

By: Representative Moak

To: Ways and Means

## HOUSE BILL NO. 77

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 UNITED STATES ENVIRONMENTAL PROTECTION AGENCY AS KNOWINGLY  
5 HAVING VIOLATED THE FEDERAL CLEAN WATER ACT; TO AMEND SECTIONS  
6 57-61-9 AND 57-61-11, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT  
7 CERTAIN PRIVATE COMPANIES THAT ARE IN VIOLATION OF THE FEDERAL  
8 CLEAN WATER ACT SHALL PAY A PENALTY ON THE REMAINING PORTION OF  
9 THEIR LOANS UNDER THE MISSISSIPPI BUSINESS INVESTMENT ACT; TO  
10 AMEND SECTION 57-61-14, MISSISSIPPI CODE OF 1972, TO REMOVE THE  
11 SALES TAX EXEMPTION FOR CERTAIN COMPANIES IN VIOLATION OF THE  
12 FEDERAL CLEAN WATER ACT; TO AMEND SECTION 27-65-111, MISSISSIPPI  
13 CODE OF 1972, IN 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 United States Environmental  
17 Protection Agency as knowingly having violated the federal Clean  
18 Water Act (33 USCS 1251 et seq.), the Mississippi Development  
19 Authority shall not administer loans or grants of federal or state  
20 funds for the benefit of such processor under the Mississippi  
21 Business Investment Act or the Community Development Block Grant  
22 Program. After the ten-year period, the Mississippi Development  
23 Authority may make loans to such processors but shall assess a  
24 penalty of two percent (2%) greater than the current prime rate on  
25 the amount of the loan payable by the processor in monthly  
26 installments.

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

29 57-61-9. (1) Any private company desiring assistance from a  
30 municipality shall submit to the municipality a letter of intent  
31 to locate, expand or build a facility entirely or partially within



32 the municipality or on land the municipality is authorized to own  
33 or otherwise acquire. The letter of intent shall include:

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

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

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

63 (d) If required by the Mississippi Development  
64 Authority, a notarized statement of willingness to grant a lien on



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

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

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



98           (b) A statement showing the sources of funding for the  
99 entire project, including the private company's or governmental  
100 unit's investment in the project and any public and other private  
101 sources of funding.

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

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

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

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

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

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

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

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



130           (a) The number of net new full-time equivalent jobs  
131 that will be provided and the amount of additional state and local  
132 tax revenue estimated by the University Research Center to be  
133 directly generated by the private company's new investment, and  
134 additionally, as to loan applications by state agencies, the  
135 extent to which shipping through the port will be increased by the  
136 proposed port development projects, the degree to which jobs will  
137 be increased in the port area and the impact on port revenues.

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

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

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

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

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



163 projects for the purpose of effecting enlargement and improvement  
164 in all facilities used and useful in attracting international and  
165 foreign commerce through the port. Projects eligible for  
166 inclusion in the letter of intent may include, but not be  
167 restricted to:

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

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

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

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

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

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

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

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

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

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

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



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

197 On or before January 1, 1989, a state-owned port described in  
198 this paragraph (b) shall submit to the Senate Finance Committee  
199 and the House Ways and Means Committee of the Mississippi  
200 Legislature a comprehensive, written report updating for each  
201 committee the information listed in items (i) through (vii) of  
202 this paragraph (b) with particular emphasis on the economic  
203 contribution to the region and state by shipping activity at the  
204 port; on financial data with respect to the degree of federal  
205 funding available and local participation in funding port  
206 activities; and on progress made in dredging and completing other  
207 improvements necessary to accommodate modern shipping.

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

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

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

214 (iii) Impact on port revenues.

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

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

225 (7) The Legislature hereby finds and determines that  
226 financing facilities necessary to accommodate a Navy home port



227 serves a valid public purpose in that a Navy home port will  
228 significantly contribute to the employment base of the state which  
229 is in great need of assistance; provided, that in the event such  
230 facilities are no longer required for use by the Navy as a home  
231 port, such facilities shall revert as provided in Section 59-9-21.

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

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

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





260 (10) A municipality is authorized upon such terms and  
261 conditions as the municipality may deem advisable, provided such  
262 terms and conditions shall not be in conflict with the provisions  
263 of this chapter, to (a) acquire, whether by construction,  
264 purchase, gift or lease, all of or any portion of a project  
265 hereunder; (b) to lease or sell to others all of or any portion of  
266 a project hereunder; and (c) to lend to the private company the  
267 proceeds of the loan from the board to such municipality.

