HOUSE BILL NO. 1173

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

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

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

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

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

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

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

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

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

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

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

SECTON 2. This act shall take effect and be in force from and after July 1, 2002.