

By: Representative Gadd

To: Transportation; Ways  
and MeansCOMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 1046

1 AN ACT TO AUTHORIZE COUNTIES AND CITIES TO PERMIT THE  
2 OPERATION OF ALL-TERRAIN VEHICLES UPON ANY HIGHWAY, ROAD OR STREET  
3 OF THE COUNTY OR MUNICIPALITY; TO DEFINE THE TERM "ALL-TERRAIN  
4 VEHICLE"; TO AUTHORIZE THE BOARD OF SUPERVISORS OF ANY COUNTY OR  
5 THE GOVERNING AUTHORITIES OF ANY MUNICIPALITY TO PRESCRIBE  
6 RESTRICTIONS UPON AND REGULATE THE OPERATION OF SUCH VEHICLES UPON  
7 THE HIGHWAYS, ROADS AND STREETS UNDER THEIR JURISDICTION; TO  
8 PRESCRIBE PENALTIES FOR VIOLATIONS OF THE CONDITIONS, RESTRICTIONS  
9 OR PROHIBITIONS FOR THE OPERATION OF SUCH VEHICLES; TO AMEND  
10 SECTIONS 27-19-3, 27-51-5 AND 27-51-41, MISSISSIPPI CODE OF 1972,  
11 TO PROVIDE THAT IN SUCH COUNTIES AND MUNICIPALITIES ALL-TERRAIN  
12 VEHICLES SHALL BE EXEMPT FROM THE MOTOR VEHICLE PRIVILEGE TAX LAWS  
13 AND THE MOTOR VEHICLE AD VALOREM TAX LAWS; TO AMEND SECTION  
14 63-13-3, MISSISSIPPI CODE OF 1972, TO EXEMPT ALL-TERRAIN VEHICLES  
15 FROM THE MISSISSIPPI MOTOR VEHICLE SAFETY INSPECTION LAW IN SUCH  
16 COUNTIES AND MUNICIPALITIES; AND FOR RELATED PURPOSES.

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

18 SECTION 1. (1) The term "all-terrain vehicle," as used in  
19 this section, means any motorized vehicle manufactured and  
20 designed exclusively for off-road use that is fifty (50) inches or  
21 less in width, has an unladen dry weight of six hundred (600)  
22 pounds or less, travels on three (3), four (4) or more low  
23 pressure tires, has a seat designed to be straddled by the  
24 operator and uses handlebars for steering control.

25 (2) The board of supervisors of any county or the governing  
26 authorities of any municipality, by ordinance duly adopted and  
27 entered upon their respective minutes, may authorize any person  
28 who holds a valid Mississippi driver's license to operate an  
29 all-terrain vehicle upon any road, street or highway under their  
30 jurisdiction. However, in any such county or municipality such  
31 vehicle:

32 (a) Must be equipped with and display a fluorescent  
33 orange flag not less than sixteen (16) inches square mounted upon

34 a stick, pole or rod extending not less than six (6) feet above  
35 the ground; and

36 (b) Shall be subject to and must comply with all  
37 traffic rules and regulations applicable to other motor vehicles.

38  
39 (3) The board of supervisors of any county or the governing  
40 authorities of any municipality that adopts an ordinance  
41 authorizing the operation of all-terrain vehicles upon the public  
42 roads, streets or highways under its jurisdiction, may regulate  
43 and prescribe conditions and restrictions for the lawful operation  
44 of such vehicles in addition to the provisions of subsection (2)  
45 of this section.

46 (4) Any person who operates an all-terrain vehicle in  
47 violation of subsection (2) of this section, or in violation of  
48 any ordinance adopted by the board of supervisors of any county or  
49 the governing authorities of any municipality under subsection (3)  
50 of this section, shall be subject to the penalties prescribed in  
51 Section 63-9-11.

52 SECTION 2. Section 27-19-3, Mississippi Code of 1972, is  
53 amended as follows:

54 27-19-3. The following words and phrases when used in this  
55 article for the purpose of this article have the meanings  
56 respectively ascribed to them in this section, except in those  
57 instances where the context clearly describes and indicates a  
58 different meaning:

59 (1) "Vehicle" shall mean every device in, upon or by which  
60 any person or property is or may be transported or drawn upon a  
61 public highway, except devices moved by muscular power or used  
62 exclusively upon stationary rails or tracks.

63 (2) "Commercial vehicle" shall mean every vehicle used or  
64 operated upon the public roads, highways or bridges in connection  
65 with any business function.

