

By: Representative Stevens

To: Ways and Means

HOUSE BILL NO. 1789

1 AN ACT TO PROVIDE FOR THE ASSESSMENT OF A PRIVILEGE TAX ON  
2 CERTAIN PROFESSIONALS FROM THE STATES WHICH ASSESS A PRIVILEGE TAX  
3 IN SUCH STATES ON MISSISSIPPI PROFESSIONALS; TO PROVIDE A FINE FOR  
4 FAILURE TO PAY THE TAX; TO AMEND SECTION 27-15-251, MISSISSIPPI  
5 CODE OF 1972, TO CONFORM TO THE PROVISIONS OF THIS ACT; AND FOR  
6 RELATED PURPOSES.

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

8 SECTION 1. (1) In addition to any requirements or fees  
9 charged for licensure required by state law for the practice of  
10 professions, a tax shall be assessed on any person residing  
11 outside this state for the privilege of practicing a specific  
12 profession in Mississippi, if the state in which the person is  
13 residing assesses a privilege tax on Mississippi residents for the  
14 privilege of practicing the specific profession in the other  
15 state. The tax described in this section shall be known as a  
16 "professional privilege tax," and it shall be in an amount equal  
17 to that assessed on Mississippi residents by the other state for  
18 the practice of such specific profession.

19 (2) The provisions of this section shall apply to the  
20 following:

- 21 (a) Accountants;
- 22 (b) Agents (securities);
- 23 (c) Architects;
- 24 (d) Attorneys;
- 25 (e) Audiologists;
- 26 (f) Broker-dealers (securities);
- 27 (g) Chiropractors;
- 28 (h) Dentists;
- 29 (i) Engineers;

- 30 (j) Investment advisors;
- 31 (k) Landscape architects;
- 32 (l) Landscape contractors or landscape gardeners;
- 33 (m) Lobbyists;
- 34 (n) Optometrists;
- 35 (o) Osteopathic physicians;
- 36 (p) Pharmacists;
- 37 (q) Physicians;
- 38 (r) Podiatrists;
- 39 (s) Psychologists;
- 40 (t) Real estate principal brokers;
- 41 (u) Speech pathologists;
- 42 (v) Veterinarians.

43 (3) The State Tax Commission shall collect the professional  
44 privilege tax provided for in this section before July 1 of each  
45 year. The State Tax Commission shall develop forms for the  
46 administration and collection of the tax which shall be deposited  
47 to the General Fund.

48 (4) Any person who is required to pay the tax provided in  
49 this section and fails to pay the tax while practicing his  
50 profession in the State of Mississippi, in addition to any other  
51 fine, penalty or punishment prescribed by law, shall be fined,  
52 upon conviction, in the sum of One Thousand Dollars (\$1,000.00).

53 **SECTION 2.** Section 27-15-251, Mississippi Code of 1972, is  
54 amended as follows:

55 27-15-251. (1) Except as otherwise provided in Section 1 of  
56 House Bill No. \_\_\_\_\_, 2004 Regular Session, any person violating  
57 any of the provisions of this chapter shall be guilty of a  
58 misdemeanor and on conviction thereof shall be fined not more than  
59 Five Hundred Dollars (\$500.00), or imprisoned in the county jail  
60 not exceeding six (6) months, or by both such fine and  
61 imprisonment in the discretion of the court within the limitations  
62 aforesaid; and such fine and imprisonment shall be in addition to

63 any other penalty imposed by any particular section of this  
64 chapter. The courts of the county in which the offender resides,  
65 or if a company, in which it carries on business, shall have  
66 jurisdiction to enforce this subsection. And persons failing to  
67 pay the privilege taxes imposed by this chapter, and to obtain a  
68 license as hereby required, but pursuing the business for which a  
69 privilege tax is imposed without procuring such license, may be  
70 proceeded against by suit, in addition to being dealt with  
71 criminally; and the officer required to collect the tax may seize  
72 and sell any property of such person liable for such tax and  
73 penalty, in the same manner as he may distrain and sell property  
74 of other taxpayers delinquent for the payment of ad valorem taxes  
75 due on personal property.

76 (2) It shall be unlawful for any person to engage in buying  
77 cotton, cotton seed, corn, grain or field seed of any kind,  
78 pecans, peanuts, or other nuts between the hours of 6:00 p.m. and  
79 7:00 a.m. and any person convicted under this section shall be  
80 fined not less than One Hundred Dollars (\$100.00) or imprisoned in  
81 the county jail for not less than ninety (90) days or both.

82 **SECTION 3.** Section 1 of this act shall be codified as a  
83 separate Code section in Chapter 15, Title 27, Mississippi Code of  
84 1972.

85 **SECTION 4.** This act shall take effect and be in force from  
86 and after July 1, 2004.