

By: Representative Watson

To: Rules

HOUSE CONCURRENT RESOLUTION NO. 91

1 A CONCURRENT RESOLUTION SUSPENDING THE DEADLINES FOR THE
2 PURPOSE OF THE FURTHER CONSIDERATION AND PASSAGE OF HOUSE BILL
3 247, REGULAR SESSION OF 2007, ENTITLED "AN ACT TO AMEND SECTION
4 27-69-13, MISSISSIPPI CODE OF 1972, TO INCREASE THE EXCISE TAX ON
5 CIGARETTES, TO PROVIDE THAT THERE SHALL BE A DISCOUNT OF 1% ON THE
6 ADDITIONAL FACE VALUE OF STAMPS PURCHASED TO COMPLY WITH SUCH
7 INCREASE; TO AMEND SECTION 27-69-75, MISSISSIPPI CODE OF 1972, TO
8 REQUIRE A PORTION OF THE MONTHLY TOBACCO TAX REVENUE TO BE
9 DEPOSITED IN THE EDUCATION ENHANCEMENT FUND AND THE SCHOOL AD
10 VALOREM TAX REDUCTION FUND; TO AMEND SECTION 27-69-31, MISSISSIPPI
11 CODE OF 1972, IN CONFORMITY THERETO; TO CREATE A NEW SECTION
12 27-65-26, MISSISSIPPI CODE OF 1972, TO IMPOSE A SEPARATE SALES TAX
13 LEVY ON RETAIL SALES OF FOOD FOR HUMAN CONSUMPTION NOT PURCHASED
14 WITH FOOD STAMPS BUT WHICH WOULD BE EXEMPT FROM SALES TAX IF SUCH
15 FOOD WERE PURCHASED WITH FOOD STAMPS AND TO REDUCE THE SALES TAX
16 RATE ON SALES OF SUCH FOOD; TO AMEND SECTION 27-65-17, MISSISSIPPI
17 CODE OF 1972, IN CONFORMITY THERETO; TO AMEND SECTION 27-65-75,
18 MISSISSIPPI CODE OF 1972, TO INCREASE THE PERCENTAGE OF SALES TAX
19 COLLECTED ON RETAIL SALES OF SUCH FOOD WITHIN MUNICIPALITIES THAT
20 IS DISTRIBUTED TO MUNICIPALITIES; AND FOR RELATED PURPOSES."

21 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE STATE
22 OF MISSISSIPPI, THE SENATE CONCURRING THEREIN, That the Joint
23 Rules of the House and the Senate, including all the deadlines and
24 other provisions imposed by Joint Rule No. 40, are suspended for
25 the purpose of permitting the further consideration and passage of
26 House Bill No. 247, Regular Session of 2007, entitled "AN ACT
27 TO AMEND SECTION 27-69-13, MISSISSIPPI CODE OF 1972, TO INCREASE
28 THE EXCISE TAX ON CIGARETTES, TO PROVIDE THAT THERE SHALL BE A
29 DISCOUNT OF 1% ON THE ADDITIONAL FACE VALUE OF STAMPS PURCHASED TO
30 COMPLY WITH SUCH INCREASE; TO AMEND SECTION 27-69-75, MISSISSIPPI
31 CODE OF 1972, TO REQUIRE A PORTION OF THE MONTHLY TOBACCO TAX
32 REVENUE TO BE DEPOSITED IN THE EDUCATION ENHANCEMENT FUND AND THE
33 SCHOOL AD VALOREM TAX REDUCTION FUND; TO AMEND SECTION 27-69-31,
34 MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; TO CREATE A NEW
35 SECTION 27-65-26, MISSISSIPPI CODE OF 1972, TO IMPOSE A SEPARATE
36 SALES TAX LEVY ON RETAIL SALES OF FOOD FOR HUMAN CONSUMPTION NOT

37 PURCHASED WITH FOOD STAMPS BUT WHICH WOULD BE EXEMPT FROM SALES
38 TAX IF SUCH FOOD WERE PURCHASED WITH FOOD STAMPS AND TO REDUCE THE
39 SALES TAX RATE ON SALES OF SUCH FOOD; TO AMEND SECTION 27-65-17,
40 MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; TO AMEND SECTION
41 27-65-75, MISSISSIPPI CODE OF 1972, TO INCREASE THE PERCENTAGE OF
42 SALES TAX COLLECTED ON RETAIL SALES OF SUCH FOOD WITHIN
43 MUNICIPALITIES THAT IS DISTRIBUTED TO MUNICIPALITIES; AND FOR
44 RELATED PURPOSES."