

By: Representative Zuber

To: Ways and Means

HOUSE BILL NO. 45

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 THE FILING OF TAX RETURNS AND PAYMENTS WITH THE
4 COMMISSION BE MADE ONLY BY ELECTRONIC MEANS; AND FOR RELATED
5 PURPOSES.

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

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

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

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

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



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

34 (4) If a person fails to comply with the rules and
35 regulations promulgated by the commission under the provisions of
36 subsection (1) or (2) of this section, the commission may impose a
37 penalty of Twenty-five Dollars (\$25.00) for each instance of
38 noncompliance. Any penalty imposed under this section shall be
39 collected in the same manner as that set forth for the collection
40 of penalties under the Mississippi Sales Tax Law, being Section
41 27-65-1 et seq.

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

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

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

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



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

75 **SECTION 3.** This act shall take effect and be in force from
76 and after July 1, 2007.

