

By: Representative Hopkins

To: Ways and Means

HOUSE BILL NO. 535

1 AN ACT TO AMEND SECTIONS 27-17-5, 27-17-9, 27-17-35,
2 27-17-162, 27-17-230, 27-17-299, 27-17-365, 27-17-415, 27-17-423
3 AND 27-17-425, MISSISSIPPI CODE OF 1972, WHICH ARE SECTIONS OF THE
4 LOCAL PRIVILEGE TAX LAW AND IMPOSE LOCAL PRIVILEGE TAXES ON
5 VARIOUS BUSINESSES, TO PROVIDE FOR THE JULY 1, 2019, REPEAL OF
6 SUCH SECTIONS; TO BRING FORWARD SECTIONS 27-17-3, 27-17-451,
7 27-17-453, 27-17-455, 27-17-457, 27-17-459, 27-17-463, 27-17-465,
8 27-17-467, 27-17-468, 27-17-469, 27-17-471, 27-17-473, 27-17-475,
9 27-17-477, 27-17-479, 27-17-483, 27-17-485, 27-17-487, 27-17-489,
10 27-17-491, 27-17-493, 27-17-495, 27-17-497, 27-17-499, 27-17-501
11 AND 27-17-521, MISSISSIPPI CODE OF 1972, WHICH ARE SECTIONS OF THE
12 LOCAL PRIVILEGE TAX LAW, FOR THE PURPOSES OF POSSIBLE AMENDMENT;
13 TO AMEND SECTIONS 27-27-5 AND 27-27-7, MISSISSIPPI CODE OF 1972,
14 WHICH AUTHORIZES THE IMPOSITION OF ANNUAL LICENSE TAXES ON SLOT
15 AMUSEMENT MACHINES UNDER THE SLOT AMUSEMENT MACHINE TAX LAW, TO
16 PROVIDE FOR THE JULY 1, 2019, REPEAL OF SUCH SECTIONS; TO BRING
17 FORWARD SECTIONS 27-27-3, 27-27-9, 27-27-11, 27-27-12, 27-27-13,
18 27-27-15, 27-27-17, 27-17-19 AND 27-27-21, WHICH ARE SECTIONS OF
19 THE SLOT AMUSEMENT MACHINE TAX LAW, FOR THE PURPOSES OF POSSIBLE
20 AMENDMENT; TO AMEND SECTION 27-27-301, MISSISSIPPI CODE OF 1972,
21 WHICH IMPOSES A TAX ON VENDING AND WEIGHING MACHINES; TO BRING
22 FORWARD SECTIONS 27-27-303 AND 27-27-305, FOR THE PURPOSES OF
23 POSSIBLE AMENDMENT; AND FOR RELATED PURPOSES.

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

25 **SECTION 1.** Section 27-17-5, Mississippi Code of 1972, is
26 amended as follows:

27 27-17-5. (1) All privilege taxes levied and imposed by this
28 chapter shall be paid in addition to any and all other taxes, and



29 the provisions of this chapter shall not affect the operation of
30 any other sections of the Mississippi Code of 1972 or other laws
31 providing for the imposition, levy and collection of privilege
32 taxes, nor shall the provisions of this chapter affect the
33 operation of the sales tax law, nor shall the provisions of this
34 chapter in anywise affect any law imposing a tax or fee or
35 penalty, including filing fees, the fire marshal's fee, penalties
36 or fees or charges imposed and collected by the Commissioner of
37 Insurance as now provided, or may be hereafter provided, by the
38 laws of Mississippi.

39 (2) The board of supervisors of each county and the
40 governing body of each municipality shall levy, assess and collect
41 all taxes upon the privilege of doing business as specified in
42 this chapter.

43 (3) The duty of the board of supervisors of each county and
44 of the governing board of each municipality to levy, assess and
45 collect taxes as required by subsection (2) of this section shall
46 be mandatory. The privilege taxes collected on businesses outside
47 of municipalities shall be for the benefit of counties, and the
48 privilege taxes collected on businesses within a municipality
49 shall be for the benefit of the municipality.

50 (4) This section shall be repealed from and after July 1,
51 2019.

52 **SECTION 2.** Section 27-17-9, Mississippi Code of 1972, is
53 amended as follows:



54 27-17-9. (1) Every person desiring to engage in any
55 business, or exercise any privilege hereinafter specified, if such
56 business is located outside a municipality, shall first, before
57 commencing the same, apply for, pay for and procure from the tax
58 collector of the county in which such business is located, or if
59 such business is located within a municipality, shall apply for,
60 pay for and procure from the tax collector of the municipality, a
61 privilege license authorizing him to engage in the business or
62 exercise the privileges specified therein, and the amount of tax
63 shown in subsection (2) of this section, except as otherwise
64 specifically established in this chapter, is hereby imposed for
65 the privilege of engaging or continuing in the business set out
66 therein.

67 (2) (a) The amount of a privilege license shall be Twenty
68 Dollars (\$20.00) annually for a business having three (3) or fewer
69 employees.

70 (b) The amount of a privilege license shall be Thirty
71 Dollars (\$30.00) annually for a business having more than three
72 (3) but fewer than eleven (11) employees.

73 (c) The amount of a privilege license shall be Thirty
74 Dollars (\$30.00) annually plus an additional assessment of Three
75 Dollars (\$3.00) for each employee over ten (10) employees, not to
76 exceed a maximum payment of One Hundred Fifty Dollars (\$150.00),
77 for a business (other than a manufacturer) having eleven (11) or
78 more employees.



79 (d) The amount of a privilege license shall be Eighty
80 Dollars (\$80.00) annually for a manufacturer having eleven (11) or
81 more employees; manufacturers having ten (10) or fewer employees
82 shall pay an annual privilege license pursuant to paragraph (a) or
83 (b) of this subsection (2), whichever is applicable.

84 (3) This section shall not apply to an out-of-state business
85 or out-of-state employee to the extent provided for in Sections
86 27-113-1 through 27-113-9.

87 (4) This section shall be repealed from and after July 1,
88 2019.

89 **SECTION 3.** Section 27-17-35, Mississippi Code of 1972, is
90 amended as follows:

91 27-17-35. Upon each person operating a taxicab, U-drive-it,
92 or other forms of renting motor vehicles (for the transportation
93 of persons for hire), whether driven by the person renting same,
94 or by driver furnished by the person operating the station, for
95 each automobile so operated, as follows:

96 In municipalities of class 1..... \$15.00
97 In municipalities of class 2..... \$10.00
98 In municipalities of classes 3, 4, 5, 6, 7, and elsewhere in
99 the county..... \$ 5.00

100 This section shall be repealed from and after July 1, 2019.

101 **SECTION 4.** Section 27-17-162, Mississippi Code of 1972, is
102 amended as follows:



103 27-17-162. (1) In any county having a total assessed
104 valuation in 1985 of more than Forty-seven Million Four Hundred
105 Thirty-nine Thousand Dollars (\$47,439,000.00) but less than
106 Forty-seven Million Four Hundred Forty Thousand Dollars
107 (\$47,440,000.00) and a population according to the 1980 federal
108 census of more than eighteen thousand seven hundred (18,700) but
109 less than eighteen thousand seven hundred fifty (18,750), upon
110 each person who is engaging in the business of selling goods at a
111 flea market and who is required to file a state sales tax return
112 on such business, there is hereby levied a tax of Twenty-five
113 Dollars (\$25.00) for an annual license. In lieu of paying the
114 annual tax and obtaining an annual license, the vendor may, or
115 before the date of the flea market at which he tenders his goods
116 for sale, pay a tax at the pro rata annual rate based on the
117 proportion that a single flea market bears to the total number of
118 regularly scheduled flea markets to be held during the calendar
119 year in the county or municipality. The tax collector shall issue
120 a temporary license to the vendor upon receipt of the tax at the
121 pro rata annual rate. The temporary license shall be valid for a
122 single flea market held on one (1) day or consecutive days.

123 (2) The tax collector of each county and municipality having
124 regularly scheduled flea markets in a calendar year shall
125 prescribe the procedure for the issuance of temporary licenses
126 under this section.



127 (3) This section shall be repealed from and after July 1,
128 2019.

