

By: Representative Jennings

To: Municipalities

HOUSE BILL NO. 1173

1 AN ACT TO AMEND SECTION 21-19-37, MISSISSIPPI CODE OF 1972,
2 TO EXEMPT PERSONS SIXTY-FIVE YEARS OF AGE AND OLDER FROM PAYING A
3 PRIVILEGE TAX OR OBTAINING A PERMIT TO HAVE YARD SALES AT THEIR
4 PLACE OF RESIDENCE; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 21-19-37, Mississippi Code of 1972, is
7 amended as follows:

8 21-19-37. The governing authorities of any municipality
9 within this state are hereby authorized and empowered to adopt
10 ordinances in the manner now provided by law to regulate the sale
11 of goods, wares, or merchandise within the corporate limits of
12 such municipality, subject to the provisions hereinafter named.

13 Such governing body is hereby authorized and empowered to
14 enact an ordinance requiring any person, firm, or corporation
15 desiring to conduct a sale commonly known as bankruptcy,
16 insolvent, liquidation, assignee's, receiver's, trustee's,
17 adjuster's, wholesale, manufacturer's, or closing-out sale, or a
18 sale of goods damaged by fire, smoke, or water, or otherwise, to
19 file with such governing authorities a petition for the privilege
20 of conducting such sale, showing:

21 (a) The nature of the sale and the length of time
22 required by the petitioner for conducting said sale;

23 (b) Whether or not it is the purpose of said petitioner
24 to replenish his stock of goods, wares, and merchandise during the
25 course of the sale, and to what extent it is proposed to replenish
26 said stock;

27 (c) The place of sale and approximate value of goods to
28 be sold.



29 Such governing authorities may provide for a privilege tax in
30 any sum not in excess of One Hundred Dollars (\$100.00) for the
31 privilege of conducting such sale, and may provide that such
32 privilege tax shall be good and valid only for the conduct of a
33 sale of goods in the manner and at the time and place set forth
34 and prescribed in the application for the privilege of conducting
35 such sale. Persons who are sixty-five (65) years of age or older
36 are exempted from paying such privilege tax or obtaining a permit
37 if the sale of goods is a yard sale at the person's residence.

38 Nothing in this section, however, shall be construed to
39 authorize and empower municipal governing authorities to enact any
40 ordinances to prevent or to interfere with any sale made by a
41 trustee under a deed of trust or an assignment, or by sheriffs,
42 constables, or other public or court officials, or by any other
43 person or persons acting under the authority and/or direction of
44 any court in the course of official duty, or by any duly licensed
45 bona fide merchant of such municipality conducting a seasonal or
46 special sale ordinarily conducted by merchants, or by any bona
47 fide merchant who is closing out his stock of goods and advertises
48 such sale to that effect, or by a bona fide merchant whose own
49 stock of goods has been damaged by fire, smoke, water, or
50 otherwise, and who advertises as such.

51 Such municipal governing authorities may, by ordinance,
52 prescribe penalties for the violation of such ordinance and may
53 make such violation of said ordinances punishable in the manner
54 provided by law for the punishment of misdemeanors.

55 The provisions of this section shall apply to all
56 municipalities of this state, whether operating under the code
57 charter, a special charter, commission form, or other form of
58 government.

59 **SECTION 2.** This act shall take effect and be in force from
60 and after July 1, 2002.