66 (3) "Motor vehicle" shall mean every vehicle as herein  
67 defined which is self-propelled, including trackless street or  
68 trolley cars.

69 (4) "Tractor" shall mean every vehicle designed, constructed  
70 or used for drawing other vehicles.

71 (5) "Motorcycle" shall mean every vehicle designed to travel  
72 on not more than three (3) wheels in contact with the ground,  
73 except such vehicle as may be included within the term "tractor"  
74 as herein classified and defined.

75 (6) "Truck tractor" shall mean every motor vehicle designed  
76 and used for drawing other vehicles and so constructed as to carry  
77 a load other than a part of the weight of the vehicle and load so  
78 drawn and has a gross vehicle weight (GVW) in excess of ten  
79 thousand (10,000) pounds.

80 (7) "Trailer" shall mean every vehicle without motive power,  
81 designed to carry property or passengers wholly on its structure  
82 and which is drawn by a motor vehicle.

83 (8) "Semitrailer" shall mean every vehicle (of the trailer  
84 type) so designed and used in conjunction with a truck tractor.

85 (9) "Foreign vehicle" shall mean every motor vehicle,  
86 trailer or semitrailer, which shall be brought into the state  
87 otherwise than by or through a manufacturer or dealer for resale  
88 and which has not been registered in this state.

89 (10) "Pneumatic tires" shall mean all tires inflated with  
90 compressed air.

91 (11) "Solid rubber tires" shall mean every tire made of  
92 rubber other than pneumatic tires.

93 (12) "Solid tires" shall mean all tires, the surface of  
94 which in contact with the highway is wholly or partly of metal or  
95 other hard, nonresilient material.

96 (13) "Person" shall mean every natural person, firm,  
97 copartnership, corporation, joint-stock or other association or  
98 organization.

99 (14) "Owner" shall mean a person who holds the legal title  
100 of a vehicle or in the event a vehicle is the subject of an  
101 agreement for the conditional sale, lease or transfer of the  
102 possession, howsoever thereof, with the right of purchase upon  
103 performance of conditions stated in the agreement, and with an

104 immediate right of possession vested in the conditional vendee,  
105 lessee, possessor or in the event such or similar transaction is  
106 had by means of a mortgage, and the mortgagor of a vehicle is  
107 entitled to possession, then such conditional vendee, lessee,  
108 possessor or mortgagor shall be deemed the owner for the purposes  
109 of this article.

110 (15) "School bus" shall mean every motor vehicle engaged  
111 solely in transporting school children or school children and  
112 teachers to and from schools; provided, however, that such  
113 vehicles may transport passengers on weekends and legal holidays  
114 and during summer months between the terms of school for  
115 compensation when the transportation of such passengers is over a  
116 route of which not more than fifty percent (50%) traverses the  
117 route of a common carrier of passengers by motor vehicle and when  
118 no passengers are picked up on the route of any such carrier.

119 (16) "Dealer" shall mean every person engaged regularly in  
120 the business of buying, selling or exchanging motor vehicles,  
121 trailers, semitrailers, trucks, tractors or other character of  
122 commercial or industrial motor vehicles in this state, and having  
123 an established place of business in this state.

124 (17) "Highway" shall mean and include every way or place of  
125 whatever nature, including public roads, streets and alleys of  
126 this state generally open to the use of the public or to be opened  
127 or reopened to the use of public for the purpose of vehicular  
128 travel, and notwithstanding that the same may be temporarily  
129 closed for the purpose of construction, reconstruction,  
130 maintenance or repair.

131 (18) "Comptroller" shall mean the Chairman of the State Tax  
132 Commission of this state, acting directly or through his duly  
133 authorized officers, agents, representatives and employees.

134 (19) "Common carrier by motor vehicle" shall mean any person  
135 who or which undertakes, whether directly or by a lease or any  
136 other arrangement, to transport passengers or property or any

137 class or classes of property for the general public in interstate  
138 or intrastate commerce on the public highways of this state by  
139 motor vehicles for compensation, whether over regular or irregular  
140 routes. Not including, however, passenger buses operating within  
141 the corporate limits of a municipality in this state or not  
142 exceeding five (5) miles beyond the corporate limits of said  
143 municipality, and hearses, ambulances, school buses as such. In  
144 addition, this definition shall not include taxicabs.