129 **SECTION 5.** Section 27-17-230, Mississippi Code of 1972, is
130 amended as follows:

131 27-17-230. Each person operating a self-service laundry in
132 which the owner or operator furnishes the use of the washing
133 machine or appliance for a specified charge or fee, and commonly
134 called a launderette, washerette or other similar trade name,
135 shall be subject to the tax imposed by Section 27-17-9 of this
136 chapter and shall not be taxable under Section 27-27-301.

137 This section shall be repealed from and after July 1, 2019.

138 **SECTION 6.** Section 27-17-299, Mississippi Code of 1972, is
139 amended as follows:

140 27-17-299. Upon each pawn broker.....\$250.00

141 Upon each pawn broker who receives in pawn any dirk, knife,
142 sword-cane, brass or metal knuckles or pistol,

143 (additional tax).....\$250.00

144 This section shall be repealed from and after July 1, 2019.

145 **SECTION 7.** Section 27-17-365, Mississippi Code of 1972, is
146 amended as follows:

147 27-17-365. (1) From October 1, 1984, through September 30,
148 1985, there shall be levied a tax upon each person operating a
149 wholesale or retail store for the sale of goods, wares and
150 merchandise, in an amount equal to the local privilege tax levied
151 upon such person for the preceding year; however, any person



152 acquiring a license under this section for the first time, prior
153 to October 1, 1985, shall pay the tax at such time in accordance
154 with subsection (2) of this section. Any person who, between
155 October 1, 1984, and April 3, 1985, paid a tax levied under this
156 section in excess of the tax prescribed in this subsection shall
157 be entitled to a refund of all such excess taxes paid. Refunds
158 shall be made by the tax collector at the request of the taxpayer
159 upon a showing of proof of overpayment of taxes.

160 (2) Beginning October 1, 1985, and thereafter, there shall
161 be levied a tax upon each person operating a wholesale or retail
162 store for the sale of goods, wares and merchandise, as follows:

163	Where the value of stock never exceeds \$7,000.00....\$	20.00
164	Where the value of stock sometimes exceeds \$7,000.00, but	
165	never exceeds \$10,000.00.....\$	25.00
166	Where the value of stock sometimes exceeds \$10,000.00, but	
167	never exceeds \$12,000.00.....\$	32.50
168	Where the value of stock sometimes exceeds \$12,000.00, but	
169	never exceeds \$15,000.00.....\$	40.00
170	Where the value of stock sometimes exceeds \$15,000.00, but	
171	never exceeds \$20,000.00.....\$	50.00
172	Where the value of stock sometimes exceeds \$20,000.00, but	
173	never exceeds \$25,000.00.....\$	62.50
174	Where the value of stock sometimes exceeds \$25,000.00, but	
175	never exceeds \$30,000.00.....\$	75.00



176	Where the value of stock sometimes exceeds \$30,000.00, but	
177	never exceeds \$40,000.00.....	\$ 92.50
178	Where the value of stock sometimes exceeds \$40,000.00, but	
179	never exceeds \$50,000.00.....	\$ 150.00
180	Where the value of stock sometimes exceeds \$50,000.00, but	
181	never exceeds \$60,000.00.....	\$ 200.00
182	Where the value of stock sometimes exceeds \$60,000.00, but	
183	never exceeds \$70,000.00.....	\$ 250.00
184	Where the value of stock sometimes exceeds \$70,000.00, but	
185	never exceeds \$80,000.00.....	\$ 300.00
186	Where the value of stock sometimes exceeds \$80,000.00, but	
187	never exceeds \$90,000.00.....	\$ 340.00
188	Where the value of stock sometimes exceeds \$90,000.00, but	
189	never exceeds \$100,000.00.....	\$ 380.00
190	Where the value of stock sometimes exceeds \$100,000.00, but	
191	never exceeds \$125,000.00.....	\$ 440.00
192	Where the value of stock sometimes exceeds \$125,000.00, but	
193	never exceeds \$150,000.00.....	\$ 560.00
194	Where the value of stock sometimes exceeds \$150,000.00, but	
195	never exceeds \$175,000.00.....	\$ 680.00
196	Where the value of stock sometimes exceeds \$175,000.00, but	
197	never exceeds \$200,000.00.....	\$ 800.00
198	Where the value of stock sometimes exceeds \$200,000.00, but	
199	never exceeds \$225,000.00.....	\$ 920.00



200 Where the value of stock sometimes exceeds \$225,000.00, but
201 never exceeds \$250,000.00.....\$1,040.00

202 Where the value of stock sometimes exceeds \$250,000.00, but
203 never exceeds \$300,000.00.....\$1,200.00

204 Where the value of stock sometimes exceeds \$300,000.00, but
205 never exceeds \$350,000.00.....\$1,360.00

206 Where the value of stock sometimes exceeds \$350,000.00, but
207 never exceeds \$400,000.00.....\$1,520.00

208 Where the value of stock sometimes exceeds \$400,000.00, but
209 never exceeds \$450,000.00.....\$1,680.00

210 Where the value of stock sometimes exceeds \$450,000.00
211\$1,840.00

212 In computing this tax the value of the stock shall be taken
213 at its assessed value as determined for ad valorem taxation, and
214 shall include goods held on consignment.

215 (3) A store shall be a place of business operated by a
216 person dealing in goods, wares and merchandise and located in a
217 permanent building, and if such person does not own the building
218 he shall have a lease, or contract, under the terms of which he is
219 given the right of occupancy for a period of not less than ninety
220 (90) days.

221 (4) This section shall apply to cooperative associations
222 selling merchandise for a profit.

223 (5) The issuance of a license herein provided shall be
224 restricted to a person who maintains a store as defined in this



225 section, open at reasonable hours, for sale to the public of such
226 goods, wares or merchandise as may be handled. The application
227 for the license required by this chapter shall state that the
228 conditions imposed by this section will be complied with.

229 (6) A license issued under the provisions of this section
230 shall be revoked by the officer issuing it, if an investigation by
231 him or at his instance, or on the complaint of any citizen of this
232 state, that the conditions imposed by this section have not been,
233 or, are not being complied with.

234 (7) This section shall be repealed from and after July 1,
235 2019.

236 **SECTION 8.** Section 27-17-415, Mississippi Code of 1972, is
237 amended as follows:

238 27-17-415. Upon each person selling pistols, dirk knives,
239 sword-canes, brass or metallic knuckles, or other deadly weapons
240 (excepting hunting knives, shot guns and rifles).....\$100.00.

241 This section shall be repealed from and after July 1, 2019.

242 **SECTION 9.** Section 27-17-423, Mississippi Code of 1972, is
243 amended as follows:

244 27-17-423. (1) Wherever the words "drilling rig" are used
245 in this section the same shall be construed to mean the machinery,
246 equipment, tools and appliances usual and necessary in the
247 drilling of wells in exploring for, attempting to obtain and
248 obtaining production of oil, gas, sulphur, salt or any other
249 minerals, but limited to the following:



- 250 (a) Derricks or masts and subbases.
- 251 (b) Draw works, rotary table, crown and traveling
252 blocks, swivel hooks, Kelly joints, drive bushing, elevators and
253 blow out equipment.
- 254 (c) Drill stem and accessories and drill bits.
- 255 (d) Engines, gas, butane, steam, diesel and their
256 subbases.
- 257 (e) Electric generators and motors and equipment.
- 258 (f) Drives and controls and indicators.
- 259 (g) Boilers and boiler feed equipment.
- 260 (h) Tanks.
- 261 (i) Pumps and mud equipment.
- 262 (j) Rig houses.
- 263 (k) Coring and swabbing equipment.
- 264 (l) Tools and lumber actively in use with the rig.
- 265 (m) Similar machinery, equipment and tools used in lieu
266 of any listed above or forming an integral part thereof.

267 Each of the enumerated items making up the "drilling rig"
268 shall be identified by disclosing the manufacturer's name, model
269 and serial number when available.

270 (2) Every owner or operator of a drilling rig or drilling
271 rigs used, or which may be used, for the purpose of exploring for,
272 attempting to obtain or obtaining production of oil, gas, sulphur,
273 salt or any other minerals in this state shall first apply for and
274 procure from the tax collector of the county in which such rig is



275 to be operated a privilege license authorizing him to operate such
276 drilling rig in the State of Mississippi, and the amount of tax
277 hereinafter set forth is hereby imposed for the privilege of
278 operating such drilling rig. A license shall be obtained by such
279 operator for each well drilled prior to the drilling thereof; the
280 amount of the license fee for each well shall be based upon the
281 schedule hereinafter set forth applied to the total depth for
282 which a permit is obtained from the State Oil and Gas Board.

