

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13 repealed.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.

