

By: Compretta

To: Ways and Means

HOUSE BILL NO. 742

1 AN ACT TO AMEND SECTIONS 27-19-17, 27-19-141 AND 27-19-153,
2 MISSISSIPPI CODE OF 1972, TO PROVIDE FOR THE ISSUANCE OF PERMANENT
3 LICENSE PLATES FOR TRAILERS AND SEMITRAILERS USED IN INTERSTATE
4 COMMERCE; TO PRESCRIBE A FEE FOR SUCH LICENSE PLATES; AND FOR
5 RELATED PURPOSES.

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

7 SECTION 1. Section 27-19-17, Mississippi Code of 1972, is
8 amended as follows:[JWB1]

9 27-19-17. (1) In all cases where a trailer or semitrailer
10 is used for the transportation of property, either as a common
11 carrier, contract carrier, private commercial carrier, private
12 carrier, or otherwise, and is operated in conjunction with, and is
13 drawn by a tractor, or other motor vehicle, the tax upon such
14 motor vehicle, truck tractor or road tractor shall be calculated
15 and levied on the maximum gross weight of such vehicle, and the
16 tax to be levied upon the operator thereof upon each motor
17 vehicle, truck tractor or road tractor drawing a semitrailer or
18 trailer shall be computed in accordance with the foregoing
19 schedules in the proper classification. In such cases, however,
20 the gross weight of the trailer or semitrailer shall be combined
21 with the gross weight of the truck tractor, road tractor or other
22 motor vehicle, and the total gross weight of both vehicles counted

23 as one (1) unit shall be used in determining the tax to be paid
24 under this article. Provided, however, that no tax shall be
25 levied upon any trailer or any farm tractor using the highways
26 solely in hauling or transporting farm products of the soil from
27 the farm to the gin or market, or transporting fertilizer or feed
28 to the farm, where the gross weight does not exceed eight thousand
29 (8,000) pounds, and where the title to such products is still in
30 the producer thereof.

31 (2) (a) On each trailer, semitrailer, house trailer, house
32 semitrailer, travel trailer, rental trailer or rental semitrailer
33 used with or drawn by any motor vehicle upon the highways of this
34 state, except trailers and semitrailers used in interstate
35 commerce, there is hereby levied an annual highway privilege tax
36 of Ten Dollars (\$10.00).

37 (b) In lieu of the annual highway privilege tax and
38 registration fees levied under the laws of this state, a special
39 license tax fee shall be levied on the operation of trailers and
40 semitrailers, as defined by Section 27-19-3, which travel in
41 interstate commerce. The fee shall be Sixty-five Dollars (\$65.00)
42 and shall be issued on a permanent basis without renewal.

43 Upon receipt of an application for a trailer license plate on
44 a form prescribed by the commission, and upon payment of the fee
45 prescribed, the applicant may be issued a trailer license plate on
46 a permanent basis. The license plate shall bear no date but shall
47 bear the inscription "TRAILER." The certificate of registration
48 and registration plate issued for a specific vehicle shall
49 continue valid for the duration of the owner's interest in the
50 vehicle. If title is transferred, the owner must surrender the
51 license plate. No registration for trailers or semitrailers may
52 be transferred for any reason and a new registration must be
53 acquired for additional trailers. No credit may be allowed upon

54 surrender of the license plate.

55 (3) Before issuing a license for any trailer or semitrailer,
56 the owner thereof shall furnish the commission a serial number for
57 such trailer or semitrailer, and if the same does not bear a
58 serial number, then the commission shall assign to the owner a
59 serial number, to be placed on such trailer or semitrailer. Said
60 serial number shall be stamped or printed on such trailer or
61 semitrailer at some convenient and accessible location and shall
62 be used in making application for and issuing the privilege
63 license for such trailer or semitrailer.

64 (4) No tax shall be imposed on the wagons or trailers, or
65 the tractors drawing same, of circuses, carnivals, fairs and other
66 shows using municipal streets or public highways, when such wagons
67 or trailers are shipped into the State of Mississippi by railroad,
68 and use such streets and highways only in transporting such
69 trailers, or wagons from the railroad to be placed where such
70 circus, carnival, fair or other show is to be held or staged, and
71 in returning such trailers and wagons from such place to the
72 railroad for reloading.

