

By: Representative Anderson (110th)

To: Ways and Means

HOUSE BILL NO. 1024

1 AN ACT TO AMEND SECTIONS 27-65-17 AND 27-65-111, MISSISSIPPI
2 CODE OF 1972, TO PHASE OUT THE SALES TAX ON RETAIL SALES OF FOOD
3 FOR HUMAN CONSUMPTION NOT PURCHASED WITH FOOD STAMPS BUT WHICH
4 WOULD BE EXEMPT FROM SALES TAX IF SUCH FOOD WERE PURCHASED WITH
5 FOOD STAMPS; AND FOR RELATED PURPOSES.

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

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

9 27-65-17. (1) (a) Except as otherwise provided in this
10 section, upon every person engaging or continuing within this
11 state in the business of selling any tangible personal property
12 whatsoever there is hereby levied, assessed and shall be collected
13 a tax equal to seven percent (7%) of the gross proceeds of the
14 retail sales of the business.

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



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

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

- 30 1. Self-propelled, or
- 31 2. Mounted so that it is permanently attached
32 to other equipment which is self-propelled or attached to other
33 equipment drawn by a vehicle which is self-propelled.

34 In order to be eligible for the rate of tax provided for in
35 this subparagraph (ii), such sales must be made to a professional
36 logger. For the purposes of this subparagraph (ii), a
37 "professional logger" is a person, corporation, limited liability
38 company or other entity, or an agent thereof, who possesses a
39 professional logger's permit issued by the Department of Revenue
40 and who presents the permit to the seller at the time of purchase.
41 The department shall establish an application process for a
42 professional logger's permit to be issued, which shall include a
43 requirement that the applicant submit a copy of documentation



44 verifying that the applicant is certified according to Sustainable
45 Forestry Initiative guidelines. Upon a determination that an
46 applicant is a professional logger, the department shall issue the
47 applicant a numbered professional logger's permit.

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

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

58 (f) Sales of machinery and machine parts when made to a
59 technology intensive enterprise for plant use only when the
60 machinery and machine parts will be used exclusively and directly
61 within this state for industrial purposes, including, but not
62 limited to, manufacturing or research and development activities,
63 shall be taxed at the rate of one and one-half percent (1-1/2%).
64 In order to be considered a technology intensive enterprise for
65 purposes of this paragraph:

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



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

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

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

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

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

A medical cannabis establishment, as defined in the Mississippi Medical Cannabis Act, shall not be considered to be a technology intensive enterprise for the purposes of this paragraph (f).

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



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

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

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

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

112 (l) Sales of materials used in the repair, renovation,
113 addition to, expansion and/or improvement of buildings and related
114 facilities used by a dairy producer shall be taxed at the rate of
115 three and one-half percent (3-1/2%). For the purposes of this



paragraph (l), "dairy producer" means any person engaged in the production of milk for commercial use.

(m) Sales of equipment and materials used in connection with geophysical surveying, exploring, developing, drilling, redrilling, completing, working over, producing, distributing, or testing of oil, gas and other mineral resources shall be taxed at the rate of four and one-half percent (4-1/2%). Operators that rebill sales of equipment and materials to nonoperating working interest owners on behalf of a joint account through the joint interest billing (JIB), where the sales tax has been paid or accrued by the operator shall not be charged a sales tax on the JIB as services income.

(n) From and after July 1, 2025, retail sales of food for human consumption not purchased with food stamps issued by the United States Department of Agriculture, or other federal agency, but which would be exempt under Section 27-65-111(o) from the taxes imposed by this chapter if the food items were purchased with food stamps, shall be taxed as follows:

(i) From and after July 1, 2025, through June 30, 2026, such sales shall be taxed at the rate of six percent (6%);

(ii) From and after July 1, 2026, through June 30, 2027, such sales shall be taxed at the rate of five percent (5%);

(iii) From and after July 1, 2027, through June 30, 2028, such sales shall be taxed at the rate of four percent (4%);



(iv) From and after July 1, 2028, through June 30, 2029, such sales shall be taxed at the rate of three percent (3%);

(v) From and after July 1, 2029, through June 30, 2030, such sales shall be taxed at the rate of two percent (2%);

(vi) From and after July 1, 2030, through June 30, 2031, such sales shall be taxed at the rate of one percent (1%);

and

(vii) From and after July 1, 2031, such sales shall be exempt from sales tax as provided in Section 27-65-111.