145 (20) "Contract carrier by motor vehicle" shall mean any  
146 person who or which under the special and individual contract or  
147 agreements, and whether directly or by a lease or any other  
148 arrangement, transports passengers or property in interstate or  
149 intrastate commerce on the public highways of this state by motor  
150 vehicle for compensation. Not including, however, passenger buses  
151 operating wholly within the corporate limits of a municipality in  
152 this state or not exceeding five (5) miles beyond the corporate  
153 limits of said municipality, and hearses, ambulances, school buses  
154 as such. In addition, this definition shall not include taxicabs  
155 operating wholly within the corporate limits of a municipality or  
156 not exceeding twenty (20) miles beyond the corporate limits of  
157 such municipality.

158 (21) "Private commercial carrier of property by motor  
159 vehicle" shall mean any person not included in the terms "common  
160 carrier by motor vehicle" or "contract carrier by motor vehicle,"  
161 who or which transports in interstate or intrastate commerce on  
162 the public highways of this state by motor vehicle, property of  
163 which such person is the owner, lessee, or bailee, other than for  
164 hire, when such transportation is for the purpose of sale, lease,  
165 rent, or bailment, or in the furtherance of any enterprise, or who  
166 otherwise uses or employs any motor vehicle other than a vehicle  
167 designed, constructed and used exclusively for the carriage of  
168 passengers in the furtherance of any commercial enterprise. Not  
169 including, however, passenger buses operated wholly within the

170 corporate limits of a municipality of this state, or not exceeding  
171 five (5) miles beyond the corporate limits of said municipality,  
172 and hearses, ambulances, school buses as such. In addition, this  
173 definition shall not include taxicabs operating wholly within the  
174 corporate limits of a municipality or not exceeding twenty (20)  
175 miles beyond the corporate limits of such municipality.

176 Haulers of fertilizer shall be classified as private  
177 commercial carriers of property by motor vehicle.

178 (22) "Private carrier of passengers" shall mean all other  
179 passenger motor vehicle carriers not included in the above  
180 definitions. Not including, however, passenger buses operating  
181 wholly within the corporate limits of a municipality in this  
182 state, or not exceeding five (5) miles beyond the corporate limits  
183 of said municipality, and hearses, ambulances, and school buses as  
184 such. In addition, this definition shall not include taxicabs  
185 operating wholly within the corporate limits of a municipality or  
186 not exceeding twenty (20) miles beyond the corporate limits of  
187 such municipality. The term "private carrier of passengers" does  
188 not include an "all-terrain vehicle" as such term is defined under  
189 Section 1 of this act, and all-terrain vehicles are exempt from  
190 the provisions of this article in any county or municipality that  
191 has adopted an ordinance under Section 1 of this act authorizing  
192 the operation of such vehicles on the roads, streets or highways  
193 of the county or municipality.

194 (23) "Operator" shall mean any person, partnership,  
195 joint-stock company or corporation operating on the public  
196 highways of the state one or more motor vehicles as the beneficial  
197 owner or lessee.

198 (24) "Driver" shall mean the person actually driving or  
199 operating such motor vehicle at any given time.

200 (25) "Private carrier of property" shall mean any person  
201 transporting property on the highways of this state as defined  
202 below:

203           (a) Any person transporting farm products produced on  
204 his own farm and also farm supplies, materials, and equipment used  
205 in the growing or production of his agricultural products in his  
206 own truck.

207           (b) Any person transporting his own fish, including  
208 shellfish, in his own truck.

209           (c) Any person transporting unprocessed forest  
210 products, wherein ownership remains the same, in his own truck.

211           (26) "Taxicab" shall mean any passenger motor vehicle for  
212 hire with a seating capacity not greater than seven (7)  
213 passengers.

214           (27) "Passenger coach" shall mean any passenger motor  
215 vehicle with a seating capacity greater than seven (7) passengers,  
216 operating wholly within the corporate limits of a municipality of  
217 this state or within five (5) miles of the corporate limits of  
218 said municipality, or motor vehicles substituted for abandoned  
219 electric railway systems in or between municipalities.

220           (28) "Empty weight" shall mean the actual weight of a  
221 vehicle including fixtures and equipment necessary for the  
222 transportation of load hauled or to be hauled.

223           (29) "Gross weight" shall mean the empty weight of the  
224 vehicle, as defined herein, plus any load being transported or to  
225 be transported.

226           (30) "Ambulance and hearse." The terms "ambulance" and  
227 "hearse" shall have the meaning generally ascribed to them. A  
228 hearse or funeral coach shall be classified as a light carrier of  
229 property, as defined in Section 27-51-101.

