

**Adopted
AMENDMENT NO 1 PROPOSED TO**

Senate Bill No. 2831

BY: Representative Lamar

**Amend by striking all after the enacting clause and inserting
in lieu thereof the following:**

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



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



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.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

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.