73 SECTION 2. Section 27-19-141, Mississippi Code of 1972, is
74 amended as follows:[JWB2]

75 27-19-141. In case any person, other than a dealer or agent,
76 shall sell, assign or transfer any vehicle to another person, the
77 person acquiring such vehicle shall register the vehicle with the
78 county tax collector of his residence or the State Tax Commission
79 within seven (7) working days after such sale, assignment or
80 transfer and pay the annual privilege license taxes. The seller
81 or transferor shall remove the license plate from the vehicle and

82 retain same. Such license plate must be surrendered to the
83 issuing authority with the corresponding tax receipt if required,
84 and credit shall be allowed for the taxes paid for the remaining
85 tax year on like privilege or ad valorem taxes due on another
86 vehicle owned by the seller or transferor, or by the seller's or
87 transferor's spouse or dependent child. However, no credit may be
88 allowed on the special license tax fees charged for permanent
89 trailer license plates. Privilege taxes on vehicles registered in
90 excess of ten thousand (10,000) pounds gross vehicle weight,
91 apportioned vehicles, rental and commercial trailers and buses,
92 other than trailers and semitrailers used in interstate commerce,
93 shall be considered like taxes only for vehicles registered in
94 excess of ten thousand (10,000) pounds gross vehicle weight,
95 apportioned vehicles, rental and commercial trailers and buses.
96 Privilege or ad valorem taxes on vehicles with a gross vehicle
97 weight of ten thousand (10,000) pounds or less shall be considered
98 like taxes only for vehicles with a gross vehicle weight of ten
99 thousand (10,000) pounds or less. If the seller or transferor
100 does not elect to receive such credit at the time the license
101 plate is surrendered, the issuing authority shall issue a
102 certificate of credit to the seller or transferor, or to the
103 seller's or transferor's spouse or dependent child, or to any
104 other person, business or corporation, at the direction of the
105 seller or transferor, for the remaining unexpired taxes prorated
106 from the first day of the month following the month in which the
107 license plate is surrendered. Any credit allowed for taxes due or
108 any certificate of credit issued may be applied to like taxes owed
109 in any county by the person to whom the credit is allowed or by

110 the person possessing the certificate of credit. No credit,
111 however, shall be allowed on the charge made for registration fees
112 and any tag fees. Such license plates surrendered to the tax
113 collector shall be retained by him, and in no event shall such
114 license plate be attached to any motor vehicle after being
115 surrendered to the tax collector, nor shall any license plate be
116 transferred from one (1) motor vehicle to any other motor vehicle.
117 Certificates of credit shall be designed and furnished by the
118 commissioner.

119 SECTION 3. Section 27-19-153, Mississippi Code of 1972, is
120 amended as follows:[JWB3]

121 27-19-153. Whenever any vehicle in excess of ten thousand
122 (10,000) pounds, gross vehicle weight, apportioned vehicles,
123 rental and commercial trailers and buses, other than trailers and
124 semitrailers used in interstate commerce, which have been
125 registered and the annual tax paid thereon shall be sold or
126 transferred, the purchaser or transferee thereof shall not be
127 liable for any further or additional tax for the period of time
128 covered by the original privilege license unless the original
129 license is surrendered and a replacement license issued therefor
130 under the provisions of Section 27-19-71 of this article, or
131 unless there be some change in the classification or gross weight
132 of such vehicle.

133 Provided, however, when any vehicle which has been registered
134 by the State of Mississippi or any county or city, levee district,
135 school or drainage district, or any other political subdivision
136 thereof, shall be sold or transferred, the person selling the
137 vehicle for the state or political subdivision thereof shall

138 remove the license tag which was issued to the state or political
139 subdivision thereof for the vehicle being sold, and the purchaser
140 or transferee thereof shall have five (5) full working days,
141 exclusive of the date of delivery, within which to register the
142 vehicle in the proper classification and gross weight bracket and
143 shall pay the privilege license tax required for the vehicle. Any
144 purchaser or transferee failing or refusing to register a vehicle
145 acquired from the state or political subdivision thereof shall be
146 liable for the full annual privilege license tax, plus a penalty
147 thereon as provided in Section 27-19-63.

148 SECTION 4. This act shall take effect and be in force from
149 and after July 1, 2000.