230           (31) "Regular seats" shall mean each seat ordinarily and  
231 customarily used by one (1) passenger, including all temporary,  
232 emergency, and collapsible seats. Where any seats are not  
233 distinguished or separated by separate cushions and backs, a seat  
234 shall be counted for each eighteen (18) inches of space on such  
235 seats or major fraction thereof. In the case of a regular

236 passenger-type automobile which is used as a common or contract  
237 carrier of passengers, three (3) seats shall be counted for the  
238 rear seat of such automobile and one (1) seat shall be counted for  
239 the front seat of such automobile.

240 (32) "Ton" shall mean two thousand (2,000) pounds  
241 avoirdupois.

242 (33) "Leases." No lease shall be recognized under the  
243 provisions of this article unless same shall be in writing and  
244 shall fully define a bona fide relationship of lessor and lessee,  
245 signed by both parties, dated and be in the possession of the  
246 driver of the leased vehicle at all times.

247 (34) "Bus" shall mean any passenger vehicle with a seating  
248 capacity of more than seven (7) but shall not include "private  
249 carrier of passengers" and "school bus" as defined in paragraphs  
250 (15) and (22) of this section.

251 (35) "Corporate fleet" shall mean a group of two hundred  
252 (200) or more marked private carriers of passengers or light  
253 carriers of property, as defined in Section 27-51-101, trailers,  
254 semitrailers, or motor vehicles in excess of ten thousand (10,000)  
255 pounds gross vehicle weight, except for those vehicles registered  
256 for interstate travel, owned or leased on a long-term basis by a  
257 corporation or other legal entity. In order to be considered  
258 marked, the motor vehicle must have a name, trademark or logo  
259 located either on the sides or the rear of the vehicle in sharp  
260 contrast to the background, and of a size, shape and color that is  
261 legible during daylight hours from a distance of fifty (50) feet.

262 (36) "Individual fleet" means a group of five (5) or more  
263 private carriers of passengers or light carriers of property, as  
264 defined in Section 27-51-101, owned or leased by the same person  
265 and principally garaged in the same county.

266 Leased vehicles shall be considered as domiciled at the place  
267 in the State of Mississippi from which they operate in interstate  
268 or intrastate commerce, and for the purposes of this article shall

269 be considered as owned by the lessee, who shall furnish all  
270 insurance on the vehicles and the driver of the vehicles shall be  
271 considered as an agent of the lessee for all purposes of this  
272 article.

273 SECTION 3. Section 27-51-5, Mississippi Code of 1972, is  
274 amended as follows:

275 27-51-5. The subject words and terms of this section, for  
276 the purpose of this chapter, shall have meanings as follows:

277 (a) "Motor vehicle" shall mean any device and  
278 attachments supported by one or more wheels which is propelled or  
279 drawn by any power other than muscular power over the highways,  
280 streets or alleys of this state. Provided, however, that mobile  
281 homes which are detached from any self-propelled vehicles and  
282 parked on land in the state are hereby expressly exempt from the  
283 motor vehicle ad valorem taxes, but house trailers which are  
284 actually in transit and which are not parked for more than an  
285 overnight stop are not exempted. The term "motor vehicle" does  
286 not include an "all-terrain vehicle" as such term is defined under  
287 Section 1 of this act, and all-terrain vehicles are exempt from  
288 the motor vehicle ad valorem tax laws in any county or  
289 municipality that has adopted an ordinance under Section 1 of this  
290 act authorizing the operation of such vehicles on the roads,  
291 streets or highways of the county or municipality.

292 (b) "Public highway" shall mean and include every way  
293 or place of whatever nature, including public roads, streets and  
294 alleys of this state generally open to the use of the public or to  
295 be opened or reopened to the use of the public for the purpose of  
296 vehicular travel, notwithstanding that the same may be temporarily  
297 closed for the purpose of construction, reconstruction,  
298 maintenance, or repair.

299 (c) "Administrator of the road and bridge privilege tax  
300 law" shall mean the official authorized by law to administer the  
301 road and bridge privilege tax law of this state.

302 SECTION 4. Section 27-51-41, Mississippi Code of 1972, is  
303 amended as follows:

304 27-51-41. (1) The exemptions from the provisions of this  
305 chapter shall be confined to those persons or property exempted by  
306 this chapter or by the provisions of the Constitution of the  
307 United States or the State of Mississippi. No exemption as now  
308 provided by any other statute shall be valid as against the tax  
309 levied by this chapter. Any subsequent exemption from the tax  
310 levied hereunder shall be provided by amendment to this section  
311 which shall be inserted in the bill at length.