283 (3) Upon each person, firm or corporation owning or
284 operating a drilling rig for the purpose of exploring for,
285 attempting to obtain or obtaining production of oil, gas, sulphur,
286 salt or any other minerals, there is hereby levied a privilege tax
287 for the use of each drilling rig and for each well drilled by said
288 rig as follows:

289 (a) Upon a well drilled to a total depth not exceeding
290 7,000 feet -- One and One One-hundredths Cents (1.01¢) per foot
291 for each foot to be drilled.

292 (b) Upon every well drilled to a total depth exceeding
293 7,000 feet -- Four and Twenty-one One-hundredths Cents (4.21¢) per
294 foot for each foot to be drilled.

295 Payment shall be made upon the total depth of the well
296 drilled, regardless of whether production is obtained from the
297 well or not and regardless of whether production is obtained from
298 a higher stratum or not.



299 If any person, firm or corporation shall pay the privilege
300 tax hereon on as many as eight (8) wells drilled to a depth of not
301 exceeding seven thousand (7,000) feet in any one (1) calendar
302 year, then no additional privilege taxes shall be assessed or
303 collected against such drilling rig for the calendar year for
304 which such tax is paid regardless of how many additional wells
305 should be drilled.

306 In the event any person, firm or corporation shall pay the
307 privilege tax hereon on as many as four (4) wells drilled to a
308 depth exceeding seven thousand (7,000) feet in any one (1)
309 calendar year, then no additional privilege taxes shall be
310 assessed or collected against such drilling rig for the calendar
311 year for which such tax is paid, regardless of how many additional
312 wells should be drilled during such calendar year.

313 In order for any person, firm or corporation to secure the
314 exemption from additional taxes as provided in this subsection,
315 such person, firm or corporation shall obtain statements in
316 writing from the State Oil and Gas Board that such person, firm or
317 corporation has drilled as many as eight (8) wells of not
318 exceeding seven thousand (7,000) feet within the calendar year or
319 has drilled as many as four (4) wells to a depth exceeding seven
320 thousand (7,000) feet within the calendar year, and that the
321 drilling rig is therefore entitled to the exemption from further
322 additional tax as provided in this subsection.



323 (4) The privilege license shall identify the drilling rig
324 upon which it is issued, and there shall be attached to such
325 license an inventory of the rig. The license shall identify the
326 location of the well for the drilling on which the license was
327 issued. The person utilizing such rig shall keep such license
328 with the rig for the purpose of exhibiting it at any time.

329 (5) The license issued shall not authorize the person to
330 whom issued to operate any drilling rig other than the rig upon
331 which it is issued and which is described therein. Such license
332 shall be good, valid and usable for the drilling rig to which it
333 is applicable as the same may be maintained and repaired or
334 portions thereof replaced or renewed during the period for which
335 it is issued, regardless of any changes of ownership thereof. The
336 date of any parties to any changes of ownership thereof shall be
337 noted upon the back of the original license issued to the taxpayer
338 and signed by the original taxpayer or the purchaser, and such
339 notation shall operate as a transfer of the privilege license as
340 to the use of such drilling rig.

341 (6) The tax hereby imposed is levied upon drilling, owning
342 or operating a drilling rig in the State of Mississippi, and there
343 is hereby affixed a lien upon the drilling rig for the payment of
344 the privilege tax; and upon the failure to pay such tax, the tax
345 collector of the county may proceed to enforce the lien for the
346 payment of the tax. If the tax is not paid within a period of
347 twenty (20) days after the completion of the well there is hereby



348 imposed a penalty of fifty percent (50%) of the tax due, which
349 amount shall be collected in the same manner as the tax is
350 collected. The sheriff is hereby authorized to levy upon and
351 seize any property of the person, firm, corporation or association
352 from whom such tax is due, including choses in action or any other
353 form of indebtedness to which the remedies might apply. The
354 sheriff shall be entitled to the same fees for his services in
355 executing such seizure as are now allowed by law for service of
356 warrants, to be collected in the same manner as now provided by
357 law for like service.

358 (7) The * * * Department of Revenue and the State Oil and
359 Gas Board shall furnish to the tax collector all information
360 available to them to assist in the enforcement and collection of
361 the tax levied in this section.

362 (8) The taxes collected hereunder shall be paid into the
363 general fund of the county unless the board of supervisors of the
364 county shall, in its discretion, provide that the funds shall be
365 distributed into the different tax funds of the county or of any
366 taxing district or districts therein which, in the board's
367 discretion, would have received taxes from the drilling rig
368 involved had the same been taxed ad valorem.

369 (9) This section shall be repealed from and after July 1,
370 2019.

371 **SECTION 10.** Section 27-17-425, Mississippi Code of 1972, is
372 amended as follows:



373 27-17-425. Upon each person licensed as an optometrist by
374 the State Board of Optometry under the provisions of Sections
375 73-19-1 through 73-19-31, who also is certified to use diagnostic
376 pharmaceutical agents under the provisions of Sections 73-19-103
377 through 73-19-109, there shall be levied an annual privilege tax,
378 which shall be in addition to all other taxes imposed on
379 optometrists.....\$25.00.

380 This section shall be repealed from and after July 1, 2019.

381 **SECTION 11.** Section 27-17-3, Mississippi Code of 1972, is
382 brought forward as follows:

383 27-17-3. As used in this chapter:

384 The terms "year" and "annually" mean either the calendar year
385 or a period of twelve (12) calendar months.

386 The term "business" includes all activities or acts,
387 personal, professional or corporate, engaged in or caused to be
388 engaged in with the object of gain, profit, benefit or advantage,
389 either direct or indirect, or following or engaging in any trade,
390 calling or profession, and all things which occupy the time,
391 attention and labor of individuals for the purpose of a livelihood
392 or profit.

393 The term "place of business" means a store, shop, counting
394 room, office, factory, or other location or locations, whether in
395 a building, enclosed space or in any undefined place or places
396 where any business as herein defined is done, conducted or carried
397 on.



398 The term "manufacturer" means a business at which there are
399 conducted activities of an industrial or commercial nature wherein
400 labor or skill is applied, by hand or machinery, to materials
401 belonging to the manufacturer so that a new, different or more
402 useful article of tangible personal property or substance of trade
403 or commerce is produced for sale or rental, and includes the
404 production or fabrication of special-made or custom-made articles
405 for sale or rental.

406 The term "taxpayer" means any person liable for any tax
407 hereunder, in addition to the usual meaning of such word.

408 The term "officer collecting the tax" means the tax collector
409 of the county, or in the case of municipalities the person who
410 collects the taxes for the municipality, regardless by whatever
411 title he may be known.

412 The term "employee" means full-time employees and, with
413 respect to a professional firm or clinic, also includes all
414 partners, however, such term excludes seasonal employees. The
415 term "full-time" means at least thirty (30) hours per seven-day
416 week.

417 **SECTION 12.** Section 27-17-451, Mississippi Code of 1972, is
418 brought forward as follows:

419 27-17-451. All licenses under the provisions of this chapter
420 shall be obtained from the tax collector of the county in which
421 the business is located if such business be located outside of a
422 municipality, or, if the business be located within a municipality



423 then such licenses shall be obtained from the tax collector of
424 such municipality.

425 **SECTION 13.** Section 27-17-453, Mississippi Code of 1972, is
426 brought forward as follows:

427 27-17-453. Every person required to obtain a license for the
428 privilege of engaging in any business for which a privilege tax is
429 required shall make application therefor in writing to the officer
430 who is required to collect the tax. The application for license
431 shall be filed on blanks to be furnished by the tax collector for
432 that purpose, and shall be subscribed and sworn to by the person
433 owning the business, or having an ownership interest therein; or
434 the officer who is required to collect the tax, or his duly
435 authorized agent, may certify to the application. If the
436 applicant is a corporation, a duly authorized agent shall execute
437 the application.

438 The application shall show the name of such person or
439 corporation and, in case of a partnership, the name of each
440 partner thereof; the person's, firm's or corporation's business
441 office address; the location of the place of business to which the
442 license shall apply; the nature of the business in which engaged;
443 the total number of employees of the business for the previous
444 twelve (12) months as shown by affidavit signed by the applicant;
445 and any other information the officer who is required to collect
446 the tax may require. The applications shall contain all the
447 information necessary for the officer collecting the tax to



448 properly classify the applicant and ascertain the amount of tax
449 due. Applications for renewal of such license shall not require a
450 certificate of notary public seal or signature, and the applicant
451 shall not be required to obtain such signature or seal upon making
452 the application for renewal.

