

By: Representatives Watson, Stringer, Brown To: Rules

HOUSE CONCURRENT RESOLUTION NO. 102

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 TO INCREASE THE EXCISE TAX ON
4 CIGARETTES AND OTHER TOBACCO PRODUCTS, TO PROVIDE FOR NEW AND
5 INCREASED FEES TO BE CHARGED BY STATE AGENCIES FOR SERVICES
6 PROVIDED, AND TO IMPOSE AN EXCISE TAX UPON UNAUTHORIZED DRUGS.

7 WHEREAS, the Mississippi Legislature is facing a budget
8 crisis of unprecedented magnitude for fiscal year 2006, which will
9 greatly jeopardize the services provided in the areas of public
10 education, Medicaid, mental health and public safety if no action
11 is taken; and

12 WHEREAS, the Legislature recognizes that this financial
13 crisis will require significant cuts in the maintenance of present
14 levels of funding for state government, and it desires to
15 undertake measures to mitigate the severity of those cuts, which
16 will necessitate raising revenues from various sources; and

17 WHEREAS, the purpose of this resolution is to provide for a
18 bill that would raise revenue by increasing tobacco taxes,
19 increasing certain fees charged for governmental services, and
20 imposing a tax on illegal drugs, with the goal of providing
21 additional funding in the specific areas of public education,
22 Medicaid, mental health and public safety, including additional
23 support for the Mississippi Crime Laboratory; and

24 WHEREAS, the increased revenues from this bill would free up
25 other funds in the State General Fund that could be used to
26 mitigate the severity of cuts in many other areas of our budget;
27 and

28 WHEREAS, on March 22, 2005, philanthropist Jim Barksdale
29 offered this state a \$50,000,000.00 endowment, to be placed in

30 escrow to provide a financial incentive directly to our young
31 citizens to encourage them to graduate from high school and attend
32 college, on the condition that the Legislature fully fund the
33 Mississippi Adequate Education Program and the teacher pay raise,
34 and we believe that it is in the best interest of our constituents
35 to accept this generous offer, which will require that additional
36 revenues be raised for public education in fiscal year 2006;

37 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF
38 REPRESENTATIVES OF THE STATE OF MISSISSIPPI, THE SENATE CONCURRING
39 THEREIN, That the Joint Rules of the House and the Senate,
40 including all the deadlines and other provisions imposed by Joint
41 Rule No. 40, are suspended for the purpose of requesting the
42 drafting, and the introduction, consideration and passage, of a
43 bill entitled "AN ACT TO AMEND SECTIONS 27-69-3, 27-69-5, 27-69-7,
44 27-69-11, 27-69-13, 27-69-31 AND 27-69-41, MISSISSIPPI CODE OF
45 1972, TO INCREASE THE EXCISE TAX ON CIGARETTES AND OTHER TOBACCO
46 PRODUCTS; TO ELIMINATE THE DISCOUNT OR COMPENSATION PROVIDED TO
47 DEALERS FOR COMPENSATION FOR THEIR SERVICES IN AFFIXING TOBACCO
48 TAX STAMPS REQUIRED UNDER THE STATE TOBACCO TAX LAW; TO DEFINE THE
49 TERMS "TOBACCO SETTLEMENT," "NONPARTICIPATING MANUFACTURER" AND
50 "PARTICIPATING MANUFACTURER" FOR PURPOSES OF THE STATE TOBACCO TAX
51 LAW; TO REQUIRE THAT CIGARETTE MANUFACTURERS PAY AN EQUITY
52 ASSESSMENT OF TWO CENTS PER CIGARETTE ON ALL CIGARETTES SUBJECT TO
53 THE CIGARETTE EXCISE TAX; TO PROVIDE THAT SUCH EQUITY ASSESSMENT
54 SHALL BE INCREASED ANNUALLY BY THREE PERCENT OR THE INCREASE IN
55 THE CONSUMER PRICE INDEX WHICHEVER IS GREATER; TO PROVIDE THAT
56 CIGARETTE WHOLESALERS MUST PROVIDE CIGARETTE MANUFACTURERS MONTHLY
57 REPORTS SETTING FORTH THE NUMBER OF CIGARETTES ON WHICH TOBACCO
58 TAX STAMPS WERE AFFIXED DURING THE PRECEDING MONTH AND IDENTIFYING
59 SUCH CIGARETTES BY MANUFACTURER, BRAND AND STYLE; TO PROVIDE A
60 CREDIT AGAINST THE EQUITY ASSESSMENT FOR ANNUAL TOBACCO SETTLEMENT
61 INSTALLMENTS MADE BY PARTICIPATING MANUFACTURERS; TO PROVIDE
62 PENALTIES FOR THE FAILURE OF A CIGARETTE MANUFACTURER TO PAY THE