312 (2) The following shall be exempt from ad valorem taxation:

313 (a) All motor vehicles, as defined in this chapter, and  
314 including motor-propelled farm implements and vehicles, while in  
315 the hands of bona fide dealers as merchandise and which are not  
316 being operated upon the highways of this state, shall be exempt  
317 from all ad valorem taxes.

318 (b) All motor vehicles belonging to the federal  
319 government or the State of Mississippi or any agencies or  
320 instrumentalities thereof shall be exempt from all ad valorem  
321 taxes.

322 (c) All motor vehicles owned by any school district in  
323 the state shall be exempt from all ad valorem taxes.

324 (d) All motor vehicles owned by any fire protection  
325 district incorporated in accordance with Sections 19-5-151 through  
326 19-5-207 or by any fire protection grading district incorporated  
327 in accordance with Sections 19-5-215 through 19-5-243 shall be  
328 exempt from all ad valorem taxes.

329 (e) All motor vehicles owned by units of the  
330 Mississippi National Guard shall be exempt from all ad valorem  
331 taxes.

332 (f) All motor vehicles which are exempted from highway  
333 privilege taxes under Section 27-19-1 et seq. shall be exempt from  
334 ad valorem taxes.

335           (g) All motor vehicles operated in this state as common  
336 and contract carriers of property, private commercial carriers of  
337 property, private carriers of property and buses, all of which  
338 have a gross weight in excess of ten thousand (10,000) pounds,  
339 shall be exempt from all ad valorem taxes.

340           (h) Antique automobiles as defined in Section 27-19-47  
341 shall be exempt from all ad valorem taxes.

342           (i) Street rods as defined in Section 27-19-56.6 shall  
343 be exempt from all ad valorem taxes.

344           (j) Motor vehicles owned by disabled American veterans,  
345 or by spouses of deceased disabled American veterans, in  
346 accordance with Section 27-19-53, shall be exempt from all ad  
347 valorem taxes.

348           (k) One (1) motor vehicle owned by the unremarried  
349 surviving spouse of a member of the Armed Forces of the United  
350 States who, while on active duty, is killed or dies and one (1)  
351 motor vehicle owned by the unremarried surviving spouse of a  
352 member of a reserve component of the Armed Forces of the United  
353 States or of the National Guard who, while on active duty for  
354 training, is killed or dies shall be exempt from ad valorem taxes.

355           (l) Motor vehicles owned by recipients of the  
356 Congressional Medal of Honor or by former prisoners of war, or by  
357 spouses of such deceased persons, in accordance with Section  
358 27-19-54, shall be exempt from all ad valorem taxes.

359           (m) Any religious society, ecclesiastical body or any  
360 congregation thereof shall be exempt from ad valorem taxation on  
361 one (1) private carrier of passengers, as defined in Section  
362 27-19-3, owned by it, which is used exclusively for such society  
363 and not for profit. All motor vehicles owned by any such  
364 religious society or any educational institution having a seating  
365 capacity greater than seven (7) passengers and used exclusively  
366 for transporting passengers for religious or educational purposes  
367 and not for profit shall be exempt from all ad valorem taxes.

368           (n) All motor vehicles primarily used as rentals under  
369 rental agreements with a term of not more than thirty (30)  
370 continuous days each and under the control of persons who are  
371 engaged in the business of renting such motor vehicles and who are  
372 subject to the tax under Section 27-65-231 shall be exempt from  
373 all ad valorem taxes.

374           (o) Antique motorcycles as defined in Section 1 of  
375 Senate Bill No. 137, 1997 Regular Session, shall be exempt from  
376 all ad valorem taxes.

377           

(p) All-terrain vehicles, as defined under Section 1 of  
378 this act, are exempt from all ad valorem taxes in any county or  
379 municipality that has adopted an ordinance under Section 1 of this  
380 act authorizing the operation of such vehicles on the roads,  
381 streets or highways of the county or municipality.

382           (3) Any claim for tax exemption by authority of the  
383 above-mentioned code sections or by any other legal authority  
384 shall be set out in the application for the road and bridge  
385 privilege license, and the specific legal authority for such tax  
386 exemption claim shall be cited in said application, and such  
387 authority cited shall be shown by the tax collector on the tax  
388 receipt as his authority for not collecting such ad valorem taxes,  
389 and the tax collector shall carry forward such information in his  
390 tax collection reports.

