AN ACT TO AMEND SECTION 27-55-49, 27-55-557, 27-57-39 AND 27-59-53, MISSISSIPPI CODE OF 1972, TO CLARIFY THE AUTHORITY OF THE STATE TAX COMMISSION TO PROVIDE CERTAIN INFORMATION REGARDING THE MANUFACTURE, RECEIPT, SALE, USE, TRANSPORTATION OR SHIPMENT OF MOTOR FUELS TO DEPARTMENTS OR AGENCIES OF OTHER JURISDICTIONS RESPONSIBLE FOR THE ENFORCEMENT OF MOTOR FUEL TAXES; TO AUTHORIZE THE COMMISSION TO PROVIDE CERTAIN DEMOGRAPHIC INFORMATION TO SUCH AGENCIES OR DEPARTMENTS; TO AUTHORIZE THE COMMISSION TO PLACE SUCH INFORMATION IN A NATIONAL DATABASE OR CLEARINGHOUSE TO FACILITATE THE EXCHANGE OF SUCH INFORMATION; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 27-55-49, Mississippi Code of 1972, is amended as follows:

27-55-49. The commission may provide any department or agency of any state or the United States that is responsible for the enforcement of gasoline taxes ** any information it may have ** relative to the manufacture, receipt, sale, use, transportation and/or shipment of gasoline by any person **. The commission may provide any department or agency of any state or the United States that is responsible for the enforcement of gasoline taxes any demographic information it may have relative to distributors of gasoline. The commission may place such information in a national database or clearinghouse in order to facilitate the exchange of such information.

SECTION 2. Section 27-55-557, Mississippi Code of 1972, is amended as follows:

27-55-557. The commission may provide any department or agency of any state or the United States responsible for the enforcement of special fuel taxes ** any information ** it may have ** relative to the manufacture, receipt, sale, use,
transportation and/or shipment of special fuel by any person. The commission may provide any department or agency of any state or the United States that is responsible for the enforcement of special fuel taxes any demographic information it may have relative to distributors of special fuel. The commission may place such information in a national database or clearinghouse in order to facilitate the exchange of such information.

SECTION 3. Section 27-57-39, Mississippi Code of 1972, is amended as follows:

27-57-39. The commission may, provide any agency or department of any state or the United States that is responsible for the enforcement of lubricating oil taxes any information it may have relative to the manufacture, receipt, sale, use, transportation and/or shipment of lubricating oil by any person. The commission may provide any department or agency of any state or the United States that is responsible for the enforcement of lubricating oil taxes any demographic information it may have relative to distributors of lubricating oil. The commission may place such information in a national database or clearinghouse in order to facilitate the exchange of such information.

SECTION 4. Section 27-59-53, Mississippi Code of 1972, is amended as follows:

27-59-53. The commission may provide any department or agency of any state or the United States responsible for the enforcement of compressed gas taxes any information it may have relative to the manufacture, receipt, sale, use, transportation and/or shipment of compressed gas by any person. The commission may provide any department or agency of any state or the United States that is responsible for the enforcement of lubricating oil taxes any demographic information it may have relative to distributors of lubricating oil. The commission may place such information in a
national database or clearinghouse in order to facilitate the
exchange of such information.

SECTION 5. This act shall take effect and be in force from
and after its passage.