

By: Senator(s) Carter

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2990

1 AN ACT TO AMEND SECTIONS 27-65-17 AND 27-65-23, MISSISSIPPI
2 CODE OF 1972, TO PROVIDE THAT SALES OF EQUIPMENT AND MATERIALS
3 USED IN CONNECTION WITH GEOPHYSICAL SURVEYING, EXPLORING,
4 DEVELOPING, DRILLING, REDRILLING, COMPLETING, WORKING OVER,
5 PRODUCING, DISTRIBUTING OR TESTING OF OIL, GAS AND OTHER MINERAL
6 RESOURCES SHALL BE TAXED AT 4%; TO PROVIDE THAT OPERATORS THAT
7 REBILL SALES OF EQUIPMENT AND MATERIALS TO NONOPERATING WORKING
8 INTEREST OWNERS ON BEHALF OF THE JOINT ACCOUNT THROUGH JOINT
9 INTEREST BILLING (JIB), WHERE THE SALES TAX HAS BEEN PAID OR
10 ACCRUED BY THE OPERATOR, SHALL NOT BE CHARGED SALES TAX ON THE JIB
11 AS SERVICES INCOME; TO ELIMINATE THE 7% TAX ON THE GROSS INCOME OF
12 BUSINESSES PERFORMING SERVICES IN CONNECTION WITH GEOPHYSICAL
13 SURVEYING, EXPLORING, DEVELOPING, DRILLING, PRODUCING,
14 DISTRIBUTING, OR TESTING OF OIL, GAS AND OTHER MINERAL RESOURCES;
15 TO AMEND SECTION 27-65-21, MISSISSIPPI CODE OF 1972, TO ELIMINATE
16 THE 3.5% CONTRACTOR'S TAX ON OIL AND GAS WELL CONTRACTS; TO AMEND
17 SECTIONS 19-5-9 AND 21-19-25, MISSISSIPPI CODE OF 1972, TO CONFORM
18 TO A CHANGE IN SUBSECTION DESIGNATION; AND FOR RELATED PURPOSES.

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

20 **SECTION 1.** Section 27-65-17, Mississippi Code of 1972, is
21 amended as follows:

22 27-65-17. (1) (a) Except as otherwise provided in this
23 section, upon every person engaging or continuing within this
24 state in the business of selling any tangible personal property
25 whatsoever there is hereby levied, assessed and shall be collected



26 a tax equal to seven percent (7%) of the gross proceeds of the
27 retail sales of the business.

28 (b) Retail sales of farm tractors and parts and labor
29 used to maintain and/or repair such tractors shall be taxed at the
30 rate of one and one-half percent (1-1/2%) when made to farmers for
31 agricultural purposes.

32 (c) (i) Retail sales of farm implements sold to
33 farmers and used directly in the production of poultry, ratite,
34 domesticated fish as defined in Section 69-7-501, livestock,
35 livestock products, agricultural crops or ornamental plant crops
36 or used for other agricultural purposes, and parts and labor used
37 to maintain and/or repair such implements, shall be taxed at the
38 rate of one and one-half percent (1-1/2%) when used on the farm.

39 (ii) The one and one-half percent (1-1/2%) rate
40 shall also apply to all equipment used in logging, pulpwood
41 operations or tree farming, and parts and labor used to maintain
42 and/or repair such equipment, which is either:

- 43 1. Self-propelled, or
- 44 2. Mounted so that it is permanently attached
45 to other equipment which is self-propelled or attached to other
46 equipment drawn by a vehicle which is self-propelled.

47 In order to be eligible for the rate of tax provided for in
48 this subparagraph (ii), such sales must be made to a professional
49 logger. For the purposes of this subparagraph (ii), a
50 "professional logger" is a person, corporation, limited liability



51 company or other entity, or an agent thereof, who possesses a
52 professional logger's permit issued by the Department of Revenue
53 and who presents the permit to the seller at the time of purchase.
54 The department shall establish an application process for a
55 professional logger's permit to be issued, which shall include a
56 requirement that the applicant submit a copy of documentation
57 verifying that the applicant is certified according to Sustainable
58 Forestry Initiative guidelines. Upon a determination that an
59 applicant is a professional logger, the department shall issue the
60 applicant a numbered professional logger's permit.