453 The application shall be accompanied by the amount of the
454 privilege tax as required by law.

455 Any person who shall willfully make any false statement in an
456 application for a privilege license shall be guilty of a
457 misdemeanor and, upon conviction thereof, shall be required to pay
458 as damages double the amount of the difference between the tax
459 paid and that which should have been paid, in addition to the fine
460 and imprisonment imposed.

461 It is specifically provided that the officer taking the
462 application for a privilege license shall carefully preserve the
463 same for a period of three (3) years for the use of the grand
464 jury, the courts of the state, or any duly authorized officer of
465 the State of Mississippi; and any officer who shall refuse or fail
466 to take or require the application or affidavit, as herein
467 required, shall be guilty of a misdemeanor and subject to the
468 penalties therefor.

469 **SECTION 14.** Section 27-17-455, Mississippi Code of 1972, is
470 brought forward follows:

471 27-17-455. Upon the receipt of the application herein
472 required, and payment of the amount shown thereby to be due for



473 the privilege to be exercised, the officer to whom said
474 application is made shall determine if the application is in
475 proper form, and if the correct amount be tendered, and may
476 require the applicant to furnish such other and further
477 information as in his opinion is necessary to ascertain the
478 correct amount of tax due. When the correct amount of the tax has
479 been so ascertained, the said officer shall issue to the applicant
480 taxpayer a privilege license according to such application, and
481 shall date the same as of the first day of the month of its
482 issuance. The officer issuing the license shall countersign the
483 same when issued by him, and he shall enter the same in the
484 register prescribed by law therefor. The license issued by
485 collectors as herein provided shall be executed in duplicate, the
486 original shall be delivered to the licensee by the officer, and
487 the duplicate shall be attached to the application therefor, and
488 preserved by the officer as a public record.

489 If, however, such officer, shall, before issuing the said
490 license, or at any time thereafter, have reason to believe that
491 the statements of the business contained in the application are
492 incorrect or false in any material particular, the said officer
493 shall duly notify the applicant wherein the supposed discrepancy
494 lies, and he is hereby empowered to require the applicant to
495 render such other information as will enable him to determine the
496 proper tax due. After making such determination of the proper tax
497 due, if the license has not been issued, such officer shall



498 forthwith proceed to collect the amount of tax due; and if the
499 license shall have been issued under the original application, he
500 shall collect the difference between the sum shown to be properly
501 due, and the sum paid with the original application, and shall
502 issue an additional license therefor which shall expire at the
503 same time as the original. If the additional tax is paid within
504 thirty (30) days after the determination by the officer of the
505 proper amount due, no penalty shall be applied. If the taxpayer
506 shall willfully fail or refuse to furnish the information
507 requested by such officer, he shall be liable for damages as in
508 other cases of payment of an insufficient privilege tax, and may
509 be proceeded against civilly or criminally as otherwise provided
510 herein, and shall suffer the penalties provided herein therefor.

511 All licenses issued pursuant to this section shall be good,
512 usable and valid for one (1) year after the date thereof, or for
513 such other period as is fixed by law for the privilege, which
514 period shall be so designated in the license. However, no such
515 license shall be issued for a period longer than one (1) year.

516 **SECTION 15.** Section 27-17-457, Mississippi Code of 1972, is
517 brought forward follows:

518 27-17-457. (1) Any contractor, including, but not limited
519 to, any electrical, plumbing, heating and air conditioning, water
520 and sewer, roofing or mechanical contractor, who is licensed by
521 any one (1) municipality or county of the State of Mississippi,
522 which municipality or county has an examining board where there is



523 regularly given a written examination, and who does not hold a
524 current certificate of responsibility issued by the State Board of
525 Public Contractors, shall be allowed to do business in any other
526 municipality or county in the state without being required to
527 obtain a license in such other municipality or county or to
528 undergo any further examination provided:

529 (a) That he furnishes evidence that he has such
530 license;

531 (b) That he furnishes evidence that he actually took
532 and passed the written examination which qualified him for such
533 license; however, in lieu thereof evidence that if said contractor
534 was issued a license prior to May 1, 1972, and prior to the
535 existence of such written examination by a county or municipality
536 which has an examining board that does presently require written
537 examination to qualify for a license; and

538 (c) That he is not operating a separate place of
539 business located in such other municipality or county.

540 (2) Any contractor, including, but not limited to, any
541 electrical, plumbing, heating and air conditioning, water and
542 sewer, roofing or mechanical contractor, who is licensed by any
543 one (1) municipality or county of the State of Mississippi, which
544 municipality or county has an examining board where there is
545 regularly given a written examination, and who holds a current
546 certificate of responsibility issued by the State Board of Public
547 Contractors shall be allowed to do business in any other



548 municipality or county in the state without being required to
549 obtain a separate license in such other municipality or county or
550 to undergo any further examination provided said contractor meets
551 the requirements of paragraphs (a) and (b) of subsection (1) of
552 this section.

553 (3) No additional privilege license bond shall be required
554 in order for such a contractor to do business in another
555 municipality or county in the state as long as the contractor has
556 obtained the bond in the municipality or county where he is
557 licensed.

558 (4) Nothing in this Section 27-17-457 supercedes or
559 otherwise affects the provisions of Title 31, Chapter 3, or the
560 provisions of Title 73, Chapter 59. In the event any provision in
561 Section 27-17-457 conflicts with any provision of Title 31,
562 Chapter 3, or of Title 73, Chapter 59, the latter titles and
563 chapters are hereby deemed and shall be controlling over the
564 provisions of this section.

565 (5) This section is intended to apply only to the Local
566 Privilege Tax Law, and is not intended to apply to or restrict the
567 powers and authority granted to municipalities and counties in
568 Sections 21-19-25 and 19-5-9, or any powers or authority derived
569 from said sections related to permits and permit bonds, and the
570 issuance, denial or requirements thereof.

571 (6) No taxpayer receiving a privilege license under this
572 section shall be authorized to advertise to the public that they



573 are "licensed" unless said taxpayer is currently in compliance
574 with paragraph (b) of subsection (1) of this section, or holds a
575 current license or certificate of responsibility from the State
576 Board of Contractors. Any officer collecting the tax may suspend
577 the issuance or renewal of a privilege license granted under this
578 section until such time as said officer finds that such taxpayer
579 is in compliance with the provisions of this subsection. If any
580 taxpayer receiving a privilege license under this section presents
581 themselves to the public as "licensed" then said taxpayer must
582 state to the public that they are "licensed by the city of" and/or
583 "county of" followed by the name or names of the appropriate city
584 and/or county from which such taxpayer is currently in compliance
585 with paragraph (b) of subsection (1) of this section; or, if
586 otherwise appropriate, "licensed by the State Board of
587 Contractors."

588 **SECTION 16.** Section 27-17-459, Mississippi Code of 1972, is
589 brought forward as follows:

590 27-17-459. Any person pursuing or engaging in more than one
591 (1) of the businesses for which a privilege tax is imposed, shall
592 pay separately the privilege tax imposed upon each separate
593 business so conducted, engaged in, or pursued except as otherwise
594 specifically provided by this chapter, and if the business made
595 taxable, or the privilege to be exercised, is carried on at two
596 (2) or more separate places, a separate license for each place or
597 location of such business shall be obtained.



598 **SECTION 17.** Section 27-17-463, Mississippi Code of 1972, is
599 brought forward as follows:

600 27-17-463. Except as otherwise provided in this section, all
601 privilege licenses issued pursuant to this chapter from and after
602 July 1, 1988, shall expire on September 30 of each year; the
603 privilege tax for a license which is issued for a period of less
604 than one (1) year shall be prorated according to the length of
605 time intervening between the date of its issuance and the
606 following September 30.

607 A municipality or county may, by ordinance, determine to
608 issue privilege licenses which shall expire one (1) year from the
609 date of issuance.

