

By: Senator(s) Carter

To: Appropriations

SENATE BILL NO. 2216

1 AN ACT TO ENACT THE TAXPAYER RECEIPT ACT; TO DIRECT THE  
 2 DEPARTMENT OF REVENUE TO DEVELOP AND PUBLISH OR LINK TO AN  
 3 INTERACTIVE TAXPAYER RECEIPT WEB-BASED APPLICATION SHOWING THE  
 4 STATE'S SPENDING OF REVENUE ACROSS MAJOR EXPENDITURE CATEGORIES,  
 5 THE ALLOCATION OF THE USER'S TAX PAYMENTS ACROSS MAJOR EXPENDITURE  
 6 CATEGORIES, AND THE USER'S ESTIMATED PAYMENT OF TAXES ACROSS MAJOR  
 7 STATE TAX CATEGORIES; TO DIRECT THE DEPARTMENT TO ISSUE A REQUEST  
 8 FOR PROPOSALS FOR THE DEVELOPMENT AND PUBLICATION OF THE WEB-BASED  
 9 APPLICATION WITHIN 90 DAYS OF THE EFFECTIVE DATE OF THIS ACT; TO  
 10 REQUIRE THAT THE WEB-BASED APPLICATION BE LIVE ON THE DEPARTMENT'S  
 11 WEBSITE BY JANUARY 1, 2025; TO SPECIFY STANDARDS FOR VENDORS  
 12 SUBMITTING PROPOSALS TO THE DEPARTMENT; AND FOR RELATED PURPOSES.

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

14 **SECTION 1.** (1) This section shall be known and may be cited  
 15 as the Taxpayer Receipt Act.

16 (2) As used in this section, the following terms shall have  
 17 the meanings ascribed herein:

18 (a) "Department" means the Department of Revenue; and

19 (b) "Major state taxes" means income, sales, alcohol,  
 20 tobacco and motor vehicle fuel taxes.

21 (3) (a) The department shall develop and shall publish or  
 22 link to an interactive taxpayer receipt web-based application.

23 The receipt shall describe the share of state expenditures



24 represented by major expenditure categories in the most recent  
25 fiscal year for which data is available. The receipt shall show  
26 the approximate allocation of motor vehicle fuel taxes among  
27 eligible transportation purposes.

28 (b) The web-based application shall allow a user to  
29 estimate the amount of major state taxes paid by the user. The  
30 web-based application shall show how taxes paid by an individual  
31 taxpayer are allocated to each major expenditure category based on  
32 the category's percentage share of total state spending.

33 (c) The web-based application shall estimate the amount  
34 of income and direct sales taxes paid based on the taxpayer's  
35 income and age. The web-based application shall give the user the  
36 option to estimate taxes paid for tobacco, alcohol or motor  
37 vehicle fuel in the previous year and shall provide a  
38 corresponding estimate of the tobacco, alcohol and motor vehicle  
39 fuel taxes to be paid by the user in the current year.

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

42 (4) (a) The department shall issue a request for proposals  
43 for the services specified in this section within ninety (90) days  
44 of the effective date of this act, and the web-based application  
45 shall be live on the department's website by January 1, 2025.

46 (b) A vendor submitting a proposal to the department to  
47 develop and publish a taxpayer receipt web-based application shall  
48 display the ability to:



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

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

57                   (iii) Display contextual information to describe  
58 state expenditures, including text, photos, graphics, videos and  
59 live data visualizations;

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

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

65                   (vi) Be accessible and comply with all applicable  
66 state and federal laws, including website accessibility  
67 requirements and the Americans with Disabilities Act.

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

