

By: Dearing

To: Finance

SENATE BILL NO. 2595
(As Passed the Senate)

1 AN ACT TO PROVIDE FOR A HIGHWAY PRIVILEGE TAX UPON THE
2 OPERATION OF EACH TRAILER AND SEMITRAILER THAT TRAVELS IN
3 INTERSTATE COMMERCE; TO PROVIDE THAT SUCH TAX SHALL BE IN LIEU OF
4 OTHER HIGHWAY PRIVILEGE TAXES UPON SUCH TRAILERS AND SEMITRAILERS;
5 TO PROVIDE THAT THE STATE TAX COMMISSION SHALL ISSUE A LICENSE TAG
6 FOR SUCH TRAILERS AND SEMITRAILERS UPON PAYMENT OF SUCH TAX THAT
7 SHALL BE VALID FOR THE DURATION OF THE OWNER'S INTEREST IN THE
8 TRAILER OR SEMITRAILER; TO PROVIDE THAT IN THE EVENT OF A TRANSFER
9 OF THE TITLE OF THE TRAILER OR SEMITRAILER, THE LICENSE TAG SHALL
10 BE SURRENDERED TO THE STATE TAX COMMISSION AND NO CREDIT SHALL BE
11 ALLOWED UPON SURRENDER; TO PROVIDE THAT THE TAG MAY NOT BE
12 TRANSFERRED BETWEEN TRAILERS OR SEMITRAILERS; TO AMEND SECTIONS
13 27-19-17, 27-19-33, 27-19-141 AND 27-19-153, MISSISSIPPI CODE OF
14 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

16 SECTION 1. (1) There is hereby levied, in lieu of any other
17 taxes and fees levied under this chapter, a highway privilege tax
18 in the amount of Sixty-five Dollars (\$65.00) upon the operation of
19 each trailer and semitrailer that travels in interstate commerce.

20 (2) Applications for license tags issued to trailers and
21 semitrailers upon which the tax is levied in subsection (1) of
22 this section shall be made upon a form prescribed by the
23 commission.

24 (3) Upon payment of the tax levied in subsection (1) of this
25 section and receipt of the application provided for in subsection
26 (2) of this section, the commission may issue to the owner a
27 license tag for such trailer or semitrailer. The tag shall be
28 valid for the duration of the owner's interest in the trailer or
29 semitrailer and shall not be required to be renewed. Such tag
30 shall bear the inscription "Trailer" and shall bear no date.

31 (4) The owners of all such trailers shall attach such tags
32 in a conspicuous position on the rear of each trailer under the

33 rear light so that it will be visible at night at a distance of
34 sixty (60) feet.

35 (5) In the event of a transfer of the title of such a
36 trailer or semitrailer, the license tag shall be surrendered to
37 the commission and no credit shall be allowed upon surrender. The
38 tag may not be transferred between trailers or semitrailers.

39 SECTION 2. Section 27-19-17, Mississippi Code of 1972, is
40 amended as follows:[WAN1]

41 27-19-17. (1) In all cases where a trailer or semitrailer
42 is used for the transportation of property, either as a common
43 carrier, contract carrier, private commercial carrier, private
44 carrier, or otherwise, and is operated in conjunction with, and is
45 drawn by a tractor, or other motor vehicle, the tax upon such
46 motor vehicle, truck tractor or road tractor shall be calculated
47 and levied on the maximum gross weight of such vehicle, and the
48 tax to be levied upon the operator thereof upon each motor
49 vehicle, truck tractor or road tractor drawing a semitrailer or
50 trailer shall be computed in accordance with the foregoing
51 schedules in the proper classification. In such cases, however,
52 the gross weight of the trailer or semitrailer shall be combined
53 with the gross weight of the truck tractor, road tractor or other
54 motor vehicle, and the total gross weight of both vehicles counted
55 as one (1) unit shall be used in determining the tax to be paid
56 under this article. Provided, however, that no tax shall be
57 levied upon any trailer or any farm tractor using the highways
58 solely in hauling or transporting farm products of the soil from
59 the farm to the gin or market, or transporting fertilizer or feed
60 to the farm, where the gross weight does not exceed eight thousand
61 (8,000) pounds, and where the title to such products is still in
62 the producer thereof.

63 (2) On each trailer, semitrailer, house trailer, house
64 semitrailer, travel trailer, rental trailer or rental semitrailer
65 used with or drawn by any motor vehicle upon the highways of this
66 state there is hereby levied an annual highway privilege tax of
67 Ten Dollars (\$10.00). The highway privilege tax levied in this
68 subsection shall not apply to trailers or semitrailers subject to
69 the tax levied in Section 1 of Senate Bill No. 2595, 2000 Regular

70 Session.

71 (3) Before issuing a license for any trailer or semitrailer,
72 the owner thereof shall furnish the commission a serial number for
73 such trailer or semitrailer, and if the same does not bear a
74 serial number, then the commission shall assign to the owner a
75 serial number, to be placed on such trailer or semitrailer. Said
76 serial number shall be stamped or printed on such trailer or
77 semitrailer at some convenient and accessible location and shall
78 be used in making application for and issuing the privilege
79 license for such trailer or semitrailer.