61 (d) Except as otherwise provided in subsection (3) of
62 this section, retail sales of aircraft, automobiles, trucks,
63 truck-tractors, semitrailers and manufactured or mobile homes
64 shall be taxed at the rate of three percent (3%).

65 (e) Sales of manufacturing machinery or manufacturing
66 machine parts when made to a manufacturer or custom processor for
67 plant use only when the machinery and machine parts will be used
68 exclusively and directly within this state in manufacturing a
69 commodity for sale, rental or in processing for a fee shall be
70 taxed at the rate of one and one-half percent (1-1/2%).

71 (f) Sales of machinery and machine parts when made to a
72 technology intensive enterprise for plant use only when the
73 machinery and machine parts will be used exclusively and directly
74 within this state for industrial purposes, including, but not
75 limited to, manufacturing or research and development activities,



76 shall be taxed at the rate of one and one-half percent (1-1/2%).
77 In order to be considered a technology intensive enterprise for
78 purposes of this paragraph:

79 (i) The enterprise shall meet minimum criteria
80 established by the Mississippi Development Authority;

81 (ii) The enterprise shall employ at least ten (10)
82 persons in full-time jobs;

83 (iii) At least ten percent (10%) of the workforce
84 in the facility operated by the enterprise shall be scientists,
85 engineers or computer specialists;

86 (iv) The enterprise shall manufacture plastics,
87 chemicals, automobiles, aircraft, computers or electronics; or
88 shall be a research and development facility, a computer design or
89 related facility, or a software publishing facility or other
90 technology intensive facility or enterprise as determined by the
91 Mississippi Development Authority;

92 (v) The average wage of all workers employed by
93 the enterprise at the facility shall be at least one hundred fifty
94 percent (150%) of the state average annual wage; and

95 (vi) The enterprise must provide a basic health
96 care plan to all employees at the facility.

97 A medical cannabis establishment, as defined in the
98 Mississippi Medical Cannabis Act, shall not be considered to be a
99 technology intensive enterprise for the purposes of this paragraph

100 (f).



101 (g) Sales of materials for use in track and track
102 structures to a railroad whose rates are fixed by the Interstate
103 Commerce Commission or the Mississippi Public Service Commission
104 shall be taxed at the rate of three percent (3%).

105 (h) Sales of tangible personal property to electric
106 power associations for use in the ordinary and necessary operation
107 of their generating or distribution systems shall be taxed at the
108 rate of one percent (1%).

109 (i) Wholesale sales of food and drink for human
110 consumption to full-service vending machine operators to be sold
111 through vending machines located apart from and not connected with
112 other taxable businesses shall be taxed at the rate of eight
113 percent (8%).

114 (j) Sales of equipment used or designed for the purpose
115 of assisting disabled persons, such as wheelchair equipment and
116 lifts, that is mounted or attached to or installed on a private
117 carrier of passengers or light carrier of property, as defined in
118 Section 27-51-101, at the time when the private carrier of
119 passengers or light carrier of property is sold shall be taxed at
120 the same rate as the sale of such vehicles under this section.

121 (k) Sales of the factory-built components of modular
122 homes, panelized homes and precut homes, and panel constructed
123 homes consisting of structural insulated panels, shall be taxed at
124 the rate of three percent (3%).



125 (1) Sales of materials used in the repair, renovation,
126 addition to, expansion and/or improvement of buildings and related
127 facilities used by a dairy producer shall be taxed at the rate of
128 three and one-half percent (3-1/2%). For the purposes of this
129 paragraph (1), "dairy producer" means any person engaged in the
130 production of milk for commercial use.

131 (m) Sales of equipment and materials used in connection
132 with geophysical surveying, exploring, developing, drilling,
133 redrilling, completing, working over, producing, distributing or
134 testing of oil, gas and other mineral resources shall be taxed at
135 the rate of four percent (4%). Operators that rebill sales of
136 equipment and materials to nonoperating working interest owners on
137 behalf of the joint account through joint interest billing (JIB),
138 where the sales tax has been paid or accrued by the operator,
139 shall not be charged sales tax on the JIB as services income.

140 (2) From and after January 1, 1995, retail sales of private
141 carriers of passengers and light carriers of property, as defined
142 in Section 27-51-101, shall be taxed an additional two percent
143 (2%).

144 (3) A manufacturer selling at retail in this state shall be
145 required to make returns of the gross proceeds of such sales and
146 pay the tax imposed in this section.

