

By: Senator(s) Harkins

To: Finance

SENATE BILL NO. 2831
(As Sent to Governor)

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

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

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

14 (2) The study committee shall, at a minimum, study and
15 report to the Legislature not later than October 1, 2022, the
16 committee's findings regarding the taxation of remote and the
17 internet-based computer software products and services under the
18 Mississippi Sales Tax Law and the Mississippi Use Tax Law and the
19 committee's recommendations for which of such products and
20 services should be taxable and the manner in which the products



21 and services should be taxed. The study committee shall provide
22 the provisions of the current Mississippi law that will need to be
23 amended to adopt the measures described in this section and any
24 other measures recommended by the committee.

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

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

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

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

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

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

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

41 (5) A majority of the members of the study committee shall
42 constitute a quorum. In the adoption of rules, resolutions and
43 reports, and in the election of a chairman, vice chairman and any
44 other officers determined to be necessary, an affirmative vote of
45 a majority of the members present shall be required.



46 (6) The Mississippi Department of Revenue shall provide the
47 staff and other support necessary for the study committee to
48 perform its duties.

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

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

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

