

By: Jennings

To: Ways and Means

HOUSE BILL NO. 1550

1 AN ACT TO AMEND SECTION 27-19-3, MISSISSIPPI CODE OF 1972, TO
2 EXEMPT UTILITY TRAILERS FROM THE PAYMENT OF PRIVILEGE TAXES AND
3 THE ISSUANCE OF LICENSE PLATES OR TAGS; AND FOR RELATED PURPOSES.

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

5 SECTION 1. Section 27-19-3, Mississippi Code of 1972, is
6 amended as follows:[JWB1]

7 27-19-3. The following words and phrases when used in this
8 article for the purpose of this article have the meanings
9 respectively ascribed to them in this section, except in those
10 instances where the context clearly describes and indicates a
11 different meaning:

12 (1) "Vehicle" shall mean every device in, upon or by which
13 any person or property is or may be transported or drawn upon a
14 public highway, except devices moved by muscular power or used
15 exclusively upon stationary rails or tracks. The term "vehicle"
16 shall not include utility trailers and such trailers shall not be
17 required to be registered, shall not be subject to the payment of
18 privilege taxes and shall not be required to be issued a license
19 plate or tag.

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

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

26 (4) "Tractor" shall mean every vehicle designed, constructed

27 or used for drawing other vehicles.

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

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

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

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

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

46 (10) "Pneumatic tires" shall mean all tires inflated with
47 compressed air.

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

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

53 (13) "Person" shall mean every natural person, firm,
54 copartnership, corporation, joint-stock or other association or
55 organization.

56 (14) "Owner" shall mean a person who holds the legal title
57 of a vehicle or in the event a vehicle is the subject of an
58 agreement for the conditional sale, lease or transfer of the
59 possession, howsoever thereof, with the right of purchase upon

60 performance of conditions stated in the agreement, and with an
61 immediate right of possession vested in the conditional vendee,
62 lessee, possessor or in the event such or similar transaction is
63 had by means of a mortgage, and the mortgagor of a vehicle is
64 entitled to possession, then such conditional vendee, lessee,
65 possessor or mortgagor shall be deemed the owner for the purposes
66 of this article.

67 (15) "School bus" shall mean every motor vehicle engaged
68 solely in transporting school children or school children and
69 teachers to and from schools; provided, however, that such
70 vehicles may transport passengers on weekends and legal holidays
71 and during summer months between the terms of school for
72 compensation when the transportation of such passengers is over a
73 route of which not more than fifty percent (50%) traverses the
74 route of a common carrier of passengers by motor vehicle and when
75 no passengers are picked up on the route of any such carrier.

76 (16) "Dealer" shall mean every person engaged regularly in
77 the business of buying, selling or exchanging motor vehicles,
78 trailers, semitrailers, trucks, tractors or other character of
79 commercial or industrial motor vehicles in this state, and having
80 an established place of business in this state.

81 (17) "Highway" shall mean and include every way or place of
82 whatever nature, including public roads, streets and alleys of
83 this state generally open to the use of the public or to be opened
84 or reopened to the use of public for the purpose of vehicular
85 travel, and notwithstanding that the same may be temporarily
86 closed for the purpose of construction, reconstruction,
87 maintenance or repair.

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

91 (19) "Common carrier by motor vehicle" shall mean any person
92 who or which undertakes, whether directly or by a lease or any

93 other arrangement, to transport passengers or property or any
94 class or classes of property for the general public in interstate
95 or intrastate commerce on the public highways of this state by
96 motor vehicles for compensation, whether over regular or irregular
97 routes. Not including, however, passenger buses operating within
98 the corporate limits of a municipality in this state or not
99 exceeding five (5) miles beyond the corporate limits of said
100 municipality, and hearses, ambulances, school buses as such. In
101 addition, this definition shall not include taxicabs.

102 (20) "Contract carrier by motor vehicle" shall mean any
103 person who or which under the special and individual contract or
104 agreements, and whether directly or by a lease or any other
105 arrangement, transports passengers or property in interstate or
106 intrastate commerce on the public highways of this state by motor
107 vehicle for compensation. Not including, however, passenger buses
108 operating wholly within the corporate limits of a municipality in
109 this state or not exceeding five (5) miles beyond the corporate
110 limits of said municipality, and hearses, ambulances, school buses
111 as such. In addition, this definition shall not include taxicabs
112 operating wholly within the corporate limits of a municipality or
113 not exceeding twenty (20) miles beyond the corporate limits of
114 such municipality.

115 (21) "Private commercial carrier of property by motor
116 vehicle" shall mean any person not included in the terms "common
117 carrier by motor vehicle" or "contract carrier by motor vehicle,"
118 who or which transports in interstate or intrastate commerce on
119 the public highways of this state by motor vehicle, property of
120 which such person is the owner, lessee, or bailee, other than for
121 hire, when such transportation is for the purpose of sale, lease,
122 rent, or bailment, or in the furtherance of any enterprise, or who
123 otherwise uses or employs any motor vehicle other than a vehicle
124 designed, constructed and used exclusively for the carriage of
125 passengers in the furtherance of any commercial enterprise. Not

126 including, however, passenger buses operated wholly within the
127 corporate limits of a municipality of this state, or not exceeding
128 five (5) miles beyond the corporate limits of said municipality,
129 and hearses, ambulances, school buses as such. In addition, this
130 definition shall not include taxicabs operating wholly within the
131 corporate limits of a municipality or not exceeding twenty (20)
132 miles beyond the corporate limits of such municipality.

133 Haulers of fertilizer shall be classified as private
134 commercial carriers of property by motor vehicle.

135 (22) "Private carrier of passengers" shall mean all other
136 passenger motor vehicle carriers not included in the above
137 definitions. Not including, however, passenger buses operating
138 wholly within the corporate limits of a municipality in this
139 state, or not exceeding five (5) miles beyond the corporate limits
140 of said municipality, and hearses, ambulances, and school buses as
141 such. In addition, this definition shall not include taxicabs
142 operating wholly within the corporate limits of a municipality or
143 not exceeding twenty (20) miles beyond the corporate limits of
144 such municipality.

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

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

151 (25) "Private carrier of property" shall mean any person
152 transporting property on the highways of this state as defined
153 below:

154 (a) Any person transporting farm products produced on
155 his own farm and also farm supplies, materials, and equipment used
156 in the growing or production of his agricultural products in his
157 own truck.

158 (b) Any person transporting his own fish, including

159 shellfish, in his own truck.

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

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

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

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

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

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

181 (31) "Regular seats" shall mean each seat ordinarily and
182 customarily used by one (1) passenger, including all temporary,
183 emergency, and collapsible seats. Where any seats are not
184 distinguished or separated by separate cushions and backs, a seat
185 shall be counted for each eighteen (18) inches of space on such
186 seats or major fraction thereof. In the case of a regular
187 passenger-type automobile which is used as a common or contract
188 carrier of passengers, three (3) seats shall be counted for the
189 rear seat of such automobile and one (1) seat shall be counted for
190 the front seat of such automobile.

191 (32) "Ton" shall mean two thousand (2,000) pounds

192 avoirdupois.

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

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

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

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

217 Leased vehicles shall be considered as domiciled at the place
218 in the State of Mississippi from which they operate in interstate
219 or intrastate commerce, and for the purposes of this article shall
220 be considered as owned by the lessee, who shall furnish all
221 insurance on the vehicles and the driver of the vehicles shall be
222 considered as an agent of the lessee for all purposes of this
223 article.

224 SECTION 2. This act shall take effect and be in force from

225 and after July 1, 2000.