

By: Senator(s) Williamson

To: Finance

SENATE BILL NO. 2406

1 AN ACT TO PROVIDE THAT THE MISSISSIPPI DEVELOPMENT AUTHORITY  
 2 SHALL NOT ADMINISTER LOANS OR GRANTS OF FEDERAL OR STATE FUNDS FOR  
 3 A CERTAIN PERIOD OF TIME TO POULTRY PROCESSORS WHO HAVE BEEN CITED  
 4 BY THE IMMIGRATION AND NATURALIZATION SERVICE AS KNOWINGLY HAVING  
 5 EMPLOYED ILLEGAL IMMIGRANTS; TO AMEND SECTION 57-61-14,  
 6 MISSISSIPPI CODE OF 1972, TO REMOVE THE SALES TAX EXEMPTION FOR  
 7 CERTAIN COMPANIES IN VIOLATION OF THE FEDERAL IMMIGRATION LAWS; TO  
 8 AMEND SECTIONS 57-61-9 AND 57-61-11, MISSISSIPPI CODE OF 1972, TO  
 9 PROVIDE THAT CERTAIN PRIVATE COMPANIES THAT ARE IN VIOLATION OF  
 10 THE FEDERAL IMMIGRATION LAWS SHALL PAY A PENALTY ON THE REMAINING  
 11 PORTION OF THEIR LOANS UNDER THE MISSISSIPPI BUSINESS INVESTMENT  
 12 ACT; TO AMEND SECTION 27-65-111, MISSISSIPPI CODE OF 1972, IN  
 13 CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

15 **SECTION 1.** For a period of ten (10) years from the date that  
 16 a poultry processor is cited by the Immigration and Naturalization  
 17 Service as knowingly having employed illegal immigrants, the  
 18 Mississippi Development Authority shall not administer loans or  
 19 grants of federal or state funds for the benefit of such processor  
 20 under the Mississippi Business Investment Act or the Community  
 21 Development Block Grant Program. After the ten-year period, the  
 22 Mississippi Development Authority may make loans to such  
 23 processors but shall assess a penalty of two percent (2%) greater  
 24 than the current prime rate on the amount of the loan payable by  
 25 the processor in monthly installments.

26 **SECTION 2.** Section 57-61-9, Mississippi Code of 1972, is  
 27 amended as follows:

28 57-61-9. (1) Any private company desiring assistance from a  
 29 municipality shall submit to the municipality a letter of intent  
 30 to locate, expand or build a facility entirely or partially within  
 31 the municipality or on land the municipality is authorized to own  
 32 or otherwise acquire. The letter of intent shall include:



33 (a) Except for strategic investments, a commitment that  
34 the proposed project will create and maintain a minimum of ten  
35 (10) net new full-time equivalent jobs, will create and maintain  
36 at least a five percent (5%) increase in full-time equivalent jobs  
37 in the case of expansion of an enterprise already located at the  
38 site or at least a twenty-five percent (25%) increase in full-time  
39 equivalent jobs pursuant to subsection (9) of Section 57-61-15 and  
40 will create and maintain at least one (1) net new full-time  
41 equivalent job for every Fifteen Thousand Dollars (\$15,000.00)  
42 either loaned or granted for the project. The commitment required  
43 by this paragraph (a) shall include any jobs created prior to the  
44 effective date of this chapter resulting from contracts entered  
45 into contingent upon assistance being made available under this  
46 chapter. All jobs required to be maintained by this paragraph (a)  
47 shall be maintained until such time as any loan made under this  
48 chapter for the benefit of a private company is repaid. The  
49 letter of intent shall include a statement that the private  
50 company understands that if it is cited by the Immigration and  
51 Naturalization Service as knowingly having employed illegal  
52 immigrants, the company shall be liable for a penalty of two  
53 percent (2%) greater than the current prime rate on the remainder  
54 of the loan made for its benefit.

