

By: Senator(s) Minor

To: Finance

SENATE BILL NO. 2352

1 AN ACT TO REPEAL SECTION 27-55-529, MISSISSIPPI CODE OF 1972,  
2 WHICH ALLOWS BONDED DISTRIBUTORS OF SPECIAL FUEL TO SELL UNDYED  
3 DIESEL FUEL TO A CONSUMER FOR NONHIGHWAY USE, ALLOWS AN EXEMPTION  
4 FOR A CERTAIN PORTION OF SUCH SALES AND ALLOWS A DEDUCTION OF THE  
5 AMOUNT OF TAX EXEMPTED ON SPECIAL FUEL REPORTS; AND FOR RELATED  
6 PURPOSES.

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

8 **SECTION 1.** Section 27-55-529, Mississippi Code of 1972,  
9 which allows bonded distributors of special fuel to sell undyed  
10 diesel fuel to a consumer for nonhighway use, allows an exemption  
11 for a certain portion of such sales and allows a deduction of the  
12 amount of tax exempted on special fuel reports, is hereby  
13 repealed.

14 **SECTION 2.** Nothing in this act shall affect or defeat any,  
15 claim, assessment, appeal, suit, right or cause of action for  
16 taxes due or accrued under Title 27, Chapter 55, Mississippi Code  
17 of 1972, prior to May 1, 2003, whether such assessments, appeals,  
18 suits, claims or actions shall have been begun before May 1, 2003,  
19 or thereafter; and the provisions of the aforesaid statutes and  
20 amendment thereto are expressly continued in full force, effect  
21 and operation for the purpose of the assessment, collection and  
22 enrollment of liens for any taxes due or accrued and executing of  
23 any warrant thereunder prior to May 1, 2003, or for the filing of  
24 reports, and for the imposition of any penalties, forfeitures or  
25 claims for the failure to comply therewith.

26 **SECTION 3.** This act shall take effect and be in force from  
27 and after May 1, 2003.