147 **SECTION 2.** Section 27-65-23, Mississippi Code of 1972, is
148 amended as follows:



149 27-65-23. Upon every person engaging or continuing in any of
150 the following businesses or activities there is hereby levied,
151 assessed and shall be collected a tax equal to seven percent (7%)
152 of the gross income of the business, except as otherwise provided:

153 Air-conditioning installation or repairs;

154 Automobile, motorcycle, boat or any other vehicle
155 repairing or servicing;

156 Billiards, pool or domino parlors;

157 Bowling or tenpin alleys;

158 Burglar and fire alarm systems or services;

159 Car washing – automatic, self-service, or manual;

160 Computer software services actually performed within
161 this state;

162 Cotton compresses or cotton warehouses;

163 Custom creosoting or treating, custom planing, custom
164 sawing;

165 Custom meat processing;

166 Electricians, electrical work, wiring, all repairs or
167 installation of electrical equipment;

168 Elevator or escalator installing, repairing or
169 servicing;

170 Film developing or photo finishing;

171 Foundries, machine or general repairing;

172 Furniture repairing or upholstering;

173 Grading, excavating, ditching, dredging or landscaping;



174 Hotels (as defined in Section 41-49-3), motels, tourist
175 courts or camps, trailer parks;
176 Insulating services or repairs;
177 Jewelry or watch repairing;
178 Laundering, cleaning, pressing or dyeing;
179 Marina services;
180 Mattress renovating;
181 Office and business machine repairing;
182 Parking garages and lots;
183 Plumbing or pipe fitting;
184 Public storage warehouses (There shall be no tax levied
185 on gross income of a public storage warehouse derived from the
186 temporary storage of tangible personal property in this state
187 pending shipping or mailing of the property to another state.);
188 Refrigerating equipment repairs;
189 Radio or television installing, repairing, or servicing;
190 Renting or leasing personal property used within this
191 state;
192 Services performed in connection with geophysical
193 surveying, exploring, developing, drilling, producing,
194 distributing, or testing of * * * water * * * resources not
195 related to the development of oil, gas or other mineral resources;
196 Shoe repairing;
197 Storage lockers;
198 Telephone answering or paging services;



199 Termite or pest control services;
200 Tin and sheet metal shops;
201 TV cable systems, subscription TV services, and other
202 similar activities;
203 Vulcanizing, repairing or recapping of tires or tubes;
204 Welding; and
205 Woodworking or wood-turning shops.

206 Income from services taxed herein performed for electric
207 power associations in the ordinary and necessary operation of
208 their generating or distribution systems shall be taxed at the
209 rate of one percent (1%).

210 Income from services taxed herein performed on materials for
211 use in track or track structures to a railroad whose rates are
212 fixed by the Interstate Commerce Commission or the Mississippi
213 Public Service Commission shall be taxed at the rate of three
214 percent (3%).

215 Income from services performed in connection with geophysical
216 surveying, exploring, developing, drilling, redrilling,
217 completing, working over, producing, distributing or testing of
218 oil, gas and other mineral resources, including overhead services,
219 shall be taxed at the rate of four percent (4%). Operators that
220 rebill services to nonoperating working interest owners on behalf
221 of the joint account through joint interest billing (JIB), where
222 the sales tax has been paid or accrued by the operator, shall not
223 be charged sales tax on the JIB as services income.



224 Income from renting or leasing tangible personal property
225 used within this state shall be taxed at the same rates as sales
226 of the same property.

227 Persons doing business in this state who rent transportation
228 equipment with a situs within or without the state to common,
229 contract or private commercial carriers are taxed on that part of
230 the income derived from use within this state. If specific
231 accounting is impracticable, a formula may be used with approval
232 of the commissioner.

233 A lessor may deduct from the tax computed on the rental
234 income from tangible personal property a credit for sales or use
235 tax paid to this state at the time of purchase of the specific
236 personal property being leased or rented until such credit has
237 been exhausted.

238 Charges for custom processing and repairing services may be
239 excluded from gross taxable income when the property on which the
240 service was performed is delivered to the customer in another
241 state either by common carrier or in the seller's equipment.

242 When a taxpayer performs services covered by this section,
243 which are performed both in intrastate and interstate commerce,
244 the taxpayer may utilize any reasonable formulae of apportionment
245 which will apportion to this state, for taxation, that portion of
246 the services which are performed within the State of Mississippi.