55 (b) A statement that the specific improvements are  
56 necessary for the efficient and cost-effective operation of the  
57 private company, together with supporting financial and  
58 engineering documentation.

59 (c) Any commitment to pay rental on, or to make loan  
60 repayments related to, the improvements to be made with funds  
61 loaned to a municipality under this chapter.

62 (d) If required by the Mississippi Development  
63 Authority, a notarized statement of willingness to grant a lien on  
64 the facility for which the improvement is being provided, in an  
65 amount and a manner to be determined by the Mississippi



66 Development Authority, which lien may be foreclosed in the event  
67 that the private company fails to operate in the facility  
68 according to the terms of the agreement and/or to collateralize  
69 the loan made for the benefit of the private company for which the  
70 improvement is being provided in an amount and manner to be  
71 determined by the Mississippi Development Authority. In the event  
72 the contractual agreement is to be entered into with a department  
73 or subsidiary of the United States government, the Mississippi  
74 Development Authority shall determine that the governmental unit  
75 will operate the proposed project for a sufficient number of years  
76 to retire the loan based on increased revenue estimates by the  
77 University Research Center and any agreement entered into shall  
78 reflect that the interest paid on any loan for such purpose shall  
79 be included in Mississippi's contributory value in the project.  
80 In the event the private company requesting the assistance is a  
81 subsidiary of another corporation, if required by the Mississippi  
82 Development Authority, any contractual agreement entered into  
83 shall also require the parent company to unconditionally warrant  
84 the performance of the subsidiary in carrying out the terms of the  
85 agreement or it shall require the subsidiary and/or the parent  
86 company to pledge assets in an amount and a manner to be  
87 determined by the Mississippi Development Authority and/or to  
88 collateralize the loan in an amount and a manner to be determined  
89 by the Mississippi Development Authority to ensure the performance  
90 of the terms of the contract.

91 (2) Upon receipt of the letter of intent from a private  
92 company, the municipality may apply to the Mississippi Development  
93 Authority for a loan or grant. The application from the  
94 municipality shall include, but not be limited to:

95 (a) A statement of the purpose of the proposed loan or  
96 grant, including a list of eligible items and the cost of each.

97 (b) A statement showing the sources of funding for the  
98 entire project, including the private company's or governmental



99 unit's investment in the project and any public and other private  
100 sources of funding.

101 (c) A certified copy of the signed letter of intent  
102 from a private company or governmental unit, as specified in this  
103 section.

104 (d) Evidence that there will be a private match of at  
105 least Three Dollars (\$3.00) for every One Dollar (\$1.00) of state  
106 assistance, except in the case of ports where the private match  
107 will be at least Two Dollars (\$2.00) for every One Dollar (\$1.00)  
108 of state assistance.

109 (e) Demonstration that the private company is  
110 financially sound and is likely to fulfill the commitments made in  
111 its letter of intent.

112 (f) A proposed timetable for the provision of the  
113 improvements.

114 (g) Evidence that the project will be expeditiously  
115 carried out and completed as planned.

116 (h) A demonstration that insufficient local capital  
117 improvement funds at reasonable rates and terms are available  
118 within the necessary time to provide the needed improvement on  
119 public property. This includes local funds available through  
120 issuance of bonds or other means, state funds available through  
121 existing programs, and available federal program funds such as  
122 community development block grant funds, urban development action  
123 grant funds, and economic development administration funds.

124 (i) A demonstration that insufficient private funds are  
125 available at reasonable rates and terms within the necessary time  
126 to fund improvement on property owned by the private company.

127 (3) The Mississippi Development Authority shall consider  
128 grant and loan applications based on the following criteria:

129 (a) The number of net new full-time equivalent jobs  
130 that will be provided and the amount of additional state and local  
131 tax revenue estimated by the University Research Center to be



132 directly generated by the private company's new investment, and  
133 additionally, as to loan applications by state agencies, the  
134 extent to which shipping through the port will be increased by the  
135 proposed port development projects, the degree to which jobs will  
136 be increased in the port area and the impact on port revenues.