610 **SECTION 18.** Section 27-17-465, Mississippi Code of 1972, is
611 brought forward as follows:

612 27-17-465. The tax collector shall mail to each privilege
613 taxpayer holding a license, on or before the first day of the
614 month prior to the month in which his privilege license will
615 expire, a notice that the license will expire and that a new
616 privilege license must be procured during the following month, and
617 shall enclose therewith an application blank for a new license;
618 but the failure to send or receive such notice shall not exempt
619 such privilege taxpayer from any penalties prescribed by law.

620 **SECTION 19.** Section 27-17-467, Mississippi Code of 1972, is
621 brought forward as follows:



622 27-17-467. If any person liable for a tax under the
623 provisions of this chapter shall fail, refuse or neglect to obtain
624 the necessary license and pay such tax prior to commencing in
625 business, or if any person liable for such tax shall fail, refuse
626 or neglect to obtain a new or renewal license and pay the required
627 tax as provided under the terms of this chapter, then such person
628 shall be liable for the amount of such tax plus an initial penalty
629 of ten percent (10%), and thereafter a penalty of one percent (1%)
630 per month for each month or part thereof during which the tax
631 remains delinquent. It is hereby made the duty of the tax
632 collectors of the various counties and of the tax collectors of
633 all municipalities to collect all privilege taxes levied and
634 imposed under the provisions hereof. In all cases where any
635 privilege taxes remain delinquent and unpaid for a period of
636 thirty (30) days or more, the tax collector shall have the
637 authority and the power to proceed to collect such tax from any
638 person liable therefor and, for the purpose of making such
639 collection, shall have full and complete power and authority to
640 make any and all assessments that might be required or necessary
641 under the provisions hereof, to bring any suits or actions in any
642 court of competent jurisdiction, and to do any and all other
643 things which might be necessary for such purpose.

644 **SECTION 20.** Section 27-17-468, Mississippi Code of 1972, is
645 brought forward as follows:



646 27-17-468. When the tax collector of any county or
647 municipality shall discover anyone who has failed to pay privilege
648 taxes due in any former year or years he shall make the proper
649 collection for such year or years. The power to collect these
650 past due taxes shall expire at the end of seven (7) years from the
651 date when the right so to do first accrued.

652 **SECTION 21.** Section 27-17-469, Mississippi Code of 1972, is
653 brought forward as follows:

654 27-17-469. Each privilege license issued shall be kept
655 posted in a conspicuous part of the place of business of the
656 person to whom such license has been issued where the business
657 carried on has a permanent location, and if the business is such
658 that the license cannot be so posted, then the licensee shall have
659 such license in his actual possession at the time of carrying on
660 such business or doing the act named. In the case of slot or
661 vending machines, the license shall be attached conspicuously and
662 securely to the machine, or device. Any officer of the law shall
663 have the right to demand that any transient person exhibit the
664 license to him, and failure of the person to so exhibit his
665 license, or the absence of a license from a slot or vending
666 machine, shall be prima facie evidence that the privilege license
667 required has not been procured. In all cases where the question
668 arises as to whether a privilege license has been procured, the
669 license or record thereof, if in existence, shall be the only
670 evidence of payment. Where a proper holder of a privilege license



671 to engage in any business at any definite location in a county or
672 municipality desires to remove same to another location in the
673 same county or municipality, the tax collector shall upon proper
674 application in writing by the licensee, grant to such person the
675 right to make such move, and shall endorse upon the said license
676 his approval of the change in location.

677 **SECTION 22.** Section 27-17-471, Mississippi Code of 1972, is
678 brought forward as follows:

679 27-17-471. The privilege license herein provided shall be
680 and constitute a personal privilege to the person named therein to
681 conduct the business specified in the license, and shall not be
682 transferable to any other person, and shall be construed to limit
683 to the county or municipality and location specified therein, the
684 person named in the license in conducting the business and
685 exercising the privilege named, unless otherwise provided by this
686 chapter, and such license shall not exempt from taxation any
687 property used in the business except as specifically provided by
688 law.

689 No change in the name of the firm, nor the taking in of a new
690 partner, nor the withdrawal of one or more members of the firm
691 shall be considered as commencing business, but if any one or more
692 of the partners remain in the firm, the business shall be regarded
693 as continuing.

694 **SECTION 23.** Section 27-17-473, Mississippi Code of 1972, is
695 brought forward as follows:



696 27-17-473. The issuance of a privilege license, or the
697 payment of a tax required therefor, shall not make lawful any
698 business, employment, transaction, article or device, or the
699 operation thereof, contrary to any statute of this state, or any
700 ordinance of any municipality thereof.

701 **SECTION 24.** Section 27-17-475, Mississippi Code of 1972, is
702 brought forward as follows:

703 27-17-475. It shall be the duty of the county auditor or of
704 the governing body of a municipality to prepare and have printed
705 and distributed to the officer collecting the tax the proper
706 privilege tax license blanks necessary to carry into effect any
707 law relating to privilege taxes, and there shall be printed on
708 each license at the bottom thereof the words "this license shall
709 not make lawful any act or thing declared to be unlawful by the
710 State of Mississippi." All such privilege license blanks shall be
711 printed in the form prescribed by the county auditor or in the
712 case of a municipality by the governing body of a municipality and
713 shall be imprinted with the fiscal year for which the blanks are
714 to be issued and shall be numbered consecutively beginning with
715 number one (1) of each fiscal year and shall be made in duplicate,
716 the original and duplicate to bear the same serial number and be
717 alike in all respects except that they be marked "original" and
718 "duplicate" and shall be of different colors.

719 **SECTION 25.** Section 27-17-477, Mississippi Code of 1972, is
720 brought forward as follows:



721 27-17-477. Each officer required to collect privilege taxes
722 shall make requisitions upon the county auditor or in the case of
723 municipalities upon the governing body of the municipality for
724 such license blanks for privilege taxes as will be needed by him
725 from time to time and the county auditor or the proper officer of
726 the municipality shall make a record by serial number of the
727 license blanks issued to such officer, which shall be accounted
728 for as herein provided.

729 **SECTION 26.** Section 27-17-479, Mississippi Code of 1972, is
730 brought forward as follows:

731 27-17-479. (1) Any person sixty-five (65) years old or
732 older, or any person blind, deaf or dumb, or maimed by loss of
733 hand or foot, or loss of the use of the hand or foot, or any
734 citizen of the United States who is disabled or suffering from an
735 infirmity to the extent that he is unable to perform physical
736 labor of not more than fifty percent (50%) of normal ability, and
737 whose annual gross income is not more than Nine Hundred Dollars
738 (\$900.00), may exercise any of the privileges named below in this
739 subsection, without the payment of a privilege tax under the
740 provisions of this chapter, which exemption shall be restricted
741 and limited to the following business:

742 Broom factories, checking rooms, drays, fur dealers, ice
743 cream carts, mattress renovators, sign painters, shoe repair
744 shops, insurance agents.



745 (2) Any person claiming an exemption under this section
746 shall apply for and obtain a certificate of exemption as provided
747 in Sections 27-17-489 and 27-17-491.

748 **SECTION 27.** Section 27-17-483, Mississippi Code of 1972, is
749 brought forward as follows:

750 27-17-483. No tax levied under the provisions of this
751 chapter shall be levied, assessed or collected from or against any
752 municipality in this state which operates any business which is
753 taxed hereunder, it being the intention of the Legislature that
754 all municipalities are specifically exempted from taxation under
755 this chapter and it shall never be construed as being the
756 intention of the Legislature to levy any privilege tax against any
757 municipality in the state.

758 **SECTION 28.** Section 27-17-485, Mississippi Code of 1972, is
759 brought forward as follows:

760 27-17-485. Clubs for the promotion or development of the art
761 of canning, preserving or bottling; the art of cooking; art of
762 sewing or handiwork; the art of drawing or painting; or otherwise,
763 the art of home or domestic science may sell their products
764 without paying any of the taxes levied by this chapter, but this
765 shall not be construed to authorize any person, persons, club or
766 clubs to promote such business as a commercial enterprise or to
767 sell things not produced by themselves.

768 Any natural person who, as an individual, pursues any trade
769 or calling involving only physical labor or skill, including but



770 not limited to farming and pulpwood cutting, and who only receives
771 compensation for his personal physical efforts or manual labor,
772 and does not sell or supply materials for which a specific charge
773 is made, may do so without being required to pay a privilege tax
774 imposed in any of the respective sections of this chapter.

