

By: Representatives Holland, Evans, Flaggs,
Fredericks

To: Rules

HOUSE CONCURRENT RESOLUTION NO. 103

1 A CONCURRENT RESOLUTION SUSPENDING THE DEADLINES FOR THE
2 PURPOSE OF REQUESTING THE DRAFTING, AND THE INTRODUCTION,
3 CONSIDERATION AND PASSAGE, OF A BILL ENTITLED "AN ACT TO AMEND
4 SECTION 27-69-13, MISSISSIPPI CODE OF 1972, TO INCREASE THE EXCISE
5 TAX ON CIGARETTES, TO PROVIDE THAT THERE SHALL BE A DISCOUNT OF 1%
6 ON THE ADDITIONAL FACE VALUE OF STAMPS PURCHASED TO COMPLY WITH
7 SUCH INCREASE; TO AMEND SECTION 27-69-75, MISSISSIPPI CODE OF
8 1972, TO REQUIRE A PORTION OF THE MONTHLY TOBACCO TAX REVENUE TO
9 BE DEPOSITED IN THE EDUCATION ENHANCEMENT FUND AND THE SCHOOL AD
10 VALOREM TAX REDUCTION FUND; TO AMEND SECTION 27-69-31, MISSISSIPPI
11 CODE OF 1972, IN CONFORMITY THERETO; TO CREATE A NEW SECTION
12 27-65-26, MISSISSIPPI CODE OF 1972, TO IMPOSE A SEPARATE SALES TAX
13 LEVY ON RETAIL SALES OF FOOD FOR HUMAN CONSUMPTION NOT PURCHASED
14 WITH FOOD STAMPS BUT WHICH WOULD BE EXEMPT FROM SALES TAX IF SUCH
15 FOOD WERE PURCHASED WITH FOOD STAMPS AND TO REDUCE THE SALES TAX
16 RATE ON SALES OF SUCH FOOD; TO AMEND SECTION 27-65-17, MISSISSIPPI
17 CODE OF 1972, IN CONFORMITY THERETO; TO AMEND SECTION 27-65-75,
18 MISSISSIPPI CODE OF 1972, TO INCREASE THE PERCENTAGE OF SALES TAX
19 COLLECTED ON RETAIL SALES OF SUCH FOOD WITHIN MUNICIPALITIES THAT
20 IS DISTRIBUTED TO MUNICIPALITIES; TO PROVIDE FOR A STATEWIDE
21 ELECTION AT THE NOVEMBER 2007 GENERAL ELECTION ON THE PROPOSITION
22 OF INCREASING THE EXCISE TAX ON CIGARETTES AND REDUCING THE SALES
23 TAX ON CERTAIN FOOD ITEMS; TO PROVIDE THAT IF A MAJORITY OF THE
24 ELECTORS VOTING IN THE ELECTION VOTE IN FAVOR OF THE PROPOSITION,
25 THEN THIS ACT SHALL TAKE EFFECT AND BE IN FORCE FROM AND AFTER
26 JANUARY 1, 2008; AND FOR RELATED PURPOSES."

27 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE STATE
28 OF MISSISSIPPI, THE SENATE CONCURRING THEREIN, That the Joint
29 Rules of the House and the Senate, including all the deadlines and
30 other provisions imposed by Joint Rule No. 40, are suspended for
31 the purpose of requesting the drafting, and the introduction,
32 consideration and passage, of a bill entitled "AN ACT TO AMEND
33 SECTION 27-69-13, MISSISSIPPI CODE OF 1972, TO INCREASE THE EXCISE
34 TAX ON CIGARETTES, TO PROVIDE THAT THERE SHALL BE A DISCOUNT OF 1%
35 ON THE ADDITIONAL FACE VALUE OF STAMPS PURCHASED TO COMPLY WITH
36 SUCH INCREASE; TO AMEND SECTION 27-69-75, MISSISSIPPI CODE OF
37 1972, TO REQUIRE A PORTION OF THE MONTHLY TOBACCO TAX REVENUE TO
38 BE DEPOSITED IN THE EDUCATION ENHANCEMENT FUND AND THE SCHOOL AD
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53 ELECTORS VOTING IN THE ELECTION VOTE IN FAVOR OF THE PROPOSITION,
54 THEN THIS ACT SHALL TAKE EFFECT AND BE IN FORCE FROM AND AFTER
55 JANUARY 1, 2008; AND FOR RELATED PURPOSES."