

**Lost
AMENDMENT NO 3 PROPOSED TO**

Senate Bill No. 2310

BY: Senator(s) Hewes

1 **AMEND by striking Sections 1, 2 and 3 and renumbering**
2 **subsequent sections accordingly.**

3 **AMEND by striking lines 162 through 278 and inserting in lieu**
4 **thereof the following:**

5 (2) Of the revenue collected monthly as a result of the tax
6 assessed and levied under this chapter:

7 (a) (i) Through June 30, 2007, Three Hundred Thousand
8 Dollars (\$300,000.00) shall be deposited by the commissioner into
9 the Municipal Tobacco Tax Diversion Fund created under Section 5
10 of Senate Bill No. 2310, 2006 Regular Session.

11 (ii) From and after July 1, 2007, through June 30,
12 2008, Six Hundred Thousand Dollars (\$600,000.00) shall be
13 deposited by the commissioner into the Municipal Tobacco Tax
14 Diversion Fund created under Section 5 of Senate Bill No. 2310,
15 2006 Regular Session.

16 (iii) From and after July 1, 2008, through June
17 30, 2009, Nine Hundred Thousand Dollars (\$900,000.00) shall be
18 deposited by the commissioner into the Municipal Tobacco Tax
19 Diversion Fund created under Section 5 of Senate Bill No. 2310,
20 2006 Regular Session.

21 (iv) From and after July 1, 2009, through June 30,
22 2010, One Million Two Hundred Thousand Dollars (\$1,200,000.00)
23 shall be deposited by the commissioner into the Municipal Tobacco

24 Tax Diversion Fund created under Section 5 of Senate Bill No.
25 2310, 2006 Regular Session.

26 (v) From and after July 1, 2010, through June 30,
27 2011, One Million Five Hundred Thousand Dollars (\$1,500,000.00)
28 shall be deposited by the commissioner into the Municipal Tobacco
29 Tax Diversion Fund created under Section 5 of Senate Bill No.
30 2310, 2006 Regular Session.

31 (vi) From and after July 1, 2011, through June 30,
32 2012, One Million Eight Hundred Thousand Dollars (\$1,800,000.00)
33 shall be deposited by the commissioner into the Municipal Tobacco
34 Tax Diversion Fund created under Section 5 of Senate Bill No.
35 2310, 2006 Regular Session.

36 (vii) From and after July 1, 2012, through June
37 30, 2013, Two Million One Hundred Thousand Dollars (\$2,100,000.00)
38 shall be deposited by the commissioner into the Municipal Tobacco
39 Tax Diversion Fund created under Section 5 of Senate Bill No.
40 2310, 2006 Regular Session.

41 (viii) From and after July 1, 2013, through June
42 30, 2014, Two Million Four Hundred Thousand Dollars
43 (\$2,400,000.00) shall be deposited by the commissioner into the
44 Municipal Tobacco Tax Diversion Fund created under Section 5 of
45 Senate Bill No. 2310, 2006 Regular Session.

46 (ix) From and after July 1, 2014, through June 30,
47 2015, Two Million Seven Hundred Thousand Dollars (\$2,700,000.00)
48 shall be deposited by the commissioner into the Municipal Tobacco
49 Tax Diversion Fund created under Section 5 of Senate Bill No.
50 2310, 2006 Regular Session.

51 (x) From and after July 1, 2015, through June 30,
52 2016, Three Million Dollars (\$3,000,000.00) shall be deposited by
53 the commissioner into the Municipal Tobacco Tax Diversion Fund
54 created under Section 5 of Senate Bill No. 2310, 2006 Regular
55 Session.

56 (xi) From and after July 1, 2016, through June 30,
57 2017, Three Million Three Hundred Thousand Dollars (\$3,300,000.00)
58 shall be deposited by the commissioner into the Municipal Tobacco
59 Tax Diversion Fund created under Section 5 of Senate Bill No.
60 2310, 2006 Regular Session.

61 (xii) From and after July 1, 2017, through June
62 30, 2018, Three Million Six Hundred Dollars (\$3,600,000.00) shall
63 be deposited by the commissioner into the Municipal Tobacco Tax
64 Diversion Fund created under Section 5 of Senate Bill No. 2310,
65 2006 Regular Session.

66 (xiii) From and after July 1, 2018, through June
67 30, 2019, Three Million Nine Hundred Dollars (\$3,900,000.00) shall
68 be deposited by the commissioner into the Municipal Tobacco Tax
69 Diversion Fund created under Section 5 of Senate Bill No. 2310,
70 2006 Regular Session.