137 (b) The ability to repay the principal and interest, in  
138 the case of a loan, based on increased revenue estimates and any  
139 revenue-producing provision of a contractual agreement.

140 (c) The increase in the employment base of the state.

141 The Mississippi Development Authority and the University  
142 Research Center may use the resources and capabilities of the  
143 planning and development districts in carrying out the provisions  
144 of this chapter.

145 (4) No loan shall be made in excess of the amounts which can  
146 be repaid with the increased revenues estimated by the University  
147 Research Center, provided that this subsection (4) shall not apply  
148 to loans in connection with a United States Navy home port.

149 (5) (a) Notwithstanding anything contained in this chapter,  
150 an agency of the State of Mississippi operating a state-owned  
151 port, and hereinabove identified as a "municipality" and  
152 "governmental unit" for purposes of this chapter, may make  
153 application for a loan or grant under the terms and provisions of  
154 this chapter. In addition, a public agency operating a port  
155 bordering on the Gulf of Mexico, which shall be considered to be a  
156 "municipality" or a "governmental unit" for the purposes of this  
157 chapter, may make application for a loan or grant under the terms  
158 and provisions of this chapter from funds other than those funds  
159 authorized for a state-owned port under paragraph (e)(iii) of  
160 Section 57-61-11. The application shall be initiated by  
161 submission of a letter of intent to engage in a project or  
162 projects for the purpose of effecting enlargement and improvement  
163 in all facilities used and useful in attracting international and  
164 foreign commerce through the port. Projects eligible for



165 inclusion in the letter of intent may include, but not be  
166 restricted to:

167 (i) Dredging and deepening the access channel and  
168 harbor basin of the port;

169 (ii) Effecting the enlargement of the land area of  
170 the port by reclamation;

171 (iii) Construction and installation of piling,  
172 bulkheads, docks, wharves, warehouses and appurtenances; and

173 (iv) Acquisition of facilities and equipment for  
174 handling bulk and containerized cargo.

175 (b) With respect to a state-owned port bordering on the  
176 Gulf of Mexico, the letter of intent shall include the following  
177 information and any other information required by the Mississippi  
178 Development Authority:

179 (i) Present and future annual tonnages expected as  
180 a result of the improvements.

181 (ii) Reasons why present facilities are inadequate  
182 to enable the port to compete, including limitations imposed by  
183 insufficient depth of channel and basin.

184 (iii) Increased channel and basin depths necessary  
185 to accommodate modern shipping.

186 (iv) Comparison of the percentage of the world's  
187 cargo shipping that can now be accommodated with what could be  
188 accommodated with project improvements.

189 (v) Economic contribution to the region and state  
190 resulting from increased shipping activity.

191 (vi) Statement of degree to which port revenues  
192 are expected to be increased as a result of projects.

193 (vii) Financial data of port activities, including  
194 cost of project, degree of federal funding available and required  
195 local participation.

196 On or before January 1, 1989, a state-owned port described in  
197 this paragraph (b) shall submit to the Senate Finance Committee



198 and the House Ways and Means Committee of the Mississippi  
199 Legislature a comprehensive, written report updating for each  
200 committee the information listed in items (i) through (vii) of  
201 this paragraph (b) with particular emphasis on the economic  
202 contribution to the region and state by shipping activity at the  
203 port; on financial data with respect to the degree of federal  
204 funding available and local participation in funding port  
205 activities; and on progress made in dredging and completing other  
206 improvements necessary to accommodate modern shipping.

207 (c) The Mississippi Development Authority shall  
208 consider grant and loan applications based on the following:

209 (i) The extent to which shipping through the port  
210 will be increased by the proposed projects.

211 (ii) The degree to which jobs will be increased in  
212 the port area.

213 (iii) Impact on port revenues.