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

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

SECTION 2. Section 27-65-111, Mississippi Code of 1972, is amended as follows:

27-65-111. The exemptions from the provisions of this chapter which are not industrial, agricultural or governmental, or which do not relate to utilities or taxes, or which are not properly classified as one (1) of the exemption classifications of this chapter, shall be confined to persons or property exempted by this section or by the Constitution of the United States or the State of Mississippi. No exemptions as now provided by any other



section, except the classified exemption sections of this chapter set forth herein, shall be valid as against the tax herein levied. Any subsequent exemption from the tax levied hereunder, except as indicated above, shall be provided by amendments to this section.

No exemption provided in this section shall apply to taxes levied by Section 27-65-15 or 27-65-21.

The tax levied by this chapter shall not apply to the following:

(a) Sales of tangible personal property and services to hospitals or infirmaries owned and operated by a corporation or association in which no part of the net earnings inures to the benefit of any private shareholder, group or individual, and which are subject to and governed by Sections 41-7-123 through 41-7-127.

Only sales of tangible personal property or services which are ordinary and necessary to the operation of such hospitals and infirmaries are exempted from tax.

(b) Sales of daily or weekly newspapers, and periodicals or publications of scientific, literary or educational organizations exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code of 1954, as it exists as of March 31, 1975, and subscription sales of all magazines.

(c) Sales of coffins, caskets and other materials used in the preparation of human bodies for burial.

(d) Sales of tangible personal property for immediate export to a foreign country.



191 (e) Sales of tangible personal property to an
192 orphanage, old men's or ladies' home, supported wholly or in part
193 by a religious denomination, fraternal nonprofit organization or
194 other nonprofit organization.

195 (f) Sales of tangible personal property, labor or
196 services taxable under Sections 27-65-17, 27-65-19 and 27-65-23,
197 to a YMCA, YWCA, a Boys' or Girls' Club owned and operated by a
198 corporation or association in which no part of the net earnings
199 inures to the benefit of any private shareholder, group or
200 individual.

201 (g) Sales to elementary and secondary grade schools,
202 junior and senior colleges owned and operated by a corporation or
203 association in which no part of the net earnings inures to the
204 benefit of any private shareholder, group or individual, and which
205 are exempt from state income taxation, provided that this
206 exemption does not apply to sales of property or services which
207 are not to be used in the ordinary operation of the school, or
208 which are to be resold to the students or the public.

209 (h) The gross proceeds of retail sales and the use or
210 consumption in this state of drugs and medicines:

211 (i) Prescribed for the treatment of a human being
212 by a person authorized to prescribe the medicines, and dispensed
213 or prescription filled by a registered pharmacist in accordance
214 with law; or



215 (ii) Furnished by a licensed physician, surgeon,
216 dentist or podiatrist to his own patient for treatment of the
217 patient; or

218 (iii) Furnished by a hospital for treatment of any
219 person pursuant to the order of a licensed physician, surgeon,
220 dentist or podiatrist; or

221 (iv) Sold to a licensed physician, surgeon,
222 podiatrist, dentist or hospital for the treatment of a human
223 being; or

224 (v) Sold to this state or any political
225 subdivision or municipal corporation thereof, for use in the
226 treatment of a human being or furnished for the treatment of a
227 human being by a medical facility or clinic maintained by this
228 state or any political subdivision or municipal corporation
229 thereof.

230 "Medicines," as used in this paragraph (h), shall mean and
231 include any substance or preparation intended for use by external
232 or internal application to the human body in the diagnosis, cure,
233 mitigation, treatment or prevention of disease and which is
234 commonly recognized as a substance or preparation intended for
235 such use; provided that "medicines" do not include any auditory,
236 prosthetic, ophthalmic or ocular device or appliance, any dentures
237 or parts thereof or any artificial limbs or their replacement
238 parts, articles which are in the nature of splints, bandages,
239 pads, compresses, supports, dressings, instruments, apparatus,



contrivances, appliances, devices or other mechanical, electronic, optical or physical equipment or article or the component parts and accessories thereof, or any alcoholic beverage or any other drug or medicine not commonly referred to as a prescription drug.

Notwithstanding the preceding sentence of this paragraph (h), "medicines" as used in this paragraph (h), shall mean and include sutures, whether or not permanently implanted, bone screws, bone pins, pacemakers and other articles permanently implanted in the human body to assist the functioning of any natural organ, artery, vein or limb and which remain or dissolve in the body.

