

By: Dearing

To: Finance

SENATE BILL NO. 2008

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, which
 12 when properly displayed shall authorize the motor vehicle dealer
 13 to operate a motor vehicle upon the highways of this state without
 14 paying the annual highway privilege tax upon such vehicle and
 15 without attaching any other license tag or plate to such vehicle,
 16 if:

17 (a) The movement of the motor vehicle is for the
 18 purpose of sale of such 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, but not limited to, rules and
32 regulations establishing procedures for issuing such tags or
33 plates and for the use and display of such tags or plates. Each
34 motor vehicle dealer who is issued tags or plates pursuant to this
35 section shall keep such records as may be required by the State
36 Tax Commission.

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

44 (5) As used in this section, the term "motor vehicle dealer"
45 shall have the meaning ascribed to such term in Section 27-19-303,
46 Mississippi Code of 1972.

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