

By: Senator(s) Carmichael, King, Chaney,
Chamberlin, Flowers, Nunnelee, Moffatt,
Mettetal, Lee (35th), Posey, Jordan, Hyde-
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To: Finance

SENATE BILL NO. 2093

1 AN ACT TO AMEND SECTION 27-55-12, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE A PARTIAL EXEMPTION FROM EXCISE TAXES ON SALES OF
3 GASOLINE, SPECIAL FUEL AND COMPRESSED GAS TO VOLUNTEER FIRE
4 DEPARTMENTS FOR USE IN DEPARTMENT VEHICLES; AND FOR RELATED
5 PURPOSES.

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

7 **SECTION 1.** Section 27-55-12, Mississippi Code of 1972, is
8 amended as follows:

9 27-55-12. (1) The United States government, the State of
10 Mississippi, counties, municipalities, school districts and all
11 other political subdivisions of the state, and volunteer fire
12 departments chartered under the laws of the State of Mississippi
13 as nonprofit corporations shall be exempt from excise taxes on
14 gasoline, special fuel and compressed gas as follows:

15 (a) From the excise tax rate in excess of Nine Cents
16 (9¢) per gallon of gasoline and from the excise tax rate in excess
17 of One Cent (1¢) per gallon of aviation gasoline levied under
18 Section 27-55-11, Mississippi Code of 1972, Five and Four-tenths
19 Cents (5.4¢) thereof shall be exempt as provided in Section
20 27-55-19, Mississippi Code of 1972.

21 (b) From the excise tax rate in excess of Ten Cents
22 (10¢) per gallon of special fuel levied at Eighteen Cents (18¢)
23 per gallon under Sections 27-55-519 and 27-55-521, Four and
24 Three-fourths Cents (4.75¢) thereof shall be exempt.

25 (c) From the excise tax rate in excess of One Cent (1¢)
26 per gallon of special fuel taxed at Five and Three-fourths Cents
27 (5.75¢) per gallon and from the excise tax rate in excess of
28 One-half Cent (1/2¢) per gallon of special fuel used in aircraft

29 levied under Section 27-55-519, Four and Three-fourths Cents
30 (4.75¢) thereof shall be exempt.

31 (d) From the portion of the excise tax rate on
32 compressed gas used as a motor fuel that exceeds the rate of tax
33 in effect on June 30, 1987, Three Cents (3¢) thereof shall be
34 exempt.

35 (2) The exemption provided in subsection (1) of this section
36 for sales of gasoline, special fuel and compressed gas to
37 volunteer fire departments shall apply only to sales of gasoline,
38 special fuel and compressed gas for use in a vehicle owned by a
39 volunteer fire department and used for department purposes.

40 (3) Any person other than a bonded distributor of gasoline,
41 bonded distributor of special fuel or bonded distributor of
42 compressed gas who sells or delivers any gasoline, special fuel or
43 compressed gas, subject to the exemption set forth in this
44 section, is required to obtain credit for such exemption from a
45 bonded distributor of gasoline, special fuel or compressed gas.

46 **SECTION 2.** Nothing in this act shall affect or defeat any
47 claim, assessment, appeal, suit, right or cause of action for
48 taxes due or accrued under Chapter 55, Title 27, Mississippi Code
49 of 1972, before the date on which this act becomes effective,
50 whether such claims, assessments, appeals, suits or actions have
51 been begun before the date on which this act becomes effective or
52 are begun thereafter; and the provisions of Chapter 55, Title 27,
53 Mississippi Code of 1972, are expressly continued in full force,
54 effect and operation for the purpose of the assessment, collection
55 and enrollment of liens for any taxes due or accrued and the
56 execution of any warrant under such laws before the date on which
57 this act becomes effective, and for the imposition of any
58 penalties, forfeitures or claims for failure to comply with such
59 laws.

60 **SECTION 3.** This act shall take effect and be in force from
61 and after July 1, 2004.