

By: Representative Lamar

To: Judiciary A; Ways and Means

HOUSE BILL NO. 1101

1 AN ACT TO IMPOSE A PRIVILEGE TAX ON CERTAIN PROFESSIONALS WHO
2 PRACTICE IN THIS STATE AND ARE NOT DOMICILED IN THIS STATE AND DO
3 NOT MAINTAIN A REGULAR PLACE OF BUSINESS IN THIS STATE; TO PROVIDE
4 A FINE FOR FAILURE TO PAY THE TAX; TO BRING FORWARD SECTION
5 27-15-251, MISSISSIPPI CODE OF 1972, WHICH PROVIDES PENALTIES FOR
6 VIOLATIONS OF THE STATE-WIDE PRIVILEGE TAX LAW, FOR THE PURPOSES
7 OF AMENDMENT; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** (1) In addition to any other tax and any
10 requirements or fees imposed for licensure required by state law
11 for the practice of professions, businesses, occupations or
12 vocations, a tax shall be levied and imposed on any person
13 described in subsection (2) of this section for the privilege of
14 practicing a specific profession, business, occupation or vocation
15 in this state. The tax provided for in this section shall be
16 known as a "professional privilege tax" and shall be in an amount
17 equal to Four Hundred Dollars (\$400.00) to be assessed on an
18 annual basis.

19 (2) The provisions of this section shall apply to a person
20 engaged in any of the following professions, businesses,



21 occupations or vocations in this state and who is not domiciled in
22 this state and does not maintain a regular place of business in
23 this state:

- 24 (a) Accountants;
- 25 (b) Agents (securities);
- 26 (c) Architects;
- 27 (d) Athlete agents;
- 28 (e) Attorneys;
- 29 (f) Audiologists;
- 30 (g) Broker-dealers (securities);
- 31 (h) Chiropractors;
- 32 (i) Dentists;
- 33 (j) Engineers;
- 34 (k) Investment advisors;
- 35 (l) Landscape architects;
- 36 (m) Lobbyists;
- 37 (n) Optometrists;
- 38 (o) Osteopathic physicians;
- 39 (p) Pharmacists;
- 40 (q) Physicians;
- 41 (r) Podiatrists;
- 42 (s) Psychologists;
- 43 (t) Real estate brokers;
- 44 (u) Speech pathologists;
- 45 (v) Veterinarians.



46 (3) The Department of Revenue shall collect the professional
47 privilege tax provided for in this section before June 1 of each
48 year. The Department of Revenue shall develop forms for the
49 administration and collection of the tax which shall be deposited
50 to the State General Fund.

51 (4) Any person who is required to pay the tax provided for
52 in this section and fails to pay the tax while practicing his
53 profession, business, occupation or vocation in this state, in
54 addition to any other fine, penalty or punishment prescribed by
55 law, shall be fined, upon conviction, in the sum of Five Hundred
56 Dollars (\$500.00).

57 (5) The Department of Revenue shall have all powers
58 necessary to implement and administer this section, and the
59 department shall promulgate rules and regulations, in accordance
60 with the Mississippi Administrative Procedures Law, necessary for
61 the implementation and administration of this section.

62 **SECTION 2.** Section 27-15-251, Mississippi Code of 1972, is
63 brought forward as follows:

64 27-15-251. (1) Any person violating any of the provisions
65 of this chapter shall be guilty of a misdemeanor and on conviction
66 thereof shall be fined not more than Five Hundred Dollars
67 (\$500.00), or imprisoned in the county jail not exceeding six (6)
68 months, or by both such fine and imprisonment in the discretion of
69 the court within the limitations aforesaid; and such fine and
70 imprisonment shall be in addition to any other penalty imposed by



71 any particular section of this chapter. The courts of the county
72 in which the offender resides, or if a company, in which it
73 carries on business, shall have jurisdiction to enforce this
74 subsection. And persons failing to pay the privilege taxes
75 imposed by this chapter, and to obtain a license as hereby
76 required, but pursuing the business for which a privilege tax is
77 imposed without procuring such license, may be proceeded against
78 by suit, in addition to being dealt with criminally; and the
79 officer required to collect the tax may seize and sell any
80 property of such person liable for such tax and penalty, in the
81 same manner as he may distrain and sell property of other
82 taxpayers delinquent for the payment of ad valorem taxes due on
83 personal property.

84 (2) It shall be unlawful for any person to engage in buying
85 cotton, cotton seed, corn, grain or field seed of any kind,
86 pecans, peanuts, or other nuts between the hours of 6:00 p.m. and
87 7:00 a.m. and any person convicted under this section shall be
88 fined not less than One Hundred Dollars (\$100.00) or imprisoned in
89 the county jail for not less than ninety (90) days or both.

90 **SECTION 3.** Section 1 of this act shall be codified as a
91 separate section in Chapter 15, Title 27, Mississippi Code of
92 1972.

93 **SECTION 4.** This act shall take effect and be in force from
94 and after July 1, 2015.

