HOUSE BILL NO. 1129

AN ACT TO PROVIDE THAT FOR THE PURPOSE OF DEFRAYING THE COSTS OF COLLECTION, THE STATE TAX COMMISSION MAY RETAIN A PORTION OF THE PROCEEDS COLLECTED FROM ANY TAX LEVIED UNDER THE AUTHORITY OF A LOCAL AND PRIVATE LAW OF THE STATE OF MISSISSIPPI, AND COLLECTED AND PAID TO THE STATE TAX COMMISSION IN THE SAME OR SIMILAR MANNER THAT STATE SALES TAXES ARE COLLECTED AND PAID; AND FOR RELATED PURPOSES.

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

SECTION 1. For any tax levied and collected under the authority of a local and private law of the State of Mississippi, and collected and paid to the State Tax Commission in the same or similar manner that state sales taxes are collected and paid, the State Tax Commission may retain three percent (3%) of the proceeds of such tax for the purpose of defraying the costs incurred by the commission in the collection of the tax.

SECTION 2. This act shall take effect and be in force from and after its passage.