

By: Representative Ladner

To: Marine Resources

HOUSE BILL NO. 1130

1 AN ACT TO AMEND SECTION 49-15-28, MISSISSIPPI CODE OF 1972,
2 TO SEPARATE THE COMBINATION SEAFOOD DEALER AND PROCESSOR LICENSE
3 INTO TWO LICENSES; TO PROVIDE THAT EACH LICENSE SHALL BE ONE
4 HUNDRED DOLLARS; TO PROVIDE THAT A SEAFOOD DEALER SHALL NOT
5 OPERATE AS A SEAFOOD PROCESSOR BUT THAT A SEAFOOD PROCESSOR MAY
6 OPERATE AS A SEAFOOD DEALER; TO PROVIDE EXEMPTIONS; AND FOR
7 RELATED PURPOSES.

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

9 **SECTION 1.** Section 49-15-28, Mississippi Code of 1972, is
10 amended as follows:

11 49-15-28. (1) Each person buying or handling seafood
12 secured from commercial fishermen, or from other wholesale
13 dealers, for the purpose of resale, whether handling on a
14 commission basis or otherwise, and every resident person shipping
15 seafood out of the State of Mississippi on consignment or order,
16 except fishermen shipping their own catch, shall be considered a
17 wholesale dealer and shall obtain a seafood dealer license for a
18 fee of One Hundred Dollars (\$100.00). A seafood dealer shall not
19 operate as a seafood processor.



20 (2) Any factory or person engaged in the * * *
21 processing, * * * manufacturing or changing of seafood products
22 into different market forms shall be considered a seafood
23 processor and shall obtain a seafood processor license for a fee
24 of One Hundred Dollars (\$100.00) annually. A seafood processor
25 may operate as a seafood dealer.

26 (3) * * * The license for a seafood dealer and the license
27 for a seafood processor shall be nontransferable and a license
28 shall be required for each factory or place of business.

29 * * *

30 (4) It is unlawful for any factory or person to * * * act as
31 a seafood dealer or seafood processor without first having
32 obtained * * * the appropriate license.

33 (5) This section shall not apply to the following:

34 (a) A dealer in fresh seafoods who merely preserves the
35 seafood for future sale to prevent spoilage and is in competition
36 with other retailers who are not required to pay this tax * * *;

37 (b) Nonresident commercial wholesalers engaged in
38 delivering processed seafood product, with proof of purchase, to
39 licensed Mississippi processors, dealers, restaurants or
40 retailers;

41 (c) Nonresident commercial wholesalers engaged in
42 delivering unprocessed seafood product, with proof of purchase, to
43 licensed Mississippi processors or dealers.



44 (d) Contract carriers engaged in the import and export
45 of seafood product, with proof of purchase, to and from licensed
46 Mississippi processors.

47 (e) Restaurants and retailers receiving processed
48 seafood product, with proof of purchase, from a licensed resident
49 or nonresident commercial wholesaler, and selling to the end user.

50 **SECTION 2.** This act shall take effect and be in force from
51 and after July 1, 2022.