The exemption provided in this paragraph (h) shall not apply to medical cannabis sold in accordance with the provisions of the Mississippi Medical Cannabis Act and in compliance with rules and regulations adopted thereunder.

"Hospital," as used in this paragraph (h), shall have the meaning ascribed to it in Section 41-9-3, Mississippi Code of 1972.

Insulin furnished by a registered pharmacist to a person for treatment of diabetes as directed by a physician shall be deemed to be dispensed on prescription within the meaning of this paragraph (h).

(i) Retail sales of automobiles, trucks and truck-tractors if exported from this state within forty-eight (48) hours and registered and first used in another state.



(j) Sales of tangible personal property or services to the Salvation Army and the Muscular Dystrophy Association, Inc.

(k) From July 1, 1985, through December 31, 1992, retail sales of "alcohol-blended fuel" as such term is defined in Section 75-55-5. The gasoline-alcohol blend or the straight alcohol eligible for this exemption shall not contain alcohol distilled outside the State of Mississippi.

(l) Sales of tangible personal property or services to the Institute for Technology Development.

(m) The gross proceeds of retail sales of food and drink for human consumption made through vending machines serviced by full-line vendors from and not connected with other taxable businesses.

(n) The gross proceeds of sales of motor fuel.

(o) Retail sales of food for human consumption purchased with food stamps issued by the United States Department of Agriculture, or other federal agency, from and after October 1, 1987, or from and after the expiration of any waiver granted pursuant to federal law, the effect of which waiver is to permit the collection by the state of tax on such retail sales of food for human consumption purchased with food stamps.

(p) Sales of cookies for human consumption by the Girl Scouts of America no part of the net earnings from which sales inures to the benefit of any private group or individual.



(q) Gifts or sales of tangible personal property or services to public or private nonprofit museums of art.

(r) Sales of tangible personal property or services to alumni associations of state-supported colleges or universities.

(s) Sales of tangible personal property or services to National Association of Junior Auxiliaries, Inc., and chapters of the National Association of Junior Auxiliaries, Inc.

(t) Sales of tangible personal property or services to domestic violence shelters which qualify for state funding under Sections 93-21-101 through 93-21-113.

(u) Sales of tangible personal property or services to the National Multiple Sclerosis Society, Mississippi Chapter.

(v) Retail sales of food for human consumption purchased with food instruments issued the Mississippi Band of Choctaw Indians under the Women, Infants and Children Program (WIC) funded by the United States Department of Agriculture.

(w) Sales of tangible personal property or services to a private company, as defined in Section 57-61-5, which is making such purchases with proceeds of bonds issued under Section 57-61-1 et seq., the Mississippi Business Investment Act.

(x) The gross collections from the operation of self-service, coin-operated car washing equipment and sales of the service of washing motor vehicles with portable high-pressure washing equipment on the premises of the customer.



(y) Sales of tangible personal property or services to the Mississippi Technology Alliance.

(z) Sales of tangible personal property to nonprofit organizations that provide foster care, adoption services and temporary housing for unwed mothers and their children if the organization is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.

(aa) Sales of tangible personal property to nonprofit organizations that provide residential rehabilitation for persons with alcohol and drug dependencies if the organization is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.

(ab) (i) Retail sales of an article of clothing or footwear designed to be worn on or about the human body and retail sales of school supplies if the sales price of the article of clothing or footwear or school supply is less than One Hundred Dollars (\$100.00) and the sale takes place during a period beginning at 12:01 a.m. on the second Friday in July and ending at 12:00 midnight the following Sunday. This paragraph (ab) shall not apply to:

1. Accessories including jewelry, handbags, luggage, umbrellas, wallets, watches, briefcases, garment bags and similar items carried on or about the human body, without regard to whether worn on the body in a manner characteristic of clothing;



337 2. The rental of clothing or footwear; and
338 3. Skis, swim fins, roller blades, skates and
339 similar items worn on the foot.

