

By: Representatives Warren, Frierson, Read,  
Shows, Taylor, Bentz

To: Rules

## HOUSE CONCURRENT RESOLUTION NO. 97

1 A CONCURRENT RESOLUTION SUSPENDING THE DEADLINES FOR THE  
2 PURPOSE OF REQUESTING THE DRAFTING, AND THE INTRODUCTION,  
3 CONSIDERATION AND PASSAGE, OF A BILL ENTITLED "AN ACT TO IMPOSE  
4 AND LEVY AN EXCISE TAX UPON THE POSSESSION OF UNAUTHORIZED  
5 SUBSTANCES; TO PRESCRIBE THE RATE OF TAX THAT SHALL BE IMPOSED  
6 UPON UNAUTHORIZED SUBSTANCES; TO PROVIDE THAT THE TAX SHALL NOT  
7 APPLY TO ANY MATERIAL, COMPOUND, MIXTURE OR PREPARATION THAT  
8 CONTAINS ANY QUANTITY OF A CONTROLLED SUBSTANCE THAT IS LISTED AS  
9 EXEMPT UNDER THE UNIFORM CONTROLLED SUBSTANCES LAW OR TO ANY  
10 GOVERNMENTAL ENTITY POSSESSING A CONTROLLED SUBSTANCE FOR THE  
11 PURPOSE OF RESEARCH; TO PROVIDE THAT THE STATE TAX COMMISSION  
12 SHALL ISSUE STAMPS TO AFFIX TO UNAUTHORIZED SUBSTANCES TO INDICATE  
13 PAYMENT OF THE TAX IMPOSED UNDER THIS ACT; TO REQUIRE LAW  
14 ENFORCEMENT AGENCIES TO REPORT TO THE STATE TAX COMMISSION THE  
15 SEIZURE OF AN UNAUTHORIZED SUBSTANCE OR THE MAKING OF AN ARREST OF  
16 A PERSON IN POSSESSION OF AN UNAUTHORIZED SUBSTANCE UPON WHICH A  
17 STAMP HAS NOT BEEN AFFIXED AS REQUIRED BY THIS ACT; TO PRESCRIBE  
18 THE MANNER AND PROCEDURE BY WHICH THE TAXES IMPOSED UNDER THIS ACT  
19 SHALL BE COLLECTED AND PAID; TO PROVIDE FOR THE IMPOSITION OF  
20 PENALTIES AND INTERESTS UPON PERSONS WHO FAIL TIMELY TO PAY THE  
21 TAXES IMPOSED UNDER THIS ACT; TO PROHIBIT DISCLOSURE OF THE  
22 IDENTITY OF PERSONS WHO PAY SUCH TAXES AND PURCHASE THE STAMPS AND  
23 TO PROHIBIT USE OF SUCH INFORMATION TO CRIMINALLY PROSECUTE SUCH  
24 PERSONS FOR THE UNLAWFUL POSSESSION OF UNAUTHORIZED SUBSTANCES; TO  
25 PROVIDE FOR THE DEPOSIT OF UNENCUMBERED PROCEEDS FROM THE TAXES  
26 LEVIED UNDER THIS ACT INTO THE STATE GENERAL FUND; TO AUTHORIZE  
27 THE STATE TAX COMMISSION TO PROMULGATE AND ADOPT RULES AND  
28 REGULATIONS TO IMPLEMENT, ADMINISTER AND ENFORCE THE PROVISIONS OF  
29 THIS ACT; TO BRING FORWARD SECTIONS 27-3-29, 27-3-31, 27-3-69,  
30 27-3-80, 27-3-81, 41-29-105, 41-29-122, 41-29-139 AND 41-29-153,  
31 MISSISSIPPI CODE OF 1972; AND FOR RELATED PURPOSES."

32 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE STATE  
33 OF MISSISSIPPI, THE SENATE CONCURRING THEREIN, That the Joint  
34 Rules of the House and the Senate, including all the deadlines and  
35 other provisions imposed by Joint Rule No. 40, are suspended for  
36 the purpose of requesting the drafting, and the introduction,  
37 consideration and passage, of a bill entitled "AN ACT TO IMPOSE  
38 AND LEVY AN EXCISE TAX UPON THE POSSESSION OF UNAUTHORIZED  
39 SUBSTANCES; TO PRESCRIBE THE RATE OF TAX THAT SHALL BE IMPOSED  
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43 EXEMPT UNDER THE UNIFORM CONTROLLED SUBSTANCES LAW OR TO ANY  
44 GOVERNMENTAL ENTITY POSSESSING A CONTROLLED SUBSTANCE FOR THE  
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