By: Moak To: Ways and Means

## HOUSE BILL NO. 265

1	AN ACE DO DOUTE BUAR BUE DEPAREMENT OF ECONOMIC AND
1	AN ACT TO PROVIDE THAT THE DEPARTMENT OF ECONOMIC AND
2	COMMUNITY DEVELOPMENT SHALL NOT ADMINISTER LOANS OR GRANTS OF
3	FEDERAL OR STATE FUNDS FOR A CERTAIN PERIOD OF TIME TO POULTRY PROCESSORS WHO HAVE BEEN CITED BY THE IMMIGRATION AND
4	
5	NATURALIZATION SERVICE AS KNOWINGLY HAVING EMPLOYED ILLEGAL
6	IMMIGRANTS; TO AMEND SECTION 57-61-14, MISSISSIPPI CODE OF 1972,
7	TO REMOVE THE SALES TAX EXEMPTION FOR CERTAIN COMPANIES IN
8	VIOLATION OF THE FEDERAL IMMIGRATION LAWS; TO AMEND SECTIONS
9	57-61-9 AND 57-61-11, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT
10	CERTAIN PRIVATE COMPANIES THAT ARE IN VIOLATION OF THE FEDERAL
11	IMMIGRATION LAWS SHALL PAY A PENALTY ON THE REMAINING PORTION OF
12	THEIR LOANS UNDER THE MISSISSIPPI BUSINESS INVESTMENT ACT; TO
13	AMEND SECTION 27-65-111, MISSISSIPPI CODE OF 1972, IN CONFORMITY
14	THERETO; AND FOR RELATED PURPOSES.
15	DE TE ENVOEED DY THE LECTOLATINE OF THE CHARE OF MICCICCIDAL
15	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI
16	SECTION 1. For a period of ten (10) years from the date that
10	<u>section i.</u> For a period of ten (10) years from the date that
17	a poultry processor is cited by the Immigration and Naturalization
L /	a podicty processor is creed by the immigration and Naturalization
18	Service as knowingly having employed illegal immigrants, the
	berviee ab knowingry naving emproyed rivegar immigranes, ene
19	Department of Economic and Community Development shall not
	Department of Decreme and Community Development Shari net
20	administer loans or grants of federal or state funds for the
21	benefit of such processor under the Mississippi Business
	descend of acceptance acceptance on the contract of the contra
22	Investment Act or the Community Development Block Grant Program.
23	After the ten-year period, the department may make loans to such
	the contract of the property of the contract o
24	processors but shall assess a penalty of two percent (2%) greater
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25	than the current prime rate on the amount of the loan payable by

SECTION 2. Section 57-61-9, Mississippi Code of 1972, is

26 the processor in monthly installments.

- 28 amended as follows:
- 29 57-61-9. (1) Any private company desiring assistance from a
- 30 municipality shall submit to the municipality a letter of intent
- 31 to locate, expand or build a facility entirely or partially within
- 32 the municipality or on land the municipality is authorized to own
- 33 or otherwise acquire. The letter of intent shall include:
- 34 (a) Except for strategic investments, a commitment that
- 35 the proposed project will create and maintain a minimum of ten
- 36 (10) net new full-time equivalent jobs, will create and maintain
- 37 at least a five percent (5%) increase in full-time equivalent jobs
- 38 in the case of expansion of an enterprise already located at the
- 39 site or at least a twenty-five percent (25%) increase in full-time
- 40 equivalent jobs pursuant to subsection (9) of Section 57-61-15 and
- 41 will create and maintain at least one (1) net new full-time
- 42 equivalent job for every Fifteen Thousand Dollars (\$15,000.00)
- 43 either loaned or granted for the project. The commitment required
- 44 by this paragraph (a) shall include any jobs created prior to the
- 45 effective date of this chapter resulting from contracts entered
- 46 into contingent upon assistance being made available under this
- 47 chapter. All jobs required to be maintained by this paragraph (a)
- 48 shall be maintained until such time as any loan made under this
- 49 chapter for the benefit of a private company is repaid. The
- 50 letter of intent shall include a statement that the private
- 51 company understands that if it is cited by the Immigration and
- 52 <u>Naturalization Service as knowingly having employed illegal</u>
- 53 <u>immigrants</u>, the company shall be liable for a penalty of two
- 54 percent (2%) greater than the current prime rate on the remainder
- of the loan made for its benefit.
- 56 (b) A statement that the specific improvements are
- 57 necessary for the efficient and cost-effective operation of the
- 58 private company, together with supporting financial and