775 **SECTION 29.** Section 27-17-487, Mississippi Code of 1972, is
776 brought forward as follows:

777 27-17-487. No privilege tax license shall be required of
778 hotels, restaurants, fruit stands and vendors of soft drinks,
779 circuses, exhibitions, street fairs, or other amusements when the
780 same are held within the enclosure of and in cooperation with the
781 annual holding of any state, county or community fair or any fair
782 held for the benefit of the public where no dividends are declared
783 to the stockholders thereof, and the proceeds thereof are used
784 exclusively for the operation, maintenance and improvement of such
785 fair.

786 **SECTION 30.** Section 27-17-489, Mississippi Code of 1972, is
787 brought forward as follows:

788 27-17-489. Any person desiring to avail himself of any of
789 the exemptions provided in Sections 27-17-479 through 27-17-485,
790 shall, before engaging in such business, file with the officer
791 whose duty it is to collect the privilege tax, an application for
792 the exemption certificate accompanied by an affidavit stating
793 fully the grounds upon which such exemption is claimed. If the
794 exemption be claimed on grounds other than a manifest visible



795 disability, the above required affidavit must be accompanied by a
796 certified statement from a county health officer, or the United
797 States Veterans Bureau in the case of veterans of the world war,
798 showing that the applicant is disabled to the extent of fifty
799 percent (50%) as defined in Section 27-17-479. If fully satisfied
800 of the facts and of the justice of such claim, the officer shall
801 issue to such applicant a certificate of exemption which shall
802 authorize such person to engage in the business therein designated
803 for a period of one (1) year. The procedure above set forth shall
804 be required in every instance for the continuance of such business
805 during each and every year subsequent to that for which the
806 exemption certificate was originally granted. Provided, that the
807 tax collector before issuing any additional certificate shall
808 require the applicant to show to his satisfaction that the gross
809 income of the applicant for the preceding year was not more than
810 Nine Hundred Dollars (\$900.00).

811 **SECTION 31.** Section 27-17-491, Mississippi Code of 1972, is
812 brought forward as follows:

813 27-17-491. The certificate of exemption provided for above
814 is hereby declared to be a personal privilege, peculiar to the
815 grantee and is not transferable, and no business may be conducted
816 thereunder by any person other than the grantee.

817 The holder of any such certificate of exemption is hereby
818 required to keep and display the same as in the case of the holder
819 of a privilege license. Any person who shall engage in any



820 business as an exempt person, without first complying with the
821 requirements above set forth, shall be liable to prosecution and
822 punishment as is provided for persons doing business without a
823 license, and in addition thereto, shall be liable for any and all
824 privilege taxes and damages, provided for in the case of nonexempt
825 persons failing to obtain privilege licenses; and any person who
826 shall make a false representation, or affidavit, in order to
827 secure such exemption shall be punishable as in the case of
828 perjury.

829 **SECTION 32.** Section 27-17-493, Mississippi Code of 1972, is
830 brought forward as follows:

831 27-17-493. Each officer authorized to issue privilege
832 licenses shall keep a privilege tax register in such form as he
833 shall determine, in which the names of all privilege taxpayers
834 shall be recorded, showing the amount paid, the serial number of
835 the license issued and the period covered by such license, the
836 business licensed and the location thereof. This register shall
837 be submitted to the county auditor, or in the case of a
838 municipality to the governing body of the municipality by such
839 officer at the end of each fiscal year or within twenty (20) days
840 thereafter, when his final settlement shall be made. If the same
841 be found correct and the amounts shown thereon to have been paid
842 into the proper treasury, the county auditor or the proper officer
843 of the municipality shall endorse the register "examined and found
844 correct." This register shall constitute a permanent record of



845 the officer authorized to collect privilege taxes and shall always
846 be open for inspection by the public and the same shall be
847 submitted to the grand jury by the keeper thereof whenever called
848 for. At the same time when final settlement is made, as provided
849 in this section, every officer shall return to the county auditor
850 or to the governing body of the municipality in the case of
851 municipalities all unused privilege tax license blanks and shall
852 make a final settlement of his privilege tax accounts. The unused
853 privilege tax license blanks shall be kept by the proper officer
854 for three (3) years, at the expiration of which they may be
855 destroyed. On or before the twentieth day of January of the year
856 in which the officer's term expires, each officer shall in like
857 manner submit to the county auditor or in the case of
858 municipalities to the governing body of the municipality his
859 privilege tax register, together with itemized receipt signed by
860 his successor in office properly certified by the county auditor
861 or by the proper officer of the governing body of the
862 municipality, setting forth by serial number all unused privilege
863 tax license blanks on hand at the expiration of his term of
864 office, and if the county auditor or the proper officer of the
865 municipality shall find the same correct, he shall endorse the
866 same, as hereinbefore provided, and shall charge such officer's
867 successor in office with all unused privilege tax license blanks,
868 which shall be accounted for by said successor in office in like
869 manner. Any other officer shall make a like settlement upon the



870 expiration of his term of office. All monies received by the
871 officer authorized by law to issue privilege tax licenses shall be
872 deposited in the proper depository and shall be accounted for as
873 provided by law.

874 **SECTION 33.** Section 27-17-495, Mississippi Code of 1972, is
875 brought forward as follows:

876 27-17-495. At the end of each month the county auditor shall
877 carefully check the books and records of the tax collector and his
878 accounts with any bank or banks, and shall verify the amounts
879 collected as privilege taxes under the provisions of this chapter.

880 **SECTION 34.** Section 27-17-497, Mississippi Code of 1972, is
881 brought forward as follows:

882 27-17-497. On all privilege taxes not paid during the month
883 when due and on which a penalty is collected, the tax collector
884 making such collection shall be entitled to retain one-fourth
885 (1/4) of said damages, to be deposited in the county general fund,
886 in addition to the regular commission now allowed by law on
887 regular collections. But if a collection is made of any
888 delinquent tax and damages assessed and levied by this chapter at
889 the instance of any constable of this state, and of any police
890 officer of any municipality, the said tax collector shall retain
891 for the county general fund only ten percent (10%) of said damages
892 in addition to the regular commissions allowed by law on regular
893 collections, and the peace officer shall receive as compensation
894 for this service fifteen percent (15%) of said damages, and the



895 officer collecting the tax is hereby directed to pay to the
896 constable or police officer the commission allowed by this section
897 for the collection of the delinquent tax and damages at the time
898 of the collection of said tax and damages.

899 It is hereby made the duty of every constable and of every
900 police officer of any municipality in this state to assist any
901 officer whose duty it is to collect the taxes assessed and levied
902 by this chapter.

903 **SECTION 35.** Section 27-17-499, Mississippi Code of 1972, is
904 brought forward as follows:

905 27-17-499. It shall be the duty of the officer required to
906 collect privilege taxes to require all persons liable for a
907 privilege tax to pay the same, and he shall cause all persons
908 doing business without a privilege license as required under this
909 chapter, to be prosecuted. He is further required to make demands
910 in writing for payment of the tax due, plus an initial penalty of
911 ten percent (10%), and thereafter a penalty of one percent (1%)
912 per month for each month or part thereof during which the tax
913 remains delinquent. If payment is not made upon demand, he shall
914 forthwith bring suit in his official character against all such
915 persons legally liable for privilege taxes; and such suits shall
916 be prosecuted to final judgment and execution thereon if the
917 judgment be in favor of the officer. No officer required to
918 collect this tax shall be liable for any costs in such suits.



919 The officer required to collect privilege taxes shall be
920 liable for the amount of the tax, together with a penalty
921 calculated in the same manner as the penalty for delinquent
922 privilege taxes, that he fails to collect; and the liability of
923 such officer shall extend to all cases where he might collect such
924 taxes but negligently fails to do so.

925 It is further provided that for willful failure to carry out
926 any of the provisions of this chapter, the officer whose duty it
927 is to collect privilege taxes shall be liable to the state on his
928 official bond for a penalty of One Hundred Dollars (\$100.00) for
929 each such failure, and it shall be the duty of the Attorney
930 General to bring suit for such penalty.

931 **SECTION 36.** Section 27-17-501, Mississippi Code of 1972, is
932 brought forward as follows:

933 27-17-501. The privilege taxes paid to the officer
934 collecting same shall be reported by him monthly and paid into the
935 proper depository, to the credit of the general fund, as are other
936 taxes, except as otherwise provided by law, and each officer shall
937 within twenty (20) days after the end of each month make to the
938 county auditor, or in the case of a municipality, to the governing
939 body of the municipality, a report of the licenses issued by him
940 during the preceding month, upon such form as shall be prescribed
941 by the county auditor or by the governing body of the
942 municipality.



