HOUSE BILL NO. 726

AN ACT TO AMEND SECTION 49-15-28, MISSISSIPPI CODE OF 1972, TO REQUIRE COMMERCIAL FISHERMEN TO PURCHASE A SEAFOOD DEALER OR PROCESSOR LICENSE; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 49-15-28, Mississippi Code of 1972, is amended as follows:

49-15-28. (1) Each person buying or handling seafood secured from commercial fishermen, or from other wholesale dealers, for the purpose of resale, whether handling on a commission basis or otherwise, and every resident person shipping seafood out of the State of Mississippi on consignment or order *** shall be considered a wholesale dealer and shall obtain a license and pay an annual license fee of One Hundred Dollars ($100.00). The privilege of a wholesaler shall also include the privilege of a retailer without additional license. Where seafood is sold at retail in grocery stores and meat markets which pay a city, county or state privilege license for that operation, those grocery stores and meat markets shall not be liable for the payment of the tax above levied.

(2) Any factory or person engaged in the canning, processing, freezing, drying or shipping of oysters, fish, saltwater crabs or saltwater shrimp shall be considered a seafood processor and shall obtain a license and pay an annual privilege tax of Two Hundred Dollars ($200.00). It is unlawful for any factory or person to engage in the canning, processing, freezing, drying or shipping of oysters, fish, saltwater crabs or saltwater shrimp without first having obtained that license. The privilege...
of a processor shall also include the privileges of a wholesaler without additional license. The privilege tax license shall be nontransferable and a license shall be required for each factory or place of business. This license shall not apply to, nor shall the payment of the annual privilege tax of Two Hundred Dollars ($200.00) be due by, a dealer in fresh seafoods who merely preserves the seafood for future sale to prevent spoilage and is in competition with other retailers who are not required to pay this tax.

(3) All licensed commercial fishermen not selling directly to a licensed seafood dealer or processor must obtain a seafood dealer or processor license.

SECTION 2. This act shall take effect and be in force from and after July 1, 2001.