340 (ii) For purposes of this paragraph (ab), "school
341 supplies" means items that are commonly used by a student in a
342 course of study. The following is an all-inclusive list:

- 343 1. Backpacks;
- 344 2. Binder pockets;
- 345 3. Binders;
- 346 4. Blackboard chalk;
- 347 5. Book bags;
- 348 6. Calculators;
- 349 7. Cellophane tape;
- 350 8. Clays and glazes;
- 351 9. Compasses;
- 352 10. Composition books;
- 353 11. Crayons;
- 354 12. Dictionaries and thesauruses;
- 355 13. Dividers;
- 356 14. Erasers;
- 357 15. Folders: expandable, pocket, plastic and
358 manila;
- 359 16. Glue, paste and paste sticks;
- 360 17. Highlighters;
- 361 18. Index card boxes;



362 19. Index cards;
363 20. Legal pads;
364 21. Lunch boxes;
365 22. Markers;
366 23. Notebooks;
367 24. Paintbrushes for artwork;
368 25. Paints: acrylic, tempera and oil;
369 26. Paper: loose-leaf ruled notebook paper,
370 copy paper, graph paper, tracing paper, manila paper, colored
371 paper, poster board and construction paper;
372 27. Pencil boxes and other school supply
373 boxes;
374 28. Pencil sharpeners;
375 29. Pencils;
376 30. Pens;
377 31. Protractors;
378 32. Reference books;
379 33. Reference maps and globes;
380 34. Rulers;
381 35. Scissors;
382 36. Sheet music;
383 37. Sketch and drawing pads;
384 38. Textbooks;
385 39. Watercolors;
386 40. Workbooks; and



387 41. Writing tablets.

388 (iii) From and after January 1, 2010, the

389 governing authorities of a municipality, for retail sales

390 occurring within the corporate limits of the municipality, may

391 suspend the application of the exemption provided for in this

392 paragraph (ab) by adoption of a resolution to that effect stating

393 the date upon which the suspension shall take effect. A certified

394 copy of the resolution shall be furnished to the Department of

395 Revenue at least ninety (90) days prior to the date upon which the

396 municipality desires such suspension to take effect.

397 (ac) The gross proceeds of sales of tangible personal

398 property made for the sole purpose of raising funds for a school

399 or an organization affiliated with a school.

400 As used in this paragraph (ac), "school" means any public or

401 private school that teaches courses of instruction to students in

402 any grade from kindergarten through Grade 12.

403 (ad) Sales of durable medical equipment and home

404 medical supplies when ordered or prescribed by a licensed

405 physician for medical purposes of a patient. As used in this

406 paragraph (ad), "durable medical equipment" and "home medical

407 supplies" mean equipment, including repair and replacement parts

408 for the equipment or supplies listed under Title XVIII of the

409 Social Security Act or under the state plan for medical assistance

410 under Title XIX of the Social Security Act, prosthetics,

411 orthotics, hearing aids, hearing devices, prescription eyeglasses,



oxygen and oxygen equipment. Payment does not have to be made, in whole or in part, by any particular person to be eligible for this exemption. Purchases of home medical equipment and supplies by a provider of home health services or a provider of hospice services are eligible for this exemption if the purchases otherwise meet the requirements of this paragraph.

(ae) Sales of tangible personal property or services to Mississippi Blood Services.

(af) (i) Subject to the provisions of this paragraph (af), retail sales of firearms, ammunition and hunting supplies if sold during the annual Mississippi Second Amendment Weekend holiday beginning at 12:01 a.m. on the last Friday in August and ending at 12:00 midnight the following Sunday. For the purposes of this paragraph (af), "hunting supplies" means tangible personal property used for hunting, including, and limited to, archery equipment, firearm and archery cases, firearm and archery accessories, hearing protection, holsters, belts and slings. Hunting supplies does not include animals used for hunting.

(ii) This paragraph (af) shall apply only if one or more of the following occur:

1. Title to and/or possession of an eligible item is transferred from a seller to a purchaser; and/or

2. A purchaser orders and pays for an eligible item and the seller accepts the order for immediate shipment, even if delivery is made after the time period provided



in subparagraph (i) of this paragraph (af), provided that the purchaser has not requested or caused the delay in shipment.

(ag) Sales of nonperishable food items to charitable organizations that are exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code and operate a food bank or food pantry or food lines.

(ah) Sales of tangible personal property or services to the United Way of the Pine Belt Region, Inc.

(ai) Sales of tangible personal property or services to the Mississippi Children's Museum or any subsidiary or affiliate thereof operating a satellite or branch museum within this state.

(aj) Sales of tangible personal property or services to the Jackson Zoological Park.

