

By: Senator(s) Minor

To: Finance

SENATE BILL NO. 2643

1 AN ACT TO AMEND SECTION 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 COMMISSION TO PROVIDE CERTAIN DEMOGRAPHIC INFORMATION TO SUCH  
 8 AGENCIES OR DEPARTMENTS; TO AUTHORIZE THE COMMISSION TO PLACE SUCH  
 9 INFORMATION IN A NATIONAL DATABASE OR CLEARINGHOUSE TO FACILITATE  
 10 THE EXCHANGE OF SUCH INFORMATION; AND FOR RELATED PURPOSES.

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

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

14 27-55-49. The commission may provide any department or  
 15 agency of any state or the United States responsible for the  
 16 enforcement of gasoline taxes \* \* \* any information it may  
 17 have \* \* \* relative to the manufacture, receipt, sale, use,  
 18 transportation and/or shipment of gasoline by any person \* \* \*.  
 19 The commission may provide any department or agency of any state  
 20 or the United States that is responsible for the enforcement of  
 21 gasoline taxes any demographic information it may have relative to  
 22 distributors of gasoline. The commission may place such  
 23 information in a national database or clearinghouse in order to  
 24 facilitate the exchange of such information.

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

27 27-55-557. The commission may provide any department or  
 28 agency of any state or the United States responsible for the  
 29 enforcement of special fuel taxes \* \* \* any information \* \* \* it  
 30 may have \* \* \* relative to the manufacture, receipt, sale, use,

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

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

40 27-57-39. The commission may, provide any agency or  
41 department of any state or the United States that is responsible  
42 for the enforcement of lubricating oil taxes \* \* \* any information  
43 it may have \* \* \* relative to the manufacture, receipt, sale, use,  
44 transportation and/or shipment of lubricating oil by any  
45 person \* \* \*. The commission may provide any department or agency  
46 of any state or the United States that is responsible for the  
47 enforcement of lubricating oil taxes any demographic information  
48 it may have relative to distributors of lubricating oil. The  
49 commission may place such information in a national database or  
50 clearinghouse in order to facilitate the exchange of such  
51 information.

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

54 27-59-53. The commission may provide any department or  
55 agency of any state or the United States responsible for the  
56 enforcement of \* \* \* compressed gas taxes \* \* \* any  
57 information \* \* \* it may have \* \* \* relative to the manufacture,  
58 receipt, sale, use, transportation and/or shipment of compressed  
59 gas by any person \* \* \*. The commission may provide any  
60 department or agency of any state or the United States that is  
61 responsible for the enforcement of lubricating oil taxes any  
62 demographic information it may have relative to distributors of  
63 lubricating oil. The commission may place such information in a

64 national database or clearinghouse in order to facilitate the  
65 exchange of such information.

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