

By: Representatives Fleming, Johnson, Scott, Straughter To: Rules

HOUSE CONCURRENT RESOLUTION NO. 106

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 CREATE A
4 STUDY COMMITTEE TO STUDY THE TAX SYSTEM OF THIS STATE AND TO MAKE
5 RECOMMENDATIONS THEREON TO THE LEGISLATURE; TO REQUIRE THE BUDGET
6 OF STATE AGENCIES BE REDUCED BY 5% IN FISCAL YEAR 2006; TO AMEND
7 SECTION 27-7-5, MISSISSIPPI CODE OF 1972, TO REVISE THE TAX
8 BRACKETS UNDER THE INCOME TAX LAW; TO AMEND SECTIONS 27-7-901 AND
9 27-7-903, MISSISSIPPI CODE OF 1972, TO INCREASE THE TAX LEVIED
10 UPON AMOUNTS THAT ARE PAID OR CREDITED BY GAMING ESTABLISHMENTS TO
11 THEIR PATRONS; TO AMEND SECTIONS 27-13-5 AND 27-13-7, MISSISSIPPI
12 CODE OF 1972, TO INCREASE THE FRANCHISE TAX LEVY; TO AMEND
13 SECTIONS 27-15-103 AND 27-15-109, MISSISSIPPI CODE OF 1972, TO
14 INCREASE THE INSURANCE PREMIUM TAX; TO AMEND SECTION 27-19-43,
15 MISSISSIPPI CODE OF 1972, TO INCREASE THE REGISTRATION FEE ON
16 MOTOR VEHICLES; TO AMEND SECTION 27-65-17, MISSISSIPPI CODE OF
17 1972, TO INCREASE THE SALES TAX ON RETAIL SALES OF PRIVATE
18 CARRIERS OF PASSENGERS AND LIGHT CARRIERS OF PROPERTY; TO REDUCE
19 THE SALES TAX RATE ON RETAIL SALES OF FOOD FOR HUMAN CONSUMPTION
20 NOT PURCHASED WITH FOOD STAMPS, BUT WHICH WOULD BE EXEMPT FROM
21 SALES TAX IF SUCH FOOD WERE PURCHASED WITH FOOD STAMPS, TO 2%; TO
22 AMEND SECTION 27-65-19, MISSISSIPPI CODE OF 1972, TO INCREASE THE
23 SALES TAX ON SALES OF ELECTRICITY AND OTHER FUELS TO
24 MANUFACTURERS, CUSTOM PROCESSORS OR PUBLIC SERVICE COMPANIES FOR
25 INDUSTRIAL PURPOSES; TO AMEND SECTION 27-65-21, MISSISSIPPI CODE
26 OF 1972, TO INCREASE THE CONTRACTOR'S TAX; TO AMEND SECTION
27 27-65-33, MISSISSIPPI CODE OF 1972, TO REMOVE THE DISCOUNT GIVEN
28 FOR TIMELY FILING AND PAYING SALES TAXES; TO AMEND SECTION
29 27-65-75, MISSISSIPPI CODE OF 1972, TO INCREASE THE AMOUNT OF THE
30 SALES TAX DIVERSION TO CITIES AND TO PROVIDE THAT THE ADDITIONAL
31 SALES TAX ON MOTOR VEHICLES SHALL NOT BE DEPOSITED INTO THE MOTOR
32 VEHICLE AD VALOREM TAX REDUCTION FUND; TO PROVIDE THAT ALL OF THE
33 SALES TAX REVENUE COLLECTED ON RETAIL SALES OF FOOD FOR HUMAN
34 CONSUMPTION NOT PURCHASED WITH FOOD STAMPS, BUT WHICH WOULD BE
35 EXEMPT FROM SALES TAX IF SUCH FOOD WERE PURCHASED WITH FOOD
36 STAMPS, WITHIN A MUNICIPALITY SHALL BE ALLOCATED FOR DISTRIBUTION
37 AND PAID TO SUCH MUNICIPALITY; TO INCREASE THE AMOUNT OF THE SALES
38 TAX DIVERSIONS TO THE SCHOOL AD VALOREM TAX REDUCTION FUND AND THE
39 EDUCATION ENHANCEMENT FUND; TO PROVIDE FOR THE PAYMENT OF A
40 PERCENTAGE OF SALES TAX REVENUES GENERATED FROM BUSINESS
41 ACTIVITIES OUTSIDE MUNICIPALITIES TO THE COUNTIES IN WHICH SUCH
42 BUSINESS ACTIVITIES OCCURRED; TO AMEND SECTION 27-65-53,
43 MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; TO AMEND SECTION
44 27-65-111, MISSISSIPPI CODE OF 1972, TO REMOVE THE SALES TAX
45 EXEMPTION ON SALES OF MOTOR FUEL AND TO EXEMPT RETAIL SALES OF
46 CERTAIN GROCERIES FROM SALES TAXATION; TO AMEND SECTION 27-67-5,
47 MISSISSIPPI CODE OF 1972, TO INCREASE THE USE TAX; TO AMEND
48 SECTION 27-67-31, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE
49 ADDITIONAL USE TAX ON MOTOR VEHICLES SHALL NOT BE DEPOSITED INTO
50 THE MOTOR VEHICLE AD VALOREM TAX REDUCTION FUND; TO AMEND SECTION
51 27-69-13, MISSISSIPPI CODE OF 1972, TO INCREASE THE EXCISE TAX
52 LEVIED ON CIGARETTES; TO ELIMINATE THE DISCOUNT OR COMPENSATION

53 PROVIDED TO DEALERS AS CONSIDERATION FOR THEIR SERVICES IN
54 AFFIXING TOBACCO TAX STAMPS REQUIRED UNDER THE STATE TOBACCO TAX
55 LAW; TO PROHIBIT ANY STATE AGENCY FROM PURCHASING EQUIPMENT,
56 HIRING NEW EMPLOYEES, OR PROMOTING, RECLASSIFYING, REALLOCATING OR
57 REALIGNING PAY GRADES WITH REGARD TO ANY OF ITS EMPLOYEES OR JOB
58 POSITIONS DURING THE CURRENT FISCAL YEAR; TO ESTABLISH AN APPEAL
