By: Representative Stevens

HOUSE BILL NO. 585

AN ACT TO AMEND SECTION 83-37-21, MISSISSIPPI CODE OF 1972, 1 TO INCREASE THE FEE FOR A DUPLICATE CERTIFICATE AS AN AGENT OF A 2 3 BURIAL ASSOCIATION; AND FOR RELATED PURPOSES. BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI: 4 SECTION 1. Section 83-37-21, Mississippi Code of 1972, is 5 amended as follows: 6 7 83-37-21. When the above and foregoing provisions have been 8 complied with by any person, firm, association or corporation, the insurance commissioner shall issue a license to such person, firm, 9 association or corporation upon the payment to him of a privilege 10 tax to engage in such business, according to the following 11 schedule, to-wit: 12 13 Any person, firm, association or corporation beginning the business or having not exceeding 14 15 five hundred (500) contracts..... \$ 50.00 Same, where contracts exceed five hundred (500) but 16 do not exceed one thousand (1,000)..... 100.00 17 18 Same, where contracts exceed one thousand (1,000) but do not exceed fifteen hundred (1500)..... 150.00 19 20 Same, where contracts exceed fifteen hundred (1500) but do not exceed two thousand (2,000)..... 21 200.00 22 Same, where contracts exceed two thousand (2,000).... 250.00 and the payment of said license shall exempt such person, firm, 23 association, or corporation from any other privilege tax on 24 account of said business. Provided, however, that nothing in this 25 26 chapter shall exempt any such person, firm, association or 27 corporation from the payment of any tax now imposed by law for

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28 conducting an undertaker's business or selling coffins. Every 29 agent of any corporation organized or admitted to do business 30 hereunder shall be required to obtain from the Commissioner of Insurance a perpetual agent certificate as prescribed in Sections 31 32 83-5-73 and 83-17-5, Mississippi Code of 1972, under the seal of 33 his office showing that the company for which he or she is agent is licensed to do business in this state and that he or she is an 34 agent of said company and duly authorized to do business for it. 35 Every such agent on demand shall exhibit the said certificate to 36 37 the person from whom he or she shall solicit contracts, and every 38 such agent shall annually pay a privilege tax of Five Dollars (\$5.00). The insurance commissioner may issue a duplicate 39 40 certificate in case of loss or destruction of the original 41 certificate and charge therefor a fee of Ten Dollars (\$10.00), and the insurance commissioner shall have the right to pass upon the 42 qualifications of any such agent before issuing to him or her a 43 44 license, and for good cause shall have the right to cancel such 45 license.

Any person, firm, association or corporation liable for the 46 47 privilege tax imposed herein who shall fail to procure the license 48 therefor before beginning the business for which such privilege 49 tax is required, or who shall fail to renew, during the month in which it is due, the license on said business for which a 50 51 privilege license has theretofore been issued, shall, in each or 52 either instance, be liable for the amount of the tax required for such business and fifty percent (50%) thereof. It is hereby made 53 54 the duty of the insurance commissioner to collect the said tax and 55 penalty, and the commissioner, or his duly authorized representative, may make immediate demand upon such person, firm, 56 association or corporation for the payment of such tax and 57 58 penalty, and proceed to collect the same as is provided by law for 59 the collection of other privilege licenses, penalties and damages.

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