AN ACT TO REQUIRE EMPLOYERS DOING BUSINESS IN THE STATE OF MISSISSIPPI TO PAY THEIR MISSISSIPPI EMPLOYEES A LIVABLE WAGE OF NO LESS THAN FIFTEEN PERCENT ABOVE THE MINIMUM WAGE REQUIRED BY FEDERAL LAW; TO PROVIDE CERTAIN TAX REFUNDS AS REWARDS TO THOSE EMPLOYERS WHO COMPLY FIRST; AND FOR RELATED PURPOSES.

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

SECTION 1. (1) Every employer doing business in the State of Mississippi shall pay to each employee who is within his employment, who resides in the State of Mississippi and who in any workweek is engaged in commerce or in the production of goods for commerce, or is employed in an enterprise engaged in commerce or in the production of goods for commerce, a livable wage. "Livable wage" means a wage of no less than fifteen percent (15%) above the minimum wage required by 29 USCS Section 206 (Supp. 2000).

(2) Each of the first one thousand (1,000) employers doing business in the state who raises the wages of his employees to the amount required by subsection (1) of this section shall receive a state tax refund equal to the ten percent (10%) of the Mississippi state incomes taxes he paid on income he earned during the calendar year 2002.

(3) Each of the second one thousand (1,000) employers doing business in the state who raises the wages of his employees to the amount required by subsection (1) of this section shall receive a state tax refund equal to five percent (5%) of the Mississippi state income taxes he paid on income he earned during the calendar year 2002.

SECTION 2. This act shall take effect and be in force from and after January 1, 2004.