63 EQUITY ASSESSMENT; TO PROVIDE PENALTIES FOR THE FAILURE OF A
64 WHOLESALER TO PROVIDE INFORMATION TO A MANUFACTURER NECESSARY FOR
65 THE MANUFACTURER TO COMPUTE THE EQUITY ASSESSMENT; TO AMEND
66 SECTION 1-69-75, MISSISSIPPI CODE OF 1972, IN CONFORMITY TO THE
67 PRECEDING PROVISIONS; TO PROHIBIT ANY STATE AGENCY FROM PURCHASING
68 EQUIPMENT, HIRING NEW EMPLOYEES, OR PROMOTING, RECLASSIFYING,
69 REALLOCATING OR REALIGNING PAY GRADES WITH REGARD TO ANY OF ITS
70 EMPLOYEES OR JOB POSITIONS DURING THE CURRENT FISCAL YEAR; TO
71 ESTABLISH AN APPEAL PROCEDURE TO THE STATE FISCAL OFFICER FOR
72 AGENCIES SEEKING TO TAKE ANY ACTION THAT OTHERWISE WOULD BE
73 PROHIBITED BY THIS ACT; TO SET FORTH THE DEMONSTRATION OF THE
74 EMERGENCY THAT MUST BE MADE BY THE AGENCY IN ITS APPEAL; TO
75 PROVIDE THAT THE JOINT LEGISLATIVE BUDGET COMMITTEE SHALL BE
76 NOTIFIED OF SUCH AN APPEAL AND THAT COMMITTEE MEMBERS MAY ATTEND
77 THE HEARING ON SUCH AN APPEAL; TO ALLOW THE STATE FISCAL OFFICER,
78 IN HIS DISCRETION, TO AUTHORIZE THE ACTION SOUGHT IN THE APPEAL;
79 TO AMEND SECTION 25-9-116, MISSISSIPPI CODE OF 1972, IN CONFORMITY
80 TO THE PRECEDING PROVISIONS; TO PROVIDE THAT DURING FISCAL YEAR
81 2006, STATE AGENCIES ARE NOT AUTHORIZED TO EXPEND FUNDS TO DO
82 CERTAIN THINGS UNLESS SPECIFICALLY AUTHORIZED IN THE AGENCY'S
83 APPROPRIATION BILL; TO AMEND SECTIONS 7-7-211 AND 7-7-213,
84 MISSISSIPPI CODE OF 1972, TO INCREASE THE FEE CHARGED BY THE
85 DEPARTMENT OF AUDIT FOR CONDUCTING A POSTAUDIT, PREAUDIT OR
86 INVESTIGATION OF THE FINANCIAL AFFAIRS OF CERTAIN GOVERNMENTAL
87 ENTITIES; TO BRING FORWARD SECTION 27-15-83, MISSISSIPPI CODE OF
88 1972, WHICH PROVIDES FOR CERTAIN PRIVILEGE TAXES TO BE LEVIED ON
89 INSURANCE COMPANIES; TO BRING FORWARD SECTION 27-15-85,
90 MISSISSIPPI CODE OF 1972, WHICH PROVIDES FOR PRIVILEGE TAXES TO BE
91 LEVIED ON CERTAIN INCORPORATED INSURANCE AGENCIES AND INCORPORATED
92 GENERAL AGENTS AND INCORPORATED SUPERVISING GENERAL AGENTS; TO
93 BRING FORWARD SECTION 27-15-87, MISSISSIPPI CODE OF 1972, WHICH
94 PROVIDES FOR PRIVILEGE TAXES TO BE LEVIED ON CERTAIN FIRE,
95 CASUALTY, LIABILITY, FIDELITY, SURETY, GUARANTY AND INLAND MARINE

