

By: Representative Guice

To: Ways and Means

HOUSE BILL NO. 380

1 AN ACT TO AMEND SECTION 27-51-9, MISSISSIPPI CODE OF 1972, TO
2 AUTHORIZE A TAXPAYER TO PAY ALL TAXES, FEES AND OTHER COSTS
3 REQUIRED FOR THE ISSUANCE OF A MOTOR VEHICLE LICENSE TAG OR DECALS
4 BY THE USE OF A VALID BANK ISSUED CREDIT CARD; TO PROVIDE THAT ANY
5 FEE, CHARGE OR DISCOUNT THAT THE TAX COLLECTOR MAY INCUR AS A
6 RESULT OF THE TAXPAYER'S USE OF SUCH CARD SHALL BE ADDED TO ALL
7 OTHER TAXES, FEES AND COSTS FOR THE ISSUANCE OF THE LICENSE TAG OR
8 DECALS; AND FOR RELATED PURPOSES.

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

10 SECTION 1. Section 27-51-9, Mississippi Code of 1972, is
11 amended as follows:

12 27-51-9. For the purposes of this chapter, the fiscal year
13 shall commence on August 1 and shall end on July 31 of each year.
14 The taxable year shall run concurrently with the taxable year in
15 effect in the law pertaining to the payment of the road and bridge
16 privilege license tax on motor vehicles. Except as otherwise
17 provided in Section 27-41-2, ad valorem taxes on motor vehicles
18 shall be collected by the county tax collector for the county and
19 state and by the municipal tax collector for the municipalities.
20 Ad valorem taxes for any ensuing year may be paid during the month
21 as provided in Section 27-19-31, however, and said ad valorem
22 taxes on any motor vehicle must be paid at the same time or prior
23 to the time that the road and bridge privilege license is issued
24 for the subject motor vehicle, unless herein otherwise
25 specifically exempt from such ad valorem taxes. The ad valorem
26 tax on motor vehicles shall be computed on the millage rates in
27 effect at the time such privilege license tax is to be paid.

28 A taxpayer, at his option, may pay the road and bridge
29 privilege tax, ad valorem tax and any other taxes, fees and costs

30 required for the issuance of a motor vehicle license tag or decals
31 by the use of a valid bank issued credit card issued to or
32 authorized to be used by the taxpayer; however, any fee, charge or
33 discount that the tax collector may incur as a result of the
34 taxpayer's use of such card shall be added to all other taxes,
35 fees and costs for the issuance of the license tag or decals, and
36 shall be due and payable by the taxpayer at the time the license
37 tag or decals are issued.

38 SECTION 2. This act shall take effect and be in force from
39 and after July 1, 1999.