- 59 engineering documentation.
- 60 (c) Any commitment to pay rental on, or to make loan
- 61 repayments related to, the improvements to be made with funds
- 62 loaned to a municipality under this chapter.
- (d) If required by the department, a notarized
- 64 statement of willingness to grant a lien on the facility for which
- 65 the improvement is being provided, in an amount and a manner to be
- determined by the department, which lien may be foreclosed in the
- 67 event that the private company fails to operate in the facility
- 68 according to the terms of the agreement and/or to collateralize
- 69 the loan made for the benefit of the private company for which the
- 70 improvement is being provided in an amount and manner to be
- 71 determined by the department. In the event the contractual
- 72 agreement is to be entered into with a department or subsidiary of
- 73 the United States Government, the department shall determine that
- 74 the governmental unit will operate the proposed project for a
- 75 sufficient number of years to retire the loan based on increased
- 76 revenue estimates by the University Research Center and any
- 77 agreement entered into shall reflect that the interest paid on any
- 78 loan for such purpose shall be included in Mississippi's
- 79 contributory value in the project. In the event the private
- 80 company requesting the assistance is a subsidiary of another
- 81 corporation, if required by the department, any contractual
- 82 agreement entered into shall also require the parent company to
- 83 unconditionally warrant the performance of the subsidiary in
- 84 carrying out the terms of the agreement or it shall require the
- 85 subsidiary and/or the parent company to pledge assets in an amount
- 86 and a manner to be determined by the department and/or to

- 87 collateralize the loan in an amount and a manner to be determined
- 88 by the department to ensure the performance of the terms of the
- 89 contract.
- 90 (2) Upon receipt of the letter of intent from a private
- 91 company, the municipality may apply to the department for a loan
- 92 or grant. The application from the municipality shall include but
- 93 not be limited to:
- 94 (a) A statement of the purpose of the proposed loan or
- 95 grant, including a list of eligible items and the cost of each.
- 96 (b) A statement showing the sources of funding for the
- 97 entire project, including the private company's or governmental
- 98 unit's investment in the project and any public and other private
- 99 sources of funding.
- 100 (c) A certified copy of the signed letter of intent
- 101 from a private company or governmental unit, as specified in this
- 102 section.
- 103 (d) Evidence that there will be a private match of at
- 104 least Three Dollars (\$3.00) for every One Dollar (\$1.00) of state
- 105 assistance, except in the case of ports where the private match
- 106 will be at least Two Dollars (\$2.00) for every One Dollar (\$1.00)
- 107 of state assistance.
- 108 (e) Demonstration that the private company is
- 109 financially sound and is likely to fulfill the commitments made in
- 110 its letter of intent.
- (f) A proposed timetable for the provision of the
- 112 improvements.
- 113 (g) Evidence that the project will be expeditiously
- 114 carried out and completed as planned.

- 115 A demonstration that insufficient local capital improvement funds at reasonable rates and terms are available 116 within the necessary time to provide the needed improvement on 117 118 public property. This includes local funds available through issuance of bonds or other means, state funds available through 119 existing programs, and available federal program funds such as 120 community development block grant funds, urban development action 121 grant funds, and economic development administration funds. 122
- (i) A demonstration that insufficient private funds are available at reasonable rates and terms within the necessary time to fund improvement on property owned by the private company.
- 126 (3) The department shall consider grant and loan 127 applications based on the following criteria:
- The number of net new full-time equivalent jobs 128 (a) that will be provided and the amount of additional state and local 129 tax revenue estimated by the University Research Center to be 130 131 directly generated by the private company's new investment, and 132 additionally, as to loan applications by state agencies, the extent to which shipping through the port will be increased by the 133 proposed port development projects, the degree to which jobs will 134 be increased in the port area and the impact on port revenues. 135
- (b) The ability to repay the principal and interest, in the case of a loan, based on increased revenue estimates and any revenue-producing provision of a contractual agreement.
- (c) The increase in the employment base of the state.

  The department and the University Research Center may use the resources and capabilities of the planning and development
- 142 districts in carrying out the provisions of this chapter.