247 **SECTION 3.** Section 27-65-21, Mississippi Code of 1972, is
248 amended as follows:



249 27-65-21. (1) (a) (i) Upon every person engaging or
250 continuing in this state in the business of contracting or
251 performing a contract or engaging in any of the activities, or
252 similar activities, listed below for a price, commission, fee or
253 wage, there is hereby levied, assessed and shall be collected a
254 tax equal to three and one-half percent (3-1/2%) of the total
255 contract price or compensation received, including all charges
256 related to the contract such as finance charges and late charges,
257 from constructing, building, erecting, repairing, grading,
258 excavating, drilling, exploring, testing or adding to any
259 building, highway, street, sidewalk, bridge, culvert, sewer,
260 irrigation or water system, drainage or dredging system, levee or
261 levee system or any part thereof, railway, reservoir, dam, power
262 plant, electrical system, air-conditioning system, heating system,
263 transmission line, pipeline, tower, dock, storage tank, wharf,
264 excavation, grading, water well, any other improvement or
265 structure or any part thereof when the compensation received
266 exceeds Ten Thousand Dollars (\$10,000.00). Such activities shall
267 not include constructing, repairing or adding to property which
268 retains its identity as personal property. The tax imposed in
269 this section is levied upon the prime contractor and shall be paid
270 by him.

271 (ii) Amounts included in the contract price or
272 compensation received representing the sale of manufacturing or
273 processing machinery for a manufacturer or custom processor shall



274 be taxed at the rate of one and one-half percent (1-1/2%) in lieu
275 of the three and one-half percent (3-1/2%).

276 (b) The following shall be excluded from the tax levied
277 by this section:

278 (i) The contract price or compensation received
279 for constructing, building, erecting, repairing or adding to any
280 building, electrical system, air-conditioning system, heating
281 system or any other improvement or structure which is used for or
282 primarily in connection with a residence or dwelling place for
283 human beings. Such residences shall include homes, mobile homes,
284 summer cottages, fishing and hunting camp buildings and similar
285 buildings, but shall not include apartment buildings,
286 condominiums, hotels, motels, hospitals, nursing or retirement
287 homes, tourist cottages or other commercial establishments.

288 (ii) The portion of the total contract price
289 attributable to design or engineering services if:

290 1. The total contract price for the project
291 exceeds the sum of One Hundred Million Dollars (\$100,000,000.00);
292 or

293 2. The engineering services are performed by
294 a professional engineer as defined in Section 73-13-3, who is the
295 general or prime contractor.

296 (iii) The contract price or compensation received
297 to restore, repair or replace a utility distribution or
298 transmission system that has been damaged due to ice storm,



299 hurricane, flood, tornado, wind, earthquake or other natural
300 disaster if such restoration, repair or replacement is performed
301 by the entity providing the service at its cost.

302 (iv) The contract price or compensation received
303 for constructing, building, erecting, repairing or adding to any
304 building, facility or structure located at any refinery as defined
305 in Section 27-65-24.

306 (c) Sales of materials and services for use in the
307 activities hereby excluded from taxes imposed by this section,
308 except services used in activities excluded pursuant to paragraph
309 (b)(iii) of this subsection, shall be subject to taxes imposed by
310 other sections in this chapter.

311 * * *

312 (* * * 2) When the work to be performed under any contract
313 is sublet by the prime contractor to different persons, or in
314 separate contracts to the same persons, each such subcontractor
315 performing any part of said work shall be liable for the amount of
316 the tax which accrues on account of the work performed by such
317 person when the tax heretofore imposed has not been paid upon the
318 whole contract by the prime contractor.

319 When a person engaged in any business on which a tax is
320 levied in Section 27-65-23, also qualifies as a contractor, and
321 contracts with the owner of any project to perform any services in
322 excess of Ten Thousand Dollars (\$10,000.00) herein taxed, such



323 person shall pay the tax imposed by this section in lieu of the
324 tax imposed by Section 27-65-23.

