

By: Representative Currie

To: Ways and Means

HOUSE BILL NO. 1296

1 AN ACT TO REQUIRE THE DEPARTMENT OF REVENUE TO DEVELOP AND
2 PUBLISH, INCLUDE, OR LINK TO AN INTERACTIVE TAXPAYER RECEIPT
3 WEB-BASED APPLICATION THAT WILL DESCRIBE THE SHARE OF STATE
4 EXPENDITURES REPRESENTED BY MAJOR EXPENDITURE CATEGORIES IN THE
5 MOST RECENT FISCAL YEAR FOR WHICH DATA IS AVAILABLE; TO PROVIDE
6 THAT THE RECEIPT SHALL SHOW THE APPROXIMATE ALLOCATION OF STATE
7 MOTOR VEHICLE FUEL TAXES AMONG ELIGIBLE TRANSPORTATION PURPOSES;
8 TO PROVIDE THAT THE WEB-BASED APPLICATION SHALL ALLOW A USER
9 TAXPAYER TO ESTIMATE THE AMOUNT OF CERTAIN STATE TAXES PAID BY THE
10 USER AND ALSO SHOW HOW TAXES AN INDIVIDUAL TAXPAYER PAYS ARE
11 ALLOCATED TO EACH MAJOR EXPENDITURE CATEGORY BASED ON THE
12 CATEGORY'S PERCENTAGE SHARE OF TOTAL STATE SPENDING; TO PROVIDE
13 THAT THE WEB-BASED APPLICATION SHALL ESTIMATE THE AMOUNT OF STATE
14 INCOME TAX AND DIRECT STATE SALES TAXES PAID BY A USER TAXPAYER
15 BASED ON A USER'S INCOME AND AGE AND GIVE THE USER THE OPTION TO
16 ESTIMATE STATE TAXES PAID FOR TOBACCO, ALCOHOL, OR PURCHASED MOTOR
17 VEHICLE FUEL IN THE PREVIOUS YEAR AND PROVIDE A CORRESPONDING
18 ESTIMATE OF THE STATE TOBACCO, ALCOHOL, AND MOTOR VEHICLE FUEL
19 TAXES PAID BY THE USER IN THE PREVIOUS YEAR; TO REQUIRE THE
20 DEPARTMENT OF REVENUE TO ISSUE A REQUEST FOR PROPOSALS FOR THE
21 SCOPE OF SERVICES PROVIDED IN THIS ACT WITHIN NINETY DAYS AFTER
22 THE EFFECTIVE DATE OF THIS ACT AND THAT THE WEB-BASED APPLICATION
23 SHALL BE LIVE AND OPERATIONAL ON THE DEPARTMENT'S WEBSITE NOT
24 LATER THAN JANUARY 1, 2025; TO PROVIDE CRITERIA THAT A VENDOR
25 SUBMITTING A PROPOSAL TO THE DEPARTMENT TO DEVELOP AND PUBLISH A
26 TAXPAYER RECEIPT WEB-BASED APPLICATION MUST SATISFY; AND FOR
27 RELATED PURPOSES.

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



SECTION 1.

(1) As used in this section, the following words and phrases shall have the meanings ascribed herein unless the context clearly requires otherwise:

(a) "Department" means the Department of Revenue.

(b) "Major state taxes" means state income tax, state sales tax, state alcoholic beverage taxes, state tobacco taxes, and state gasoline and motor vehicle fuels taxes.

(2) (a) The department shall develop and publish, include, or link to an interactive taxpayer receipt web-based application according to the provisions of this section. The receipt shall describe the share of state expenditures represented by major expenditure categories in the most recent fiscal year for which data is available. The receipt shall show the approximate allocation of state gasoline and motor vehicle fuel taxes among eligible transportation purposes.

(b) The web-based application shall:

(i) Allow a user taxpayer to estimate the amount of major state taxes paid by the user;

(ii) Show how taxes an individual taxpayer pays are allocated to each major expenditure category based on the category's percentage share of total state spending;

(iii) Estimate the amount of state income tax and direct state sales taxes paid based on the taxpayer's income and age; and



(iv) Give the user the option to estimate state taxes paid for tobacco, alcoholic beverages, or purchased gasoline or motor vehicle fuel in the previous year and provide a corresponding estimate of the state tobacco, alcohol, and gasoline and motor vehicle fuel taxes paid by the user in the previous year.

(d) The department shall not provide a taxpayer with a copy of the taxpayer's receipt by mail.

(3) (a) The department shall issue a request for proposals for the scope of services provided in this section within ninety (90) days after the effective date of this act, and the web-based application shall be live and operational on the department's Internet website not later than January 1, 2025.

(b) In order to satisfy the requirements of this section, a vendor submitting a proposal to the department to develop and publish a taxpayer receipt web-based application shall display the ability to:

(i) Develop and implement a user-friendly and approachable web-based application mimicking a standard receipt, evidenced by successfully implementing a similar web-based application in at least ten (10) cities, counties, or states in the United States;

(ii) Create an estimate based on an economically sound methodology for an individual taxpayer's tax liability for major state taxes;



78 (iii) Display contextual information to describe
79 state expenditures, including text, photos, graphics, videos, and
80 live data visualizations;

81 (iv) Provide a simple to-edit client management
82 area to support state employees' ability to edit and make changes
83 to the application without incurring custom development fees;

84 (v) Provide full technical support, including
85 customer service staff during working hours; and

86 (vi) Be accessible and comply with all applicable
87 state and federal laws, including website accessibility
88 requirements and the Americans with Disabilities Act.

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