71 (xiv) From and after July 1, 2019, Four Million
72 Two Hundred Dollars (\$4,200,000.00) shall be deposited by the
73 commissioner into the Municipal Tobacco Tax Diversion Fund created
74 under Section 5 of Senate Bill No. 2310, 2006 Regular Session.

75 (b) (i) Through June 30, 2007, Two Hundred Sixteen
76 Thousand Dollars (\$216,000.00) shall be deposited by the
77 commissioner into the Education Enhancement Fund created under
78 Section 37-61-33.

79 (ii) From and after July 1, 2007, through June 30,
80 2008, Four Hundred Thirty-two Thousand Dollars (\$432,000.00) shall
81 be deposited by the commissioner into the Education Enhancement
82 Fund created under Section 37-61-33.

83 (iii) From and after July 1, 2008, through June
84 30, 2009, Six Hundred Forty-eight Thousand Dollars (\$648,000.00)
85 shall be deposited by the commissioner into the Education
86 Enhancement Fund created under Section 37-61-33.

87 (iv) From and after July 1, 2009, through June 30,
88 2010, Eight Hundred Sixty-four Thousand Dollars (\$864,000.00)
89 shall be deposited by the commissioner into the Education
90 Enhancement Fund created under Section 37-61-33.

91 (v) From and after July 1, 2010, through June 30,
92 2011, One Million Eighty Thousand Dollars (\$1,080,000.00) shall be
93 deposited by the commissioner into the Education Enhancement Fund
94 created under Section 37-61-33.

95 (vi) From and after July 1, 2011, through June 30,
96 2012, One Million Two Hundred Ninety-six Thousand Dollars
97 (\$1,296,000.00) shall be deposited by the commissioner into the
98 Education Enhancement Fund created under Section 37-61-33.

99 (vii) From and after July 1, 2012, through June
100 30, 2013, One Million Five Hundred Twelve Thousand Dollars
101 (\$1,512,000.00) shall be deposited by the commissioner into the
102 Education Enhancement Fund created under Section 37-61-33.

103 (viii) From and after July 1, 2013, through June
104 30, 2014, One Million Seven Hundred Twenty-eight Thousand Dollars
105 (\$1,728,000.00) shall be deposited by the commissioner into the
106 Education Enhancement Fund created under Section 37-61-33.

107 (ix) From and after July 1, 2014, through June 30,
108 2015, One Million Nine Hundred Forty-four Thousand Dollars
109 (\$1,944,000.00) shall be deposited by the commissioner into the
110 Education Enhancement Fund created under Section 37-61-33.

111 (x) From and after July 1, 2015, through June 30,
112 2016, Two Million One Hundred Sixty Thousand Dollars
113 (\$2,160,000.00) shall be deposited by the commissioner into the
114 Education Enhancement Fund created under Section 37-61-33.

115 (xi) From and after July 1, 2016, through June 30,
116 2017, Two Million Three Hundred Seventy-six Thousand Dollars
117 (\$2,376,000.00) shall be deposited by the commissioner into the
118 Education Enhancement Fund created under Section 37-61-33.

119 (xii) From and after July 1, 2017, through June
120 30, 2018, Two Million Five Hundred Ninety-two Thousand Dollars
121 (\$2,592,000.00) shall be deposited by the commissioner into the
122 Education Enhancement Fund created under Section 37-61-33.

123 (xiii) From and after July 1, 2018, through June
124 30, 2019, Two Million Eight Hundred Eight Thousand Dollars
125 (\$2,808,000.00) shall be deposited by the commissioner into the
126 Education Enhancement Fund created under Section 37-61-33.

127 (ix) From and after July 1, 2019, Three Million
128 Twenty-four Thousand Dollars (\$3,024,000.00) shall be deposited by
129 the commissioner into the Education Enhancement Fund created under
130 Section 37-61-33.

131 (c) (i) Through June 30, 2007, Fifty-four Thousand
132 Dollars (\$54,000.00) shall be deposited by the commissioner into
133 the School Ad Valorem Tax Reduction Fund created under Section
134 37-61-35.

135 (ii) From and after July 1, 2007, through June 30,
136 2008, One Hundred Eight Thousand Dollars (\$108,000.00) shall be
137 deposited by the commissioner into the School Ad Valorem Tax
138 Reduction Fund created under Section 37-61-35.

