

Senate Amendments to House Bill No. 1896

TO THE CLERK OF THE HOUSE:

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

AMENDMENT NO. 1

1 **AMEND** on line 37 by inserting the following before the
2 **period:**

3 , and shall stand repealed on June 30, 2025

SS36\HB1896A.J

AMENDMENT NO. 2

1 **AMEND** by inserting the following below line 35 and
2 **renumbering subsequent section(s) accordingly:**

3 **SECTION *.** Section 27-69-15, Mississippi Code of 1972, is
4 amended as follows:

5 27-69-15. Any retailer, transient vendor, distributing
6 agent, salesman, or other dealer who shall receive any cigarettes
7 other than from a wholesaler having a permit as herein provided,
8 and not having the necessary stamps already affixed, shall, after
9 the receipt of such cigarettes, within the time limit herein
10 provided, present the same to some wholesaler having such permit,
11 for the affixing of the stamps required, and it shall be the duty

12 of such wholesaler, thereupon and upon the payment to him by such
13 retailer of the face value of the stamps required, to affix the
14 stamps to said cigarettes in the same manner as if the cigarettes
15 were handled and sold by such wholesaler, provided, that such
16 wholesaler, before affixing the stamps, shall require of the
17 retailer, transient vendor, distributing agent, salesman, or other
18 dealer, the original invoice for the cigarettes to be stamped, and
19 such wholesaler shall in each instance note upon the invoice, the
20 denominations and number of stamps affixed to the cigarettes
21 covered by said invoice, the notation to be made in ink, or other
22 manner not easy to erase, at the time the stamps are affixed.

23 It is further provided that, in addition hereto, the
24 wholesaler shall keep a separate record of all stamps affixed to
25 taxable cigarettes presented by retailers, transient vendors,
26 distributing agents, salesmen, or other dealers, showing the name
27 of the retailer, transient vendor, distributing agent, salesman,
28 or other dealer, name of the shipper, date of shipper's invoice,
29 the date stamps were affixed, denomination of stamps affixed, and
30 total value of stamps affixed.

31 When the request is made to any wholesaler in this state by a
32 retailer, transient vendor, distributing agent, salesman, or other
33 dealer in this state, said request being duly and seasonably made
34 for the affixing of stamps, and the request is accompanied by
35 proper remittance and invoice, and such wholesaler refuses to
36 affix the stamps to cigarettes as requested, said wholesaler shall

forfeit to the state a penalty of Twenty-five Dollars (\$25.00) for each offense, the same to be collected by the commissioner and, in addition thereto, in the discretion of the commissioner, forfeit his permit to handle stamps. In the event of such refusal on the part of any wholesaler to affix stamps said retailer, transient vendor, distributing agent, salesman, or other dealer may make application to the commissioner for stamps to be placed on the cigarettes upon which the wholesaler refused to affix the stamps, said application to be accompanied by an affidavit from the retailer, transient vendor, distributing agent, salesman, or other dealer, or some other credible person, setting forth the facts, whereupon the commissioner may issue and sell to such retailer, transient vendor, distributing agent, salesman, or other dealer, a sufficient number of stamps to be affixed to the cigarettes.

Stamps shall not be affixed to any cigarettes except by a wholesale dealer having a permit, except as otherwise provided in this chapter.

Stamps shall not be required to be affixed to any cigarettes while the same is in interstate commerce.

* * *

Any person engaged in this state in the business of making wholesale or retail sales of other tobacco products including cigars, smoking tobacco, chewing tobacco, snuff or any other tobacco products except cigarettes and heated tobacco products who purchases such products from a wholesaler or manufacturer outside

this state upon which the Mississippi tobacco excise tax has not
been imposed, shall be responsible for remitting the Mississippi
tobacco excise tax directly to the Mississippi Department of
Revenue by the twentieth of the month following the month the sale
occurred of the other tobacco products by such person to a
Mississippi customer.

Any person making retail purchases of other tobacco products
including cigars, smoking tobacco, chewing tobacco, snuff or any
other tobacco products except cigarettes and heated tobacco
products for personal use in this state who purchased such other
tobacco products from outside this state upon which the
Mississippi tobacco excise tax has not been imposed, shall be
responsible for remitting the Mississippi tobacco excise tax
directly to the Mississippi Department of Revenue within
forty-eight (48) hours after the purchase of the other tobacco
products.

In no case shall the provisions of this chapter be construed
to require the payment of a tax upon any tobacco upon which the
tax herein levied has once been paid to the state.

FURTHER, AMEND the title to conform.

SS36\HB1896A.1J

Amanda White
Secretary of the Senate