

Ed Buelow, Jr., Chairman
and Commissioner of Revenue

Lisa W. Hall, CPA
Associate Commissioner

Russell E. Hawkins, CPA
Associate Commissioner



MISSISSIPPI

STATE TAX COMMISSION

Sales Tax Division
Post Office Box 1033
Jackson, Mississippi 39215
Telephone: 601-923-7015
Fax: 601-923-7034

Notice 98-9

July 1, 1998

NOTICE TO ALL AGRICULTURAL AND FARM SUPPLY DEALERS

House Bill 1698, as passed in the 1998 Regular Session of the Legislature, amends Section 27-65-103, Mississippi Code of 1972, to exempt from sales tax the gross proceeds of sales of certain medications used in the production and growing of fish, livestock and poultry.

This bill provides an exemption for sales of all antibiotics, hormones and hormone preparations, drugs, medicines and other medications including serums and vaccines, vitamins, minerals or other nutrients for use in the production and growing of fish, livestock and poultry. This exemption is in addition to the exemption provided for feed for fish, livestock and poultry. **This exemption is effective July 1, 1998.**

If you have any questions, you may contact the Sales Tax Division at 923-7015.

Mississippi State Tax Commission

Meg Tucker

Meg Tucker, Director
Sales & Use Tax Division