

By: Representatives Reynolds, Guice

To: Ways and Means

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1056

1 AN ACT TO AMEND SECTION 27-55-45, MISSISSIPPI CODE OF 1972,
2 TO AUTHORIZE A REFUND OF GASOLINE AND MOTOR FUEL TAXES THAT WERE
3 ERRONEOUSLY OR ILLEGALLY COLLECTED FROM CERTAIN DISTRIBUTORS OF
4 GASOLINE OR OTHER PERSONS; TO PROVIDE THAT THE STATE TAX
5 COMMISSION MAY AUTHORIZE SUCH A REFUND REGARDLESS OF WHETHER A
6 CLAIM FOR THE REFUND IS FILED WITHIN THREE YEARS FROM THE DATE OF
7 PAYMENT OF THE TAXES ERRONEOUSLY OR ILLEGALLY COLLECTED; TO LIMIT
8 THE TOTAL AMOUNT THAT MAY BE REFUNDED; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Section 27-55-45, Mississippi Code of 1972, is
11 amended as follows:

12 27-55-45. In the event that any taxes or penalties imposed
13 by this article have been erroneously or illegally collected from
14 a distributor of gasoline or other person, the commission may,
15 upon approval by the commission, permit such distributor or other
16 person to take credit against a subsequent tax report for the
17 amount of the erroneous overpayment or the amount thereof may be
18 refunded to the distributor or other person in the same manner as
19 provided in Section 27-55-19. Provided, however, in cases where
20 the approved claim exceeds Twenty-five Thousand Dollars
21 (\$25,000.00), the claimant may not take credit on his monthly
22 reports for more than Twenty-five Thousand Dollars (\$25,000.00)
23 per month until such approved amount is depleted.

24 No refunds shall be made under the provisions of this section
25 unless a written claim is filed setting forth the circumstances by
26 reason of which such refund should be allowed. Said claim shall
27 be in such form as the commission shall prescribe, and, except as
28 otherwise provided in this section, shall be filed with the
29 commission within three (3) years from the date of payment of the
30 taxes erroneously or illegally collected. Nothing in this article

31 shall be construed to prohibit a refund or credit for tax paid on
32 gasoline not subject to tax or which is exempt from tax, provided
33 there has not been a willful disregard of the provisions of this
34 article and further provided that the claim therefor is filed
35 within three (3) years.

36 For a distributor of gasoline or any other person from which
37 taxes were erroneously or illegally collected between December
38 2002 and June 2003 in a state other than Mississippi, the
39 commission may, upon approval by the commission, authorize a
40 refund to the distributor or other person for the amount of taxes
41 erroneously or illegally collected regardless of whether a claim
42 for the refund is filed within three (3) years from the date of
43 payment of the taxes erroneously or illegally collected. The
44 total amount that may be refunded under this paragraph shall not
45 exceed One Hundred Sixty Thousand Dollars (\$160,000.00) in the
46 aggregate. This paragraph shall stand repealed from and after
47 October 1, 2007.

48 **SECTION 2.** This act shall take effect and be in force from
49 and after its passage.