96 INSURANCE AGENTS AND INSURANCE SOLICITORS; TO BRING FORWARD
97 SECTION 27-15-93, MISSISSIPPI CODE OF 1972, WHICH PROVIDES CERTAIN
98 PRIVILEGE TAXES TO BE LEVIED ON INCORPORATED LIFE, HEALTH OR
99 ACCIDENT INSURANCE AGENCIES, SUPERVISING GENERAL AGENTS AND LIFE
100 INSURANCE AGENTS; TO BRING FORWARD SECTION 27-15-95, MISSISSIPPI
101 CODE OF 1972, WHICH PROVIDES FOR A PRIVILEGE TAX TO BE LEVIED ON
102 CERTAIN PERSONS, OTHER THAN AN INCORPORATED INSURANCE AGENCY,
103 WRITING HEALTH AND ACCIDENT OR INDUSTRIAL LIFE INSURANCE; TO BRING
104 FORWARD SECTION 83-49-47, MISSISSIPPI CODE OF 1972, WHICH PROVIDES
105 FOR CERTAIN LICENSE FEES ON PERSONS ACTING AS AGENTS OR
106 REPRESENTATIVES OF INSURERS WHO ESTABLISH PREPAID LEGAL SERVICES;
107 TO BRING FORWARD SECTION 83-11-237, MISSISSIPPI CODE OF 1972,
108 WHICH REQUIRES CERTAIN REGISTRATION FEES FOR AGENTS OF AUTOMOBILE
109 CLUBS OPERATING IN THE STATE OF MISSISSIPPI; TO AMEND SECTION
110 27-19-44.4, MISSISSIPPI CODE OF 1972, TO IMPOSE AN ADDITIONAL FEE
111 ON THE ISSUANCE OF PERSONALIZED MOTOR VEHICLE LICENSE TAGS AND
112 CERTAIN DISTINCTIVE OR SPECIAL MOTOR VEHICLE LICENSE TAGS; TO
113 BRING FORWARD SECTION 27-19-89, MISSISSIPPI CODE OF 1972, WHICH
114 PROVIDES FOR FINES FOR OVERWEIGHT VEHICLES UPON THE PUBLIC
115 HIGHWAYS; TO BRING FORWARD SECTION 27-65-27, MISSISSIPPI CODE OF
116 1972, WHICH PROVIDES FOR THE ISSUANCE OF PERMITS TO ENGAGE IN
117 BUSINESS; TO AMEND SECTION 27-65-33, MISSISSIPPI CODE OF 1972, TO
118 PROVIDE THAT THE COMPENSATION OR DISCOUNT ALLOWED TO TAXPAYERS FOR
119 COLLECTING SALES AND USE TAXES AND FILING NECESSARY RETURNS WITH
120 THE STATE TAX COMMISSION SHALL NOT BE ALLOWED FOR MORE THAN ONE
121 BUSINESS LOCATION; TO AMEND SECTION 27-71-11, MISSISSIPPI CODE OF
122 1972, TO INCREASE THE MARKUP ON THE COST OF ALCOHOLIC BEVERAGES;
123 TO AMEND SECTION 27-71-303, MISSISSIPPI CODE OF 1972, TO INCREASE
124 THE ANNUAL PRIVILEGE TAX ON RETAIL AND WHOLESALE SELLERS OF BEER
125 AND LIGHT WINES; TO AMEND SECTION 39-5-5, MISSISSIPPI CODE OF
126 1972, TO AUTHORIZE THE DEPARTMENT OF ARCHIVES AND HISTORY TO
127 CHARGE FEES TO PERSONS WHO USE THE FACILITIES OF THE DEPARTMENT TO
128 CONDUCT RESEARCH AND CHARGE FEES FOR THE DEPARTMENT TO PERFORM