59 PROCEDURE TO THE STATE FISCAL OFFICER FOR AGENCIES SEEKING TO TAKE
60 ANY ACTION THAT OTHERWISE WOULD BE PROHIBITED BY THIS ACT; TO SET
61 FORTH THE DEMONSTRATION OF THE EMERGENCY THAT MUST BE MADE BY THE
62 AGENCY IN ITS APPEAL; TO PROVIDE THAT THE JOINT LEGISLATIVE BUDGET
63 COMMITTEE SHALL BE NOTIFIED OF SUCH AN APPEAL AND THAT COMMITTEE
64 MEMBERS MAY ATTEND THE HEARING ON SUCH AN APPEAL; TO ALLOW THE
65 STATE FISCAL OFFICER, IN HIS DISCRETION, TO AUTHORIZE THE ACTION
66 SOUGHT IN THE APPEAL; TO AMEND SECTION 25-9-116, MISSISSIPPI CODE
67 OF 1972, IN CONFORMITY TO THE PRECEDING PROVISIONS; TO PROVIDE
68 THAT DURING FISCAL YEAR 2006, STATE AGENCIES ARE NOT AUTHORIZED TO
69 EXPEND FUNDS TO DO CERTAIN THINGS UNLESS SPECIFICALLY AUTHORIZED
70 IN THE AGENCY'S APPROPRIATION BILL; TO AMEND SECTIONS 7-7-211 AND
71 7-7-213, MISSISSIPPI CODE OF 1972, TO INCREASE THE FEE CHARGED BY
72 THE DEPARTMENT OF AUDIT FOR CONDUCTING A POSTAUDIT, PREAUDIT OR
73 INVESTIGATION OF THE FINANCIAL AFFAIRS OF CERTAIN GOVERNMENTAL
74 ENTITIES; TO BRING FORWARD SECTION 27-15-83, MISSISSIPPI CODE OF
75 1972, WHICH PROVIDES FOR CERTAIN PRIVILEGE TAXES TO BE LEVIED ON
76 INSURANCE COMPANIES; TO BRING FORWARD SECTION 27-15-85,
77 MISSISSIPPI CODE OF 1972, WHICH PROVIDES FOR PRIVILEGE TAXES TO BE
78 LEVIED ON CERTAIN INCORPORATED INSURANCE AGENCIES AND INCORPORATED
79 GENERAL AGENTS AND INCORPORATED SUPERVISING GENERAL AGENTS; TO
80 BRING FORWARD SECTION 27-15-87, MISSISSIPPI CODE OF 1972, WHICH
81 PROVIDES FOR PRIVILEGE TAXES TO BE LEVIED ON CERTAIN FIRE,
82 CASUALTY, LIABILITY, FIDELITY, SURETY, GUARANTY AND INLAND MARINE
83 INSURANCE AGENTS AND INSURANCE SOLICITORS; TO BRING FORWARD
84 SECTION 27-15-93, MISSISSIPPI CODE OF 1972, WHICH PROVIDES CERTAIN
85 PRIVILEGE TAXES TO BE LEVIED ON INCORPORATED LIFE, HEALTH OR
86 ACCIDENT INSURANCE AGENCIES, SUPERVISING GENERAL AGENTS AND LIFE
87 INSURANCE AGENTS; TO BRING FORWARD SECTION 27-15-95, MISSISSIPPI
88 CODE OF 1972, WHICH PROVIDES FOR A PRIVILEGE TAX TO BE LEVIED ON
89 CERTAIN PERSONS, OTHER THAN AN INCORPORATED INSURANCE AGENCY,
90 WRITING HEALTH AND ACCIDENT OR INDUSTRIAL LIFE INSURANCE; TO BRING
91 FORWARD SECTION 83-49-47, MISSISSIPPI CODE OF 1972, WHICH PROVIDES
92 FOR CERTAIN LICENSE FEES ON PERSONS ACTING AS AGENTS OR
93 REPRESENTATIVES OF INSURERS WHO ESTABLISH PREPAID LEGAL SERVICES;
94 TO BRING FORWARD SECTION 83-11-237, MISSISSIPPI CODE OF 1972,
95 WHICH REQUIRES CERTAIN REGISTRATION FEES FOR AGENTS OF AUTOMOBILE
96 CLUBS OPERATING IN THE STATE OF MISSISSIPPI; TO AMEND SECTION
97 27-19-44.4, MISSISSIPPI CODE OF 1972, TO IMPOSE AN ADDITIONAL FEE
98 ON THE ISSUANCE OF PERSONALIZED MOTOR VEHICLE LICENSE TAGS AND
99 CERTAIN DISTINCTIVE OR SPECIAL MOTOR VEHICLE LICENSE TAGS; TO
100 BRING FORWARD SECTION 27-19-89, MISSISSIPPI CODE OF 1972, WHICH
101 PROVIDES FOR FINES FOR OVERWEIGHT VEHICLES UPON THE PUBLIC
102 HIGHWAYS; TO BRING FORWARD SECTION 27-65-27, MISSISSIPPI CODE OF
103 1972, WHICH PROVIDES FOR THE ISSUANCE OF PERMITS TO ENGAGE IN
104 BUSINESS; TO AMEND SECTION 27-69-13, MISSISSIPPI CODE OF 1972, AND
105 TO AMEND SECTION 27-69-31, MISSISSIPPI CODE OF 1972, TO ELIMINATE
106 THE DISCOUNT OR COMPENSATION PROVIDED TO DEALERS AS COMPENSATION
107 FOR THEIR SERVICES IN AFFIXING TOBACCO TAX STAMPS REQUIRED UNDER
108 THE STATE TOBACCO TAX LAW; TO AMEND SECTION 27-69-75, MISSISSIPPI
109 CODE OF 1972, IN CONFORMITY TO THE PRECEDING PROVISIONS; TO AMEND
110 SECTION 27-71-11, MISSISSIPPI CODE OF 1972, TO INCREASE THE MARKUP
111 ON THE COST OF ALCOHOLIC BEVERAGES; TO AMEND SECTION 27-71-303,
112 MISSISSIPPI CODE OF 1972, TO INCREASE THE ANNUAL PRIVILEGE TAX ON
113 RETAIL AND WHOLESALE SELLERS OF BEER AND LIGHT WINES; TO AMEND
114 SECTION 39-5-5, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE
