

**RESOLUTION NO. \_\_\_\_\_**

**RESOLUTION REQUESTING 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 sales 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 BOARD OF MAYOR AND  
ALDERMEN OF THE CITY OF VICKSBURG 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 Board of Mayor and Aldermen of the City of Vicksburg respectfully requests and memorializes 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: The City Clerk is directed to send certified copies of this resolution to the Governor, Lieutenant Governor, Speaker of the House, Secretary of the Senate, and Clerk of the House, with our respectful request that it be distributed to all members of the Legislature; further, City Clerk is directed to email copies of this resolution to each member of the Mississippi Legislative Delegation, and to local and statewide press.

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

**SO RESOLVED** this the \_\_\_\_\_ day of \_\_\_\_\_ 2018.

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George Flaggs, Jr., Mayor

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Michael A. Mayfield, Sr., Alderman

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Alex J. Monsour, Alderman

# **CERTIFICATE**

**I, Walter W. Osborne, Jr., the duly appointed, qualified and acting City Clerk and lawful custodian of the Minutes of The Mayor and Aldermen of the City of Vicksburg and Seal of said City, Certify that the foregoing is a true and exact copy of a Resolution Adopted by the Mayor and Aldermen of the City of Vicksburg at a Regular Board Meeting held on Monday, August 6, 2018.**

**WITNESS my signature and official seal of office this 6<sup>th</sup> day of August, 2018.**

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**Walter W. Osborne, Jr., City Clerk**