

By: Senator(s) Robertson, Browning, Burton,  
Butler, Dearing, Harden, Jackson (11th),  
Jackson (32nd), Simmons, Thomas, Walls

To: Finance

SENATE BILL NO. 3073

1 AN ACT TO REPEAL SECTION 27-65-15, MISSISSIPPI CODE OF 1972,  
2 WHICH LEVIES A TAX UPON EVERY PERSON ENGAGING IN THE BUSINESS OF  
3 MINING, QUARRYING, DRILLING OR OTHERWISE PRODUCING, OR CAUSING TO  
4 BE PRODUCED FOR SALE, MINERALS EXCEPT TIMBER, OIL, NATURAL GAS AND  
5 SALT; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** Section 27-65-15, Mississippi Code of 1972, which  
8 levies a tax upon every person engaging in the business of mining,  
9 quarrying, drilling or otherwise producing, or causing to be  
10 produced for sale, minerals except timber, oil, natural gas and  
11 salt, is repealed.

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