

By: Representative Eaton

To: Ways and Means

HOUSE BILL NO. 1122

1 AN ACT TO AMEND SECTION 27-15-3, MISSISSIPPI CODE OF 1972, TO  
 2 REVISE THE DEFINITION OF THE TERM "PLACE OF BUSINESS" FOR PURPOSES  
 3 OF THE STATEWIDE PRIVILEGE TAX LAW TO PROVIDE THAT THE TERM DOES  
 4 NOT INCLUDE ANY FACILITY OWNED BY THE STATE OF MISSISSIPPI WHICH  
 5 IS OPEN TO THE PUBLIC LESS THAN TWELVE MONTHS OF EACH YEAR AND  
 6 WHERE A VENDOR OPERATING FROM SUCH FACILITY IS A PRODUCER OF  
 7 LIVESTOCK, POULTRY, FISH OR OTHER PRODUCTS OF FARM, GROVE OR  
 8 GARDEN WHERE FIFTY PERCENT OR MORE OF THE SALES BY SUCH VENDOR ARE  
 9 FROM ITEMS PRODUCED BY THE VENDOR WHICH REMAIN IN THE ORIGINAL  
 10 STATE OR CONDITION OF PREPARATION FOR SALE BEFORE THE PRODUCTS ARE  
 11 SUBJECTED TO ANY OTHER PROCESS; AND FOR RELATED PURPOSES.

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

13 **SECTION 1.** Section 27-15-3, Mississippi Code of 1972, is  
 14 amended as follows:

15 27-15-3. As used in this chapter:

16 The term "population" means the population as shown by the  
 17 last census made by the United States; provided, that when any  
 18 municipality makes and certifies an enumeration, as provided by  
 19 law, it shall mean the population shown by such enumeration.

20 The term "person" or "company," herein used interchangeably,  
 21 shall be taken to include any individual, firm, partnership, joint  
 22 adventure, association, corporation, estate, trust, or any other  
 23 group or combination acting as a unit, and includes the plural as  
 24 well as the singular number, unless the intention to give a more  
 25 limited meaning is disclosed by the context.

26 The terms "year" and "annually" shall mean either the  
 27 calendar year, or a period of twelve calendar months.

28 The term "capacity" when used with reference to manufacturing  
 29 establishments, shall mean and shall be determined from the rated  
 30 capacity of the machinery installed by the manufacturer thereof.



31           The term "business" shall include all activities or acts  
32 personal, professional, or corporate, engaged in or caused to be  
33 engaged in with the object of gain, profit, benefit, or advantage,  
34 either direct or indirect, or following or engaging in any trade,  
35 calling or profession, and all things which occupy the time,  
36 attention and labor of men for the purpose of a livelihood or  
37 profit.

38           The term "place of business" means a store, shop, counting  
39 room, office, factory, or other location or locations whether in a  
40 building, enclosed space, or in any undefined place or places  
41 where any business as herein defined is done, conducted, or  
42 carried on. However, the term "place of business" shall not  
43 include any facility owned by the State of Mississippi which is  
44 open to the public less than twelve (12) months of each year and  
45 where a vendor operating from such facility is a producer of  
46 livestock, poultry, fish or other products of farm, grove or  
47 garden where fifty percent (50%) or more of the sales by such  
48 vendor are from items produced by the vendor which remain in their  
49 original state or condition of preparation for sale before such  
50 products are subjected to any other process.

51           The term "state-wide license" means a license issued by the  
52 Tax Commissioner, Commissioner of Insurance, or other officer  
53 required to collect the tax usable, good and valid, in each and  
54 every county in the state, unless otherwise limited and it shall  
55 be the authority of the licensee to engage in the business  
56 designated for the period of time under the conditions specified  
57 therein, and at the place or places stated, if the business  
58 carried on be at a definite place.

59           The term "state-wide tax" means the tax paid or imposed for a  
60 state-wide license.

61           The term "officer" or "collector" when used with reference to  
62 officers whose duty it is to collect privilege taxes, means and  
63 shall include every officer of the State of Mississippi,



64 subdivisions or departments thereof whose duty it is to collect  
65 privilege taxes as by law provided.

66 The term "Tax Commissioner" means the chairman of the State  
67 Tax Commission.

68 The word "taxpayer" means any person liable for any tax  
69 hereunder in addition to the usual meaning of such word.

70 **SECTION 2.** This act shall take effect and be in force from  
71 and after July 1, 2003.