214 (iv) The ability of the port to repay interest and  
215 principal in the case of a loan.

216 (6) A municipality may apply to the Mississippi Development  
217 Authority for a grant under the terms and provisions of this  
218 chapter, and the Mississippi Development Authority may award  
219 grants to a municipality subject to limitations contained in this  
220 chapter. The application shall be initiated by submission of a  
221 letter of intent to engage in a project or projects for the  
222 purpose of providing improvements necessary to accommodate a  
223 United States Navy home port.

224 (7) The Legislature hereby finds and determines that  
225 financing facilities necessary to accommodate a Navy home port  
226 serves a valid public purpose in that a Navy home port will  
227 significantly contribute to the employment base of the state which  
228 is in great need of assistance; provided, that in the event such  
229 facilities are no longer required for use by the Navy as a home  
230 port, such facilities shall revert as provided in Section 59-9-21.



231 (8) Notwithstanding any provision or requirement of this  
232 chapter to the contrary, a municipality may make application for a  
233 loan under this chapter, in an amount not to exceed Five Million  
234 Dollars (\$5,000,000.00), for the purpose of acquiring and  
235 developing land to be used as a technology/industrial park for  
236 which there is a binding commitment by one or more private  
237 companies to create and maintain not less than an aggregate of  
238 three hundred (300) jobs meeting minimum criteria established by  
239 the Mississippi Development Authority. Such a commitment by a  
240 private company shall not disqualify the private company from  
241 obtaining assistance under this section. The match requirements  
242 of this section shall not apply to any loan made pursuant to this  
243 subsection (8).

244 (9) (a) A municipality is authorized to negotiate a  
245 contract for the acquisition, construction and erection of a  
246 project or any portion of a project hereunder where a municipality  
247 finds that, because of the particular nature of a project or any  
248 portion thereof, it would be in the best public interest of the  
249 municipality to negotiate.

250 (b) Contracts by a private company for the acquisition,  
251 construction or erection of a project which receives assistance  
252 under this chapter shall be effected in the manner prescribed by  
253 law for public contracts, unless the Mississippi Development  
254 Authority makes a written finding that, because of special  
255 circumstances with respect to the projects or any portion thereof,  
256 it would better serve the public interest or more effectively  
257 achieve the purposes of this chapter to enter into such contracts  
258 based on negotiation.

259 (10) A municipality is authorized upon such terms and  
260 conditions as the municipality may deem advisable, provided such  
261 terms and conditions shall not be in conflict with the provisions  
262 of this chapter, to (a) acquire, whether by construction,  
263 purchase, gift or lease, all of or any portion of a project





264 hereunder; (b) to lease or sell to others all of or any portion of  
265 a project hereunder; and (c) to lend to the private company the  
266 proceeds of the loan from the board to such municipality.

267 (11) All agreements between a municipality and a private  
268 company related directly or indirectly to a project or a portion  
269 of a project to be funded in whole or in part under this chapter  
270 are subject to approval by the Mississippi Development Authority.

271 **SECTION 3.** Section 57-61-11, Mississippi Code of 1972, is  
272 amended as follows:

273 57-61-11. The Mississippi Development Authority shall  
274 establish such guidelines, rules and regulations for the repayment  
275 of funds loaned pursuant to this chapter as may be necessary.  
276 These provisions shall include, but not be limited to, the  
277 following:

278 (a) Funds may be loaned for a maximum of ten (10) years  
279 or the estimated useful life of the property as established by the  
280 United States Department of Treasury, whichever is greater.

281 (b) The rate of interest charged by the Mississippi  
282 Development Authority for improvements not on publicly owned  
283 property may be negotiated by the Mississippi Development  
284 Authority. Private companies that are cited by the Immigration  
285 and Naturalization Service for knowingly having employed illegal  
286 immigrants shall be liable for a penalty equal to two percent (2%)  
287 greater than the current prime rate for the remainder of the loans  
288 made for their benefit. The penalty shall be payable in monthly  
289 installments.