- 143 (4) No loan shall be made in excess of the amounts which can
- 144 be repaid with the increased revenues estimated by the University
- 145 Research Center, provided that this subsection (4) shall not apply
- 146 to loans in connection with a United States Navy home port.
- 147 (5) (a) Notwithstanding anything contained in this chapter,
- 148 an agency of the State of Mississippi operating a state-owned
- 149 port, and hereinabove identified as a "municipality" and
- 150 "governmental unit" for purposes of this chapter, may make
- 151 application for a loan or grant under the terms and provisions of
- 152 this chapter. In addition, a public agency operating a port
- 153 bordering on the Gulf of Mexico, which shall be considered to be a
- 154 "municipality" or a "governmental unit" for the purposes of this
- 155 chapter, may make application for a loan or grant under the terms
- 156 and provisions of this chapter from funds other than those funds
- 157 authorized for a state-owned port under paragraph (e)(iii) of
- 158 Section 57-61-11. The application shall be initiated by
- 159 submission of a letter of intent to engage in a project or
- 160 projects for the purpose of effecting enlargement and improvement
- 161 in all facilities used and useful in attracting international and
- 162 foreign commerce through the port. Projects eligible for
- 163 inclusion in the letter of intent may include but not be
- 164 restricted to:
- 165 (i) Dredging and deepening the access channel and
- 166 harbor basin of the port;
- 167 (ii) Effecting the enlargement of the land area of
- 168 the port by reclamation;
- 169 (iii) Construction and installation of piling,
- 170 bulkheads, docks, wharves, warehouses and appurtenances; and

- 171 (iv) Acquisition of facilities and equipment for
- 172 handling bulk and containerized cargo.
- (b) With respect to a state-owned port bordering on the
- 174 Gulf of Mexico, the letter of intent shall include the following
- information and any other information required by the department:
- 176 (i) Present and future annual tonnages expected as
- 177 a result of the improvements.
- 178 (ii) Reasons why present facilities are inadequate
- 179 to enable the port to compete, including limitations imposed by
- 180 insufficient depth of channel and basin.
- 181 (iii) Increased channel and basin depths necessary
- 182 to accommodate modern shipping.
- 183 (iv) Comparison of the percentage of the world's
- 184 cargo shipping that can now be accommodated with what could be
- 185 accommodated with project improvements.
- 186 (v) Economic contribution to the region and state
- 187 resulting from increased shipping activity.
- 188 (vi) Statement of degree to which port revenues
- 189 are expected to be increased as a result of projects.
- 190 (vii) Financial data of port activities, including
- 191 cost of project, degree of federal funding available and required
- 192 local participation.
- On or before January 1, 1989, a state-owned port described in
- 194 this paragraph (b) shall submit to the Senate Finance Committee
- 195 and the House Ways and Means Committee of the Mississippi
- 196 Legislature a comprehensive, written report updating for each
- 197 committee the information listed in items (i) through (vii) of
- 198 this paragraph (b) with particular emphasis on the economic

- 199 contribution to the region and state by shipping activity at the
- 200 port; on financial data with respect to the degree of federal
- 201 funding available and local participation in funding port
- 202 activities; and on progress made in dredging and completing other
- 203 improvements necessary to accommodate modern shipping.
- 204 (c) The department shall consider grant and loan
- 205 applications based on the following:
- 206 (i) The extent to which shipping through the port
- 207 will be increased by the proposed projects.
- 208 (ii) The degree to which jobs will be increased in
- 209 the port area.
- 210 (iii) Impact on port revenues.
- 211 (iv) The ability of the port to repay interest and
- 212 principal in the case of a loan.
- 213 (6) A municipality may apply to the department for a grant
- 214 under the terms and provisions of this chapter, and the department
- 215 may award grants to a municipality subject to limitations
- 216 contained in this chapter. The application shall be initiated by
- 217 submission of a letter of intent to engage in a project or
- 218 projects for the purpose of providing improvements necessary to
- 219 accommodate a United States Navy home port.
- 220 (7) The Legislature hereby finds and determines that
- 221 financing facilities necessary to accommodate a Navy home port
- 222 serves a valid public purpose in that a Navy home port will
- 223 significantly contribute to the employment base of the state which
- 224 is in great need of assistance; provided, that in the event such
- 225 facilities are no longer required for use by the Navy as a home
- port, such facilities shall revert as provided in Section 59-9-21.

