

By: Representative Zuber

To: Ways and Means

HOUSE BILL NO. 1270

1 AN ACT TO AMEND SECTIONS 27-3-83 AND 27-65-93, MISSISSIPPI
2 CODE OF 1972, TO PROVIDE THAT THE STATE TAX COMMISSION MAY NOT
3 REQUIRE THAT OF TAX RETURNS AND PAYMENTS WITH THE COMMISSION BE
4 FILED ONLY BY ELECTRONIC MEANS; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-3-83, Mississippi Code of 1972, is
7 amended as follows:

8 27-3-83. (1) The State Tax Commission may specify by rule
9 or regulation the manner and method by which tax returns and other
10 tax documents and information may be filed with the commission;
11 however, the commission may not require that tax returns,
12 documents, information and payments with the commission be filed
13 only by electronic means. Such filings may be accomplished by
14 submitting the forms or documents manually or by submitting them
15 electronically.

16 (2) The Tax Commission may specify by rule or regulation
17 alternative forms of signature that may be allowed or required on
18 tax returns and documents. Such alternative forms of signature
19 shall have the same legal effect as that of a manual signature.

20 (3) An electronic or paper reproduction of a form or
21 document, or the reproduction of the information placed on
22 computer storage devices by electronic means, shall be deemed to
23 be an original of the form or document for all purposes and is
24 admissible in evidence without further foundation in all courts
25 and administrative hearings if the following certification by the
26 Chairman of the Tax Commission, along with his official seal, is
27 affixed to the reproduction:

28 The Chairman of the Mississippi State Tax Commission,
29 official custodian of all records of the Mississippi State Tax
30 Commission, hereby certifies this document is a true reproduction
31 of the information contained in the official records of this
32 agency.

33 (4) If a person fails to comply with the rules and
34 regulations promulgated by the commission under the provisions of
35 subsection (1) or (2) of this section, the commission may impose a
36 penalty of Twenty-five Dollars (\$25.00) for each instance of
37 noncompliance. Any penalty imposed under this section shall be
38 collected in the same manner as that set forth for the collection
39 of penalties under the Mississippi Sales Tax Law, being Section
40 27-65-1 et seq.

41 **SECTION 2.** Section 27-65-93, Mississippi Code of 1972, is
42 amended as follows:

43 27-65-93. (1) The commissioner shall, from time to time,
44 promulgate rules and regulations, not inconsistent with the
45 provisions of the sales tax law, for making returns and for the
46 ascertainment, assessment and collection of the tax imposed by the
47 sales tax law as he may deem necessary to enforce its provisions;
48 however, the commissioner may not require that such actions be
49 done only by electronic means. Upon request, he shall furnish any
50 taxpayer with a copy of the rules and regulations.

51 (2) All forms, necessary for the enforcement of the sales
52 tax law, shall be prescribed, printed and furnished by the
53 commissioner.

54 (3) The commissioner may adopt rules and regulations
55 providing for the issuance of permits to manufacturers, utilities,
56 construction contractors, companies receiving bond financing
57 through the Mississippi Business Finance Corporation or the
58 Mississippi Development Authority, and other taxpayers as
59 determined by the commissioner to purchase tangible personal
60 property taxed under Section 27-65-17, items taxed under Section

61 27-65-18, items taxed under Section 27-65-19 and services taxed
62 under Section 27-65-23 without the payment to the vendor of the
63 tax imposed by the sales and use tax laws, and providing for
64 persons to report and pay the tax directly to the commissioner in
65 instances where the commissioner determines that these provisions
66 will facilitate and expedite the collection of the tax at the
67 proper rates which may be due on purchases by the permittee.
68 Under the provisions of this chapter, the vendor is relieved of
69 collecting and remitting the taxes specified hereunder and the
70 person holding the permit shall become liable for such taxes
71 instead of the seller. The full enforcement provisions of the
72 sales tax law shall apply in the collection of the tax from the
73 permittee.

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