SENATE BILL NO. 2831
(As Sent to Governor)

AN ACT TO CREATE THE TAXATION OF REMOTE AND INTERNET-BASED
COMPUTER SOFTWARE PRODUCTS AND SERVICES STUDY COMMITTEE TO EXAMINE
AND DEVELOP RECOMMENDATIONS REGARDING THE TAXATION OF REMOTE AND
INTERNET-BASED COMPUTER SOFTWARE PRODUCTS AND SERVICES UNDER THE
MISSISSIPPI SALES TAX LAW AND THE MISSISSIPPI USE TAX LAW; AND FOR
RELATED PURPOSES.

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

SECTION 1. (1) There is hereby created the Taxation of
Remote and internet-based Computer Software Products and Services
Study Committee to examine and develop recommendations regarding
the taxation of remote and internet-based computer software
products and services under the Mississippi Sales Tax Law and the
Mississippi Use Tax Law.

(2) The study committee shall, at a minimum, study and
report to the Legislature not later than October 1, 2022, the
committee's findings regarding the taxation of remote and the
internet-based computer software products and services under the
Mississippi Sales Tax Law and the Mississippi Use Tax Law and the
committee's recommendations for which of such products and
services should be taxable and the manner in which the products
and services should be taxed. The study committee shall provide
the provisions of the current Mississippi law that will need to be
amended to adopt the measures described in this section and any
other measures recommended by the committee.

(3) The committee shall be composed of the following
members:

(a) The Commissioner of the Mississippi Department of
Revenue, or his/her designee;

(b) The Chief Executive Officer of the Mississippi
Association of Realtors, or his/her designee;

(c) The Executive Director of the Business and Industry
Political Education Committee (BIPEC), or his/her designee;

(d) The President of the Mississippi Manufacturers
Association, or his/her designee; and

(e) The President of the Mississippi Bankers
Association, or his/her designee.

(4) At the first meeting, the study committee shall elect
from among its membership a chairman, a vice chairman and any
other officers determined to be necessary, and shall adopt rules
for transacting business and keeping records.

(5) A majority of the members of the study committee shall
constitute a quorum. In the adoption of rules, resolutions and
reports, and in the election of a chairman, vice chairman and any
other officers determined to be necessary, an affirmative vote of
a majority of the members present shall be required.
(6) The Mississippi Department of Revenue shall provide the staff and other support necessary for the study committee to perform its duties.

(7) To effectuate the purposes of this act, any department, division, board, bureau, committee, institution or agency of the state, or any political subdivision thereof, shall, at the request of the chairman of the study committee, provide the facilities, assistance, information and data needed to enable the study committee to carry out its duties.

(8) Upon the submission of its report to the Legislature, the study committee shall be dissolved.

SECTION 2. This act shall take effect and be in force from and after its passage.