

By: Dearing

To: Finance

SENATE BILL NO. 2008
(As Sent to Governor)

1 AN ACT TO AUTHORIZE THE STATE TAX COMMISSION TO ISSUE SPECIAL
2 IN-TRANSIT TAGS OR PLATES TO MOTOR VEHICLE DEALERS AND AUTOMOBILE
3 AUCTIONS FOR THE MOVEMENT OF MOTOR VEHICLES FROM THE PLACE OF
4 BUSINESS OF THE MOTOR VEHICLE DEALER OR AUTOMOBILE AUCTION TO THE
5 PLACE OF BUSINESS OF ANOTHER MOTOR VEHICLE DEALER OR AUTOMOBILE
6 AUCTION FOR THE PURPOSE OF THE SALE OF SUCH VEHICLE TO SUCH MOTOR
7 VEHICLE DEALER OR AUTOMOBILE AUCTION; TO AUTHORIZE THE STATE TAX
8 COMMISSION TO ISSUE SPECIAL TEMPORARY TAGS OR PLATES TO MOTOR
9 VEHICLE DEALERS AND AUTOMOBILE AUCTIONS FOR MOTOR VEHICLES SOLD BY
10 A MOTOR VEHICLE DEALER OR AUTOMOBILE AUCTION TO A NONRESIDENT OF
11 THE STATE OF MISSISSIPPI AND FOR MOTOR VEHICLES SOLD BY A MOTOR
12 VEHICLE DEALER OR AUTOMOBILE AUCTION TO A MISSISSIPPI RESIDENT WHO
13 MAY TEMPORARILY EXIT THE STATE BEFORE OBTAINING A STATE TAG OR
14 PLATE; TO PRESCRIBE THE FEE FOR SUCH TAGS OR PLATES; TO PROVIDE A
15 PENALTY FOR THE MISUSE OF SUCH TAGS OR PLATES; AND FOR RELATED
16 PURPOSES.

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

18 SECTION 1. (1) A motor vehicle dealer or automobile auction
19 may apply to the State Tax Commission for special in-transit tags
20 or plates, which when properly displayed shall authorize the motor
21 vehicle dealer or automobile auction to operate a motor vehicle
22 upon the highways of this state without paying the annual highway
23 privilege tax upon such vehicle and without attaching any other
24 license tag or plate to such vehicle, if:

25 (a) The movement of the motor vehicle is for the
26 purpose of sale of such vehicle to another motor vehicle dealer or
27 automobile auction;

28 (b) The motor vehicle is being moved from the place of
29 business of one motor vehicle dealer or automobile auction to the
30 place of business of another motor vehicle dealer or automobile
31 auction; and

32 (c) The special in-transit tag or plate is displayed in
33 plain view on the motor vehicle in the manner prescribed by the

34 State Tax Commission.

35 (2) A motor vehicle dealer or automobile auction may apply
36 for a temporary tag or plate to be used when a motor vehicle in
37 this state is sold by the motor vehicle dealer or automobile
38 auction to a nonresident of the State of Mississippi or when a
39 motor vehicle is sold by a motor vehicle dealer or automobile
40 auction to a Mississippi resident who may temporarily exit this
41 state before obtaining a Mississippi tag or plate. Such tag or
42 plate when properly displayed shall authorize the purchaser of
43 such a motor vehicle to operate the motor vehicle upon the
44 highways of this state. The temporary tag or plate shall be valid
45 for a period of seven (7) full working days, exclusive of the date
46 of purchase, after the date the motor vehicle is purchased.

47 (3) The State Tax Commission shall issue such tags or plates
48 to each motor vehicle dealer or automobile auction who applies for
49 them upon payment of a fee in an amount equal to Two Dollars
50 (\$2.00) for each in-transit tag or plate and Five Dollars (\$5.00)
51 for each temporary tag or plate.

52 (4) The tags or plates authorized pursuant to this section
53 shall be designed by the State Tax Commission. The State Tax
54 Commission shall adopt rules and regulations necessary to
55 implement this section, including, but not limited to, rules and
56 regulations establishing procedures for issuing such tags or
57 plates and for the use and display of such tags or plates. Each
58 motor vehicle dealer or automobile auction who is issued tags or
59 plates pursuant to this section shall keep such records as may be
60 required by the State Tax Commission.

61 (5) Any motor vehicle dealer or automobile auction who uses
62 a tag or plate issued pursuant to this section for a purpose that
63 is not authorized by this section, shall be guilty of a
64 misdemeanor and, upon conviction thereof, shall be punished by a
65 fine of One Thousand Dollars (\$1,000.00) and the use of all tags
66 or plates issued to such motor vehicle dealer or automobile

67 auction pursuant to this section shall be suspended for a period
68 of one (1) year.

69 (6) As used in this section, the terms "motor vehicle
70 dealer" and "automobile auction" shall have the meanings ascribed
71 to such terms in Section 27-19-303, Mississippi Code of 1972.

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