943 **SECTION 37.** Section 27-17-521, Mississippi Code of 1972, is
944 brought forward as follows:

945 27-17-521. Any person violating any of the provisions of
946 this chapter shall be guilty of a misdemeanor and on conviction
947 thereof shall be fined not more than Five Hundred Dollars
948 (\$500.00), or imprisoned in the county jail not exceeding six (6)
949 months, or by both such fine and imprisonment in the discretion of
950 the court within the limitation aforesaid; and such fine and
951 imprisonment shall be in addition to any other penalty imposed by
952 any particular section of this chapter. The courts of the county
953 in which the offender resides, or if a company, in which it
954 carries on business, shall have jurisdiction to enforce this
955 section. Any persons failing to pay the privilege taxes imposed
956 by this chapter, and to obtain a license as hereby required, but
957 pursuing the business for which a privilege tax is imposed without
958 procuring such license, may be proceeded against by suit, in
959 addition to being dealt with criminally; and the officer required
960 to collect the tax may seize and sell any property of such person
961 liable for such tax and penalty, in the same manner as he may
962 distrain and sell property of other taxpayers delinquent for the
963 payment of ad valorem taxes due on personal property.

964 **SECTION 38.** Section 27-27-5, Mississippi Code of 1972, is
965 amended as follows:

966 27-27-5. (1) The board of supervisors of each county and
967 the governing authorities of each municipality may levy, assess



968 and collect annual license taxes according to the following
969 schedules:

970 (a) For each machine wherein may be seen any picture or
971 heard any music, a license tax for each such machine the sum of
972 Twenty-seven Dollars (\$27.00).

973 (b) For each machine (not elsewhere specifically taxed
974 in this section) wherein or whereby any game may be played or any
975 form of diversion had, a license tax for each such machine the sum
976 of Forty-five Dollars (\$45.00).

977 (c) For each machine (not elsewhere specifically taxed
978 in this section) wherein or by means of which children may obtain
979 a ride upon a "hobby horse" or the figure of any animal, or upon
980 the figure of a boat, airplane, rocket, or other such machine, a
981 license tax of Eighteen Dollars (\$18.00) for each machine.

982 (2) Any incorporated municipality may levy the tax
983 authorized in subsection (1) of this section where such machines
984 are located within the corporate limits of said municipalities,
985 and where appropriate ordinance levying and imposing the tax has
986 been adopted.

987 (3) Any county may levy the tax authorized in subsection (1)
988 of this section where such machines are located outside of an
989 incorporated municipality and where the appropriate ordinance
990 levying and imposing the tax has been adopted.

991 (4) This section shall be repealed from and after July 1,
992 2019.



993 **SECTION 39.** Section 27-27-7, Mississippi Code of 1972, is
994 amended as follows:

995 27-27-7. Every person engaged in the business of owning or
996 placing on location for the purpose of operation any slot
997 amusement machine shall file an application for a license with the
998 officer collecting the tax on forms furnished by him for that
999 purpose. The application shall contain such information as may be
1000 required and shall be accompanied by remittance for the amount of
1001 tax and any penalty required.

1002 The tax levied shall be due and payable annually and all
1003 licenses issued under the provisions of this article shall expire
1004 twelve (12) months from the date of purchase. A license may be
1005 renewed and stickers affixed to the machine without penalty during
1006 the anniversary month twelve (12) months from the date of
1007 purchase. The amount of the license tax to be paid for a period
1008 of less than twelve (12) months shall be that proportionate amount
1009 of the annual license tax that the number of months, or fractional
1010 part thereof, remaining until the anniversary month next bears to
1011 twelve (12) months.

1012 The officer collecting the tax shall issue a license or
1013 sticker on a form to be prescribed by him. Such license or
1014 stickers shall be securely affixed or attached to the machine to
1015 which it applies in such manner as to be readily visible and shall
1016 be affixed before the machine is operated or played. The absence
1017 of a proper license or sticker affixed to a machine shall be prima



1018 facie evidence of failure to pay the tax levied for operation of
1019 the machine.

1020 The license shall entitle the owner or the person placing the
1021 machine on location for the purpose of operation to operate a
1022 machine of the type specified for twelve (12) months.

1023 When ownership of a machine upon which a valid license or
1024 sticker is attached is transferred to another person, no
1025 additional tax shall be required. If the machine is moved to a
1026 location in a county or municipality other than the county or
1027 municipality in which the machine has been properly licensed, then
1028 no additional license or tax shall be required or due until the
1029 expiration of the current license. In no case may a license be
1030 transferred from one machine to another machine.

1031 No refund shall be allowed for failure or inability to
1032 exercise the privilege granted after the license has been issued.

1033 This section shall be repealed from and after July 1, 2019.

1034 **SECTION 40.** Section 27-27-3, Mississippi Code of 1972, is
1035 brought forward as follows:

1036 27-27-3. The words, terms, and phrases, when used in this
1037 article, shall have the meaning ascribed to them herein.

1038 (a) "Slot amusement machine" or "machine" means any
1039 mechanical device or contrivance which is operated, played,
1040 worked, manipulated, or used by inserting or depositing any coin,
1041 slug, token, or thing of value, in which may be seen any picture



1042 or heard any music, or wherein any game may be played, or any form
1043 of diversion had.

1044 (b) "Officer collecting the tax" means the tax
1045 collector of the county, or, in the case of a municipality, the
1046 person who collects the taxes for the municipality by whatever
1047 title he may be known.

1048 (c) "Person" means and includes any individual, firm,
1049 partnership, joint venture, association, corporation, estate,
1050 trust, or other group or combination acting as a unit and includes
1051 the plural as well as the singular in number.

1052 **SECTION 41.** Section 27-27-9, Mississippi Code of 1972, is
1053 brought forward as follows:

1054 27-27-9. Any person engaged in the business of owning or
1055 placing on location for the purpose of operation, any slot
1056 amusement machine without the payment of the tax imposed herein,
1057 shall be liable for the amount of tax and fifty percent (50%) of
1058 the amount of the tax as penalty.

1059 Any person who has paid the tax for the operation of a
1060 machine, but who has failed to affix the license or sticker to the
1061 machine shall also be liable for fifty percent (50%) of the amount
1062 of the tax as penalty.

1063 It shall be unlawful for any person to place on location any
1064 machine in any county or municipality that has imposed the tax
1065 without paying the tax herein levied.



1066 **SECTION 42.** Section 27-27-11, Mississippi Code of 1972, is
1067 brought forward as follows:

1068 27-27-11. This article shall not apply to any machine
1069 operated for legal gaming purposes at a gaming establishment
1070 licensed by the Mississippi Gaming Commission, to bingo or
1071 pull-tab machines which are located on the premises of charitable
1072 bingo licensees, to any machine kept at a regular place of
1073 business of distributors or manufacturers for sale or lease
1074 without being operated, to any pool table operated in a place of
1075 business commonly known as a pool hall or billiard parlor when the
1076 gross income from the operation of such pool table is taxable
1077 under the Mississippi Sales Tax Law, or to any antique coin
1078 machine as defined in Section 27-27-12.

1079 **SECTION 43.** Section 27-27-12, Mississippi Code of 1972, is
1080 brought forward as follows:

1081 27-27-12. (1) The purpose of this section is to protect and
1082 foster the collection and restoration of antique coin machines not
1083 used for gambling purposes, due to their aesthetic value and
1084 significance in Mississippi history.

1085 (2) An "antique coin machine" is defined as any mechanical
1086 device or contrivance that is twenty-five (25) or more years old
1087 and that is operated, played, worked, manipulated or used by
1088 inserting or depositing any coin, slug, token, or thing of value,
1089 in which any game may be played or in which may be seen any
1090 picture or heard any music or any form of diversion had,



1091 including, but not limited to, an antique slot machine, antique
1092 gambling device or antique gaming machine.

1093 (3) An antique coin machine may be owned and possessed in
1094 this state and shall not be subject to confiscation or destruction
1095 without a judgment of court as provided for in this section, but
1096 may be seized as evidence when operated for unlawful gambling
1097 purposes.