115 DEPARTMENT OF ARCHIVES AND HISTORY TO CHARGE FEES FOR THE
116 DEPARTMENT TO PERFORM RESEARCH ON BEHALF OF PERSONS OR ENTITIES;
117 TO AMEND SECTION 41-3-18, MISSISSIPPI CODE OF 1972, TO PROVIDE
118 THAT THE STATE BOARD OF HEALTH SHALL CHARGE AN ADDITIONAL FEE FOR

119 FOOD ESTABLISHMENT PERMITS AND PRIVATE WATER SUPPLY APPROVALS; TO
120 AMEND SECTION 41-4-7, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE
121 STATE BOARD OF MENTAL HEALTH TO CHARGE COUNTIES FOR SERVICES
122 PROVIDED TO PATIENTS IN MENTAL HEALTH CRISIS INTERVENTION CENTERS;
123 TO BRING FORWARD SECTIONS 41-7-71, 41-71-73 AND 41-71-79,
124 MISSISSIPPI CODE OF 1972, WHICH PROVIDE FOR CHARGING THE COSTS OF
125 PROVIDING CARE AND TREATMENT TO PERSONS AT STATE MENTAL
126 INSTITUTIONS; TO AMEND SECTION 45-1-29, MISSISSIPPI CODE OF 1972,
127 TO REQUIRE THE DEPARTMENT OF PUBLIC SAFETY TO SET AND COLLECT FEES
128 FOR SERVICES RENDERED BY THE MISSISSIPPI CRIME LABORATORY IN
129 AMOUNTS THAT WILL RECOVER THE COSTS TO THE CRIME LABORATORY; TO
130 BRING FORWARD SECTION 49-17-30, MISSISSIPPI CODE OF 1972, WHICH
131 PROVIDES FOR THE ISSUANCE OF AN AIR OPERATING PERMIT UNDER THE
132 FEDERAL CLEAN AIR ACT BY THE DEPARTMENT OF ENVIRONMENTAL QUALITY;
133 TO AMEND SECTION 49-17-421, MISSISSIPPI CODE OF 1972, TO PROVIDE
134 THAT THE DEPARTMENT OF ENVIRONMENTAL QUALITY SHALL CHARGE AN
135 ADDITIONAL FEE FOR UNDERGROUND STORAGE TANKS; TO PROVIDE THAT
136 WHERE A FEE IS NOT SET BY LAW, THE DEPARTMENT OF ENVIRONMENTAL
137 QUALITY SHALL CHARGE FEES FOR GENERAL PERMITS, OTHER PERMITS AND
138 MONITORING ACTIVITIES; TO AMEND SECTIONS 51-3-31, 53-7-7, 53-7-21,
139 53-7-25, 53-7-27 AND 53-7-69, MISSISSIPPI CODE OF 1972, TO PROVIDE
140 THAT THE DEPARTMENT OF ENVIRONMENTAL QUALITY SHALL CHARGE FEES FOR
141 CERTAIN ACTIVITIES UNDER ITS JURISDICTION; TO BRING FORWARD
142 SECTION 55-3-33, MISSISSIPPI CODE OF 1972, WHICH PROVIDES FOR
143 CERTAIN POWERS AND DUTIES OF THE DEPARTMENT OF WILDLIFE, FISHERIES
144 AND PARKS REGARDING PARKS OPERATED BY THE DEPARTMENT; TO AMEND
145 SECTION 45-35-7, MISSISSIPPI CODE OF 1972, TO INCREASE THE FEE FOR
146 IDENTIFICATION CARDS ISSUED BY THE DEPARTMENT OF PUBLIC SAFETY; TO
147 AMEND SECTION 45-35-9, MISSISSIPPI CODE OF 1972, TO INCREASE THE
148 FEE FOR THE ISSUANCE OF DUPLICATE IDENTIFICATION CARDS BY THE
149 DEPARTMENT; TO AMEND SECTION 63-1-43, MISSISSIPPI CODE OF 1972, TO
150 INCREASE THE FEES FOR REGULAR DRIVER'S LICENSES AND CLASS D
151 COMMERCIAL DRIVER'S LICENSES; TO AMEND SECTIONS 63-1-21, 63-1-37,
152 63-1-46 AND 63-1-82, MISSISSIPPI CODE OF 1972, TO INCREASE THE
153 FEES FOR THE ISSUANCE OF TEMPORARY DRIVING PERMITS, DUPLICATE
154 COPIES OF DRIVERS' LICENSES OR TEMPORARY DRIVING PERMITS,
155 REINSTATEMENT OF SUSPENDED DRIVERS' LICENSES, AND CLASS A, CLASS B
156 AND CLASS C COMMERCIAL DRIVERS' LICENSES; TO BRING FORWARD SECTION
157 63-1-81, MISSISSIPPI CODE OF 1972, WHICH PROVIDES FOR APPLICATION
158 FEES FOR COMMERCIAL DRIVER'S LICENSES; TO BRING FORWARD SECTION
159 63-15-4, MISSISSIPPI CODE OF 1972, WHICH REQUIRES MOTOR VEHICLE
160 OWNERS OR OPERATORS TO HAVE INSURANCE CARDS IN THEIR MOTOR
161 VEHICLES; TO AMEND SECTION 63-21-63, MISSISSIPPI CODE OF 1972, TO
162 INCREASE THE FEES FOR ISSUING AND PROCESSING MOTOR VEHICLE
163 CERTIFICATES OF TITLE AND RELATED DOCUMENTS; TO CODIFY NEW SECTION
164 7-3-30, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE SECRETARY OF
165 STATE SHALL PROVIDE FOR THE ANNUAL PUBLICATION OF A JUDICIARY
166 DIRECTORY AND COURT CALENDAR, WHICH SHALL BE MADE AVAILABLE FOR
167 SALE FOR NOT LESS THAN A SPECIFIED PRICE PER COPY; TO AMEND
168 SECTION 25-7-81, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE
169 SECRETARY OF STATE SHALL CHARGE AN ADDITIONAL FEE FOR THE
170 COMMISSIONING OF NOTARIES PUBLIC; TO AMEND SECTION 79-4-1.22,
