

By: Representative Ellington

To: Conservation and Water Resources

HOUSE BILL NO. 726

1 AN ACT TO AMEND SECTION 49-15-28, MISSISSIPPI CODE OF 1972,
2 TO REQUIRE COMMERCIAL FISHERMEN TO PURCHASE A SEAFOOD DEALER OR
3 PROCESSOR LICENSE; AND FOR RELATED PURPOSES.

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

5 SECTION 1. Section 49-15-28, Mississippi Code of 1972, is
6 amended as follows:

7 49-15-28. (1) Each person buying or handling seafood
8 secured from commercial fishermen, or from other wholesale
9 dealers, for the purpose of resale, whether handling on a
10 commission basis or otherwise, and every resident person shipping
11 seafood out of the State of Mississippi on consignment or
12 order * * * shall be considered a wholesale dealer and shall
13 obtain a license and pay an annual license fee of One Hundred
14 Dollars (\$100.00). The privilege of a wholesaler shall also
15 include the privilege of a retailer without additional license.
16 Where seafood is sold at retail in grocery stores and meat markets
17 which pay a city, county or state privilege license for that
18 operation, those grocery stores and meat markets shall not be
19 liable for the payment of the tax above levied.

20 (2) Any factory or person engaged in the canning,
21 processing, freezing, drying or shipping of oysters, fish,
22 saltwater crabs or saltwater shrimp shall be considered a seafood
23 processor and shall obtain a license and pay an annual privilege
24 tax of Two Hundred Dollars (\$200.00). It is unlawful for any
25 factory or person to engage in the canning, processing, freezing,
26 drying or shipping of oysters, fish, saltwater crabs or saltwater
27 shrimp without first having obtained that license. The privilege



28 of a processor shall also include the privileges of a wholesaler
29 without additional license. The privilege tax license shall be
30 nontransferable and a license shall be required for each factory
31 or place of business. This license shall not apply to, nor shall
32 the payment of the annual privilege tax of Two Hundred Dollars
33 (\$200.00) be due by, a dealer in fresh seafoods who merely
34 preserves the seafood for future sale to prevent spoilage and is
35 in competition with other retailers who are not required to pay
36 this tax.

37 (3) All licensed commercial fishermen not selling directly
38 to a licensed seafood dealer or processor must obtain a seafood
39 dealer or processor license.

40 SECTION 2. This act shall take effect and be in force from
41 and after July 1, 2001.

