

By: Senator(s) Williamson, Dawkins

To: Finance

SENATE BILL NO. 2434

1 AN ACT TO IMPOSE AN EXCISE TAX ON EACH RETAIL SALE OF
2 PREPARED FOOD FOR HUMAN CONSUMPTION THAT IS INTENDED FOR
3 CONSUMPTION AWAY FROM THE LOCATION WHERE THE FOOD IS PREPARED OR
4 SOLD; TO PROVIDE THAT THE REVENUE COLLECTED AS A RESULT OF THE
5 LEVY OF SUCH TAX SHALL BE DEPOSITED INTO THE STATEWIDE LITTER
6 PREVENTION FUND; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** (1) There is hereby levied and imposed upon
9 every person who sells prepared food for human consumption at
10 retail an excise tax in the amount of one-half cent (1/2¢) on each
11 retail sale of such prepared food that is intended for consumption
12 away from the location where the food is prepared or sold.

13 (2) Persons liable for the tax imposed by this section shall
14 add the amount of tax to the price of the prepared food and in
15 addition shall collect, insofar as practicable, the amount of the
16 tax due from the person purchasing the food.

17 (3) The tax levied by this section shall be collected by and
18 paid to the State Tax Commission on a form to be prescribed by the
19 State Tax Commission in the same manner that sales taxes are
20 collected and paid. The full enforcement provisions and all other
21 provisions of the Mississippi Sales Tax Law shall apply as
22 necessary for the implementation and administration of this
23 section.

24 (4) The revenue collected by the State Tax Commission
25 pursuant to this section shall be deposited into the Statewide
26 Litter Prevention Fund created pursuant to Section 65-1-107.

27 **SECTION 2.** This act shall take effect and be in force from
28 and after July 1, 2007.