

**Adopted**  
**AMENDMENT NO 1 PROPOSED TO**

**House Bill No. 1142**

**BY: Representative Lamar**

1       **AMEND** on line 31 by inserting "installing, remodeling,  
2 renovating," after "erecting".

3       **AMEND further** on line 33 by inserting "roof," after  
4 "building".

5       **AMEND further** on line 46 by inserting the following after the  
6 period: " The tax levied under this section upon the  
7 construction of a new residential dwelling structure shall be due  
8 within sixty (60) days after the date a certificate of occupancy  
9 is issued for the structure. However, for the construction of a  
10 new residential dwelling structure where the structure is owned as  
11 part of land developed by the owner and is not constructed for use  
12 as a dwelling by the owner but for the purpose of the owner



13 selling the land with the structure as part of the real property,  
14 the tax levied by this section shall be levied against the total  
15 sales price between the owner and purchaser, excluding the value  
16 of the land and any closing costs for the sale such as realtor  
17 fees and attorney fees paid for by the owner. Every contractor  
18 issued an MPC for the construction of a new residential structure  
19 must file a report with the Department by January 20 of each year  
20 to report any dwelling that was completed but not sold within the  
21 prior calendar year."

22 **AMEND further** on line 135 before the word "Any" and inserting  
23 in lieu thereof the following: "Except as otherwise provided in  
24 this paragraph (c),".

25 **AMEND further** on line 159 by inserting the following after  
26 the period: "The requirement for a bond or prepayment of tax  
27 under this paragraph (c), shall not apply to the construction of a  
28 new residential dwelling structure."

29 **AMEND further** on line 181 by striking "brought forward" and  
30 inserting in lieu thereof "amended".

31 **AMEND further** by inserting the following after line 296:

32 "(e) On or before August 15, 2021, and each succeeding  
33 month thereafter, eighteen and one-half percent (18-1/2%) of the  
34 total sales tax revenue collected during the preceding month under



the provisions of Section 27-65-21 from business activities for constructing, building, erecting, repairing or adding to any building, electrical system, air-conditioning system, heating system or any other improvement or structure which is used for or primarily in connection with a residence or dwelling place for human beings, shall be deposited into the special fund created in Section 3 of this act. For the purposes of this paragraph (e), such residences shall include homes, mobile homes, summer cottages, fishing and hunting camp buildings and similar buildings, but shall not include apartment buildings, condominiums, hotels, motels, hospitals, nursing or retirement homes, tourist cottages or other commercial establishments."

**AMEND further** by inserting the following after line 649 and renumbering the succeeding sections accordingly:

**"SECTION 3.** There is hereby created a special fund in the State Treasury. The fund shall be maintained by the State Treasurer as a separate and special fund, separate and apart from the General Fund of the state. The fund shall consist of monies deposited therein under Section 27-65-75(1)(e) and monies from any other source designated for deposit into such fund. Monies in the fund shall be distributed by the Department of Revenue to municipalities based on the proportion that the amount of sales tax revenue collected under Section 27-65-17 in a municipality during the preceding fiscal year from sales by businesses with the



59 North American Industry Classification System Code of 4441 bears to  
60 the total amount of sales tax revenue collected under Section 27-  
61 65-17 in all municipalities during the preceding fiscal year from  
62 sales by businesses with the North American Industry Classification  
63 System Code of 4441. The Department of Revenue shall distribute  
64 funds under this section on an annual basis with distributions  
65 being made in the month of January."

66 **AMEND further** the title on lines 7 through 10 by striking "TO  
67 BRING FORWARD SECTION 27-65-75, MISSISSIPPI CODE OF 1972, WHICH  
68 PROVIDES FOR THE DISTRIBUTION OF STATE SALES TAX REVENUE, FOR THE  
69 PURPOSES OF POSSIBLE AMENDMENT;" and inserting in lieu thereof the  
70 following: "TO AMEND SECTION 27-65-75, MISSISSIPPI CODE OF 1972,  
71 TO PROVIDE THAT A PORTION OF STATE SALES TAX REVENUE DERIVED FROM  
72 THE CONTRACTOR'S TAX SHALL BE DEPOSITED INTO A SPECIAL FUND  
73 CREATED BY THIS ACT IN THE STATE TREASURY AND DISTRIBUTED TO  
74 MUNICIPALITIES;"

