

OFFICE OF STATE AID ROAD CONSTRUCTION  
MISSISSIPPI DEPARTMENT OF TRANSPORTATION

DATE: May 10, 2006

**SUBJECT: Permits, Licenses and Taxes:**

Section S-107- LEGAL RELATIONS AND RESPONSIBILITY TO PUBLIC; of the MISSISSIPPI STANDARD SPECIFICATIONS FOR STATE AID ROAD AND BRIDGE CONSTRUCTION 2004 EDITION is hereby amended as follows:

**901-S-107.02–Permits, Licenses and Taxes.** Delete in toto Subsection 107.02 on page 1-50, and substitute the following:

Except as provided in S-107.09, and S-107.22, the Contractor or Subcontractor shall procure all permits and licenses, pay all charges, fees, and taxes, and give all notices necessary and incidental to the due and lawful prosecution of the work. At any time during the life of this contract, State Aid may audit the Contractor's or Subcontractor's compliance with the requirements of this section.

The Contractor or Subcontractor is advised that the “ Mississippi Special Fuel Tax Law”, Section 27-55-501, et seq. and the Mississippi Use Tax Law, Section 27-67-1, et seq., Mississippi Code of 1972, Annotated, and their requirements and penalties apply to any contract or subcontract for construction, reconstruction, maintenance or repairs, for contracts or subcontracts entered into with the State of Mississippi, any political subdivision of the State of Mississippi, or any Department, Agency, Institute of the State of Mississippi or any political subdivision thereof.

The Mississippi State Tax Commission will be notified of the name and address of Contractors or any Subcontractors that are awarded State Aid contracts. The Contractor or Subcontractor will be subject one or more audits during the life of this contract to make certain that all applicable fuel taxes are being paid promptly as outlined in Section 27-55-501, et seq., Mississippi Code of 1972, Annotated, and any sales and/or use taxes, as outlined in Section 27-67-1, et seq., Mississippi Code of 1972, Annotated are being paid in compliance with the law.