139 (iii) From and after July 1, 2008, through June
140 30, 2009, One Hundred Sixty-two Thousand Dollars (\$162,000.00)
141 shall be deposited by the commissioner into the School Ad Valorem
142 Tax Reduction Fund created under Section 37-61-35.

143 (iv) From and after July 1, 2009, through June 30,
144 2010, Two Hundred Sixteen Thousand Dollars (\$216,000.00) shall be
145 deposited by the commissioner into the School Ad Valorem Tax
146 Reduction Fund created under Section 37-61-35.

147 (v) From and after July 1, 2010, through June 30,
148 2011, Two Hundred Seventy Thousand Dollars (\$270,000.00) shall be
149 deposited by the commissioner into the School Ad Valorem Tax
150 Reduction Fund created under Section 37-61-35.

151 (vi) From and after July 1, 2011, through June 30,
152 2012, Three Hundred Twenty-four Thousand Dollars (\$324,000.00)
153 shall be deposited by the commissioner into the School Ad Valorem
154 Tax Reduction Fund created under Section 37-61-35.

155 (vii) From and after July 1, 2012, through June
156 30, 2013, Three Hundred Seventy-eight Thousand Dollars
157 (\$378,000.00) shall be deposited by the commissioner into the
158 School Ad Valorem Tax Reduction Fund created under Section
159 37-61-35.

160 (viii) From and after July 1, 2013, through June
161 30, 2014, Four Hundred Thirty-two Thousand Dollars (\$432,000.00)
162 shall be deposited by the commissioner into the School Ad Valorem
163 Tax Reduction Fund created under Section 37-61-35.

164 (ix) From and after July 1, 2014, through June 30,
165 2015, Four Hundred Eighty-six Thousand Dollars (\$486,000.00) shall
166 be deposited by the commissioner into the School Ad Valorem Tax
167 Reduction Fund created under Section 37-61-35.

168 (x) From and after July 1, 2015, through June 30,
169 2016, Four Hundred Forty Thousand Dollars (\$540,000.00) shall be
170 deposited by the commissioner into the School Ad Valorem Tax
171 Reduction Fund created under Section 37-61-35.

172 (xi) From and after July 1, 2016, through June 30,
173 2017, Five Hundred Ninety-four Thousand Dollars (\$594,000.00)
174 shall be deposited by the commissioner into the School Ad Valorem
175 Tax Reduction Fund created under Section 37-61-35.

176 (xii) From and after July 1, 2017, through June
177 30, 2018, Six Hundred Forty-eight Thousand Dollars (\$648,000.00)
178 shall be deposited by the commissioner into the School Ad Valorem
179 Tax Reduction Fund created under Section 37-61-35.

180 (xiii) From and after July 1, 2018, through June
181 30, 2019, Seven Hundred Two Thousand Dollars (\$702,000.00) shall

182 be deposited by the commissioner into the School Ad Valorem Tax
183 Reduction Fund created under Section 37-61-35.

184 (xiv) From and after July 1, 2019, Seven Hundred
185 Fifty-six Thousand Dollars (\$756,000.00) shall be deposited by the
186 commissioner into the School Ad Valorem Tax Reduction Fund created
187 under Section 37-61-35.

188 **FURTHER, AMEND by striking Section 8 in its entirety and**
189 **inserting in lieu thereof the following:**

190 **SECTION 8.** The following provision shall be codified as
191 Section 27-65-26, Mississippi Code of 1972:

192 27-65-26. (1) From and after July 1, 2006, through June 30,
193 2007, retail sales of food for human consumption not purchased
194 with food stamps issued by the United States Department of
195 Agriculture, or other federal agency, but which would be exempt
196 under paragraph (o) of Section 27-65-111 from the taxes imposed by
197 this chapter if the food items were purchased with food stamps,
198 shall be taxed at the rate of six and one-half percent (6-1/2%).

199 (2) From and after July 1, 2007, through June 30, 2008,
200 retail sales of food for human consumption not purchased with food
201 stamps issued by the United States Department of Agriculture, or
202 other federal agency, but which would be exempt under paragraph
203 (o) of Section 27-65-111 from the taxes imposed by this chapter if
204 the food items were purchased with food stamps, shall be taxed at
205 the rate of six percent (6%).

206 (3) From and after July 1, 2008, through June 30, 2009,
207 retail sales of food for human consumption not purchased with food
208 stamps issued by the United States Department of Agriculture, or
209 other federal agency, but which would be exempt under paragraph
210 (o) of Section 27-65-111 from the taxes imposed by this chapter if
211 the food items were purchased with food stamps, shall be taxed at
212 the rate of five and one-half percent (5-1/2%).

