

By: Representative Fillingane

To: Ways and Means

HOUSE BILL NO. 873

1 AN ACT TO PROVIDE THAT A PERSON AUTHORIZED TO PURCHASE ANY
 2 TYPE OF REFRIGERANT FOR USE IN AIR CONDITIONING INSTALLATION,
 3 REPAIR OR SERVICE MUST HAVE A MISSISSIPPI SALES TAX PERMIT NUMBER
 4 ISSUED BY THE STATE TAX COMMISSION AND MUST PRESENT SUCH SALES TAX
 5 PERMIT NUMBER IN ORDER TO PURCHASE SUCH A REFRIGERANT; AND FOR
 6 RELATED PURPOSES.

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

8 **SECTION 1.** A person authorized to purchase any type of
 9 refrigerant for use in air conditioning installation, repair or
 10 service must have a Mississippi sales tax permit number issued by
 11 the State Tax Commission and must present such sales tax permit
 12 number in order to purchase such a refrigerant.

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