

## House Amendments to Senate Bill No. 2990

TO THE SECRETARY OF THE SENATE:

THIS IS TO INFORM YOU THAT THE HOUSE HAS ADOPTED THE AMENDMENTS SET OUT BELOW:

### AMENDMENT NO. 1

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

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 (l) 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 (l), "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 29, 2024.

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

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.

HR43\SB2990A.J

Andrew Ketchings  
Clerk of the House of Representatives