213 (4) From and after July 1, 2009, through June 30, 2010,
214 retail sales of food for human consumption not purchased with food
215 stamps issued by the United States Department of Agriculture, or
216 other federal agency, but which would be exempt under paragraph
217 (o) of Section 27-65-111 from the taxes imposed by this chapter if
218 the food items were purchased with food stamps, shall be taxed at
219 the rate of five percent (5%).

220 (5) From and after July 1, 2010, through June 30, 2011,
221 retail sales of food for human consumption not purchased with food
222 stamps issued by the United States Department of Agriculture, or
223 other federal agency, but which would be exempt under paragraph
224 (o) of Section 27-65-111 from the taxes imposed by this chapter if
225 the food items were purchased with food stamps, shall be taxed at
226 the rate of four and one-half percent (4-1/2%).

227 (6) From and after July 1, 2011, through June 30, 2012,
228 retail sales of food for human consumption not purchased with food
229 stamps issued by the United States Department of Agriculture, or
230 other federal agency, but which would be exempt under paragraph
231 (o) of Section 27-65-111 from the taxes imposed by this chapter if
232 the food items were purchased with food stamps, shall be taxed at
233 the rate of four percent (4%).

234 (7) From and after July 1, 2012, through June 30, 2013,
235 retail sales of food for human consumption not purchased with food
236 stamps issued by the United States Department of Agriculture, or
237 other federal agency, but which would be exempt under paragraph
238 (o) of Section 27-65-111 from the taxes imposed by this chapter if
239 the food items were purchased with food stamps, shall be taxed at
240 the rate of three and one-half percent (3-1/2%).

241 (8) From and after July 1, 2013, through June 30, 2014,
242 retail sales of food for human consumption not purchased with food
243 stamps issued by the United States Department of Agriculture, or
244 other federal agency, but which would be exempt under paragraph

245 (o) of Section 27-65-111 from the taxes imposed by this chapter if
246 the food items were purchased with food stamps, shall be taxed at
247 the rate of three percent (3%).

248 (9) From and after July 1, 2014, through June 30, 2015,
249 retail sales of food for human consumption not purchased with food
250 stamps issued by the United States Department of Agriculture, or
251 other federal agency, but which would be exempt under paragraph
252 (o) of Section 27-65-111 from the taxes imposed by this chapter if
253 the food items were purchased with food stamps, shall be taxed at
254 the rate of two and one-half percent (2-1/2%).

255 (10) From and after July 1, 2015, through June 30, 2016,
256 retail sales of food for human consumption not purchased with food
257 stamps issued by the United States Department of Agriculture, or
258 other federal agency, but which would be exempt under paragraph
259 (o) of Section 27-65-111 from the taxes imposed by this chapter if
260 the food items were purchased with food stamps, shall be taxed at
261 the rate of two percent (2%).

262 (11) From and after July 1, 2016, through June 30, 2017,
263 retail sales of food for human consumption not purchased with food
264 stamps issued by the United States Department of Agriculture, or
265 other federal agency, but which would be exempt under paragraph
266 (o) of Section 27-65-111 from the taxes imposed by this chapter if
267 the food items were purchased with food stamps, shall be taxed at
268 the rate of one and one-half percent (1-1/2%).

269 (12) From and after July 1, 2017, through June 30, 2018,
270 retail sales of food for human consumption not purchased with food
271 stamps issued by the United States Department of Agriculture, or
272 other federal agency, but which would be exempt under paragraph
273 (o) of Section 27-65-111 from the taxes imposed by this chapter if
274 the food items were purchased with food stamps, shall be taxed at
275 the rate of one percent (1%).

276 (13) From and after July 1, 2018, through June 30, 2019,
277 retail sales of food for human consumption not purchased with food
278 stamps issued by the United States Department of Agriculture, or
279 other federal agency, but which would be exempt under paragraph
280 (o) of Section 27-65-111 from the taxes imposed by this chapter if
281 the food items were purchased with food stamps, shall be taxed at
282 the rate of one-half percent (1/2%).

283 (14) This section shall stand repealed from and after July
284 1, 2019.

285 **FURTHER, AMEND on line 716 by changing the date "July 1,**
286 **2014" to "July 1, 2019"**

287 **FURTHER, AMEND the title to conform.**