

By: Senator(s) Robertson

To: Finance

SENATE BILL NO. 2706

1 AN ACT TO AMEND SECTION 27-65-93, MISSISSIPPI CODE OF 1972,
2 TO AUTHORIZE THE CHAIRMAN OF THE STATE TAX COMMISSION TO ISSUE
3 DIRECT PAY PERMITS TO PUBLIC UTILITIES FOR ITEMS TAXED UNDER
4 SECTION 27-65-19, MISSISSIPPI CODE OF 1972; AND FOR RELATED
5 PURPOSES.

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

7 **SECTION 1.** Section 27-65-93, Mississippi Code of 1972, is
8 amended as follows:

9 27-65-93. (1) The commissioner shall, from time to time,
10 promulgate rules and regulations, not inconsistent with the
11 provisions of the sales tax law, for making returns and for the
12 ascertainment, assessment and collection of the tax imposed by the
13 sales tax law as he may deem necessary to enforce its provisions;
14 and, upon request, he shall furnish any taxpayer with a copy of
15 the rules and regulations.

16 (2) All forms, necessary for the enforcement of the sales
17 tax law, shall be prescribed, printed and furnished by the
18 commissioner.

19 (3) The commissioner may adopt rules and regulations
20 providing for the issuance of permits to manufacturers, utilities,
21 construction contractors, companies receiving bond financing
22 through the Mississippi Business Finance Corporation or the
23 Mississippi Development Authority, and other taxpayers as
24 determined by the commissioner to purchase tangible personal
25 property taxed under Section 27-65-17, items taxed under Section
26 27-65-18, items taxed under Section 27-65-19 and services taxed
27 under Section 27-65-23 without the payment to the vendor of the
28 tax imposed by the sales and use tax laws, and providing for

29 persons to report and pay the tax directly to the commissioner in
30 instances where the commissioner determines that these provisions
31 will facilitate and expedite the collection of the tax at the
32 proper rates which may be due on purchases by the permittee.
33 Under the provisions of this chapter, the vendor is relieved of
34 collecting and remitting the taxes specified hereunder and the
35 person holding the permit shall become liable for such taxes
36 instead of the seller. The full enforcement provisions of the
37 sales tax law shall apply in the collection of the tax from the
38 permittee.

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