171 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE SECRETARY OF STATE
172 SHALL CHARGE ADDITIONAL FEES FOR FILING CERTAIN DOCUMENTS; TO
173 AMEND SECTION 75-9-525, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT
174 THE SECRETARY OF STATE SHALL CHARGE ADDITIONAL FILING FEES FOR
175 SECURED TRANSACTIONS UNDER THE UNIFORM COMMERCIAL CODE; TO AMEND
176 SECTION 75-63-65, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE
177 SECRETARY OF STATE SHALL CHARGE FEES FOR CERTAIN ACTIONS RELATING
178 TO SALES OF PRE-NEED CONTRACTS; TO AMEND SECTION 75-71-409,
179 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE SECRETARY OF STATE
180 SHALL CHARGE FEES FOR CERTAIN ACTIONS RELATING TO SECURITIES; TO
181 AMEND SECTION 79-11-109, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT
182 THE SECRETARY OF STATE SHALL CHARGE ADDITIONAL FEES FOR FILING
183 CERTAIN DOCUMENTS; TO AMEND SECTION 79-11-504, MISSISSIPPI CODE OF
184 1972, TO PROVIDE THAT THE SECRETARY OF STATE SHALL CHARGE

185 ADDITIONAL FEES FOR CERTAIN ACTIONS RELATING TO CHARITABLE
186 SOLICITATIONS; TO AMEND SECTION 79-29-1203, MISSISSIPPI CODE OF
187 1972, TO PROVIDE THAT THE SECRETARY OF STATE SHALL CHARGE
188 ADDITIONAL FEES FOR CERTAIN ACTIONS RELATING TO LIMITED LIABILITY
189 COMPANIES; TO BRING FORWARD SECTION 75-76-131, MISSISSIPPI CODE OF
190 1972, WHICH PROVIDES FOR THE ISSUANCE OF WORK PERMITS BY THE
191 MISSISSIPPI GAMING COMMISSION BEFORE A PERSON MAY BE EMPLOYED AS A
192 GAMING EMPLOYEE; TO AMEND SECTION 27-7-15, MISSISSIPPI CODE OF
193 1972, TO EXCLUDE OVERTIME COMPENSATION FROM THE DEFINITION OF
194 'GROSS INCOME' FOR PURPOSES OF THE STATE INCOME TAX LAW; TO AMEND
195 SECTION 27-7-17, MISSISSIPPI CODE OF 1972, TO AUTHORIZE AN INCOME
196 TAX DEDUCTION FOR TAXPAYERS WHO INCUR EXPENSES FOR MEDICAL CARE OR
197 PRESCRIBED DRUGS, OR BOTH, FOR THE TAXPAYER, THE TAXPAYER'S SPOUSE
198 OR DEPENDENTS, REGARDLESS OF THE AMOUNT OF SUCH EXPENSES INCURRED
199 DURING A TAXABLE YEAR; TO AMEND SECTION 27-55-11, MISSISSIPPI CODE
200 OF 1972, TO INCREASE THE GASOLINE EXCISE TAX BY TWO CENTS PER
201 GALLON; TO AMEND SECTION 27-5-101, MISSISSIPPI CODE OF 1972, TO
202 PROVIDE THAT THE PROCEEDS OF SUCH INCREASE SHALL BE DEPOSITED INTO
203 THE MISSISSIPPI HIGHWAY-RAILROAD GRADE CROSSING SAFETY ACCOUNT; TO
204 AMEND SECTION 57-43-15, MISSISSIPPI CODE OF 1972, IN CONFORMITY
205 THERETO; TO PROVIDE A STATE INCOME TAX CREDIT FOR CERTAIN
206 HOUSEHOLD AND DEPENDENT CARE SERVICE EXPENSES NECESSARY FOR
207 EMPLOYMENT WHICH ARE CLAIMED BY A TAXPAYER AS A FEDERAL DEPENDENT
208 CARE INCOME TAX CREDIT; TO PROVIDE AN INCOME TAX CREDIT FOR
209 TAXPAYERS WHO PAY TUITION TO A NONPUBLIC SCHOOL; TO PROVIDE AN
210 INCOME TAX CREDIT FOR TAXPAYERS THAT INCUR COSTS FOR HOME SCHOOL
211 PURPOSES; TO PROVIDE AN INCOME TAX CREDIT FOR TAXPAYERS WHO INCUR
212 EXPENSES FOR TUTORIAL SERVICES FOR DEPENDENTS ENROLLED AS
213 STUDENTS IN MISSISSIPPI PUBLIC SCHOOLS; TO LIMIT THE AMOUNT OF THE
214 INCOME TAX CREDIT THAT MAY BE CLAIMED BY A TAXPAYER; TO PROVIDE
215 THAT THE STATE TAX COMMISSION SHALL DEVELOP A LIST OF TUTORIAL
216 SERVICE EXPENSES FOR WHICH THE CREDIT MAY BE CLAIMED AND SHALL
217 DEVELOP GUIDELINES FOR ADMINISTERING THE CREDIT AND HOW IT MAY BE
218 OBTAINED; TO PROVIDE THAT A TAXPAYER MUST PROVIDE CERTAIN
219 INFORMATION TO THE STATE TAX COMMISSION IN ORDER TO RECEIVE THE
220 INCOME TAX CREDIT; TO PROVIDE A ONE PERCENT TAX UPON PROFESSIONAL
221 SERVICE TRANSACTIONS WHICH ARE FOR MORE THAN \$10,000.00; TO
222 PROVIDE CERTAIN EXEMPTIONS FROM SUCH TAX; TO IMPOSE A TAX ON THE
223 AMOUNT OF ANY FEES CHARGED TO USERS OF AUTOMATED TELLER MACHINES
224 (ATM) AS TRANSACTION FEES FOR THE USE OF THE ATM; TO AMEND
225 SECTIONS 27-103-125, 27-103-139, 27-103-211 AND 31-17-123,
226 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT DURING EACH OF THE NEXT
