

By: Representatives Frierson, Read

To: Marine Resources

HOUSE BILL NO. 670

1 AN ACT TO AMEND SECTION 49-15-28, MISSISSIPPI CODE OF 1972,
2 TO CLARIFY THE LICENSE REQUIREMENT FOR SEAFOOD FACTORIES AND
3 CERTAIN PERSONS WHO SHIP SEAFOOD; TO REQUIRE COMMERCIAL FISHERMEN
4 TO PURCHASE A SEAFOOD DEALERS LICENSE; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 49-15-28, Mississippi Code of 1972, is
7 amended as follows:

8 49-15-28. (1) Each person buying or handling seafood
9 secured from commercial fishermen, or from other wholesale
10 dealers, for the purpose of resale, whether handling on a
11 commission basis or otherwise, and every resident person shipping
12 seafood out of the State of Mississippi on consignment or
13 order * * * shall be considered a wholesale dealer and shall
14 obtain a license and pay an annual license fee of One Hundred
15 Dollars (\$100.00). The privilege of a wholesaler shall also
16 include the privilege of a retailer without additional license.
17 Where seafood is sold at retail in grocery stores and meat markets
18 which pay a city, county or state privilege license for that
19 operation, those grocery stores and meat markets shall not be
20 liable for the payment of the tax above levied.

21 (2) Any factory or person engaged in the canning,
22 processing, freezing or drying * * * of oysters, fish, saltwater
23 crabs or saltwater shrimp shall be considered a seafood processor
24 and shall obtain a license and pay an annual privilege tax of Two
25 Hundred Dollars (\$200.00). It is unlawful for any factory or
26 person to engage in the canning, processing, freezing or
27 drying * * * of oysters, fish, saltwater crabs or saltwater shrimp
28 without first having obtained that license. The privilege of a

29 processor shall also include the privileges of a wholesaler
30 without additional license. The privilege tax license shall be
31 nontransferable and a license shall be required for each factory
32 or place of business. This license shall not apply to, nor shall
33 the payment of the annual privilege tax of Two Hundred Dollars
34 (\$200.00) be due by, a dealer in fresh seafoods who merely
35 preserves the seafood for future sale to prevent spoilage and is
36 in competition with other retailers who are not required to pay
37 this tax.

38 (3) All licensed commercial fisherman not selling directly
39 to a licensed seafood dealer or processor must obtain a seafood
40 dealer or processor license.

41 **SECTION 2.** This act shall take effect and be in force from
42 and after July 1, 2005.