

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
40 UPON UNAUTHORIZED SUBSTANCES; TO PROVIDE THAT THE TAX SHALL NOT
41 APPLY TO ANY MATERIAL, COMPOUND, MIXTURE OR PREPARATION THAT

42 CONTAINS ANY QUANTITY OF A CONTROLLED SUBSTANCE THAT IS LISTED AS
43 EXEMPT UNDER THE UNIFORM CONTROLLED SUBSTANCES LAW OR TO ANY
44 GOVERNMENTAL ENTITY POSSESSING A CONTROLLED SUBSTANCE FOR THE
45 PURPOSE OF RESEARCH; TO PROVIDE THAT THE STATE TAX COMMISSION
46 SHALL ISSUE STAMPS TO AFFIX TO UNAUTHORIZED SUBSTANCES TO INDICATE
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48 ENFORCEMENT AGENCIES TO REPORT TO THE STATE TAX COMMISSION THE
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57 TO PROHIBIT USE OF SUCH INFORMATION TO CRIMINALLY PROSECUTE SUCH
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59 PROVIDE FOR THE DEPOSIT OF UNENCUMBERED PROCEEDS FROM THE TAXES
60 LEVIED UNDER THIS ACT INTO THE STATE GENERAL FUND; TO AUTHORIZE
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