

By: Representative Buck

To: Municipalities; Public Utilities

HOUSE BILL NO. 1356

1 AN ACT TO AMEND SECTION 21-33-203, MISSISSIPPI CODE OF 1972,
2 TO REQUIRE CERTAIN PERSONS WHO PROVIDE MOBILE TELECOMMUNICATIONS
3 SERVICES TO PAY A CITY UTILITY TAX; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** Section 21-33-203, Mississippi Code of 1972, is
6 amended as follows:

7 21-33-203. In addition to the taxes now or hereafter
8 provided by law, there is hereby levied upon, assessed to and
9 shall be collected from all telephone or communication utilities
10 as defined by Section 77-3-1, Mississippi Code of 1972 and
11 regulated under said Section 77-3-1, and all persons who provide
12 mobile telecommunications services an additional tax of two
13 percent (2%) of the gross amount of revenue made and collected on
14 local business from customers within the corporate limits of any
15 municipality of the State of Mississippi, which qualifies as
16 provided by the City Utility Tax Law. Such public utility and all
17 persons who provides mobile telecommunications services shall add
18 to the sales price of its service the amount of any tax due under
19 the provisions of the City Utility Tax Law to the extent that such
20 tax was not included as a part of the cost of furnishing services
21 in the fixing of the rates and charges for such service by the
22 Mississippi Public Service Commission. The tax levied in this
23 section shall not apply to the cash receipts collected through
24 coin boxes or other mechanical devices where it is impracticable
25 to render periodic statements and thereby add the tax to the sales
26 price of its service.

27 Any such public utility or any person who provides mobile
28 telecommunications services which pays any municipality of the
29 State of Mississippi the compensation provided for in municipal
30 franchises or levied and provided for by Section 77-3-17,
31 Mississippi Code of 1972, shall be exempt from the tax * * *
32 imposed in this section and from the provisions of the City
33 Utility Tax Law. In addition, any such public utility or any
34 person who provides mobile telecommunications services which makes
35 payment of the tax imposed in this section shall not be required
36 to make payments, if any, which may be required under the terms of
37 * * * Section 77-3-17.

38 **SECTION 2.** This act shall take effect and be in force from
39 and after July 1, 2006.