

By: Representative Lamar

To: Ways and Means

HOUSE BILL NO. 822

1 AN ACT TO IMPOSE A PRIVILEGE TAX ON ATTORNEYS WHO PRACTICE IN
 2 THIS STATE AND ARE NOT DOMICILED IN THIS STATE AND DO NOT MAINTAIN
 3 A REGULAR PLACE OF BUSINESS IN THIS STATE; TO PROVIDE A FINE FOR
 4 FAILURE TO PAY THE TAX; TO PROVIDE THAT THE REVENUE DERIVED FROM
 5 THE PRIVILEGE TAX PROVIDED FOR IN THIS ACT SHALL BE DEPOSITED INTO
 6 THE CIVIL LEGAL ASSISTANCE FUND; TO BRING FORWARD SECTION
 7 27-15-251, MISSISSIPPI CODE OF 1972, WHICH PROVIDES PENALTIES FOR
 8 VIOLATIONS OF THE STATE-WIDE PRIVILEGE TAX LAW, FOR PURPOSES OF
 9 AMENDMENT; AND FOR RELATED PURPOSES.

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

11 **SECTION 1.** (1) In addition to any other tax and any
 12 requirements or fees imposed for licensure required by state law
 13 for the practice of professions, businesses, occupations or
 14 vocations, a tax shall be levied and imposed on any person engaged
 15 in the profession or business of an attorney, practicing law in
 16 this state and who is not domiciled in this state and does not
 17 maintain a regular place of business in this state. The tax shall
 18 be for the privilege of practicing such profession or business in
 19 this state. The tax provided for in this section shall be known
 20 as a "professional privilege tax" and shall be in an amount equal



21 to Four Hundred Dollars (\$400.00) to be assessed on an annual
22 basis.

23 (2) The Department of Revenue shall collect the professional
24 privilege tax provided for in this section before June 1 of each
25 year. The Department of Revenue shall develop forms for the
26 administration and collection of the tax which shall be deposited
27 into the Civil Legal Assistance Fund created in Section 9-21-43.

28 (3) Any person who is required to pay the tax provided for
29 in this section and fails to pay the tax while practicing his
30 profession or business in this state, in addition to any other
31 fine, penalty or punishment prescribed by law, shall be fined,
32 upon conviction, in the sum of Five Hundred Dollars (\$500.00).

33 (4) The Department of Revenue shall have all powers
34 necessary to implement and administer this section, and the
35 department shall promulgate rules and regulations, in accordance
36 with the Mississippi Administrative Procedures Law, necessary for
37 the implementation and administration of this section.

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

40 27-15-251. (1) Any person violating any of the provisions
41 of this chapter shall be guilty of a misdemeanor and on conviction
42 thereof shall be fined not more than Five Hundred Dollars
43 (\$500.00), or imprisoned in the county jail not exceeding six (6)
44 months, or by both such fine and imprisonment in the discretion of
45 the court within the limitations aforesaid; and such fine and



46 imprisonment shall be in addition to any other penalty imposed by
47 any particular section of this chapter. The courts of the county
48 in which the offender resides, or if a company, in which it
49 carries on business, shall have jurisdiction to enforce this
50 subsection. And persons failing to pay the privilege taxes
51 imposed by this chapter, and to obtain a license as hereby
52 required, but pursuing the business for which a privilege tax is
53 imposed without procuring such license, may be proceeded against
54 by suit, in addition to being dealt with criminally; and the
55 officer required to collect the tax may seize and sell any
56 property of such person liable for such tax and penalty, in the
57 same manner as he may distrain and sell property of other
58 taxpayers delinquent for the payment of ad valorem taxes due on
59 personal property.

60 (2) It shall be unlawful for any person to engage in buying
61 cotton, cotton seed, corn, grain or field seed of any kind,
62 pecans, peanuts, or other nuts between the hours of 6:00 p.m. and
63 7:00 a.m. and any person convicted under this section shall be
64 fined not less than One Hundred Dollars (\$100.00) or imprisoned in
65 the county jail for not less than ninety (90) days or both.

66 **SECTION 3.** Section 1 of this act shall be codified as a new
67 section in Chapter 15, Title 27, Mississippi Code of 1972.

68 **SECTION 4.** This act shall take effect and be in force from
69 and after July 1, 2019.