391           (4) Any motor vehicle driven over the highways of this state  
392 to the extent that the owner of such motor vehicle is required to  
393 purchase a road and bridge privilege license in this state, yet  
394 the legal situs of such motor vehicle is located in another state,  
395 shall be exempt from ad valorem taxes authorized by this chapter.

396           (5) If a taxpayer shall sell, trade or otherwise dispose of  
397 a vehicle on which the ad valorem and road and bridge privilege  
398 taxes have been paid in any county in the state, he shall remove  
399 the license plate from the vehicle. Such license plate must be  
400 surrendered to the issuing authority with the corresponding tax

401 receipt, if required, and credit shall be allowed for the taxes  
402 paid for the remaining tax year on like privilege or ad valorem  
403 taxes due on another vehicle owned by the seller or transferor or  
404 by the seller's or transferor's spouse or dependent child. If the  
405 seller or transferor does not elect to receive such credit at the  
406 time the license plate is surrendered, the issuing authority shall  
407 issue a certificate of credit to the seller or transferor, or to  
408 the seller's or transferor's spouse or dependent child, or to any  
409 other person, business or corporation, at the direction of the  
410 seller or transferor, for the remaining unexpired taxes prorated  
411 from the first day of the month following the month in which the  
412 license plate is surrendered. The total of such credit may be  
413 used by the person or entity to whom the certificate of credit is  
414 issued, regardless of the relative amounts attributed to privilege  
415 taxes or to county, school or municipal ad valorem taxes. Any  
416 credit allowed for taxes due or any certificate of credit issued  
417 may be applied to like taxes owed in any county by the person to  
418 whom the credit is allowed or by the person possessing the  
419 certificate of credit. No credit, however, shall be allowed on  
420 the charge made for the license plate. Such license plates  
421 surrendered to the tax collector shall be retained by him, and in  
422 no event shall such license plate be attached to any vehicle after  
423 being surrendered to the tax collector, nor shall any license  
424 plate be transferred from one (1) vehicle to any other vehicle.

425 (6) If the person owning a vehicle subject to taxation under  
426 the provisions of this chapter does not operate such vehicle on  
427 the highways of this state from the date of acquisition or, if  
428 previously registered, from the end of the anniversary month of  
429 the tag and decals to the date on which he makes application for a  
430 current license tag or decals, he shall pay such ad valorem tax  
431 for a period of twelve (12) months beginning with the first day of  
432 the month in which he applies for a current license tag or decals  
433 under Chapter 19, Title 27, Mississippi Code of 1972. The owner

434 shall submit an affidavit with an application attesting to the  
435 fact that the vehicle was not operated on the highways of this  
436 state from the date of acquisition or, if previously registered,  
437 from the end of the anniversary month of the tag and decals to the  
438 date on which he makes application for the current license tag or  
439 decals.

440 (7) Any person found violating any of the provisions of this  
441 section shall be arrested and tried, and if found guilty shall be  
442 fined in an amount double the total amount of taxes involved.

443 SECTION 5. Section 63-13-3, Mississippi Code of 1972, is  
444 amended as follows:

445 63-13-3. No person shall drive or move on any highway any  
446 motor vehicle, trailer, semitrailer or pole trailer, or any  
447 combination thereof, unless the equipment upon any and every said  
448 vehicle is in good working order and adjustment as required in  
449 this chapter, and said vehicle is in such safe mechanical  
450 condition as not to endanger the driver or other occupant or any  
451 person upon the highway. This section shall not apply to disabled  
452 vehicles being moved to a garage or service station by means of  
453 another vehicle, or to farm trailers engaged in farm operations,  
454 or to any farm tractor, combine, cotton picker, semitrailer, pole  
455 trailer, or other agricultural or farming equipment or machinery,  
456 or any combination thereof, used primarily for agricultural  
457 purposes, and not normally used on the public highways of the  
458 state. Moreover, pulpwood trucks or log trucks used exclusively  
459 during daylight hours shall not be required under the provisions  
460 of this chapter to have any lights in addition to headlights and  
461 taillights. The provisions of this chapter are not applicable to  
462 all-terrain vehicles as defined under Section 1 of this act in any  
463 county or municipality that has adopted an ordinance under Section  
464 1 of this act authorizing the operation of such vehicles on the  
465 roads, streets or highways of the county or municipality.

466 SECTION 6. This act shall take effect and be in force from

467 and after July 1, 1999.