227 TEN FISCAL YEARS, THE GENERAL FUND REVENUE ESTIMATES THAT ARE USED
228 FOR DETERMINING THE PROPOSED STATE BUDGET, LEGISLATIVE
229 APPROPRIATIONS AND STATE AGENCY BUDGET REDUCTIONS SHALL NOT EXCEED
230 THREE PERCENT OF THE AMOUNT OF THE GENERAL FUND REVENUES RECEIVED
231 BY THE STATE FOR THE PRECEDING FISCAL YEAR; TO CREATE THE STATE
232 POLICE IN THE DEPARTMENT OF PUBLIC SAFETY; TO PROVIDE FOR THE
233 CHIEF OF THE STATE POLICE; TO PROVIDE THE JURISDICTION AND
234 AUTHORITY OF THE STATE POLICE; TO PROVIDE FOR THE APPOINTMENT,
235 TRAINING AND SALARY OF OFFICERS OF THE STATE POLICE; TO AMEND
236 SECTIONS 27-3-13, 29-5-77, 37-101-15, 41-29-107, 49-1-12, 49-1-16,
237 49-1-44, 65-1-131, 69-29-1, 75-76-17 AND 77-1-21, MISSISSIPPI CODE
238 OF 1972, IN CONFORMITY TO THE PROVISIONS OF THIS ACT; TO REPEAL
239 SECTIONS 49-1-9, 49-1-13 AND 49-1-15, MISSISSIPPI CODE OF 1972,
240 WHICH PROVIDE FOR CONSERVATION OFFICERS OF THE DEPARTMENT OF
241 WILDLIFE, FISHERIES AND PARKS; TO AMEND SECTIONS 47-5-4, 47-5-8,
242 47-5-10, 47-5-20, 47-5-23, 47-5-24, 47-5-26, 47-5-28, 47-5-353,
243 47-5-403 AND 47-7-2, MISSISSIPPI CODE OF 1972, TO PLACE THE
244 POWERS, DUTIES AND FUNCTIONS OF THE MISSISSIPPI DEPARTMENT OF
245 CORRECTIONS IN THE DEPARTMENT OF PUBLIC SAFETY; TO AMEND SECTIONS
246 49-17-13 AND 49-17-17, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT
247 THE MISSISSIPPI COMMISSION ON ENVIRONMENTAL QUALITY SHALL ENFORCE
248 ONLY STATE ENVIRONMENTAL LAWS; AND FOR RELATED PURPOSES."

249 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE STATE
250 OF MISSISSIPPI, THE SENATE CONCURRING THEREIN, That the Joint
251 Rules of the House and the Senate, including all the deadlines and
252 other provisions imposed by Joint Rule No. 40, are suspended for
253 the purpose of requesting the drafting, and the introduction,
254 consideration and passage, of a bill entitled "AN ACT TO CREATE A
255 STUDY COMMITTEE TO STUDY THE TAX SYSTEM OF THIS STATE AND TO MAKE
256 RECOMMENDATIONS THEREON TO THE LEGISLATURE; TO REQUIRE THE BUDGET
257 OF STATE AGENCIES BE REDUCED BY 5% IN FISCAL YEAR 2006; TO AMEND
258 SECTION 27-7-5, MISSISSIPPI CODE OF 1972, TO REVISE THE TAX
259 BRACKETS UNDER THE INCOME TAX LAW; TO AMEND SECTIONS 27-7-901 AND
260 27-7-903, MISSISSIPPI CODE OF 1972, TO INCREASE THE TAX LEVIED
261 UPON AMOUNTS THAT ARE PAID OR CREDITED BY GAMING ESTABLISHMENTS TO
262 THEIR PATRONS; TO AMEND SECTIONS 27-13-5 AND 27-13-7, MISSISSIPPI
263 CODE OF 1972, TO INCREASE THE FRANCHISE TAX LEVY; TO AMEND
264 SECTIONS 27-15-103 AND 27-15-109, MISSISSIPPI CODE OF 1972, TO
265 INCREASE THE INSURANCE PREMIUM TAX; TO AMEND SECTION 27-19-43,
266 MISSISSIPPI CODE OF 1972, TO INCREASE THE REGISTRATION FEE ON
267 MOTOR VEHICLES; TO AMEND SECTION 27-65-17, MISSISSIPPI CODE OF
268 1972, TO INCREASE THE SALES TAX ON RETAIL SALES OF PRIVATE
269 CARRIERS OF PASSENGERS AND LIGHT CARRIERS OF PROPERTY; TO REDUCE
270 THE SALES TAX RATE ON RETAIL SALES OF FOOD FOR HUMAN CONSUMPTION
271 NOT PURCHASED WITH FOOD STAMPS, BUT WHICH WOULD BE EXEMPT FROM
272 SALES TAX IF SUCH FOOD WERE PURCHASED WITH FOOD STAMPS, TO 2%; TO
273 AMEND SECTION 27-65-19, MISSISSIPPI CODE OF 1972, TO INCREASE THE
274 SALES TAX ON SALES OF ELECTRICITY AND OTHER FUELS TO
275 MANUFACTURERS, CUSTOM PROCESSORS OR PUBLIC SERVICE COMPANIES FOR
276 INDUSTRIAL PURPOSES; TO AMEND SECTION 27-65-21, MISSISSIPPI CODE
277 OF 1972, TO INCREASE THE CONTRACTOR'S TAX; TO AMEND SECTION
278 27-65-33, MISSISSIPPI CODE OF 1972, TO REMOVE THE DISCOUNT GIVEN
279 FOR TIMELY FILING AND PAYING SALES TAXES; TO AMEND SECTION
280 27-65-75, MISSISSIPPI CODE OF 1972, TO INCREASE THE AMOUNT OF THE
281 SALES TAX DIVERSION TO CITIES AND TO PROVIDE THAT THE ADDITIONAL

282 SALES TAX ON MOTOR VEHICLES SHALL NOT BE DEPOSITED INTO THE MOTOR
283 VEHICLE AD VALOREM TAX REDUCTION FUND; TO PROVIDE THAT ALL OF THE
284 SALES TAX REVENUE COLLECTED ON RETAIL SALES OF FOOD FOR HUMAN
285 CONSUMPTION NOT PURCHASED WITH FOOD STAMPS, BUT WHICH WOULD BE
286 EXEMPT FROM SALES TAX IF SUCH FOOD WERE PURCHASED WITH FOOD
287 STAMPS, WITHIN A MUNICIPALITY SHALL BE ALLOCATED FOR DISTRIBUTION
288 AND PAID TO SUCH MUNICIPALITY; TO INCREASE THE AMOUNT OF THE SALES
289 TAX DIVERSIONS TO THE SCHOOL AD VALOREM TAX REDUCTION FUND AND THE
290 EDUCATION ENHANCEMENT FUND; TO PROVIDE FOR THE PAYMENT OF A
291 PERCENTAGE OF SALES TAX REVENUES GENERATED FROM BUSINESS
292 ACTIVITIES OUTSIDE MUNICIPALITIES TO THE COUNTIES IN WHICH SUCH
293 BUSINESS ACTIVITIES OCCURRED; TO AMEND SECTION 27-65-53,
294 MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; TO AMEND SECTION
295 27-65-111, MISSISSIPPI CODE OF 1972, TO REMOVE THE SALES TAX
