

By: Dedeaux

To: Ways and Means

HOUSE BILL NO. 452

1 AN ACT TO AMEND SECTION 27-19-63, MISSISSIPPI CODE OF 1972,  
2 TO REQUIRE THE STATE TAX COMMISSION TO ESTABLISH, MAINTAIN AND  
3 PUBLICIZE A TOLL-FREE TELEPHONE NUMBER THAT MAY BE USED TO REPORT  
4 PERSONS WHO ARE LIABLE FOR THE PAYMENT OF MOTOR VEHICLE PRIVILEGE  
5 TAXES BUT WHO DISPLAY AN OUT-OF-STATE LICENSE TAG ON A MOTOR  
6 VEHICLE; AND FOR RELATED PURPOSES.

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

8 SECTION 1. Section 27-19-63, Mississippi Code of 1972, is  
9 amended as follows:

10 27-19-63. (1) Except as otherwise provided in this section,  
11 the privilege license tax levied by the provisions of this article  
12 shall be paid annually during the anniversary month of the  
13 acquisition of the vehicle. The privilege license tax levied  
14 shall be based on a period of twelve (12) months, even though the  
15 actual time from the acquisition of the vehicle to the end of the  
16 anniversary month of the next succeeding year may be more than  
17 twelve (12) months. Any person subject to the provisions of this  
18 article shall have an additional fifteen (15) days from the end of  
19 the anniversary month in which to purchase the tag and/or decals  
20 and to pay the privilege license tax without being in violation of  
21 this section. Any person owning a vehicle subject to taxation  
22 under the provisions of this article who fails or refuses to pay  
23 such tax and obtain the privilege license required within the

24 prescribed period of time shall be guilty of violating the  
25 provisions of this article, and shall be liable for the amount of  
26 such tax plus a penalty as provided for in this section. If the  
27 person owning a vehicle subject to taxation under the provisions  
28 of this article does not operate such vehicle on the highways of  
29 this state from the date of acquisition or, if previously  
30 registered, from the end of the anniversary month of his tag and  
31 decals to the date on which he makes application for the privilege  
32 license, he shall pay such license tax for a period of twelve (12)  
33 months beginning with the first day of the month in which he  
34 applies for such privilege license. The owner shall submit an  
35 affidavit with his application attesting to the fact that his  
36 vehicle was not operated on the highways of this state from the  
37 date of acquisition or, if previously registered, from the end of  
38 the anniversary month of his tag and decals to the date on which  
39 he makes application for the privilege license.

40 (2) Except as may be otherwise provided in subsection (3) of  
41 this section, the privilege license tax levied by the provision of  
42 this article on operators of motor vehicles in excess of ten  
43 thousand (10,000) pounds, gross vehicle weight, apportioned  
44 vehicles, rental and commercial trailers and buses shall be due  
45 annually during the anniversary month which shall be established  
46 by the Chairman of the State Tax Commission; provided, however,  
47 there shall be an additional fifteen (15) days from the end of the  
48 anniversary month in which to file an application with the  
49 commission and pay the privilege license tax. The annual license  
50 tag and/or decals issued by the commission for the license tax  
51 year shall be valid for a period of time to be determined by the  
52 chairman but not to exceed fifteen (15) months following the  
53 anniversary month; provided, however, this does not extend the  
54 time for filing the application with the commission and the

55 payment of the license tax. Any person who fails or refuses to  
56 pay such tax and obtain the privilege license required when due  
57 shall be guilty of violating the provision of this article and  
58 shall be liable for the entire amount of such tax from the date  
59 the liability was incurred, plus penalty as provided for in this  
60 section.

61 (3) The privilege license tax levied by the provisions of  
62 this article on operators of a motor vehicle that is in a  
63 corporate fleet or an individual fleet registered under Section  
64 27-19-66 shall be due annually during the anniversary month which  
65 shall be established by the Chairman of the State Tax Commission  
66 for corporate fleets and by the county tax collectors for  
67 individual fleets; provided, however, there shall be an additional  
68 fifteen (15) days from the end of the anniversary month in which  
69 to file an application with the commission or the county tax  
70 collector, as the case may be, and to purchase the tag or renew  
71 the registration of such motor vehicle and pay the privilege  
72 license tax. The commission or the county tax collector, as the  
73 case may be, shall issue a tag or renew the annual registration of  
74 such motor vehicle for the license tax year only after all ad  
75 valorem taxes and privilege taxes due on such motor vehicle have  
76 been paid. Any person who fails or refuses to pay the privilege  
77 tax and obtain the privilege license required when due shall be  
78 guilty of violating the provisions of this article and shall be  
79 liable for the entire amount of such tax from the date the  
80 liability was incurred, plus penalty as provided for in this  
81 section.

