

RESOLUTION REQUESTING AND MEMORIALIZING THE MISSISSIPPI LEGISLATURE  
TO AMEND THE APPLICABLE SALES TAX LAWS AND USE TAX LAWS TO  
CONTINUE TO PROVIDE THAT 18.5 PERCENT OF THE SALES TAX COLLECTED  
FROM INTERNET INTERSTATE SALES SHALL BE PAID TO THE MUNICIPALITIES AS  
CURRENTLY PROVIDED FOR IN-STATE SALES;  
AND FOR RELATED PURPOSES

WHEREAS, the rapidly growing use of online purchases by Mississippians has already dramatically altered the source sites of retail sales in Mississippi and has already had a major impact on the operating budgets of municipalities throughout the state of Mississippi; and

WHEREAS, the U.S. Supreme Court in the case of South Dakota v. Wayfair, Inc., et al, has held that states have the legal authority to tax interstate sales in the same manner as intrastate sales; and

WHEREAS, the State of Mississippi should enact amendments to applicable sales and use tax laws that would tax interstate sales on the Internet in the same manner as intrastate sales; and

WHEREAS, amendments to tax interstate Internet sale should distribute the collected taxes in the same proportions as currently exist for municipal allocations of sales tax collected by the Department of Revenue—i.e. out of the 7 % total sales tax, 18.5% should be distributed to municipalities and 81.5 % to the State treasury; and

WHEREAS, if the Legislature adopts amendments contrary to the longstanding allocation of sales tax between the municipalities and the State, the consequences of the declining source of sales tax revenues for cities would compel cities either to make dramatic cuts in basic services for law enforcement, public safety, health and welfare of the citizens of Mississippi, most of whom live within incorporated municipalities, or raise property taxes.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAUREL THAT:

Section One: The findings, conclusions, and statements of fact and policy contained in the foregoing preamble are hereby adopted, ratified, and incorporated herein.

Section Two: The Mayor and City Council of the City of Laurel respectfully request and memorialize the Mississippi Legislature, Governor, Lieutenant Governor, Speaker of the House, to amend the applicable state laws pertaining to sales tax and use tax to collect sales tax from interstate Internet sales to Mississippians and to continue the current 18.5% allocation of the 7% sales tax to municipalities

Section Three: This resolution shall take effect and be enforced from and after passage.

Motion was made by Councilperson Wheat and seconded by Councilperson T. Comegys, for the adoption of the above and foregoing Resolution.

Upon roll call vote, the result was as follows:

YEAS: Wheat, Thaxton, S. Comegys, T. Comegys, Page

NAYS: None

ABSTAINING: None

ABSENT: Capers, Carmichael

The President thereupon declared the motion carried and the Resolution be adopted this the 7<sup>TH</sup> day of AUGUST, A.D. 2018.

\_\_\_\_\_  
President of the Council

ATTESTED AND SUBMITTED TO THE MAYOR BY THE CLERK OF THE COUNCIL ON THIS  
THE \_\_\_\_\_ day of \_\_\_\_\_, 2018.

\_\_\_\_\_  
Clerk of the Council

APPROVED ( ) DATE \_\_\_\_\_

VETOED ( ) DATE \_\_\_\_\_

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

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