290 (c) For all improvements funded through this chapter  
291 which occur on publicly owned property, repayment of funds loaned  
292 may, in the discretion of the Mississippi Development Authority,  
293 involve only the principal amount loaned with no interest charged  
294 thereon.

295 (d) An audit by a certified public accountant of all  
296 costs of a project hereunder must be submitted to the Mississippi



297 Development Authority not later than ninety (90) days after a  
298 project's completion. Such an audit shall certify that all of the  
299 funds loaned or granted pursuant to this chapter were disbursed in  
300 accordance with the terms of this chapter and shall be paid for by  
301 the private company benefited by the project.

302 (e) Notwithstanding the foregoing, in the case of an  
303 application under Section 57-61-9(5)(a), the guidelines shall  
304 include, but not be limited to, the following:

305 (i) Funds may be loaned for a maximum of twenty  
306 (20) years, or the estimated useful life of improvements on the  
307 land areas of the port, whichever is greater.

308 (ii) The rate of interest charged by the  
309 Mississippi Development Authority for loans for port projects may  
310 be negotiated by the Mississippi Development Authority and shall  
311 be consistent with Section 57-61-11(b) and (c).

312 (iii) The total of grants and loans to any one (1)  
313 state-owned port made pursuant to an application under Section  
314 57-61-9(5)(a) shall not exceed Twenty Million Dollars  
315 (\$20,000,000.00).

316 (iv) Before any loan or grant may be made under  
317 Section 57-61-9(5)(a) to a state-owned port bordering the Gulf of  
318 Mexico, the applicant shall make adequate assurance to the  
319 Mississippi Development Authority that federal participation in  
320 the cost of the project or projects has been committed contingent  
321 only upon availability of local participation in accordance with  
322 federal guidelines.

323 (v) Notwithstanding any provision of this chapter  
324 to the contrary, the Mississippi Development Authority shall  
325 utilize not more than Five Million Dollars (\$5,000,000.00) out of  
326 the proceeds of bonds authorized to be issued in this chapter to  
327 be made available as interest-bearing loans to state-owned ports  
328 for the purpose of repairing, renovating, maintaining and  
329 improving the state-owned port. The Mississippi Development



330 Authority shall establish an amortization schedule for the  
331 repayment of any loans made pursuant to this subparagraph. The  
332 state-owned port shall not spend any revenues for other purposes  
333 unless payments on the loan are being timely made according to the  
334 amortization schedule. The match requirements of this section and  
335 Section 57-61-9 shall not apply to any loan made pursuant to this  
336 subparagraph.

337 (f) For a period of ten (10) years from the date that a  
338 private company is cited by the Immigration and Naturalization  
339 Service as knowingly having employed illegal immigrants, the  
340 Mississippi Development Authority shall not make any loan funds  
341 available under this chapter to such company.

342 **SECTION 4.** Section 57-61-14, Mississippi Code of 1972, is  
343 amended as follows:

344 57-61-14. In accordance with Section 27-65-111, purchases of  
345 tangible personal property or services by a private company, as  
346 defined in this chapter, with proceeds of bonds issued under this  
347 chapter, shall be exempt from sales tax. If the private company  
348 is cited by the Immigration and Naturalization Service as  
349 knowingly having employed illegal immigrants, the company shall  
350 not be exempt from sales tax under this section for a period of  
351 ten (10) years from the date of the violation.

352 **SECTION 5.** Section 27-65-111, Mississippi Code of 1972, is  
353 amended as follows:

354 27-65-111. The exemptions from the provisions of this  
355 chapter which are not industrial, agricultural or governmental, or  
356 which do not relate to utilities or taxes, or which are not  
357 properly classified as one of the exemption classifications of  
358 this chapter, shall be confined to persons or property exempted by  
359 this section or by the Constitution of the United States or the  
360 State of Mississippi. No exemptions as now provided by any other  
361 section, except the classified exemption sections of this chapter  
362 set forth herein, shall be valid as against the tax herein levied.