296 EXEMPTION ON SALES OF MOTOR FUEL AND TO EXEMPT RETAIL SALES OF
297 CERTAIN GROCERIES FROM SALES TAXATION; TO AMEND SECTION 27-67-5,
298 MISSISSIPPI CODE OF 1972, TO INCREASE THE USE TAX; TO AMEND
299 SECTION 27-67-31, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE
300 ADDITIONAL USE TAX ON MOTOR VEHICLES SHALL NOT BE DEPOSITED INTO
301 THE MOTOR VEHICLE AD VALOREM TAX REDUCTION FUND; TO AMEND SECTION
302 27-69-13, MISSISSIPPI CODE OF 1972, TO INCREASE THE EXCISE TAX
303 LEVIED ON CIGARETTES; TO ELIMINATE THE DISCOUNT OR COMPENSATION
304 PROVIDED TO DEALERS AS CONSIDERATION FOR THEIR SERVICES IN
305 AFFIXING TOBACCO TAX STAMPS REQUIRED UNDER THE STATE TOBACCO TAX
306 LAW; TO PROHIBIT ANY STATE AGENCY FROM PURCHASING EQUIPMENT,
307 HIRING NEW EMPLOYEES, OR PROMOTING, RECLASSIFYING, REALLOCATING OR
308 REALIGNING PAY GRADES WITH REGARD TO ANY OF ITS EMPLOYEES OR JOB
309 POSITIONS DURING THE CURRENT FISCAL YEAR; TO ESTABLISH AN APPEAL
310 PROCEDURE TO THE STATE FISCAL OFFICER FOR AGENCIES SEEKING TO TAKE
311 ANY ACTION THAT OTHERWISE WOULD BE PROHIBITED BY THIS ACT; TO SET
312 FORTH THE DEMONSTRATION OF THE EMERGENCY THAT MUST BE MADE BY THE
313 AGENCY IN ITS APPEAL; TO PROVIDE THAT THE JOINT LEGISLATIVE BUDGET
314 COMMITTEE SHALL BE NOTIFIED OF SUCH AN APPEAL AND THAT COMMITTEE

315 MEMBERS MAY ATTEND THE HEARING ON SUCH AN APPEAL; TO ALLOW THE
316 STATE FISCAL OFFICER, IN HIS DISCRETION, TO AUTHORIZE THE ACTION
317 SOUGHT IN THE APPEAL; TO AMEND SECTION 25-9-116, MISSISSIPPI CODE
318 OF 1972, IN CONFORMITY TO THE PRECEDING PROVISIONS; TO PROVIDE
319 THAT DURING FISCAL YEAR 2006, STATE AGENCIES ARE NOT AUTHORIZED TO
320 EXPEND FUNDS TO DO CERTAIN THINGS UNLESS SPECIFICALLY AUTHORIZED
321 IN THE AGENCY'S APPROPRIATION BILL; TO AMEND SECTIONS 7-7-211 AND
322 7-7-213, MISSISSIPPI CODE OF 1972, TO INCREASE THE FEE CHARGED BY
323 THE DEPARTMENT OF AUDIT FOR CONDUCTING A POSTAUDIT, PREAUDIT OR
324 INVESTIGATION OF THE FINANCIAL AFFAIRS OF CERTAIN GOVERNMENTAL
325 ENTITIES; TO BRING FORWARD SECTION 27-15-83, MISSISSIPPI CODE OF
326 1972, WHICH PROVIDES FOR CERTAIN PRIVILEGE TAXES TO BE LEVIED ON
327 INSURANCE COMPANIES; TO BRING FORWARD SECTION 27-15-85,
328 MISSISSIPPI CODE OF 1972, WHICH PROVIDES FOR PRIVILEGE TAXES TO BE
329 LEVIED ON CERTAIN INCORPORATED INSURANCE AGENCIES AND INCORPORATED
330 GENERAL AGENTS AND INCORPORATED SUPERVISING GENERAL AGENTS; TO
331 BRING FORWARD SECTION 27-15-87, MISSISSIPPI CODE OF 1972, WHICH
332 PROVIDES FOR PRIVILEGE TAXES TO BE LEVIED ON CERTAIN FIRE,
333 CASUALTY, LIABILITY, FIDELITY, SURETY, GUARANTY AND INLAND MARINE
334 INSURANCE AGENTS AND INSURANCE SOLICITORS; TO BRING FORWARD
335 SECTION 27-15-93, MISSISSIPPI CODE OF 1972, WHICH PROVIDES CERTAIN
336 PRIVILEGE TAXES TO BE LEVIED ON INCORPORATED LIFE, HEALTH OR
337 ACCIDENT INSURANCE AGENCIES, SUPERVISING GENERAL AGENTS AND LIFE
338 INSURANCE AGENTS; TO BRING FORWARD SECTION 27-15-95, MISSISSIPPI
339 CODE OF 1972, WHICH PROVIDES FOR A PRIVILEGE TAX TO BE LEVIED ON
340 CERTAIN PERSONS, OTHER THAN AN INCORPORATED INSURANCE AGENCY,
341 WRITING HEALTH AND ACCIDENT OR INDUSTRIAL LIFE INSURANCE; TO BRING
342 FORWARD SECTION 83-49-47, MISSISSIPPI CODE OF 1972, WHICH PROVIDES
343 FOR CERTAIN LICENSE FEES ON PERSONS ACTING AS AGENTS OR
344 REPRESENTATIVES OF INSURERS WHO ESTABLISH PREPAID LEGAL SERVICES;
345 TO BRING FORWARD SECTION 83-11-237, MISSISSIPPI CODE OF 1972,
346 WHICH REQUIRES CERTAIN REGISTRATION FEES FOR AGENTS OF AUTOMOBILE
347 CLUBS OPERATING IN THE STATE OF MISSISSIPPI; TO AMEND SECTION

348 27-19-44.4, MISSISSIPPI CODE OF 1972, TO IMPOSE AN ADDITIONAL FEE
349 ON THE ISSUANCE OF PERSONALIZED MOTOR VEHICLE LICENSE TAGS AND
350 CERTAIN DISTINCTIVE OR SPECIAL MOTOR VEHICLE LICENSE TAGS; TO
351 BRING FORWARD SECTION 27-19-89, MISSISSIPPI CODE OF 1972, WHICH
352 PROVIDES FOR FINES FOR OVERWEIGHT VEHICLES UPON THE PUBLIC
353 HIGHWAYS; TO BRING FORWARD SECTION 27-65-27, MISSISSIPPI CODE OF
354 1972, WHICH PROVIDES FOR THE ISSUANCE OF PERMITS TO ENGAGE IN
355 BUSINESS; TO AMEND SECTION 27-69-13, MISSISSIPPI CODE OF 1972, AND
356 TO AMEND SECTION 27-69-31, MISSISSIPPI CODE OF 1972, TO ELIMINATE
357 THE DISCOUNT OR COMPENSATION PROVIDED TO DEALERS AS COMPENSATION
358 FOR THEIR SERVICES IN AFFIXING TOBACCO TAX STAMPS REQUIRED UNDER
359 THE STATE TOBACCO TAX LAW; TO AMEND SECTION 27-69-75, MISSISSIPPI
360 CODE OF 1972, IN CONFORMITY TO THE PRECEDING PROVISIONS; TO AMEND
361 SECTION 27-71-11, MISSISSIPPI CODE OF 1972, TO INCREASE THE MARKUP
362 ON THE COST OF ALCOHOLIC BEVERAGES; TO AMEND SECTION 27-71-303,
363 MISSISSIPPI CODE OF 1972, TO INCREASE THE ANNUAL PRIVILEGE TAX ON
