

By: Representative Moak

To: Ways and Means

HOUSE BILL NO. 1344

1 AN ACT TO AMEND SECTIONS 27-55-49, 27-55-557, 27-57-39 AND  
 2 27-59-53, MISSISSIPPI CODE OF 1972, TO CLARIFY THE AUTHORITY OF  
 3 THE STATE TAX COMMISSION TO PROVIDE CERTAIN INFORMATION REGARDING  
 4 THE MANUFACTURE, RECEIPT, SALE, USE, TRANSPORTATION OR SHIPMENT OF  
 5 MOTOR FUELS TO DEPARTMENTS OR AGENCIES OF OTHER JURISDICTIONS  
 6 RESPONSIBLE FOR THE ENFORCEMENT OF MOTOR FUEL TAXES; TO AUTHORIZE  
 7 THE STATE TAX COMMISSION TO PROVIDE CERTAIN DEMOGRAPHIC  
 8 INFORMATION TO SUCH AGENCIES OR DEPARTMENTS; TO AUTHORIZE THE  
 9 STATE TAX COMMISSION TO PLACE SUCH INFORMATION IN A NATIONAL DATA  
 10 BASE OR CLEARINGHOUSE TO FACILITATE THE EXCHANGE OF SUCH  
 11 INFORMATION; AND FOR RELATED PURPOSES.

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

13 SECTION 1. Section 27-55-49, Mississippi Code of 1972, is  
 14 amended as follows:

15 27-55-49. The commission may provide any department or  
 16 agency of any state or the United States responsible for the  
 17 enforcement of gasoline taxes \* \* \* any information it may  
 18 have \* \* \* relative to the manufacture, receipt, sale, use,  
 19 transportation and/or shipment of gasoline by any person \* \* \*.  
 20 The commission may provide any department or agency of any state  
 21 or the United States that is responsible for the enforcement of  
 22 gasoline taxes any demographic information it may have relative to  
 23 distributors of gasoline. The commission may place such  
 24 information in a national database or clearinghouse in order to  
 25 facilitate the exchange of such information.

26 SECTION 2. Section 27-55-557, Mississippi Code of 1972, is  
 27 amended as follows:

28 27-55-557. The commission may provide any department or  
 29 agency of any state or the United States responsible for the  
 30 enforcement of special fuel taxes \* \* \* any information \* \* \* it

31 may have \* \* \* relative to the manufacture, receipt, sale, use,  
32 transportation and/or shipment of special fuel by any  
33 person \* \* \*. The commission may provide any department or agency  
34 of any state or the United States that is responsible for the  
35 enforcement of special fuel taxes any demographic information it  
36 may have relative to distributors of special fuel. The commission  
37 may place such information in a national database or clearinghouse  
38 in order to facilitate the exchange of such information.

39 SECTION 3. Section 27-57-39, Mississippi Code of 1972, is  
40 amended as follows:

41 27-57-39. The commission may, provide any department or  
42 agency of any state or the United States that is responsible for  
43 the enforcement of lubricating oil taxes \* \* \* any information it  
44 may have \* \* \* relative to the manufacture, receipt, sale, use,  
45 transportation and/or shipment of lubricating oil by any  
46 person \* \* \*. The commission may provide any department or agency  
47 of any state or the United States that is responsible for the  
48 enforcement of lubricating oil taxes any demographic information  
49 it may have relative to distributors of lubricating oil. The  
50 commission may place such information in a national database or  
51 clearinghouse in order to facilitate the exchange of such  
52 information.

53 SECTION 4. Section 27-59-53, Mississippi Code of 1972, is  
54 amended as follows:

55 27-59-53. The commission may provide any department or  
56 agency of any state or the United States responsible for the  
57 enforcement of \* \* \* compressed gas taxes \* \* \* any  
58 information \* \* \* it may have \* \* \* relative to the manufacture,  
59 receipt, sale, use, transportation and/or shipment of compressed  
60 gas by any person \* \* \*. The commission may provide any  
61 department or agency of any state or the United States that is  
62 responsible for the enforcement of compressed gas taxes any  
63 demographic information it may have relative to distributors of

64 compressed gas. The commission may place such information in a  
65 national database or clearinghouse in order to facilitate the  
66 exchange of such information.

67 SECTION 5. This act shall take effect and be in force from  
68 and after its passage.