

By: Martinson

To: Ways and Means

HOUSE BILL NO. 605

1 AN ACT TO AUTHORIZE THE STATE TAX COMMISSION TO ISSUE SPECIAL  
 2 IN-TRANSIT TAGS OR PLATES TO MOTOR VEHICLE DEALERS FOR THE  
 3 MOVEMENT OF MOTOR VEHICLES FROM THE PLACE OF BUSINESS OF THE MOTOR  
 4 VEHICLE DEALER TO THE PLACE OF BUSINESS OF ANOTHER MOTOR VEHICLE  
 5 DEALER FOR THE PURPOSE OF THE SALE OF SUCH VEHICLE TO SUCH MOTOR  
 6 VEHICLE DEALER; TO PRESCRIBE THE FEE FOR SUCH TAG OR PLATE; TO  
 7 PROVIDE A PENALTY FOR THE MISUSE OF SUCH TAGS OR PLATES; AND FOR  
 8 RELATED PURPOSES.

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

10 SECTION 1. (1) A motor vehicle dealer may apply to the  
 11 State Tax Commission for special in-transit tags or plates. Such  
 12 tags or plates, when properly displayed, authorize the motor  
 13 vehicle dealer to operate a motor vehicle upon the highways of  
 14 this state without paying the annual highway privilege tax upon  
 15 such vehicle and without attaching any other license tag or plate  
 16 to such vehicle, if:

17 (a) The movement of the motor vehicle is for the  
 18 purpose of sale of the vehicle to another motor vehicle dealer;

19 (b) The motor vehicle is being moved from the place of  
 20 business of one motor vehicle dealer to the place of business of  
 21 another motor vehicle dealer; and

22 (c) The special in-transit tag or plate is displayed in  
 23 plain view on the motor vehicle in the manner prescribed by the  
 24 State Tax Commission.

25           (2) The State Tax Commission shall issue such tags or plates  
26 to each motor vehicle dealer who applies for them upon payment of  
27 a fee in an amount equal to Two Dollars (\$2.00) per tag or plate.

28           (3) The tags or plates authorized pursuant to this section  
29 shall be designed by the State Tax Commission. The State Tax  
30 Commission shall adopt rules and regulations necessary to  
31 implement this section, including, rules and regulations  
32 establishing procedures for issuing such tags or plates and for  
33 the use and display of the tags or plates. Each motor vehicle  
34 dealer who is issued tags or plates under this section must keep  
35 such records as are required by the State Tax Commission.

36           (4) Any motor vehicle dealer who uses a tag or plate issued  
37 under this section for a purpose that is not authorized by this  
38 section, is guilty of a misdemeanor and, upon conviction thereof,  
39 shall be punished by a fine of One Thousand Dollars (\$1,000.00)  
40 and the use of all tags or plates issued to the dealer under this  
41 section shall be suspended for a period of one (1) year.

42           (5) As used in this section, the term "motor vehicle dealer"  
43 has the meaning ascribed to such term in Section 27-19-303.

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