HOUSE BILL NO. 62

AN ACT TO AMEND SECTION 27-55-12, MISSISSIPPI CODE OF 1972, TO PROVIDE A PARTIAL EXEMPTION FROM EXCISE TAXES ON SALES OF GASOLINE, SPECIAL FUEL AND COMPRESSED GAS TO VOLUNTEER FIRE DEPARTMENTS FOR USE IN DEPARTMENT VEHICLES; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 27-55-12, Mississippi Code of 1972, is amended as follows:

27-55-12. (1) The United States government, the State of Mississippi, counties, municipalities, school districts and all other political subdivisions of the state, and volunteer fire departments chartered under the laws of the State of Mississippi as nonprofit corporations shall be exempt from excise taxes on gasoline, special fuel and compressed gas as follows:

(a) From the excise tax rate in excess of Nine Cents (9¢) per gallon of gasoline and from the excise tax rate in excess of One Cent (1¢) per gallon of aviation gasoline levied under Section 27-55-11, Mississippi Code of 1972, Five and Four-tenths Cents (5.4¢) thereof shall be exempt as provided in Section 27-55-19, Mississippi Code of 1972.

(b) From the excise tax rate in excess of Ten Cents (10¢) per gallon of special fuel levied at Eighteen Cents (18¢) per gallon under Sections 27-55-519 and 27-55-521, Four and Three-fourths Cents (4.75¢) thereof shall be exempt.

(c) From the excise tax rate in excess of One Cent (1¢) per gallon of special fuel taxed at Five and Three-fourths Cents (5.75¢) per gallon and from the excise tax rate in excess of One-half Cent (1/2¢) per gallon of special fuel used in aircraft
(d) From the portion of the excise tax rate on compressed gas used as a motor fuel that exceeds the rate of tax in effect on June 30, 1987, Three Cents (3¢) thereof shall be exempt. The exemption provided in this section for sales of gasoline, special fuel and compressed gas to volunteer fire departments shall apply only to sales of gasoline, special fuel and compressed gas for use in a vehicle owned by a volunteer fire department and used for department purposes.

(2) Any person other than a bonded distributor of gasoline, bonded distributor of special fuel or bonded distributor of compressed gas who sells or delivers any gasoline, special fuel or compressed gas, subject to the exemption set forth in this section, is required to obtain credit for such exemption from a bonded distributor of gasoline, special fuel or compressed gas.

SECTION 2. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under Chapter 55, Title 27, Mississippi Code of 1972, before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of Chapter 55, Title 27, Mississippi Code of 1972, are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws.

SECTION 3. This act shall take effect and be in force from and after July 1, 2002.