129 RESEARCH ON BEHALF OF PERSONS OR ENTITIES; TO AMEND SECTION
130 41-3-18, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE STATE BOARD
131 OF HEALTH SHALL CHARGE AN ADDITIONAL FEE FOR FOOD ESTABLISHMENT
132 PERMITS AND PRIVATE WATER SUPPLY APPROVALS; TO AMEND SECTION
133 41-4-7, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE STATE BOARD OF
134 MENTAL HEALTH TO CHARGE COUNTIES FOR SERVICES PROVIDED TO PATIENTS
135 IN MENTAL HEALTH CRISIS INTERVENTION CENTERS; TO BRING FORWARD
136 SECTION 41-7-71, 41-71-73 AND 41-71-79, WHICH PROVIDE FOR CHARGING
137 THE COSTS OF PROVIDING CARE AND TREATMENT TO PERSONS AT STATE
138 MENTAL INSTITUTIONS; TO AMEND SECTION 45-1-29, MISSISSIPPI CODE OF
139 1972, TO REQUIRE THE DEPARTMENT OF PUBLIC SAFETY TO SET AND
140 COLLECT FEES FOR SERVICES RENDERED BY THE MISSISSIPPI CRIME
141 LABORATORY IN AMOUNTS THAT WILL RECOVER A PORTION OF THE COSTS TO
142 THE CRIME LABORATORY; TO BRING FORWARD SECTION 49-17-30,
143 MISSISSIPPI CODE OF 1972, WHICH PROVIDES FOR THE ISSUANCE OF AN
144 AIR OPERATING PERMIT UNDER THE FEDERAL CLEAN AIR ACT BY THE
145 DEPARTMENT OF ENVIRONMENTAL QUALITY; TO AMEND SECTION 49-17-421,
146 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE DEPARTMENT OF
147 ENVIRONMENTAL QUALITY SHALL CHARGE AN ADDITIONAL FEE FOR
148 UNDERGROUND STORAGE TANKS; TO PROVIDE THAT WHERE A FEE IS NOT SET
149 BY LAW, THE DEPARTMENT OF ENVIRONMENTAL QUALITY SHALL CHARGE FEES
150 FOR GENERAL PERMITS, OTHER PERMITS AND MONITORING ACTIVITIES; TO
151 AMEND SECTIONS 51-3-31, 53-7-7, 53-7-21, 53-7-25, 53-7-27 AND
152 53-7-69, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE DEPARTMENT
153 OF ENVIRONMENTAL QUALITY SHALL CHARGE FEES FOR CERTAIN ACTIVITIES
154 UNDER ITS JURISDICTION; TO BRING FORWARD SECTION 55-3-33,
155 MISSISSIPPI CODE OF 1972, WHICH PROVIDES FOR CERTAIN POWERS AND
156 DUTIES OF THE DEPARTMENT OF WILDLIFE, FISHERIES AND PARKS
157 REGARDING PARKS OPERATED BY THE DEPARTMENT; TO AMEND SECTION
158 45-35-7, MISSISSIPPI CODE OF 1972, TO INCREASE THE FEE FOR
159 IDENTIFICATION CARDS ISSUED BY THE DEPARTMENT OF PUBLIC SAFETY; TO
160 AMEND SECTION 45-35-9, MISSISSIPPI CODE OF 1972, TO INCREASE THE
161 FEE FOR THE ISSUANCE OF DUPLICATE IDENTIFICATION CARDS BY THE