364 RETAIL AND WHOLESALE SELLERS OF BEER AND LIGHT WINES; TO AMEND
365 SECTION 39-5-5, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE
366 DEPARTMENT OF ARCHIVES AND HISTORY TO CHARGE FEES FOR THE
367 DEPARTMENT TO PERFORM RESEARCH ON BEHALF OF PERSONS OR ENTITIES;
368 TO AMEND SECTION 41-3-18, MISSISSIPPI CODE OF 1972, TO PROVIDE
369 THAT THE STATE BOARD OF HEALTH SHALL CHARGE AN ADDITIONAL FEE FOR
370 FOOD ESTABLISHMENT PERMITS AND PRIVATE WATER SUPPLY APPROVALS; TO
371 AMEND SECTION 41-4-7, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE
372 STATE BOARD OF MENTAL HEALTH TO CHARGE COUNTIES FOR SERVICES
373 PROVIDED TO PATIENTS IN MENTAL HEALTH CRISIS INTERVENTION CENTERS;
374 TO BRING FORWARD SECTIONS 41-7-71, 41-71-73 AND 41-71-79,
375 MISSISSIPPI CODE OF 1972, WHICH PROVIDE FOR CHARGING THE COSTS OF
376 PROVIDING CARE AND TREATMENT TO PERSONS AT STATE MENTAL
377 INSTITUTIONS; TO AMEND SECTION 45-1-29, MISSISSIPPI CODE OF 1972,
378 TO REQUIRE THE DEPARTMENT OF PUBLIC SAFETY TO SET AND COLLECT FEES
379 FOR SERVICES RENDERED BY THE MISSISSIPPI CRIME LABORATORY IN
380 AMOUNTS THAT WILL RECOVER THE COSTS TO THE CRIME LABORATORY; TO

381 BRING FORWARD SECTION 49-17-30, MISSISSIPPI CODE OF 1972, WHICH
382 PROVIDES FOR THE ISSUANCE OF AN AIR OPERATING PERMIT UNDER THE
383 FEDERAL CLEAN AIR ACT BY THE DEPARTMENT OF ENVIRONMENTAL QUALITY;
384 TO AMEND SECTION 49-17-421, MISSISSIPPI CODE OF 1972, TO PROVIDE
385 THAT THE DEPARTMENT OF ENVIRONMENTAL QUALITY SHALL CHARGE AN
386 ADDITIONAL FEE FOR UNDERGROUND STORAGE TANKS; TO PROVIDE THAT
387 WHERE A FEE IS NOT SET BY LAW, THE DEPARTMENT OF ENVIRONMENTAL
388 QUALITY SHALL CHARGE FEES FOR GENERAL PERMITS, OTHER PERMITS AND
389 MONITORING ACTIVITIES; TO AMEND SECTIONS 51-3-31, 53-7-7, 53-7-21,
390 53-7-25, 53-7-27 AND 53-7-69, MISSISSIPPI CODE OF 1972, TO PROVIDE
391 THAT THE DEPARTMENT OF ENVIRONMENTAL QUALITY SHALL CHARGE FEES FOR
392 CERTAIN ACTIVITIES UNDER ITS JURISDICTION; TO BRING FORWARD
393 SECTION 55-3-33, MISSISSIPPI CODE OF 1972, WHICH PROVIDES FOR
394 CERTAIN POWERS AND DUTIES OF THE DEPARTMENT OF WILDLIFE, FISHERIES
395 AND PARKS REGARDING PARKS OPERATED BY THE DEPARTMENT; TO AMEND
396 SECTION 45-35-7, MISSISSIPPI CODE OF 1972, TO INCREASE THE FEE FOR
397 IDENTIFICATION CARDS ISSUED BY THE DEPARTMENT OF PUBLIC SAFETY; TO
398 AMEND SECTION 45-35-9, MISSISSIPPI CODE OF 1972, TO INCREASE THE
399 FEE FOR THE ISSUANCE OF DUPLICATE IDENTIFICATION CARDS BY THE
400 DEPARTMENT; TO AMEND SECTION 63-1-43, MISSISSIPPI CODE OF 1972, TO
401 INCREASE THE FEES FOR REGULAR DRIVER'S LICENSES AND CLASS D
402 COMMERCIAL DRIVER'S LICENSES; TO AMEND SECTIONS 63-1-21, 63-1-37,
403 63-1-46 AND 63-1-82, MISSISSIPPI CODE OF 1972, TO INCREASE THE
404 FEES FOR THE ISSUANCE OF TEMPORARY DRIVING PERMITS, DUPLICATE
405 COPIES OF DRIVERS' LICENSES OR TEMPORARY DRIVING PERMITS,
406 REINSTATEMENT OF SUSPENDED DRIVERS' LICENSES, AND CLASS A, CLASS B
407 AND CLASS C COMMERCIAL DRIVERS' LICENSES; TO BRING FORWARD SECTION
408 63-1-81, MISSISSIPPI CODE OF 1972, WHICH PROVIDES FOR APPLICATION
409 FEES FOR COMMERCIAL DRIVER'S LICENSES; TO BRING FORWARD SECTION
410 63-15-4, MISSISSIPPI CODE OF 1972, WHICH REQUIRES MOTOR VEHICLE
411 OWNERS OR OPERATORS TO HAVE INSURANCE CARDS IN THEIR MOTOR
412 VEHICLES; TO AMEND SECTION 63-21-63, MISSISSIPPI CODE OF 1972, TO
413 INCREASE THE FEES FOR ISSUING AND PROCESSING MOTOR VEHICLE

414 CERTIFICATES OF TITLE AND RELATED DOCUMENTS; TO CODIFY NEW SECTION
415 7-3-30, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE SECRETARY OF
416 STATE SHALL PROVIDE FOR THE ANNUAL PUBLICATION OF A JUDICIARY
417 DIRECTORY AND COURT CALENDAR, WHICH SHALL BE MADE AVAILABLE FOR
418 SALE FOR NOT LESS THAN A SPECIFIED PRICE PER COPY; TO AMEND
419 SECTION 25-7-81, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE
420 SECRETARY OF STATE SHALL CHARGE AN ADDITIONAL FEE FOR THE
421 COMMISSIONING OF NOTARIES PUBLIC; TO AMEND SECTION 79-4-1.22,
422 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE SECRETARY OF STATE
423 SHALL CHARGE ADDITIONAL FEES FOR FILING CERTAIN DOCUMENTS; TO
424 AMEND SECTION 75-9-525, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT
425 THE SECRETARY OF STATE SHALL CHARGE ADDITIONAL FILING FEES FOR
426 SECURED TRANSACTIONS UNDER THE UNIFORM COMMERCIAL CODE; TO AMEND
427 SECTION 75-63-65, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE
428 SECRETARY OF STATE SHALL CHARGE FEES FOR CERTAIN ACTIONS RELATING
429 TO SALES OF PRE-NEED CONTRACTS; TO AMEND SECTION 75-71-409,
430 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE SECRETARY OF STATE
431 SHALL CHARGE FEES FOR CERTAIN ACTIONS RELATING TO SECURITIES; TO