(ak) Sales of tangible personal property or services to the Hattiesburg Zoo.

(al) Gross proceeds from sales of food, merchandise or other concessions at an event held solely for religious or charitable purposes at livestock facilities, agriculture facilities or other facilities constructed, renovated or expanded with funds for the grant program authorized under Section 18, Chapter 530, Laws of 1995.

(am) Sales of tangible personal property and services to the Diabetes Foundation of Mississippi and the Mississippi Chapter of the Juvenile Diabetes Research Foundation.



461 (an) Sales of potting soil, mulch, or other soil
462 amendments used in growing ornamental plants which bear no fruit
463 of commercial value when sold to commercial plant nurseries that
464 operate exclusively at wholesale and where no retail sales can be
465 made.

466 (ao) Sales of tangible personal property or services to
467 the University of Mississippi Medical Center Research Development
468 Foundation.

469 (ap) Sales of tangible personal property or services to
470 Keep Mississippi Beautiful, Inc., and all affiliates of Keep
471 Mississippi Beautiful, Inc.

472 (aq) Sales of tangible personal property or services to
473 the Friends of Children's Hospital.

474 (ar) Sales of tangible personal property or services to
475 the Pinecrest Weekend Backpacks for Kids located in Corinth,
476 Mississippi.

477 (as) Sales of hearing aids when ordered or prescribed
478 by a licensed physician, audiologist or hearing aid specialist for
479 the medical purposes of a patient.

480 (at) Sales exempt under the Facilitating Business Rapid
481 Response to State Declared Disasters Act of 2015 (Sections
482 27-113-1 through 27-113-9).

483 (au) Sales of tangible personal property or services to
484 the Junior League of Jackson.



485 (av) Sales of tangible personal property or services to
486 the Mississippi's Toughest Kids Foundation for use in the
487 construction, furnishing and equipping of buildings and related
488 facilities and infrastructure at Camp Kamassa in Copiah County,
489 Mississippi. This paragraph (av) shall stand repealed on July 1,
490 2025.

491 (aw) Sales of tangible personal property or services to
492 MS Gulf Coast Buddy Sports, Inc.

493 (ax) Sales of tangible personal property or services to
494 Biloxi Lions, Inc.

495 (ay) Sales of tangible personal property or services to
496 Lions Sight Foundation of Mississippi, Inc.

497 (az) Sales of tangible personal property and services
498 to the Goldring/Woldenberg Institute of Southern Jewish Life
499 (ISJL).

500 (ba) Sales of coins, currency, and bullion. For the
501 purposes of this paragraph (ba), the following words and phrases
502 shall have the meanings ascribed in this paragraph (ba) unless the
503 context clearly indicates otherwise:

504 (i) "Bullion" means a bar, ingot, or coin:

505 1. Manufactured, in whole or in part, of
506 gold, silver, platinum, or palladium;

507 2. That was or is used solely as a medium of
508 exchange, security, or commodity by any state, the United States
509 Government, or a foreign nation; and



3. Sold based on the intrinsic value of the bar, ingot, or coin as a precious metal or collectible item rather than its form or representative value as a medium of exchange.

(ii) "Coin or currency" means a coin or currency:

1. Manufactured, in whole or in part, of gold, silver, other metal, or paper;

2. That was or is used solely as a medium of exchange, security, or commodity by any state, the United States Government, or a foreign nation; and

3. Sold based on the intrinsic value of the coin or currency as a precious metal or collectible item rather than its form or representative value as a medium of exchange. "Coin or currency" does not include a coin or currency that has been incorporated into jewelry.

(bb) From and after July 1, 2031, retail sales of food for human consumption not purchased with food stamps issued by the United States Department of Agriculture, or other federal agency, but which would be exempt under paragraph (o) of this section from the taxes imposed by this chapter if the food items were purchased with food stamps.

SECTION 3. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the sales tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the



535 date on which this act becomes effective or are begun thereafter;
536 and the provisions of the sales tax laws are expressly continued
537 in full force, effect and operation for the purpose of the
538 assessment, collection and enrollment of liens for any taxes due
539 or accrued and the execution of any warrant under such laws before
540 the date on which this act becomes effective, and for the
541 imposition of any penalties, forfeitures or claims for failure to
542 comply with such laws.

543 **SECTION 4.** This act shall take effect and be in force from
544 and after July 1, 2025.