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

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

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

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

282 (b) The rate of interest charged by the Mississippi  
283 Development Authority for improvements not on publicly owned  
284 property may be negotiated by the Mississippi Development  
285 Authority. Private companies that are cited by the United States  
286 Environmental Protection Agency for knowingly having violated the  
287 federal Clean Water Act shall be liable for a penalty equal to two  
288 percent (2%) greater than the current prime rate for the remainder  
289 of the loans made for their benefit. The penalty shall be payable  
290 in monthly installments.

291 (c) For all improvements funded through this chapter  
292 which occur on publicly owned property, repayment of funds loaned



293 may, in the discretion of the Mississippi Development Authority,  
294 involve only the principal amount loaned with no interest charged  
295 thereon.

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

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

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

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

313 (iii) The total of grants and loans to any one (1)  
314 state-owned port made pursuant to an application under Section  
315 57-61-9(5) (a) shall not exceed Twenty Million Dollars  
316 (\$20,000,000.00).

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

324 (v) Notwithstanding any provision of this chapter  
325 to the contrary, the Mississippi Development Authority shall



326 utilize not more than Five Million Dollars (\$5,000,000.00) out of  
327 the proceeds of bonds authorized to be issued in this chapter to  
328 be made available as interest-bearing loans to state-owned ports  
329 for the purpose of repairing, renovating, maintaining and  
330 improving the state-owned port. The Mississippi Development  
331 Authority shall establish an amortization schedule for the  
332 repayment of any loans made pursuant to this subparagraph. The  
333 state-owned port shall not spend any revenues for other purposes  
334 unless payments on the loan are being timely made according to the  
335 amortization schedule. The match requirements of this section and  
336 Section 57-61-9 shall not apply to any loan made pursuant to this  
337 subparagraph.

338 (f) For a period of ten (10) years from the date that a  
339 private company is cited by the United States Environmental  
340 Protection Agency as knowingly having violated the federal Clean  
341 Water Act, the Mississippi Development Authority shall not make  
342 any loan funds available under this chapter to such company.

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

345 57-61-14. In accordance with Section 27-65-111, purchases of  
346 tangible personal property or services by a private company, as  
347 defined in this chapter, with proceeds of bonds issued under this  
348 chapter, shall be exempt from sales tax. If the private company  
349 is cited by the United States Environmental Protection Agency as  
350 knowingly having violated the federal Clean Water Act, the company  
351 shall not be exempt from sales tax under this section for a period  
352 of ten (10) years from the date of the violation.

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

355 27-65-111. The exemptions from the provisions of this  
356 chapter which are not industrial, agricultural or governmental, or  
357 which do not relate to utilities or taxes, or which are not  
358 properly classified as one of the exemption classifications of



359 this chapter, shall be confined to persons or property exempted by  
360 this section or by the Constitution of the United States or the  
361 State of Mississippi. No exemptions as now provided by any other  
362 section, except the classified exemption sections of this chapter  
363 set forth herein, shall be valid as against the tax herein levied.  
364 Any subsequent exemption from the tax levied hereunder, except as  
365 indicated above, shall be provided by amendments to this section.

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



424 state or any political subdivision or municipal corporation  
425 thereof.

426 "Medicines," as used in this paragraph (h), shall mean and  
427 include any substance or preparation intended for use by external  
428 or internal application to the human body in the diagnosis, cure,  
429 mitigation, treatment or prevention of disease and which is  
430 commonly recognized as a substance or preparation intended for  
431 such use; provided that "medicines" do not include any auditory,  
432 prosthetic, ophthalmic or ocular device or appliance, any dentures  
433 or parts thereof or any artificial limbs or their replacement  
434 parts, articles which are in the nature of splints, bandages,  
435 pads, compresses, supports, dressings, instruments, apparatus,  
436 contrivances, appliances, devices or other mechanical, electronic,  
437 optical or physical equipment or article or the component parts  
438 and accessories thereof, or any alcoholic beverage or any other  
439 drug or medicine not commonly referred to as a prescription drug.

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

446 "Hospital," as used in this paragraph (h), shall have the  
447 meaning ascribed to it in Section 41-9-3, Mississippi Code of  
448 1972.

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

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



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

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

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

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

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

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

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

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

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

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

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



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

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

495 (w) Sales of tangible personal property or services to  
496 a private company, as defined in Section 57-61-5, which is making  
497 such purchases with proceeds of bonds issued under Section 57-61-1  
498 et seq., the Mississippi Business Investment Act, except as  
499 otherwise provided in Section 57-61-14, as amended by House Bill  
500 No. \_\_\_\_\_, 2003 Regular Session.

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

505 **SECTION 6.** This act shall take effect and be in force from  
506 and after July 1, 2003.