162 DEPARTMENT; TO AMEND SECTION 63-1-43, MISSISSIPPI CODE OF 1972, TO
163 INCREASE THE FEES FOR REGULAR DRIVER'S LICENSES AND CLASS D
164 COMMERCIAL DRIVER'S LICENSES; TO AMEND SECTIONS 63-1-21, 63-1-37,
165 63-1-46 AND 63-1-82, MISSISSIPPI CODE OF 1972, TO INCREASE THE
166 FEES FOR THE ISSUANCE OF TEMPORARY DRIVING PERMITS, DUPLICATE
167 COPIES OF DRIVERS' LICENSES OR TEMPORARY DRIVING PERMITS,
168 REINSTATEMENT OF SUSPENDED DRIVERS' LICENSES, AND CLASS A, CLASS B
169 AND CLASS C COMMERCIAL DRIVERS' LICENSES; TO BRING FORWARD SECTION
170 63-1-81, MISSISSIPPI CODE OF 1972, WHICH PROVIDES FOR APPLICATION
171 FEES FOR COMMERCIAL DRIVER'S LICENSES; TO BRING FORWARD SECTION
172 63-15-4, MISSISSIPPI CODE OF 1972, WHICH REQUIRES MOTOR VEHICLE
173 OWNERS OR OPERATORS TO HAVE INSURANCE CARDS IN THEIR MOTOR
174 VEHICLES; TO AMEND SECTION 63-21-63, MISSISSIPPI CODE OF 1972, TO
175 INCREASE THE FEES FOR ISSUING AND PROCESSING MOTOR VEHICLE
176 CERTIFICATES OF TITLE AND RELATED DOCUMENTS; TO CODIFY NEW SECTION
177 7-3-30, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE SECRETARY OF
178 STATE SHALL PROVIDE FOR THE ANNUAL PUBLICATION OF A JUDICIARY
179 DIRECTORY AND COURT CALENDAR, WHICH SHALL BE MADE AVAILABLE FOR
180 SALE FOR NOT LESS THAN A SPECIFIED PRICE PER COPY; TO AMEND
181 SECTION 25-7-81, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE
182 SECRETARY OF STATE SHALL CHARGE AN ADDITIONAL FEE FOR THE
183 COMMISSIONING OF NOTARIES PUBLIC; TO AMEND SECTION 75-4-1.22,
184 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE SECRETARY OF STATE
185 SHALL CHARGE ADDITIONAL FEES FOR FILING CERTAIN DOCUMENTS; TO
186 AMEND SECTION 75-9-525, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT
187 THE SECRETARY OF STATE SHALL CHARGE ADDITIONAL FILING FEES FOR
188 SECURED TRANSACTIONS UNDER THE UNIFORM COMMERCIAL CODE; TO AMEND
189 SECTION 75-63-65, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE
190 SECRETARY OF STATE SHALL CHARGE FEES FOR CERTAIN ACTIONS RELATING
191 TO SALES OF PRE-NEED CONTRACTS; TO AMEND SECTION 75-71-409,
192 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE SECRETARY OF STATE
193 SHALL CHARGE FEES FOR CERTAIN ACTIONS RELATING TO SECURITIES; TO
194 AMEND SECTION 79-11-109, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT

