To: Ways and Means

MISSISSIPPI LEGISLATURE REGULAR SESSION 2003
By: Representative Eaton

HOUSE BILL NO. 1122

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

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

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

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

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

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

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

The term "capacity" when used with reference to manufacturing establishments, shall mean and shall be determined from the rated capacity of the machinery installed by the manufacturer thereof.
The term "business" shall include all activities or acts personal, professional, or corporate, engaged in or caused to be engaged in with the object of gain, profit, benefit, or advantage, either direct or indirect, or following or engaging in any trade, calling or profession, and all things which occupy the time, attention and labor of men for the purpose of a livelihood or profit.

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

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

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

The term "officer" or "collector" when used with reference to officers whose duty it is to collect privilege taxes, means and shall include every officer of the State of Mississippi,
subdivisions or departments thereof whose duty it is to collect
privilege taxes as by law provided.

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

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

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