

By: Representatives Lott, Staples, Moore

To: Labor; Ways and Means

HOUSE BILL NO. 947

1 AN ACT TO AMEND SECTIONS 27-15-251 AND 27-17-521, MISSISSIPPI
2 CODE OF 1972, TO PROVIDE FOR THE REVOCATION OF PRIVILEGE LICENSES
3 UNDER THE STATEWIDE PRIVILEGE TAX LAW AND THE LOCAL PRIVILEGE TAX
4 LAW FOR ANY PERSON CONVICTED OF HIRING PERSONS NOT ELIGIBLE FOR
5 EMPLOYMENT IN THE UNITED STATES UNDER APPLICABLE FEDERAL AND STATE
6 LAW; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** Section 27-15-251, Mississippi Code of 1972, is
9 amended as follows:

10 27-15-251. (1) Any person violating any of the provisions of
11 this chapter shall be guilty of a misdemeanor and on conviction
12 thereof shall be fined not more than Five Hundred Dollars
13 (\$500.00), or imprisoned in the county jail not exceeding six (6)
14 months, or by both such fine and imprisonment in the discretion of
15 the court within the limitations aforesaid; and such fine and
16 imprisonment shall be in addition to any other penalty imposed by
17 any particular section of this chapter. The courts of the county
18 in which the offender resides, or if a company, in which it
19 carries on business, shall have jurisdiction to enforce this
20 subsection. And persons failing to pay the privilege taxes
21 imposed by this chapter, and to obtain a license as hereby
22 required, but pursuing the business for which a privilege tax is
23 imposed without procuring such license, may be proceeded against
24 by suit, in addition to being dealt with criminally; and the
25 officer required to collect the tax may seize and sell any
26 property of such person liable for such tax and penalty, in the
27 same manner as he may distrain and sell property of other
28 taxpayers delinquent for the payment of ad valorem taxes due on
29 personal property. The officer required to collect the tax shall

30 revoke, for a period of five (5) years, the license of any person
31 who is convicted by a court of competent jurisdiction of hiring
32 persons not eligible for employment in the United States under
33 applicable federal and state law.

34 (2) It shall be unlawful for any person to engage in buying
35 cotton, cotton seed, corn, grain or field seed of any kind,
36 pecans, peanuts, or other nuts between the hours of 6:00 P.M. and
37 7:00 A.M. and any person convicted under this section shall be
38 fined not less than One Hundred Dollars (\$100.00) or imprisoned in
39 the county jail for not less than ninety (90) days or both.

40 **SECTION 2.** Section 27-17-521, Mississippi Code of 1972, is
41 amended as follows:

42 27-17-521. Any person violating any of the provisions of
43 this chapter shall be guilty of a misdemeanor and on conviction
44 thereof shall be fined not more than Five Hundred Dollars
45 (\$500.00), or imprisoned in the county jail not exceeding six (6)
46 months, or by both such fine and imprisonment in the discretion of
47 the court within the limitation aforesaid; and such fine and
48 imprisonment shall be in addition to any other penalty imposed by
49 any particular section of this chapter. The courts of the county
50 in which the offender resides, or if a company, in which it
51 carries on business, shall have jurisdiction to enforce this
52 section. Any persons failing to pay the privilege taxes imposed
53 by this chapter, and to obtain a license as hereby required, but
54 pursuing the business for which a privilege tax is imposed without
55 procuring such license, may be proceeded against by suit, in
56 addition to being dealt with criminally; and the officer required
57 to collect the tax may seize and sell any property of such person
58 liable for such tax and penalty, in the same manner as he may
59 distrain and sell property of other taxpayers delinquent for the
60 payment of ad valorem taxes due on personal property. The officer
61 collecting the tax shall revoke, for a period of five (5) years,
62 the license of any person who is convicted by a court of competent

63 jurisdiction of hiring persons not eligible for employment in the
64 United States under applicable federal and state law.

65 **SECTION 3.** This act shall take effect and be in force from
66 and after July 1, 2006.