195 THE SECRETARY OF STATE SHALL CHARGE ADDITIONAL FEES FOR FILING
196 CERTAIN DOCUMENTS; TO AMEND SECTION 79-11-504, MISSISSIPPI CODE OF
197 1972, TO PROVIDE THAT THE SECRETARY OF STATE SHALL CHARGE
198 ADDITIONAL FEES FOR CERTAIN ACTIONS RELATING TO CHARITABLE
199 SOLICITATIONS; TO AMEND SECTION 79-29-1203, MISSISSIPPI CODE OF
200 1972, TO PROVIDE THAT THE SECRETARY OF STATE SHALL CHARGE
201 ADDITIONAL FEES FOR CERTAIN ACTIONS RELATING TO LIMITED LIABILITY
202 COMPANIES; TO BRING FORWARD SECTION 75-76-131, MISSISSIPPI CODE OF
203 1972, WHICH PROVIDES FOR THE ISSUANCE OF WORK PERMITS BY THE
204 MISSISSIPPI GAMING COMMISSION BEFORE A PERSON MAY BE EMPLOYED AS A
205 GAMING EMPLOYEE; TO PROVIDE THAT FOR FISCAL YEAR 2006, THE
206 LEGISLATURE SHALL APPROPRIATE THE REVENUES GENERATED FROM THE
207 INCREASE IN CERTAIN FEES PROVIDED FOR IN THIS ACT TO FUND THE
208 DEPARTMENT OF PUBLIC SAFETY; TO IMPOSE AND LEVY AN EXCISE TAX UPON
209 THE POSSESSION OF UNAUTHORIZED SUBSTANCES; TO PRESCRIBE THE RATE
210 OF TAX THAT SHALL BE IMPOSED UPON UNAUTHORIZED SUBSTANCES; TO
211 PROVIDE THAT THE TAX SHALL NOT APPLY TO ANY MATERIAL, COMPOUND,
212 MIXTURE OR PREPARATION THAT CONTAINS ANY QUANTITY OF A CONTROLLED
213 SUBSTANCE THAT IS LISTED AS EXEMPT UNDER THE UNIFORM CONTROLLED
214 SUBSTANCES LAW OR TO ANY GOVERNMENTAL ENTITY POSSESSING A
215 CONTROLLED SUBSTANCE FOR THE PURPOSE OF RESEARCH; TO PROVIDE THAT
216 THE STATE TAX COMMISSION SHALL ISSUE STAMPS TO AFFIX TO
217 UNAUTHORIZED SUBSTANCES TO INDICATE PAYMENT OF THE TAX IMPOSED
218 UNDER THIS ACT; TO REQUIRE LAW ENFORCEMENT AGENCIES TO REPORT TO
219 THE STATE TAX COMMISSION THE SEIZURE OF AN UNAUTHORIZED SUBSTANCE
220 OR THE MAKING OF AN ARREST OF A PERSON IN POSSESSION OF AN
221 UNAUTHORIZED SUBSTANCE UPON WHICH A STAMP HAS NOT BEEN AFFIXED AS
222 REQUIRED BY THIS ACT; TO PRESCRIBE THE MANNER AND PROCEDURE BY
223 WHICH THE TAXES IMPOSED UNDER THIS ACT SHALL BE COLLECTED AND
224 PAID; TO PROVIDE FOR THE IMPOSITION OF PENALTIES AND INTEREST UPON
225 PERSONS WHO FAIL TIMELY TO PAY THE TAXES IMPOSED UNDER THIS ACT;
226 TO PROHIBIT DISCLOSURE OF THE IDENTITY OF PERSONS WHO PAY SUCH
227 TAXES AND PURCHASE THE STAMPS AND TO PROHIBIT USE OF SUCH

228 INFORMATION TO CRIMINALLY PROSECUTE SUCH PERSONS FOR THE UNLAWFUL
229 POSSESSION OF UNAUTHORIZED SUBSTANCES; TO PROVIDE FOR THE DEPOSIT
230 OF PROCEEDS FROM THE TAXES LEVIED UPON UNAUTHORIZED SUBSTANCES
231 UNDER THIS ACT INTO THE STATE GENERAL FUND; TO AUTHORIZE THE STATE
232 TAX COMMISSION TO PROMULGATE AND ADOPT RULES AND REGULATIONS TO
233 IMPLEMENT, ADMINISTER AND ENFORCE THE PROVISIONS OF THIS ACT
234 REGARDING THE TAX LEVIED UPON UNAUTHORIZED SUBSTANCES; TO BRING
235 FORWARD SECTIONS 27-3-29, 27-3-31, 27-3-69, 27-3-80, 27-3-81,
236 41-29-105, 41-29-122, 41-29-139 AND 41-29-153, MISSISSIPPI CODE OF
237 1972, RELATING TO CERTAIN POWERS AND DUTIES OF THE STATE TAX
238 COMMISSION AND CERTAIN PROVISIONS OF THE STATE UNIFORM CONTROLLED
239 SUBSTANCES LAW; AND FOR RELATED PURPOSES."