

By: Senator(s) Nunnelee

To: Rules

SENATE CONCURRENT RESOLUTION NO. 621

1 A CONCURRENT RESOLUTION SUSPENDING THE DEADLINES FOR THE
2 PURPOSE OF REQUESTING THE INTRODUCTION, CONSIDERATION AND PASSAGE
3 OF A BILL ENTITLED "AN ACT TO AMEND SECTION 27-69-13, MISSISSIPPI
4 CODE OF 1972, TO INCREASE THE EXCISE TAX ON CIGARETTES; TO AMEND
5 SECTION 27-65-75, MISSISSIPPI CODE OF 1972, TO INCREASE THE
6 PERCENTAGE OF SALES TAX COLLECTED ON RETAIL SALES OF SUCH FOOD
7 WITHIN MUNICIPALITIES THAT IS DISTRIBUTED TO MUNICIPALITIES, AND
8 TO REQUIRE A PORTION OF THE MONTHLY TOBACCO TAX REVENUE TO BE
9 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, TO PROVIDE FOR A DISCOUNT ON THE ADDITIONAL FACE
12 VALUE OF STAMPS PURCHASED TO COMPLY WITH CERTAIN CIGARETTE EXCISE
13 TAX INCREASES; TO CREATE A NEW SECTION 27-65-26, MISSISSIPPI CODE
14 OF 1972, TO IMPOSE A SEPARATE SALES TAX LEVY ON RETAIL SALES OF
15 CERTAIN FOOD FOR HUMAN CONSUMPTION AND TO REDUCE THE SALES TAX
16 RATE ON SUCH FOOD; TO AMEND SECTION 27-65-17, MISSISSIPPI CODE OF
17 1972, IN CONFORMITY THERETO; TO IMPOSE A FEE ON
18 NONSETTLING-MANUFACTURER CIGARETTES; TO REQUIRE MONTHLY REPORTING
19 OF THE NUMBER AND DENOMINATION OF STAMPS AFFIXED TO PACKAGES OF
20 NONSETTLING-MANUFACTURER CIGARETTES, THE NUMBER OF INDIVIDUAL
21 PACKAGES OF NONSETTLING-MANUFACTURER CIGARETTES SOLD OR PURCHASED
22 IN THIS STATE OR OTHERWISE DISTRIBUTED IN THIS STATE FOR SALE IN
23 THE UNITED STATES AND ANY OTHER INFORMATION THE STATE TAX
24 COMMISSION CONSIDERS NECESSARY OR APPROPRIATE TO DETERMINE THE
25 AMOUNT OF THE FEE IMPOSED BY THIS ACT OR TO ENFORCE THIS ACT; TO
26 REQUIRE REGISTRATION OF NONSETTLING MANUFACTURERS WITH THE
27 ATTORNEY GENERAL; TO REQUIRE DEVELOPMENT, MAINTENANCE AND
28 PUBLICATION BY THE ATTORNEY GENERAL OF A LIST OF NONSETTLING
29 MANUFACTURERS THAT HAVE CERTIFIED THEIR COMPLIANCE WITH THIS ACT;
30 TO PROVIDE FOR ENFORCEMENT OF THE REQUIREMENTS IMPOSED BY THIS
31 ACT; TO GRANT PROTECTIONS FROM CIVIL LIABILITY TO NONSETTLING
32 MANUFACTURERS THAT COMPLY WITH THE PROVISIONS OF THIS ACT; AND FOR
33 RELATED PURPOSES."

34 BE IT RESOLVED BY THE SENATE OF THE STATE OF MISSISSIPPI, THE
35 HOUSE OF REPRESENTATIVES CONCURRING THEREIN, That the Joint Rules
36 of the Senate and the House are hereby suspended for the purpose
37 of requesting the introduction, consideration and passage,
38 regardless of any deadlines imposed by said rules, of a bill
39 entitled "AN ACT TO AMEND SECTION 27-69-13, MISSISSIPPI CODE OF
40 1972, TO INCREASE THE EXCISE TAX ON CIGARETTES; TO AMEND SECTION
41 27-65-75, MISSISSIPPI CODE OF 1972, TO INCREASE THE PERCENTAGE OF
42 SALES TAX COLLECTED ON RETAIL SALES OF SUCH FOOD WITHIN

43 MUNICIPALITIES THAT IS DISTRIBUTED TO MUNICIPALITIES, AND TO
44 REQUIRE A PORTION OF THE MONTHLY TOBACCO TAX REVENUE TO BE
45 DEPOSITED IN THE EDUCATION ENHANCEMENT FUND AND THE SCHOOL AD
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67 ACT; TO GRANT PROTECTIONS FROM CIVIL LIABILITY TO NONSETTLING
68 MANUFACTURERS THAT COMPLY WITH THE PROVISIONS OF THIS ACT; AND FOR
69 RELATED PURPOSES."