1098 (4) An antique coin machine seized as evidence in connection
1099 with unlawful gambling shall not be destroyed, altered or sold
1100 until the owner has been afforded a reasonable opportunity to
1101 present testimony and other evidence in court that the machine was
1102 not operated for unlawful gambling. If the court determines by a
1103 final and definitive judgment that such machine was operated for
1104 unlawful gambling, the court shall order the destruction of such
1105 machine, but if the judgment is in favor of the owner, such
1106 machine shall be returned to its owner.

1107 (5) An antique coin machine may be displayed only in private
1108 dwellings or while being offered for sale by a licensed retail
1109 dealer other than one licensed to sell alcoholic beverages. Such
1110 machine must be clearly marked by placard or otherwise that
1111 indicates that it is an antique and is not to be used for gambling
1112 purposes. If an antique coin machine is displayed in any other
1113 manner, it shall not be subject to the provisions of subsections
1114 (3) and (4) of this section.



1115 **SECTION 44.** Section 27-27-13, Mississippi Code of 1972, is
1116 brought forward as follows:

1117 27-27-13. The license tax levied by this article shall be in
1118 addition to all other taxes levied by law.

1119 **SECTION 45.** Section 27-27-15, Mississippi Code of 1972, is
1120 brought forward as follows:

1121 27-27-15. The officer collecting the tax or any agent
1122 appointed by him shall have full and complete authority, without
1123 an order from any court, to take possession of any slot amusement
1124 machine, and keep, seal or otherwise prevent the operation of such
1125 machine for failure to pay the license tax and any penalty, or for
1126 operation of such machine without a proper license or sticker
1127 affixed thereto.

1128 When such machine shall have been seized or possession taken
1129 to prevent further unlawful use thereof, the same shall remain
1130 under the exclusive jurisdiction of such officer or agent seizing
1131 same until released by said officer or agent upon payment of the
1132 proper tax, penalty and costs, or until same is disposed of under
1133 a writ of venditioni exponas issued by the proper court for the
1134 collection of the taxes due, together with penalties and costs.

1135 Any operation of any machine after seizure of same, or any
1136 disturbance of possession or notice of seizure posted by an agent
1137 or officer, shall be unlawful, and any person violating this
1138 provision shall be guilty of a misdemeanor and upon conviction
1139 thereof, may be fined not more than Five Hundred Dollars (\$500.00)



1140 or imprisoned in the county jail for not more than six (6) months,
1141 or may be fined and imprisoned in the discretion of the court
1142 within the limitations aforesaid.

1143 **SECTION 46.** Section 27-27-17, Mississippi Code of 1972, is
1144 brought forward as follows:

1145 27-27-17. It shall be the duty of every person taxable under
1146 this article to keep and preserve for a period of three (3) years
1147 adequate records showing the location on which each machine is
1148 placed for the purpose of operation, type of machine and the size
1149 coin required to operate the machine one time.

1150 **SECTION 47.** Section 27-27-19, Mississippi Code of 1972, is
1151 brought forward as follows:

1152 27-27-19. The administration of this article is vested in
1153 and shall be exercised by the officer collecting the tax who may
1154 act through his duly appointed and qualified deputies or agents,
1155 who shall serve under him and perform such duties as may be
1156 required.

1157 The officer collecting the tax may promulgate such
1158 regulations, not inconsistent with this article, as he may deem
1159 necessary to enforce its provisions. The officer collecting the
1160 tax shall keep full and accurate records of all moneys received by
1161 him and shall preserve all applications for slot amusement machine
1162 licenses and copies of licenses issued therefrom for a period of
1163 three (3) years. Said applications and copies of the licenses
1164 shall be open to inspection by the public.



1165 **SECTION 48.** Section 27-27-21, Mississippi Code of 1972, is
1166 brought forward as follows:

1167 27-27-21. All taxes levied and penalties imposed by this
1168 article and required to be paid shall be payable in cash or by
1169 personal check, cashier's check, money order, or bank exchange
1170 which shall be deposited in the general fund of the county or
1171 municipality, as appropriate, on the same day in which they are
1172 collected. No remittances other than cash shall be final
1173 discharge of liability for the tax and any penalty imposed.

1174 The taxes and penalties collected shall be paid into the
1175 general fund of the county or municipality, as appropriate, in the
1176 same manner as other taxes collected by the officer collecting the
1177 tax.

1178 **SECTION 49.** Section 27-27-301, Mississippi Code of 1972, is
1179 amended as follows:

1180 27-27-301. There is hereby levied and imposed in lieu of all
1181 licenses and privilege taxes heretofore levied, except the taxes
1182 levied by the Mississippi Sales Tax Law, a tax upon each person,
1183 firm, association or corporation owning or operating any automatic
1184 weighing machine, any automatic vending machine or device for
1185 dispensing or selling postage stamps, any automatic vending
1186 machine or device for dispensing or selling cigarettes, and
1187 automatic machines selling and vending merchandise for the sale of
1188 which any tax has been paid by the owner, which service, stamps,



1189 or merchandise is obtained by depositing therein any token, coin,
1190 or coins, a tax according to the following schedules:

1191 (a) Upon each person operating, owning or permitting to
1192 be operated in his place of business any automatic or slot
1193 weighing machine, or any automatic slot vending machine, or other
1194 devices dispensing or selling postage stamps, for each such
1195 machine.....\$2.00.

1196 (b) Upon each person operating, owning, or permitting
1197 to be operated in his place of business any automatic vending
1198 machine wherein is kept within the machine cigarettes on which the
1199 specific privilege tax of selling such articles of merchandise at
1200 retail has been paid by the owner of the machine, or the owner of
1201 the place of business where such machine is operated, to be
1202 obtained by depositing therein any token, coin, or coins, for each
1203 such machine.....\$2.50.

1204 (c) Upon each person operating, owning, or permitting
1205 to be operated in his place of business any automatic vending
1206 machine where any service is rendered and not elsewhere taxed or
1207 where is kept within the machine any article of merchandise to be
1208 obtained by depositing therein any token, coin, or coins, as
1209 follows:

1210 For each machine requiring the deposit of a token, coin, or
1211 coins, of less than Five Cents (5¢).....\$ 2.50.

1212 For each machine requiring the deposit of a token, coin, or
1213 coins, of Five Cents (5¢) and less than Ten Cents (10¢)....\$ 5.00.



1214 For each machine requiring the deposit of a token, coin, or
1215 coins of Ten Cents (10¢) and not more than Twenty Cents (20¢)
1216\$ 7.50.

1217 For each machine requiring the deposit of a token, coin, or
1218 coins, of more than Twenty Cents (20¢).....\$10.00.

1219 Provided, however, that such machines requiring deposits of
1220 Ten Cents (10¢) or less and vending food products only shall be
1221 exempt from the provisions of this article, and no such privilege
1222 tax shall be required to be paid when such machines are sponsored
1223 by local nonprofit civic service clubs or any other organization
1224 either incorporated or unincorporated and existing and operating
1225 under the laws of the State of Mississippi when such clubs or
1226 organizations expend the proceeds from such machines for
1227 charitable purposes only.

1228 This section shall be repealed from and after July 1, 2019.

1229 **SECTION 50.** Section 27-27-303, Mississippi Code of 1972, is
1230 brought forward as follows:

1231 27-27-303. All of the general provisions of the Local
1232 Privilege Tax Law shall apply to and are hereby adopted as the
1233 means by which the provisions of this article may be enforced, and
1234 the taxes and penalties imposed may be collected.

1235 **SECTION 51.** Section 27-27-305, Mississippi Code of 1972, is
1236 brought forward as follows:

1237 27-27-305. No tax shall be imposed under the terms of this
1238 article upon any machine or machines taxed under subsection (c) of



1239 Section 27-27-301 of this article, when owned and operated by the
1240 owner of a store when such machines are stationed in said store
1241 and when the owner of said store has paid the proper privilege tax
1242 required of him under the section of the regular privilege tax law
1243 imposing privilege taxes on stores; nor shall the tax imposed by
1244 this article apply to persons operating such machines for the sale
1245 of articles to their own employees exclusively, without profit,
1246 where no privilege tax has been paid for operating a store;
1247 provided further, that nothing contained herein shall be construed
1248 to permit the licensing of any gambling machine or device.

1249 **SECTION 52.** This act shall take effect and be in force from
1250 and after July 1, 2018.