- (8) (a) A municipality is authorized to negotiate a

  contract for the acquisition, construction and erection of a

  project or any portion of a project hereunder where a municipality

  finds that, because of the particular nature of a project or any

  portion thereof, it would be in the best public interest of the

  municipality to negotiate.
- Contracts by a private company for the acquisition, 233 (b) construction or erection of a project which receives assistance 234 under this chapter shall be effected in the manner prescribed by 235 236 law for public contracts, unless the department makes a written 237 finding that, because of special circumstances with respect to the 238 projects or any portion thereof, it would better serve the public interest or more effectively achieve the purposes of this chapter 239 to enter into such contracts based on negotiation. 240
- (9) A municipality is authorized upon such terms and 241 conditions as the municipality may deem advisable, provided such 242 243 terms and conditions shall not be in conflict with the provisions 244 of this chapter, to (a) acquire, whether by construction, purchase, gift or lease, all of or any portion of a project 245 hereunder; (b) to lease or sell to others all of or any portion of 246 a project hereunder; and (c) to lend to the private company the 247 248 proceeds of the loan from the board to such municipality.
- (10) All agreements between a municipality and a private
  company related directly or indirectly to a project or a portion
  of a project to be funded in whole or in part under this chapter
  are subject to approval by the department.
- 253 SECTION 3. Section 57-61-11, Mississippi Code of 1972, is 254 amended as follows:

57-61-11. The department shall establish such guidelines, rules and regulations for the repayment of funds loaned pursuant to this chapter as may be necessary. These provisions shall include but not be limited to the following:

- 259 (a) Funds may be loaned for a maximum of ten (10) years
  260 or the estimated useful life of the property as established by the
  261 United States Department of Treasury, whichever is greater.
- improvements not on publicly owned property may be negotiated by
  the department. Private companies that are cited by the
  Immigration and Naturalization Service for knowingly having
  employed illegal immigrants shall be liable for a penalty equal to
  two percent (2%) greater than the current prime rate for the
  remainder of the loans made for their benefit. The penalty shall
- 270 (c) For all improvements funded through this chapter
  271 which occur on publicly owned property, repayment of funds loaned
  272 may, in the discretion of the department, involve only the
  273 principal amount loaned with no interest charged thereon.

be payable in monthly installments.

- (d) An audit by a certified public accountant of all costs of a project hereunder must be submitted to the department not later than ninety (90) days after a project's completion. Such an audit shall certify that all of the funds loaned or granted pursuant to this chapter were disbursed in accordance with the terms of this chapter and shall be paid for by the private company benefited by the project.
- (e) Notwithstanding the foregoing, in the case of an application under Section 57-61-9(5)(a), the guidelines shall

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- 283 include but not be limited to the following:
- 284 (i) Funds may be loaned for a maximum of twenty
- 285 (20) years, or the estimated useful life of improvements on the
- 286 land areas of the port, whichever is greater.
- 287 (ii) The rate of interest charged by the
- 288 department for loans for port projects may be negotiated by the
- 289 department and shall be consistent with Section 57-61-11(b) and
- 290 (c).
- 291 (iii) The total of grants and loans to any one
- 292 state-owned port made pursuant to an application under Section
- 293 57-61-9(5)(a) shall not exceed Twenty Million Dollars
- 294 (\$20,000,000.00).
- 295 (iv) Before any loan or grant may be made under
- 296 Section 57-61-9(5)(a) to a state-owned port bordering the Gulf of
- 297 Mexico, the applicant shall make adequate assurance to the
- 298 department that federal participation in the cost of the project
- 299 or projects has been committed contingent only upon availability
- 300 of local participation in accordance with federal guidelines.
- 301 (v) Notwithstanding any provision of this chapter
- 302 to the contrary, the department shall utilize not more than Five
- 303 Million Dollars (\$5,000,000.00) out of the proceeds of bonds
- 304 authorized to be issued in this chapter to be made available as
- 305 interest-bearing loans to state-owned ports for the purpose of
- 306 repairing, renovating, maintaining and improving the state-owned
- 307 port. The department shall establish an amortization schedule for
- 308 the repayment of any loans made pursuant to this subparagraph. The
- 309 state-owned port shall not spend any revenues for other purposes
- 310 unless payments on the loan are being timely made according to the

