MISSISSIPPI LEGISLATURE REGULAR SESSION 2008

By: Representatives Calhoun, Robinson

To: Local and Private Legislation; Ways and Means

HOUSE BILL NO. 621
(As Passed the House)

AN ACT TO AUTHORIZE THE GOVERNING AUTHORITIES OF THE CITY OF JACKSON TO IMPOSE AND COLLECT AN ADDITIONAL ANNUAL PRIVILEGE TAX FROM A BUSINESS HAVING THREE OR FEWER EMPLOYEES AND TO DEMAND PAYMENT OF AN ADDITIONAL PENALTY FROM PERSONS DELINQUENT IN THE PAYMENT OF MUNICIPAL PRIVILEGE TAXES; AND FOR RELATED PURPOSES.

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

SECTION 1. (1) The governing authorities of the City of Jackson, in their discretion, are authorized to impose and collect an annual privilege tax in the amount of Ten Dollars ($10.00), in addition to the tax imposed under Section 27-17-9(2)(a), Mississippi Code of 1972, for the purpose of authorizing a business having three (3) or fewer employees the privilege to engage or continue in business within the municipality.

(2) The governing authorities of the City of Jackson, in their discretion, are also authorized to require the officer whose duty it is to collect municipal privilege taxes to demand payment of the tax due from any person who is delinquent in the payment of municipal privilege tax along with a penalty of Forty percent (40%), which penalty shall be in addition to the penalties prescribed in Section 27-17-499, Mississippi Code of 1972.

SECTION 2. This act shall take effect and be in force from and after July 1, 2008.

ST: City of Jackson; authorize to collect additional privilege license tax and increase delinquent tax penalty.