432 AMEND SECTION 79-11-109, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT
433 THE SECRETARY OF STATE SHALL CHARGE ADDITIONAL FEES FOR FILING
434 CERTAIN DOCUMENTS; TO AMEND SECTION 79-11-504, MISSISSIPPI CODE OF
435 1972, TO PROVIDE THAT THE SECRETARY OF STATE SHALL CHARGE
436 ADDITIONAL FEES FOR CERTAIN ACTIONS RELATING TO CHARITABLE
437 SOLICITATIONS; TO AMEND SECTION 79-29-1203, MISSISSIPPI CODE OF
438 1972, TO PROVIDE THAT THE SECRETARY OF STATE SHALL CHARGE
439 ADDITIONAL FEES FOR CERTAIN ACTIONS RELATING TO LIMITED LIABILITY
440 COMPANIES; TO BRING FORWARD SECTION 75-76-131, MISSISSIPPI CODE OF
441 1972, WHICH PROVIDES FOR THE ISSUANCE OF WORK PERMITS BY THE
442 MISSISSIPPI GAMING COMMISSION BEFORE A PERSON MAY BE EMPLOYED AS A
443 GAMING EMPLOYEE; TO AMEND SECTION 27-7-15, MISSISSIPPI CODE OF
444 1972, TO EXCLUDE OVERTIME COMPENSATION FROM THE DEFINITION OF
445 'GROSS INCOME' FOR PURPOSES OF THE STATE INCOME TAX LAW; TO AMEND
446 SECTION 27-7-17, MISSISSIPPI CODE OF 1972, TO AUTHORIZE AN INCOME

447 TAX DEDUCTION FOR TAXPAYERS WHO INCUR EXPENSES FOR MEDICAL CARE OR
448 PRESCRIBED DRUGS, OR BOTH, FOR THE TAXPAYER, THE TAXPAYER'S SPOUSE
449 OR DEPENDENTS, REGARDLESS OF THE AMOUNT OF SUCH EXPENSES INCURRED
450 DURING A TAXABLE YEAR; TO AMEND SECTION 27-55-11, MISSISSIPPI CODE
451 OF 1972, TO INCREASE THE GASOLINE EXCISE TAX BY TWO CENTS PER
452 GALLON; TO AMEND SECTION 27-5-101, MISSISSIPPI CODE OF 1972, TO
453 PROVIDE THAT THE PROCEEDS OF SUCH INCREASE SHALL BE DEPOSITED INTO
454 THE MISSISSIPPI HIGHWAY-RAILROAD GRADE CROSSING SAFETY ACCOUNT; TO
455 AMEND SECTION 57-43-15, MISSISSIPPI CODE OF 1972, IN CONFORMITY
456 THERETO; TO PROVIDE A STATE INCOME TAX CREDIT FOR CERTAIN
457 HOUSEHOLD AND DEPENDENT CARE SERVICE EXPENSES NECESSARY FOR
458 EMPLOYMENT WHICH ARE CLAIMED BY A TAXPAYER AS A FEDERAL DEPENDENT
459 CARE INCOME TAX CREDIT; TO PROVIDE AN INCOME TAX CREDIT FOR
460 TAXPAYERS WHO PAY TUITION TO A NONPUBLIC SCHOOL; TO PROVIDE AN
461 INCOME TAX CREDIT FOR TAXPAYERS THAT INCUR COSTS FOR HOME SCHOOL
462 PURPOSES; TO PROVIDE AN INCOME TAX CREDIT FOR TAXPAYERS WHO INCUR
463 EXPENSES FOR TUTORIAL SERVICES FOR DEPENDENTS ENROLLED AS
464 STUDENTS IN MISSISSIPPI PUBLIC SCHOOLS; TO LIMIT THE AMOUNT OF THE
465 INCOME TAX CREDIT THAT MAY BE CLAIMED BY A TAXPAYER; TO PROVIDE
466 THAT THE STATE TAX COMMISSION SHALL DEVELOP A LIST OF TUTORIAL
467 SERVICE EXPENSES FOR WHICH THE CREDIT MAY BE CLAIMED AND SHALL
468 DEVELOP GUIDELINES FOR ADMINISTERING THE CREDIT AND HOW IT MAY BE
469 OBTAINED; TO PROVIDE THAT A TAXPAYER MUST PROVIDE CERTAIN
470 INFORMATION TO THE STATE TAX COMMISSION IN ORDER TO RECEIVE THE
471 INCOME TAX CREDIT; TO PROVIDE A ONE PERCENT TAX UPON PROFESSIONAL
472 SERVICE TRANSACTIONS WHICH ARE FOR MORE THAN \$10,000.00; TO
473 PROVIDE CERTAIN EXEMPTIONS FROM SUCH TAX; TO IMPOSE A TAX ON THE
474 AMOUNT OF ANY FEES CHARGED TO USERS OF AUTOMATED TELLER MACHINES
475 (ATM) AS TRANSACTION FEES FOR THE USE OF THE ATM; TO AMEND
476 SECTIONS 27-103-125, 27-103-139, 27-103-211 AND 31-17-123,
477 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT DURING EACH OF THE NEXT
478 TEN FISCAL YEARS, THE GENERAL FUND REVENUE ESTIMATES THAT ARE USED
479 FOR DETERMINING THE PROPOSED STATE BUDGET, LEGISLATIVE

480 APPROPRIATIONS AND STATE AGENCY BUDGET REDUCTIONS SHALL NOT EXCEED
481 THREE PERCENT OF THE AMOUNT OF THE GENERAL FUND REVENUES RECEIVED
482 BY THE STATE FOR THE PRECEDING FISCAL YEAR; TO CREATE THE STATE
483 POLICE IN THE DEPARTMENT OF PUBLIC SAFETY; TO PROVIDE FOR THE
484 CHIEF OF THE STATE POLICE; TO PROVIDE THE JURISDICTION AND
485 AUTHORITY OF THE STATE POLICE; TO PROVIDE FOR THE APPOINTMENT,
486 TRAINING AND SALARY OF OFFICERS OF THE STATE POLICE; TO AMEND
487 SECTIONS 27-3-13, 29-5-77, 37-101-15, 41-29-107, 49-1-12, 49-1-16,
488 49-1-44, 65-1-131, 69-29-1, 75-76-17 AND 77-1-21, MISSISSIPPI CODE
489 OF 1972, IN CONFORMITY TO THE PROVISIONS OF THIS ACT; TO REPEAL
490 SECTIONS 49-1-9, 49-1-13 AND 49-1-15, MISSISSIPPI CODE OF 1972,
491 WHICH PROVIDE FOR CONSERVATION OFFICERS OF THE DEPARTMENT OF
492 WILDLIFE, FISHERIES AND PARKS; TO AMEND SECTIONS 47-5-4, 47-5-8,
493 47-5-10, 47-5-20, 47-5-23, 47-5-24, 47-5-26, 47-5-28, 47-5-353,
494 47-5-403 AND 47-7-2, MISSISSIPPI CODE OF 1972, TO PLACE THE
495 POWERS, DUTIES AND FUNCTIONS OF THE MISSISSIPPI DEPARTMENT OF
496 CORRECTIONS IN THE DEPARTMENT OF PUBLIC SAFETY; TO AMEND SECTIONS
497 49-17-13 AND 49-17-17, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT
498 THE MISSISSIPPI COMMISSION ON ENVIRONMENTAL QUALITY SHALL ENFORCE
499 ONLY STATE ENVIRONMENTAL LAWS; AND FOR RELATED PURPOSES."