325 Any person entering into any contract over Seventy-five
326 Thousand Dollars (\$75,000.00) as defined in this section shall,
327 before beginning the performance of such contract or contracts,
328 either pay the contractors' tax in advance, together with any use
329 taxes due under Section 27-67-5, or execute and file with the
330 commissioner a good and valid bond in a surety company authorized
331 to do business in this state, or with sufficient sureties to be
332 approved by the commissioner conditioned that all taxes which may
333 accrue to the State of Mississippi under this chapter, or under
334 Section 27-67-5 and Section 27-7-5, will be paid when due. Such
335 bonds shall be either (a) "job bonds" which guarantee payment when
336 due of the aforesaid taxes resulting from performance of a
337 specified job or activity regardless of date of completion; or (b)
338 "blanket bonds" which guarantee payment when due of the aforesaid
339 taxes resulting from performance of all jobs or activities taxable
340 under this section begun during the period specified therein,
341 regardless of date of completion. The payments of the taxes due
342 or the execution and filing of a surety bond shall be a condition
343 precedent to the commencing work on any contract taxed hereunder.
344 Provided, that when any bond is filed in lieu of the prepayment of
345 the tax under this section, that the tax shall be payable monthly
346 on the amount received during the previous month, and any use
347 taxes due shall be payable on or before the twentieth day of the



348 month following the month in which the property is brought into
349 Mississippi.

350 Any person failing either to execute any bond herein
351 provided, or to pay the taxes in advance, before beginning the
352 performance of any contract shall be denied the right to perform
353 such contract until he complies with such requirements, and the
354 commissioner is hereby authorized to proceed either under Section
355 27-65-59, under Section 27-65-61 or by injunction to prevent any
356 activity in the performance of such contract until either a
357 satisfactory bond is executed and filed, or all taxes are paid in
358 advance, and a temporary injunction enjoining the execution of
359 such contract shall be granted without notice by any judge or
360 chancellor now authorized by law to grant injunctions.

361 Any person liable for a tax under this section may apply for
362 and obtain a material purchase certificate from the commissioner
363 which may entitle the holder to purchase materials and services
364 that are to become a component part of the structure to be erected
365 or repaired with no tax due. Provided, that the contractor
366 applying for the contractor's material purchase certificate shall
367 furnish the Department of Revenue a list of all work sublet to
368 others, indicating the amount of work to be performed, and the
369 names and addresses of each subcontractor.

370 **SECTION 4.** Section 19-5-9, Mississippi Code of 1972, is
371 amended as follows:



372 19-5-9. (1) The construction codes published by a
373 nationally recognized code group which sets minimum standards and
374 has the proper provisions to maintain up-to-date amendments are
375 adopted as minimum standard guides for building, plumbing,
376 electrical, gas, sanitary, and other related codes in Mississippi.
377 Any county within the State of Mississippi, in the discretion of
378 the board of supervisors, may adopt building codes, plumbing
379 codes, electrical codes, sanitary codes, or other related codes
380 dealing with general public health, safety or welfare, or a
381 combination of the same, within but not exceeding the provisions
382 of the construction codes published by nationally recognized code
383 groups, by order or resolution in the manner prescribed in this
384 section, but those codes so adopted shall apply only to the
385 unincorporated areas of the county. However, those codes shall
386 not apply to the erection, maintenance, repair or extension of
387 farm buildings or farm structures, except as may be required under
388 the terms of the "Flood Disaster Protection Act of 1973," and
389 shall apply to a master planned community as defined in Section
390 19-5-10 only to the extent allowed in Section 19-5-10. The
391 provisions of this section shall not be construed to authorize the
392 adoption of any code which applies to the installation, repair or
393 maintenance of electric wires, pipelines, apparatus, equipment or
394 devices by or for a utility rendering public utility services,
395 required by it to be utilized in the rendition of its duly
396 authorized service to the public. Before any such code shall be



397 adopted, it shall be either printed or typewritten and shall be
398 presented in pamphlet form to the board of supervisors at a
399 regular meeting. The order or resolution adopting the code shall
400 not set out the code in full, but shall merely identify the same.
401 The vote or passage of the order or resolution shall be the same
402 as on any other order or resolution. After its adoption, the code
403 or codes shall be certified to by the president and clerk of the
404 board of supervisors and shall be filed as a permanent record in
405 the office of the clerk who shall not be required to transcribe
406 and record the same in the minute book as other orders and
407 resolutions.