- 311 amortization schedule. The match requirements of this section and
- 312 Section 57-61-9 shall not apply to any loan made pursuant to this
- 313 subparagraph.
- 314 (f) For a period of ten (10) years from the date that a
- 315 private company is cited by the Immigration and Naturalization
- 316 Service as knowingly having employed illegal immigrants, the
- 317 <u>department shall not make any loan funds available under this</u>
- 318 <u>chapter to such company.</u>
- 319 SECTION 4. Section 57-61-14, Mississippi Code of 1972, is
- 320 amended as follows:
- 321 57-61-14. In accordance with Section 27-65-111, purchases of
- 322 tangible personal property or services by a private company, as
- 323 defined in this chapter, with proceeds of bonds issued under this
- 324 chapter, shall be exempt from sales tax. <u>If the private company</u>
- 325 <u>is cited by the Immigration and Naturalization Service as</u>
- 326 knowingly having employed illegal immigrants, the company shall
- 327 <u>not be exempt from sales tax under this section for a period of</u>
- 328 ten (10) years from the date of the violation.
- 329 SECTION 5. Section 27-65-111, Mississippi Code of 1972, is
- 330 amended as follows:
- 331 27-65-111. The exemptions from the provisions of this
- 332 chapter which are not industrial, agricultural or governmental, or
- 333 which do not relate to utilities or taxes, or which are not
- 334 properly classified as one of the exemption classifications of
- 335 this chapter, shall be confined to persons or property exempted by
- 336 this section or by the Constitution of the United States or the
- 337 State of Mississippi. No exemptions as now provided by any other
- 338 section, except the classified exemption sections of this chapter

- 339 set forth herein, shall be valid as against the tax herein levied.
- 340 Any subsequent exemption from the tax levied hereunder, except as
- indicated above, shall be provided by amendments to this section.
- No exemption provided in this section shall apply to taxes
- 343 levied by Section 27-65-15 or 27-65-21, Mississippi Code of 1972.
- 344 The tax levied by this chapter shall not apply to the
- 345 following:
- 346 (a) Sales of tangible personal property and services to
- 347 hospitals or infirmaries owned and operated by a corporation or
- 348 association in which no part of the net earnings inures to the
- 349 benefit of any private shareholder, group or individual, and which
- are subject to and governed by Sections 41-7-123 through 41-7-127.
- Only sales of tangible personal property or services which
- 352 are ordinary and necessary to the operation of such hospitals and
- 353 infirmaries are exempted from tax.
- 354 (b) Sales of daily or weekly newspapers, and
- 355 periodicals or publications of scientific, literary or educational
- 356 organizations exempt from federal income taxation under Section
- 357 501(c)(3) of the Internal Revenue Code of 1954, as it exists as of
- 358 March 31, 1975, and subscription sales of all magazines.
- 359 (c) Sales of coffins, caskets and other materials used
- 360 in the preparation of human bodies for burial.
- 361 (d) Sales of tangible personal property for immediate
- 362 export to a foreign country.
- 363 (e) Sales of tangible personal property to an
- orphanage, old men's or ladies' home, supported wholly or in part
- 365 by a religious denomination, fraternal nonprofit organization or
- 366 other nonprofit organization.

- (f) Sales of tangible personal property, labor or
  services taxable under Sections 27-65-17, 27-65-19, and 27-65-23,
  to a YMCA, YWCA, a Boys' or Girls' Club owned and operated by a
  corporation or association in which no part of the net earnings
  inures to the benefit of any private shareholder, group or
- 373 (g) Sales to elementary and secondary grade schools,
  374 junior and senior colleges owned and operated by a corporation or
  375 association in which no part of the net earnings inures to the
  376 benefit of any private shareholder, group or individual, and which
  377 are exempt from state income taxation, provided that this
  378 exemption does not apply to sales of property or services which
  379 are not to be used in the ordinary operation of the school, or
- 381 (h) The gross proceeds of retail sales and the use or consumption in this state of drugs and medicines:

which are to be resold to the students or the public.

- (i) Prescribed for the treatment of a human being
  by a person authorized to prescribe the medicines, and dispensed
  or prescription filled by a registered pharmacist in accordance
  with law; or
- (ii) Furnished by a licensed physician, surgeon,
  dentist or podiatrist to his own patient for treatment of the
  patient; or
- (iii) Furnished by a hospital for treatment of any person pursuant to the order of a licensed physician, surgeon, dentist or podiatrist; or
- (iv) Sold to a licensed physician, surgeon,

  394 podiatrist, dentist or hospital for the treatment of a human

individual.

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395 being; or

(v) Sold to this state or any political subdivision or municipal corporation thereof, for use in the treatment of a human being or furnished for the treatment of a human being by a medical facility or clinic maintained by this state or any political subdivision or municipal corporation thereof.