363 Any subsequent exemption from the tax levied hereunder, except as  
364 indicated above, shall be provided by amendments to this section.

365 No exemption provided in this section shall apply to taxes  
366 levied by Section 27-65-15 or 27-65-21, Mississippi Code of 1972.

367 The tax levied by this chapter shall not apply to the  
368 following:

369 (a) Sales of tangible personal property and services to  
370 hospitals or infirmaries owned and operated by a corporation or  
371 association in which no part of the net earnings inures to the  
372 benefit of any private shareholder, group or individual, and which  
373 are subject to and governed by Sections 41-7-123 through 41-7-127.

374 Only sales of tangible personal property or services which  
375 are ordinary and necessary to the operation of such hospitals and  
376 infirmaries are exempted from tax.

377 (b) Sales of daily or weekly newspapers, and  
378 periodicals or publications of scientific, literary or educational  
379 organizations exempt from federal income taxation under Section  
380 501(c)(3) of the Internal Revenue Code of 1954, as it exists as of  
381 March 31, 1975, and subscription sales of all magazines.

382 (c) Sales of coffins, caskets and other materials used  
383 in the preparation of human bodies for burial.

384 (d) Sales of tangible personal property for immediate  
385 export to a foreign country.

386 (e) Sales of tangible personal property to an  
387 orphanage, old men's or ladies' home, supported wholly or in part  
388 by a religious denomination, fraternal nonprofit organization or  
389 other nonprofit organization.

390 (f) Sales of tangible personal property, labor or  
391 services taxable under Sections 27-65-17, 27-65-19, and 27-65-23,  
392 to a YMCA, YWCA, a Boys' or Girls' Club owned and operated by a  
393 corporation or association in which no part of the net earnings  
394 inures to the benefit of any private shareholder, group or  
395 individual.



396 (g) Sales to elementary and secondary grade schools,  
397 junior and senior colleges owned and operated by a corporation or  
398 association in which no part of the net earnings inures to the  
399 benefit of any private shareholder, group or individual, and which  
400 are exempt from state income taxation, provided that this  
401 exemption does not apply to sales of property or services which  
402 are not to be used in the ordinary operation of the school, or  
403 which are to be resold to the students or the public.

404 (h) The gross proceeds of retail sales and the use or  
405 consumption in this state of drugs and medicines:

406 (i) Prescribed for the treatment of a human being  
407 by a person authorized to prescribe the medicines, and dispensed  
408 or prescription filled by a registered pharmacist in accordance  
409 with law; or

410 (ii) Furnished by a licensed physician, surgeon,  
411 dentist or podiatrist to his own patient for treatment of the  
412 patient; or

413 (iii) Furnished by a hospital for treatment of any  
414 person pursuant to the order of a licensed physician, surgeon,  
415 dentist or podiatrist; or

416 (iv) Sold to a licensed physician, surgeon,  
417 podiatrist, dentist or hospital for the treatment of a human  
418 being; or

419 (v) Sold to this state or any political  
420 subdivision or municipal corporation thereof, for use in the  
421 treatment of a human being or furnished for the treatment of a  
422 human being by a medical facility or clinic maintained by this  
423 state or any political subdivision or municipal corporation  
424 thereof.

425 "Medicines," as used in this paragraph (h), shall mean and  
426 include any substance or preparation intended for use by external  
427 or internal application to the human body in the diagnosis, cure,  
428 mitigation, treatment or prevention of disease and which is



429 commonly recognized as a substance or preparation intended for  
430 such use; provided that "medicines" do not include any auditory,  
431 prosthetic, ophthalmic or ocular device or appliance, any dentures  
432 or parts thereof or any artificial limbs or their replacement  
433 parts, articles which are in the nature of splints, bandages,  
434 pads, compresses, supports, dressings, instruments, apparatus,  
435 contrivances, appliances, devices or other mechanical, electronic,  
436 optical or physical equipment or article or the component parts  
437 and accessories thereof, or any alcoholic beverage or any other  
438 drug or medicine not commonly referred to as a prescription drug.

