

By: Senator(s) Tollison

To: Finance

SENATE BILL NO. 2812

1 AN ACT TO AMEND SECTION 27-69-5, MISSISSIPPI CODE OF 1972, TO  
2 REQUIRE THE STATE TAX COMMISSION TO COMPILE A LIST OF  
3 DISTRIBUTORS, WHOLESALERS, DEALERS AND RETAILERS TO WHOM PERMITS  
4 HAVE BEEN ISSUED TO ENGAGE IN THE SALE OF TOBACCO; TO REQUIRE SUCH  
5 LIST TO BE UPDATED ANNUALLY; AND FOR RELATED PURPOSES.

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

7 SECTION 1. Section 27-69-5, Mississippi Code of 1972, is  
8 amended as follows:

9 27-69-5. Every distributor, wholesaler, dealer or retailer  
10 who desires to become engaged in the sale or use of tobacco upon  
11 which a tax is required to be paid shall file with the  
12 commissioner an application for a permit to engage in such  
13 business. The application for a permit shall be filed on blanks  
14 to be furnished by the commissioner for that purpose. The  
15 application must be subscribed and sworn to by the person owning  
16 the business, or having an ownership interest therein. If the  
17 applicant is a corporation, a duly authorized agent shall execute  
18 the application. The application shall show the name of such  
19 person, and in case of partnership, the name of each partner  
20 thereof, the person's post office address, the location of the  
21 place of business to which the permit shall apply, and the nature  
22 of the business in which engaged, and any other information the  
23 commissioner may require. No distributor, wholesaler, dealer or  
24 retailer shall sell any tobacco until such application has been  
25 filed, the prescribed permit fee paid, and the permit obtained.  
26 Except as otherwise provided in this paragraph, said permit shall  
27 expire on January 31 of each year. However, a retail permit shall  
28 continue in force during the time that the permit holder to whom

29 it is issued continues in the same business at the same location  
30 unless such permit is revoked by the commissioner for cause or is  
31 revoked pursuant to any provision of the Mississippi Juvenile  
32 Tobacco Access Prevention Act in Sections 97-32-1 through  
33 97-32-23.

34 An application shall be filed, and a permit obtained for each  
35 place of business owned or operated by each distributor,  
36 wholesaler, dealer or retailer.

37 Upon receipt of the application and any permit fee  
38 hereinafter provided for, the commissioner may issue to every  
39 distributor, wholesaler, dealer or retailer, for the place of  
40 business designated, a nonassignable permit, authorizing the sale  
41 or use of tobacco in the state. Said permit shall provide that  
42 the same is revocable, and may be forfeited or suspended upon  
43 violation of any provision of this chapter, the Mississippi  
44 Tobacco Youth Access Prevention Act of 1997 or any rule or  
45 regulation adopted by the commissioner. If such permit is  
46 revoked or suspended, said distributor, wholesaler, dealer or  
47 retailer shall not sell any tobacco from such place of business  
48 until a new permit is granted, or the suspension of the old permit  
49 removed.

50 A permit cannot be transferred from one person to another,  
51 and the permit shall at all times be publicly displayed by the  
52 distributor, wholesaler, dealer or retailer in his place of  
53 business so as to be seen easily by the public. A permit may be  
54 refused to any person previously convicted of violations of this  
55 chapter.

56 The Tax Commission shall compile a list of distributors,  
57 wholesalers, dealers or retailers to whom permits have been issued  
58 pursuant to this section. The Tax Commission shall update such  
59 list annually.

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