"Medicines," as used in this paragraph, shall mean and include any substance or preparation intended for use by external or internal application to the human body in the diagnosis, cure, mitigation, treatment or prevention of disease and which is commonly recognized as a substance or preparation intended for such use; provided that "medicines" do not include any auditory, prosthetic, ophthalmic or ocular device or appliance, any dentures or parts thereof or any artificial limbs or their replacement parts, articles which are in the nature of splints, bandages, pads, compresses, supports, dressings, instruments, apparatus, contrivances, appliances, devices or other mechanical, electronic, optical or physical equipment or article or the component parts and accessories thereof, or any alcoholic beverage or any other drug or medicine not commonly referred to as a prescription drug.

Notwithstanding the preceding sentence of this subsection, "medicines" as used in this subsection, shall mean and include sutures, whether or not permanently implanted, bone screws, bone pins, pacemakers and other articles permanently implanted in the human body to assist the functioning of any natural organ, artery, vein or limb and which remain or dissolve in the body.

"Hospital," as used in this paragraph, shall have the meaning

- 423 ascribed to it in Section 41-9-3, Mississippi Code of 1972.
- Insulin furnished by a registered pharmacist to a person for
- 425 treatment of diabetes as directed by a physician shall be deemed
- 426 to be dispensed on prescription within the meaning of this
- 427 subsection.
- 428 (i) Retail sales of automobiles, trucks and
- 429 truck-tractors if exported from this state within forty-eight (48)
- 430 hours and registered and first used in another state.
- (j) Sales of tangible personal property or services to
- 432 the Salvation Army and the Muscular Dystrophy Association, Inc.
- 433 (k) From July 1, 1985, through December 31, 1992,
- 434 retail sales of "alcohol blended fuel" as such term is defined in
- 435 Section 75-55-5. The gasoline-alcohol blend or the straight
- 436 alcohol eligible for this exemption shall not contain alcohol
- 437 distilled outside the State of Mississippi.
- (1) Sales of tangible personal property or services to
- 439 the Institute for Technology Development.
- 440 (m) The gross proceeds of retail sales of food and
- 441 drink for human consumption made through vending machines serviced
- 442 by full line vendors from and not connected with other taxable
- 443 businesses.
- (n) The gross proceeds of sales of motor fuel.
- (o) Retail sales of food for human consumption
- 446 purchased with food stamps issued by the United States Department
- 447 of Agriculture, or other federal agency, from and after October 1,
- 448 1987, or from and after the expiration of any waiver granted
- 449 pursuant to federal law, the effect of which waiver is to permit
- 450 the collection by the state of tax on such retail sales of food

- 451 for human consumption purchased with food stamps.
- (p) Sales of cookies for human consumption by the Girl
- 453 Scouts of America no part of the net earnings from which sales
- 454 inures to the benefit of any private group or individual.
- 455 (q) Gifts or sales of tangible personal property or
- 456 services to public or private nonprofit museums of art.
- 457 (r) Sales of tangible personal property or services to
- 458 alumni associations of state-supported colleges or universities.
- (s) Sales of tangible personal property or services to
- 460 chapters of the National Association of Junior Auxiliaries, Inc.
- 461 (t) Sales of tangible personal property or services to
- 462 domestic violence shelters which qualify for state funding under
- 463 Sections 93-21-101 through 93-21-113.
- 464 (u) Sales of tangible personal property or services to
- 465 the National Multiple Sclerosis Society, Mississippi Chapter.
- 466 (v) Retail sales of food for human consumption
- 467 purchased with food instruments issued the Mississippi Band of
- 468 Choctaw Indians under the Women, Infants and Children Program
- 469 (WIC) funded by the United States Department of Agriculture.
- 470 (w) Sales of tangible personal property or services to
- 471 a private company, as defined in Section 57-61-5, which is making
- 472 such purchases with proceeds of bonds issued under Section 57-61-1
- 473 et seq., the Mississippi Business Investment Act, except as
- 474 <u>otherwise provided in Section 57-61-14, as amended by House Bill</u>
- 475 No. , 2000 Regular Session.
- 476 (x) The gross collections from the operation of
- 477 self-service, coin-operated car washing equipment and sales of the
- 478 service of washing motor vehicles with portable high pressure

- 479 washing equipment on the premises of the customer.
- SECTION 6. This act shall take effect and be in force from
- 481 and after July 1, 2000.