439 Notwithstanding the preceding sentence of this paragraph (h),  
440 "medicines" as used in this paragraph (h), shall mean and include  
441 sutures, whether or not permanently implanted, bone screws, bone  
442 pins, pacemakers and other articles permanently implanted in the  
443 human body to assist the functioning of any natural organ, artery,  
444 vein or limb and which remain or dissolve in the body.

445 "Hospital," as used in this paragraph (h), shall have the  
446 meaning ascribed to it in Section 41-9-3, Mississippi Code of  
447 1972.

448 Insulin furnished by a registered pharmacist to a person for  
449 treatment of diabetes as directed by a physician shall be deemed  
450 to be dispensed on prescription within the meaning of this  
451 paragraph (h).

452 (i) Retail sales of automobiles, trucks and  
453 truck-tractors if exported from this state within forty-eight (48)  
454 hours and registered and first used in another state.

455 (j) Sales of tangible personal property or services to  
456 the Salvation Army and the Muscular Dystrophy Association, Inc.

457 (k) From July 1, 1985, through December 31, 1992,  
458 retail sales of "alcohol blended fuel" as such term is defined in  
459 Section 75-55-5. The gasoline-alcohol blend or the straight  
460 alcohol eligible for this exemption shall not contain alcohol  
461 distilled outside the State of Mississippi.



462 (l) Sales of tangible personal property or services to  
463 the Institute for Technology Development.

464 (m) The gross proceeds of retail sales of food and  
465 drink for human consumption made through vending machines serviced  
466 by full line vendors from and not connected with other taxable  
467 businesses.

468 (n) The gross proceeds of sales of motor fuel.

469 (o) Retail sales of food for human consumption  
470 purchased with food stamps issued by the United States Department  
471 of Agriculture, or other federal agency, from and after October 1,  
472 1987, or from and after the expiration of any waiver granted  
473 pursuant to federal law, the effect of which waiver is to permit  
474 the collection by the state of tax on such retail sales of food  
475 for human consumption purchased with food stamps.

476 (p) Sales of cookies for human consumption by the Girl  
477 Scouts of America no part of the net earnings from which sales  
478 inures to the benefit of any private group or individual.

479 (q) Gifts or sales of tangible personal property or  
480 services to public or private nonprofit museums of art.

481 (r) Sales of tangible personal property or services to  
482 alumni associations of state-supported colleges or universities.

483 (s) Sales of tangible personal property or services to  
484 chapters of the National Association of Junior Auxiliaries, Inc.

485 (t) Sales of tangible personal property or services to  
486 domestic violence shelters which qualify for state funding under  
487 Sections 93-21-101 through 93-21-113.

488 (u) Sales of tangible personal property or services to  
489 the National Multiple Sclerosis Society, Mississippi Chapter.

490 (v) Retail sales of food for human consumption  
491 purchased with food instruments issued the Mississippi Band of  
492 Choctaw Indians under the Women, Infants and Children Program  
493 (WIC) funded by the United States Department of Agriculture.



494           (w) Sales of tangible personal property or services to  
495 a private company, as defined in Section 57-61-5, which is making  
496 such purchases with proceeds of bonds issued under Section 57-61-1  
497 et seq., the Mississippi Business Investment Act, except as  
498 otherwise provided in Section 57-61-14, as amended by Senate Bill  
499 No. 2406, 2002 Regular Session.

500           (x) The gross collections from the operation of  
501 self-service, coin-operated car washing equipment and sales of the  
502 service of washing motor vehicles with portable high pressure  
503 washing equipment on the premises of the customer.

504           **SECTION 6.** This act shall take effect and be in force from  
505 and after July 1, 2002.