408 (2) If the board of supervisors of any county adopts or has
409 adopted construction codes which do not have proper provisions to
410 maintain up-to-date amendments, specifications in such codes for
411 cements used in portland cement concrete shall be superseded by
412 nationally recognized specifications referenced in any code
413 adopted by the Mississippi Building Code Council.

414 (3) All provisions of this section shall apply to amendments
415 and revisions of the codes mentioned in this section. The
416 provisions of this section shall be in addition and supplemental
417 to any existing laws authorizing the adoption, amendment or
418 revision of county orders, resolutions or codes.

419 (4) Any code adopted under the provisions of this section
420 shall not be in operation or force until sixty (60) days have
421 elapsed from the adoption of same; however, any code adopted for



422 the immediate preservation of the public health, safety and
423 general welfare may be effective from and after its adoption by a
424 unanimous vote of the members of the board. Within five (5) days
425 after the adoption or passage of an order or resolution adopting
426 that code or codes the clerk of the board of supervisors shall
427 publish in a legal newspaper published in the county the full text
428 of the order or resolution adopting and approving the code, and
429 the publication shall be inserted at least three (3) times, and
430 shall be completed within thirty (30) days after the passage of
431 the order or resolution.

432 (5) Any person or persons objecting to the code or codes may
433 object in writing to the provisions of the code or codes within
434 sixty (60) days after the passage of the order or resolution
435 approving same, and if the board of supervisors adjudicates that
436 ten percent (10%) or more of the qualified electors residing in
437 the affected unincorporated areas of the county have objected in
438 writing to the code or codes, then in such event the code shall be
439 inoperative and not in effect unless adopted for the immediate
440 preservation of the public health, safety and general welfare
441 until approved by a special election called by the board of
442 supervisors as other special elections are called and conducted by
443 the election commissioners of the county as other special
444 elections are conducted, the special election to be participated
445 in by all the qualified electors of the county residing in the
446 unincorporated areas of the county. If the voters approve the



447 code or codes in the special election it shall be in force and in
448 operation thereafter until amended or modified as provided in this
449 section. If the majority of the qualified electors voting in the
450 special election vote against the code or codes, then, in such
451 event, the code or codes shall be void and of no force and effect,
452 and no other code or codes dealing with that subject shall be
453 adopted under the provisions of this section until at least two
454 (2) years thereafter.

455 (6) After any such code shall take effect the board of
456 supervisors is authorized to employ such directors and other
457 personnel as the board, in its discretion, deems necessary and to
458 expend general county funds or any other funds available to the
459 board to fulfill the purposes of this section.

460 (7) For the purpose of promoting health, safety, morals or
461 the general welfare of the community, the governing authority of
462 any municipality, and, with respect to the unincorporated part of
463 any county, the governing authority of any county, in its
464 discretion, is empowered to regulate the height, number of stories
465 and size of building and other structures, the percentage of lot
466 that may be occupied, the size of the yards, courts and other open
467 spaces, the density or population, and the location and use of
468 buildings, structures and land for trade, industry, residence or
469 other purposes, but no permits shall be required except as may be
470 required under the terms of the "Flood Disaster Protection Act of
471 1973" for the erection, maintenance, repair or extension of farm



472 buildings or farm structures outside the corporate limits of
473 municipalities.

474 (8) The authority granted in this section is cumulative and
475 supplemental to any other authority granted by law.

476 (9) Notwithstanding any provision of this section to the
477 contrary, any code adopted by a county before or after April 12,
478 2001, is subject to the provisions of Section 41-26-14(10).

479 (10) Notwithstanding any provision of this section to the
480 contrary, the Boards of Supervisors of Jackson, Harrison, Hancock,
481 Stone and Pearl River Counties shall enforce the requirements
482 imposed under Section 17-2-1 as provided in such section.

483 (11) Regardless of whether a county adopts or has adopted
484 codes, as set forth in this section, each and every county in this
485 state shall require permitting as a condition to construction
486 within the unincorporated areas of the county, and such permits
487 shall contain, on their face, in conspicuous print, (a) the
488 contractor's material purchase certificate number to the extent
489 furnished by the Department of Revenue pursuant to Section
490 27-65-21(* * *2) or the contractor's Taxpayer Identification
491 Number as furnished by the Internal Revenue Service, and either a
492 copy of such material purchase certificate furnished by the
493 Department of Revenue pursuant to Section 27-65-21(* * *2), or a
494 copy of the contractor's W-9, as the case may be, shall be
495 required to be provided to the county as part of the prime
496 contractor's application for such permit, prior to the issuance of



497 such permit, and (b) the contractor's license or certificate of
498 responsibility number as required by either Section 31-3-14 et
499 seq., 51-5-1 et seq. or 73-59-1 et seq.

