUCH LICENSES; AND FOR
5 RELATED PURPOSES.

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

7 SECTION 1. Chapter 80, Laws of 1902, is amended as follows:

8 Section 1. The Board of Levee Commissioners for the
9 Yazoo-Mississippi Delta be, and it is hereby, authorized and
10 empowered to levy a tax upon all privileges exercised, or which
11 may hereafter be exercised, within the limits of the * * * levee
12 district, and to amend, repeal, or change the levy made by them;
13 but the * * * privilege taxes shall in no case exceed the taxes
14 levied by the state on the same privileges.

15 Section 2. In order to make the levy provided for in Section
16 1 of this act the Board of Levee Commissioners for the
17 Yazoo-Mississippi Delta shall enter an order upon its minutes
18 enumerating and designating the privileges taxed and the amount
19 levied thereon, a certified copy of which * * * shall be
20 transmitted to each tax collector within the limits of the levee
21 district by the secretary of such board; but this act shall not
22 affect the collection of any taxes heretofore levied and
23 collectible, and no action of the board shall be held to relieve
24 any person from the payment of any taxes collectible under
25 existing law.

26 Section 3. The tax collectors, upon the receipt of said
27 certified order, shall carefully preserve the same as a record in

28 their offices, and shall collect the tax so levied by the Board of
29 Levee Commissioners for the Yazoo-Mississippi Delta at the same
30 time such privileges are collected for state purposes, and no
31 collector shall issue a license for the state privileges without
32 issuing a license for the levee tax at the same time, but in case
33 the board shall levy a tax upon a privilege not taxed by the
34 state, the tax collector shall collect the amount so levied and
35 issue a receipt therefor, which receipt shall be dated upon the
36 first day of the month next preceding the date of the issuance
37 thereof, and shall entitle the person to whom the same may be
38 issued to exercise said privileges for one (1) year from said
39 date.

40 Section 4. Any person or corporation desiring to enjoy any
41 of the privileges levied as aforesaid, by the Board of Levee
42 Commissioners for the Yazoo-Mississippi Delta, shall first pay the
43 taxes as prescribed to the collector of taxes for the county
44 wherein the privilege is to be exercised, and obtain from him the
45 license hereinafter required; and any person or corporation who
46 shall exercise any of the privileges so levied without first
47 paying the tax and procuring the license as required shall, on
48 conviction, be fined not less than double the amount of the tax
49 imposed on such privilege, which fine, when collected, shall be
50 paid into the treasury of the Board of Levee Commissioners for the
51 Yazoo-Mississippi Delta as other collections are paid into said
52 treasury.

53 Section 5. In any case where it is inconvenient to obtain
54 the license from the tax collector of any county, the same may be
55 obtained from the Board of Levee Commissioners for the
56 Yazoo-Mississippi Delta upon payment into the treasury of said
57 levee board, * * * the sum required for such license and ten
58 percent (10%) additional.

59 Section 6. The Board of Levee Commissioners for the
60 Yazoo-Mississippi Delta shall have prepared licenses for each of
61 the privileges so taxed by the board, and shall issue to each tax
62 collector in the levee district such number of * * * licenses,
63 signed by the secretary of the board, with the seal of his office
64 attached, as the collector may require for his county; and the

65 collector shall be charged with said licenses and shall account
66 for same as herein provided.

67 Section 7. The licenses shall be numbered consecutively for
68 each county, commencing with number "one," and each series shall
69 be for one (1) year, ending with the thirtieth day of April of
70 each year. Licenses granted by each collector on or after the
71 first day of May of each year shall be of the new series,
72 commencing with number "one" for the county.

73 Section 8. The privilege paid to the tax collector shall be
74 reported by him monthly, and paid into the treasury of the Board
75 of Levee Commissioners for the Yazoo-Mississippi Delta as other
76 taxes; and each tax collector shall, at the end of each month,
77 make to the board a detailed report of the licenses issued by him
78 during the month, showing the number and date of the licenses, the
79 name of the licensees, the privileges for which they were issued,
80 and the amounts collected for them; and if the collector shall
81 fail to make such report, he shall be liable to be punished as a
82 defaulter.

83 Section 9. The account of the Board of Levee Commissioners
84 for the Yazoo-Mississippi Delta against a tax collector for
85 licenses shall be so kept as to show by denominations and numbers
86 exactly what licenses charged him by the board are in his hands at
87 any time, and upon the final settlement of each collector, the
88 board shall require the return by him of all licenses charged to
89 him and not issued by him; and the collector shall receive credit
90 for all licenses he shall return to the board without having
91 issued them; and all licenses the collector shall not thus account
92 for, he shall be held liable for so much money as equals the
93 amount of said licenses and ten percent (10%) additional.

94 Section 10. Each tax collector shall make a requisition upon
95 the Board of Levee Commissioners for the Yazoo-Mississippi Delta
96 for so many of the licenses for privileges of the different
97 denominations as he will need for his county, from time to time,

98 which licenses, blank as to name of person and date, shall be
99 furnished by the board, and upon application and payment to him of
100 the tax imposed on any of such privileges, the tax collector shall
101 issue to the applicant for it a license, and shall date each
102 license the first day of the month of its issuance, and it shall
103 be good for one (1) year from that date * * *. The collector
104 shall countersign all licenses when issued by him; and he shall
105 keep in his office a book in which he shall enter the number of
106 the license, its date, the name of the licensee, the privilege
107 licensed, the time when the license will expire, and the amount
108 collected by him for it, which book shall be subject at all times
109 to the inspection of any officer or citizen of the district.
110 Anyone failing to pay the privilege tax levied as aforesaid, and
111 to obtain a license as herein required, but pursuing the business
112 taxed without such license, may be proceeded against by suit for
113 such tax and ten percent (10%) additional; and the tax collector
114 may seize and sell any property of such person liable for the tax
115 in the same manner as he may distrain and sell property of other
116 delinquents.

117 Section 11. The license herein provided for shall be a
118 personal privilege, enjoyable only by the person to whom it is
119 issued, and it shall not be transferable; and such licenses shall
120 not exempt from taxation any property used in the business
121 licensed.

122 Section 12. This act shall take effect and be in force from
123 and after its passage.

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