

By: Representative Owen

To: Ways and Means

HOUSE BILL NO. 1518

1 AN ACT TO AMEND SECTION 27-65-105, MISSISSIPPI CODE OF 1972,
2 TO EXEMPT FROM SALES TAXATION SALES OF CERTAIN EQUIPMENT AND ITEMS
3 TO VOLUNTEER FIRE DEPARTMENTS FOR USE FOR DEPARTMENT PURPOSES; AND
4 FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-65-105, Mississippi Code of 1972, is
7 amended as follows:

8 27-65-105. The exemption from the provisions of this chapter
9 which are of a governmental nature or which are more properly
10 classified as governmental exemptions than any other exemption
11 classification of this chapter shall be confined to those persons
12 or property exempted by this section or by provisions of the
13 Constitutions of the United States or the State of Mississippi.
14 No governmental exemption as now provided by any other section
15 shall be valid as against the tax herein levied. Any subsequent
16 governmental exemption from the tax levied hereunder shall be
17 provided by amendment to this section.



18 No exemption provided in this section shall apply to taxes
19 levied by Section 27-65-15 or 27-65-21, Mississippi Code of 1972,
20 except as provided by paragraph (f) of this section.

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

23 (a) Sales of property, labor, services or products
24 taxable under Sections 27-65-17, 27-65-19, 27-65-23 and 27-19-26,
25 when sold to and billed directly to and payment therefor is made
26 directly by the United States government, the State of Mississippi
27 and its departments, institutions, counties and municipalities or
28 departments or school districts of said counties and
29 municipalities.

30 The exemption from the tax imposed under this chapter shall
31 not apply to sales of tangible personal property or specified
32 digital products, labor or services to contractors purchasing in
33 the performance of contracts with the United States, the State of
34 Mississippi, counties and municipalities.

35 (b) Sales to schools, when such schools are supported
36 wholly or in part by funds provided by the State of Mississippi,
37 provided that this exemption does not apply to sales of property
38 which is not to be used in the ordinary operation of the school,
39 or which is to be resold to the students or the public.

40 (c) Amounts received from the sale of school textbooks
41 to students.



(d) Sales to the Mississippi Band of Choctaw Indians,
but not to Indians individually.

(e) (i) Sales of firefighting equipment to
governmental fire departments or volunteer fire departments for
their use.

(ii) Sales of the following equipment and items to
volunteer fire departments for use for department purposes:

1. Lifepack 15 cardiac monitors;
2. Portable O2 kits;
3. Trauma kits;
4. Intubation equipment;
5. Airway equipment (advanced and basic);
6. Portable O2 saturation finger probes;
7. Advanced Life Support emergency
medications;
8. IV equipment and fluids;
9. IO equipment and fluids;
10. Blood pressure cuffs;
11. Stethoscopes;
12. Bleeding control supplies;
13. Tourniquets;
14. Portable suction machines and units;
15. Braslow pediatric tape;
16. Cervical collars;
17. Head beds;



- 67 18. Spine boards (long and short);
68 19. Glucometers;
69 20. Nonrebreather O2 masks;
70 21. Nasal canula O2 masks;
71 22. Ambu bags (adult and pediatric);
72 23. Nebulizer masks;
73 24. Immobilization splints;
74 25. Defibrillator pads (adult and pediatric);
75 and
76 26. EKG stickers.

77 (f) Sales of any gas from any project, as defined in
78 the Municipal Gas Authority of Mississippi Law, to any
79 municipality shall not be subject to sales, use or other tax.

80 (g) Sales of home medical equipment and home medical
81 supplies listed as eligible for payment under Title XVIII of the
82 Social Security Act or under the state plan for medical assistance
83 under Title XIX of the Social Security Act, prosthetics,
84 orthotics, hearing aids, hearing devices, prescription eyeglasses,
85 oxygen and oxygen equipment, when ordered or prescribed by a
86 licensed physician for medical purposes of a patient, and when
87 payment for such equipment or supplies, or both, is made, in part
88 or in whole, under the provisions of the Medicare or Medicaid
89 program, then the entire sale shall be exempt from the taxes
90 imposed by this chapter. Payment does not have to be made, in
91 whole or in part, by any particular person to be eligible for this



92 exemption. Purchases of home medical equipment and supplies by a
93 provider of home health services or a provider of hospice services
94 are eligible for this exemption if the purchases otherwise meet
95 the requirements of this paragraph.

96 (h) Sales to regional educational service agencies
97 established under Section 37-7-345.

98 (i) Sales of buses and other motor vehicles, and parts
99 and labor used to maintain and/or repair such buses and motor
100 vehicles, to an entity that (a) has entered into a contract with a
101 school board under Section 37-41-31 for the purpose of
102 transporting students to and from schools and (b) uses or will use
103 the buses and other motor vehicles for such transportation
104 purposes. This paragraph (i) shall apply to contracts entered
105 into or renewed on or after July 1, 2010.

106 (j) Parking at events held solely for religious or
107 charitable purposes at livestock facilities, agriculture
108 facilities or other facilities constructed, renovated or expanded
109 with funds for the grant program authorized under Section 18,
110 Chapter 530, Laws of 1995.

111 (k) Sales of tangible personal property, labor,
112 services or products to schools and school districts under a
113 program that is administered by or coordinated with an agency,
114 commission, department or other instrumentality of the United
115 States government when payment for the tangible personal property,
116 labor, services or products is made by or through a nonprofit



organization or other entity established by or for the benefit of the agency, commission, department or other instrumentality of the United States government administering or coordinating such program.

SECTION 2. 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 date on which this act becomes effective or are begun thereafter; and the provisions of the sales tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws.

SECTION 3. This act shall take effect and be in force from and after July 1, 2025.