500 **SECTION 5.** Section 21-19-25, Mississippi Code of 1972, is
501 amended as follows:

502 21-19-25. (1) Any municipality within the State of
503 Mississippi may, in the discretion of its governing authority,
504 adopt building codes, plumbing codes, electrical codes, gas codes,
505 sanitary codes, or any other codes dealing with general public
506 health, safety or welfare, or a combination of the same, by
507 ordinance, in the manner prescribed in this section. Before any
508 such code shall be adopted, it shall be either printed or
509 typewritten, and it shall be presented in pamphlet form to the
510 governing authority of the municipality at a regular meeting. The
511 ordinance adopting the code shall not set out the code in full,
512 but shall merely identify the same. The vote on passage of the
513 ordinance shall be the same as on any other ordinances. After its
514 adoption, the code shall be certified to by the mayor and clerk of
515 the municipality, and shall be filed as a permanent record in the
516 office of the clerk, who shall not be required to transcribe and
517 record the same in the ordinance book as other ordinances. It
518 shall not be necessary that the ordinance adopting the code or the
519 code itself be published in full, but notice of the adoption of
520 the code shall be given by publication in some newspaper of the
521 municipality for one (1) time, or if there be no such newspaper,



522 by posting at three (3) or more public places within the corporate
523 limits, a notice in substantially the following form:

524 Notice is given that the city (or town or village) of
525 _____, on the (give date of ordinance adopting code), adopted
526 (state type of code and other information serving to identify the
527 same) code.

528 (2) If the governing authority of any municipality adopts or
529 has adopted construction codes which do not have proper provisions
530 to maintain up-to-date amendments, specifications in such codes
531 for cements used in portland cement concrete shall be superseded
532 by nationally recognized specifications referenced in any code
533 adopted by the Mississippi Building Code Council.

534 (3) All the provisions of this section shall apply to
535 amendments and revisions of the code mentioned in this section.
536 Any code adopted in accordance with this section shall not be in
537 force for one (1) month after its passage, unless the municipal
538 authorities in the ordinance authorize to the contrary. The
539 provisions of this section shall be in addition and supplemental
540 to any existing laws authorizing the adoption, amendment or
541 revision of municipal ordinances or codes.

542 (4) Notwithstanding any provision of this section to the
543 contrary, any code adopted by a municipality before or after April
544 12, 2001, is subject to the provisions of Section 41-26-14(10).

545 (5) Notwithstanding any provision of this section to the
546 contrary, the governing authorities of each municipality in



547 Jackson, Harrison, Hancock, Stone and Pearl River Counties shall
548 enforce the requirements imposed under Section 17-2-1 as provided
549 in such section.

550 (6) Regardless of whether the governing authority of any
551 municipality adopts or has adopted construction codes, as set
552 forth in this section, each and every governing authority of any
553 municipality shall require permitting as a condition to
554 construction within the municipality's jurisdiction, and any and
555 all such permits shall contain on their faces, in conspicuous
556 print, (a) the contractor's material purchase certificate number
557 to the extent one is furnished by the Department of Revenue
558 pursuant to Section 27-65-21(* * *2) or the contractor's Taxpayer
559 Identification Number as furnished by the Internal Revenue
560 Service, and either a copy of such material purchase certificate
561 furnished by the Department of Revenue pursuant to Section
562 27-65-21(* * *2), or a copy of the contractor's W-9, as the case
563 may be, shall be required to be provided to the governing
564 authority of such municipality as part of the contractor's
565 application for such permit, prior to the issuance of such permit,
566 and (b) the contractor's license or certificate of responsibility
567 number as required by either Section 31-3-14 et seq., 51-5-1 et
568 seq. or 73-59-1 et seq.

569 (7) The provisions of this section shall apply to all
570 municipalities of this state, whether operating under the code



571 charter, a special charter, commission form, or other form of
572 government.

573 **SECTION 6.** This act shall take effect and be in force from
574 and after July 1, 2024, and shall stand repealed on June 30, 2024.