82 (4) (a) Penalties shall be assessed on the privilege

83 license tax at the rate of five percent (5%) for the first fifteen  
84 (15) days of delinquency, or part thereof, and five percent (5%)  
85 for each additional thirty-day period of delinquency, or part  
86 thereof, not to exceed a maximum penalty of twenty-five percent  
87 (25%); however, a penalty of Two Hundred Fifty Dollars (\$250.00),  
88 in addition to the maximum penalty for delinquency, shall be  
89 assessed against any person who is liable for the motor vehicle  
90 privilege license tax but who (i) displays an out-of-state license  
91 tag on the motor vehicle; or (ii) displays a license tag or  
92 privilege license decal on the motor vehicle which was issued for  
93 another vehicle. The commission, for good reason shown, may waive  
94 all or any part of the penalties imposed. No private passenger  
95 vehicle registered under this chapter shall have displayed on the  
96 front of such vehicle, or elsewhere, the official license tag of  
97 another state, whether or not such license tag has expired. Law  
98 enforcement officers of this state may remove from private  
99 passenger vehicles any out-of-state license tags so displayed.

100 (b) The State Tax Commission shall establish, maintain  
101 and publicize a toll-free telephone number that may be used to  
102 report persons who, in violation of paragraph (a) of this  
103 subsection, display an out-of-state license tag on a motor  
104 vehicle. The commission shall adopt such rules and regulations as  
105 may be necessary to provide notice to persons who are reported for  
106 such violations and to make such information available to county  
107 tax collectors.

108 (5) The requirement that the privilege tax be paid during  
109 the anniversary month of each year shall not apply in the  
110 following cases:

111           (a) Where a motor vehicle is acquired from a duly  
112 licensed automobile dealer in the regular course of trade, the  
113 owner or operator of the vehicle purchased shall have seven (7)  
114 full working days, exclusive of the date of delivery, after the  
115 vehicle has been delivered to him, within which to make the  
116 application for the required privilege license, otherwise such  
117 person shall be liable for penalty as provided for in this  
118 section. Provided, however, that when any person shall acquire a  
119 vehicle as herein provided, and it shall be necessary that such  
120 vehicle be remodeled, changed or altered by such person before  
121 same is suitable for the purposes for which it was acquired, then  
122 such person shall have seven (7) full working days, exclusive of  
123 the day of the completion of such remodeling, change or  
124 alteration, after the completion thereof within which to make  
125 application for the required privilege license; provided, that if  
126 such person fails to make application within such period, such  
127 person shall be liable for penalty as provided for in this  
128 section.

129           "Delivery" as used herein shall be construed to mean receipt  
130 of such vehicle by the purchaser thereof at his residence or place  
131 of business, and, in the event the vehicle is purchased at any  
132 place other than in the county of residence or place of business  
133 of such person, he shall be entitled to forty-eight (48) hours  
134 within which to transport such vehicle to the county of his  
135 residence or place of business. At all times during such  
136 transportation, the owner or operator of such vehicle shall have  
137 in his possession a true bill of sale, giving the description of  
138 the vehicle, the name and address of the dealer from whom

139 purchased, the name and address of the owner or operator, and the  
140 date on which the vehicle was acquired. For failure to have such  
141 bill of sale in his possession during the entire time during which  
142 the vehicle is being transported, the owner or operator shall be  
143 liable for the annual privilege tax plus penalty as provided for  
144 in this section.

145 (b) Where a person has paid the current privilege  
146 license tax required by the laws of another state and applies for  
147 a privilege license in this state within thirty (30) days, no  
148 penalty shall be assessed; however, any person who fails to comply  
149 herewith shall be liable for the full annual tax, plus penalty as  
150 provided for in this section.

151 (6) Any nonresident of the State of Mississippi who has paid  
152 the current privilege license required by the laws of another  
153 state upon a private carrier of passengers, and thereafter becomes  
154 a resident of the State of Mississippi, or brings such vehicle  
155 into the State of Mississippi for use in connection with his  
156 business in this state, or who is gainfully employed in this state  
157 shall be entitled to operate such vehicle without obtaining a  
158 privilege license in this state for a period of not more than  
159 thirty (30) days.

160 "Resident" for the purpose of registration and operation of  
161 motor vehicles shall include but not be limited to the following:

162 (a) Any person, except a tourist or out-of-town  
163 student, who owns, leases or rents a place within the state and  
164 occupies same as a place of residence.

165 (b) Any person who engages in a trade, profession or  
166 occupation in this state or who accepts employment in other than

167 seasonal agricultural work.

168 SECTION 2. This act shall take effect and be in force from  
169 and after July 1, 2000.