

***** Pending *****
AMENDMENT NO 2 PROPOSED TO

House Bill No. 1

BY: Representative Lamar

1 **AMEND** by inserting the following new Section 4 on line 330
2 and by renumbering all succeeding sections accordingly:

3 **SECTION 4.** Section 27-67-5, Mississippi Code of 1972, is
4 brought forward as follows:

5 27-67-5. There is hereby levied, assessed and shall be
6 collected from every person a tax for the privilege of using,
7 storing or consuming, within this state, any tangible personal
8 property or specified digital product possession of which is
9 acquired in any manner.

10 (a) The use tax hereby imposed and levied shall be
11 collected at the same rates as imposed under Section 27-65-20, and
12 Sections 27-65-17, 27-65-18, 27-65-19, 27-65-24, 27-65-25 and



13 27-65-26 computed on the purchase or sales price, or value, as
14 defined in this article.

15 (b) It shall be the duty of the tax collectors of the
16 several counties, or the commissioner, as the case may be, to
17 collect, remit and account for the tax on the use of all vehicles
18 licensed or registered by the State of Mississippi for the first
19 time, except when the Mississippi use tax was collected by an
20 authorized out-of-state dealer at the time of purchase, or when
21 the use thereof was exempt by Section 27-67-7. The tax collector
22 or the commissioner shall give to the person registering the
23 vehicle a receipt in a form prescribed and furnished by the
24 Department of Revenue for the amount of tax collected.

25 The tax collector or the commissioner is expressly prohibited
26 from issuing a license tag to any applicant without collecting the
27 tax levied by this article, unless positive proof is filed,
28 together with the application for the license tag, that the
29 Mississippi tax has been paid, or that the sale was exempt by
30 Section 27-67-7.

31 Persons not engaging and continuing in business so as to be
32 registered for payment of sales and/or use tax may pay use tax due
33 on the first use of boats, airplanes, equipment or other tangible
34 personal property and specified digital products to county tax
35 collectors who are hereby authorized to accept such payments on
36 behalf of the commissioner. Receipts for all such payments shall



37 be given to taxpayers in a form prescribed and furnished by the
38 Department of Revenue.

39 County tax collectors and the commissioner shall be liable
40 for the tax they are required hereby to collect, and taxes which
41 are in fact collected under authority of this section; and failure
42 to properly collect or maintain proper records shall not relieve
43 them of liability for payment to the commissioner. Deficiencies
44 in collection or payment shall be assessed against the tax
45 collector or the commissioner in the same manner and subject to
46 the same penalties and provisions for appeal as are deficiencies
47 assessed against taxpayers.

48 A dealer authorized to collect and remit the tax to the
49 Department of Revenue shall give to the purchaser a receipt for
50 the payment of the tax, in a form prescribed and furnished by the
51 commissioner, which shall serve as proof of payment to the tax
52 collector of the county in which the license is to be issued.

53 Each tax collector of the several counties shall, on or
54 before the twentieth day of each month, file a report with and pay
55 to the commissioner all funds collected under the provisions of
56 this article, less a commission of five percent (5%) which shall
57 be retained by the tax collector as a commission for collecting
58 such tax and be deposited in the county general fund. The report
59 required to be filed shall cover all collections made during the
60 calendar month next preceding the date on which the report is due
61 and filed.



62 Any error in the report and remittance to the commissioner
63 may be adjusted on a subsequent report. If the error was in the
64 collection by the tax collector, it shall be adjusted through the
65 tax collector with the taxpayer before credit is allowed by the
66 commissioner.

67 All information relating to the collection of use tax by tax
68 collectors and such records as the commissioner may require shall
69 be preserved in the tax collector's office for a period of three
70 (3) years for audit by the commissioner.

71 Computer software maintained on a server located outside the
72 state and accessible for use only via the internet is not a
73 taxable use, storage or consumption under this chapter.

74 **AMEND FURTHER THE TITLE** on by inserting the following after
75 the semicolon on line 24:
76 TO BRING FORWARD SECTION 27-67-5, MISSISSIPPI CODE OF 1972, WHICH
77 REQUIRES THE IMPOSITION OF A USE TAX, FOR PURPOSES OF POSSIBLE
78 AMENDMENT;

