AN ACT TO REQUIRE EMPLOYERS DOING BUSINESS IN THE STATE OF
MISSISSIPPI TO PAY THEIR MISSISSIPPI EMPLOYEES A LIVABLE WAGE OF
NO LESS THAN FIFTEEN PERCENT ABOVE THE MINIMUM WAGE REQUIRED BY
FEDERAL LAW; TO PROVIDE CERTAIN TAX REFUNDS AS REWARDS TO THOSE
EMPLOYERS WHO COMPLY FIRST; AND FOR RELATED PURPOSES.

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

SECTION 1. (1) Every employer doing business in the State
of Mississippi shall pay to each employee who is within his
employment, who resides in the State of Mississippi and who in any
workweek is engaged in commerce or in the production of goods for
commerce, or is employed in an enterprise engaged in commerce or
in the production of goods for commerce, a livable wage. "Livable
wage" means a wage of no less than fifteen percent (15%) above the
minimum wage required by 29 USCS Section 206 (Supp. 2000).

(2) Each of the first one thousand (1,000) employers doing
business in the state who raises the wages of his employees to the
amount required by subsection (1) of this section shall receive a
state tax refund equal to the ten percent (10%) of the Mississippi
state incomes taxes he paid on income he earned during the
calendar year 2001.

(3) Each of the second one thousand (1,000) employers doing
business in the state who raises the wages of his employees to the
amount required by subsection (1) of this section shall receive a
state tax refund equal to five percent (5%) of the Mississippi
state income taxes he paid on income he earned during the calendar

SECTION 2. This act shall take effect and be in force from
and after January 1, 2002.