

By: Senator(s) Moran, Thompson

To: Ports and Marine Resources

SENATE BILL NO. 2478

1 AN ACT TO AMEND SECTION 49-15-28, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT THE COMBINATION SEAFOOD DEALER AND PROCESSOR
3 LICENSE SHALL BE SEPARATED INTO TWO SEPARATE LICENSES AND TO
4 PRESCRIBE REQUIREMENTS FOR EACH LICENSE; AND FOR RELATED PURPOSES.

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

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

8 49-15-28. (1) Each person buying or handling seafood
9 secured from commercial fishermen, or from other wholesale
10 dealers, for the purpose of resale, whether handling on a
11 commission basis or otherwise, and every resident person shipping
12 seafood out of the State of Mississippi on consignment or order,
13 except fishermen shipping their own catch, shall be considered a
14 wholesale dealer and shall obtain a seafood dealer license for a
15 fee of One Hundred Dollars (\$100.00). A seafood dealer is not
16 authorized to operate as a seafood processor.

17 (2) Any factory or person engaged in the * * *
18 processing, * * * manufacturing or changing seafood products into
19 different market forms shall be considered a seafood processor and



20 shall obtain a seafood processor license for a fee of One Hundred
21 Dollars (\$100.00) annually. A seafood processor is authorized to
22 operate as a seafood dealer.

23 * * *

24 (* * *3) * * * These licenses shall be nontransferable and
25 a license shall be required for each factory or place of business.

26 * * *

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

30 (5) This section shall not apply to a dealer in fresh
31 seafoods who merely preserves the seafood for future sale to
32 prevent spoilage and is in competition with other retailers who
33 are not required to pay this tax.

34 (6) This section shall not apply to nonresident commercial
35 wholesalers engaged in delivering processed seafood product, with
36 proof of purchase, to licensed Mississippi processors, dealers,
37 restaurants or retailers.

38 (7) This section shall not apply to nonresident commercial
39 wholesalers engaged in delivering unprocessed seafood product,
40 with proof of purchase, to licensed Mississippi processors or
41 dealers.

42 (8) This section shall not apply to contract carriers
43 engaged in the import and export of seafood product, with proof of
44 purchase, to and from licensed Mississippi processors.



45 (9) This section shall not apply to restaurants and
46 retailers receiving processed seafood products, with proof of
47 purchase, from a licensed resident or nonresident commercial
48 wholesaler, and selling to the end user.

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