80 (4) No tax shall be imposed on the wagons or trailers, or
81 the tractors drawing same, of circuses, carnivals, fairs and other
82 shows using municipal streets or public highways, when such wagons
83 or trailers are shipped into the State of Mississippi by railroad,
84 and use such streets and highways only in transporting such
85 trailers, or wagons from the railroad to be placed where such
86 circus, carnival, fair or other show is to be held or staged, and
87 in returning such trailers and wagons from such place to the
88 railroad for reloading.

89 SECTION 3. Section 27-19-33, Mississippi Code of 1972, is
90 amended as follows:[WAN2]

91 27-19-33. A license tag and up to two (2) decals of the same
92 size and similar design as prescribed in Section 27-19-31 shall be
93 issued for all trailers and semitrailers except rental trailers
94 registered under the provisions of this article except that the
95 license tag shall bear the word "TRAILER" in addition to the other
96 information. The owners of all such trailers shall attach such
97 tags and decals in a conspicuous position on the rear of each
98 trailer under the rear light so that it will be visible at night
99 at a distance of sixty (60) feet. This section shall not apply to
100 trailers and semitrailers subject to the tax levied in Section 1
101 of Senate Bill No. 2595, 2000 Regular Session.

102 SECTION 4. Section 27-19-141, Mississippi Code of 1972, is

103 amended as follows:[WAN3]

104 27-19-141. In case any person, other than a dealer or agent,
105 shall sell, assign or transfer any vehicle to another person, the
106 person acquiring such vehicle shall register the vehicle with the
107 county tax collector of his residence or the State Tax Commission
108 within seven (7) working days after such sale, assignment or
109 transfer and pay the annual privilege license taxes. The seller
110 or transferor shall remove the license plate from the vehicle and
111 retain same. Such license plate must be surrendered to the
112 issuing authority with the corresponding tax receipt if required,
113 and credit shall be allowed for the taxes paid for the remaining
114 tax year on like privilege or ad valorem taxes due on another
115 vehicle owned by the seller or transferor, or by the seller's or
116 transferor's spouse or dependent child. Privilege taxes on
117 vehicles registered in excess of ten thousand (10,000) pounds
118 gross vehicle weight, apportioned vehicles, rental and commercial
119 trailers and buses, shall be considered like taxes only for
120 vehicles registered in excess of ten thousand (10,000) pounds
121 gross vehicle weight, apportioned vehicles, rental and commercial
122 trailers and buses. Privilege or ad valorem taxes on vehicles
123 with a gross vehicle weight of ten thousand (10,000) pounds or
124 less shall be considered like taxes only for vehicles with a gross
125 vehicle weight of ten thousand (10,000) pounds or less. If the
126 seller or transferor does not elect to receive such credit at the
127 time the license plate is surrendered, the issuing authority shall
128 issue a certificate of credit to the seller or transferor, or to
129 the seller's or transferor's spouse or dependent child, or to any
130 other person, business or corporation, at the direction of the
131 seller or transferor, for the remaining unexpired taxes prorated
132 from the first day of the month following the month in which the
133 license plate is surrendered. Any credit allowed for taxes due or
134 any certificate of credit issued may be applied to like taxes owed
135 in any county by the person to whom the credit is allowed or by

136 the person possessing the certificate of credit. No credit,
137 however, shall be allowed on the charge made for registration fees
138 and any tag fees. Such license plates surrendered to the tax
139 collector shall be retained by him, and in no event shall such
140 license plate be attached to any motor vehicle after being
141 surrendered to the tax collector, nor shall any license plate be
142 transferred from one (1) motor vehicle to any other motor vehicle.
143 Certificates of credit shall be designed and furnished by the
144 commissioner.

145 The credit authorized by this section shall not apply to
146 trailers or semitrailers subject to the tax levied in Section 1 of
147 Senate Bill No. 2595, 2000 Regular Session.

148 SECTION 5. Section 27-19-153, Mississippi Code of 1972, is
149 amended as follows:[WAN4]

150 27-19-153. Whenever any vehicle in excess of ten thousand
151 (10,000) pounds, gross vehicle weight, apportioned vehicles,
152 rental and commercial trailers and buses, which have been
153 registered and the annual tax paid thereon shall be sold or
154 transferred, the purchaser or transferee thereof shall not be
155 liable for any further or additional tax for the period of time
156 covered by the original privilege license unless the original
157 license is surrendered and a replacement license issued therefor
158 under the provisions of Section 27-19-71 of this article, or
159 unless there be some change in the classification or gross weight
160 of such vehicle. The provisions of this paragraph shall not apply
161 to trailers and semitrailers subject to the tax levied in Section
162 1 of Senate Bill No. 2595, 2000 Regular Session.

163 Provided, however, when any vehicle which has been registered
164 by the State of Mississippi or any county or city, levee district,
165 school or drainage district, or any other political subdivision
166 thereof, shall be sold or transferred, the person selling the
167 vehicle for the state or political subdivision thereof shall
168 remove the license tag which was issued to the state or political

169 subdivision thereof for the vehicle being sold, and the purchaser
170 or transferee thereof shall have five (5) full working days,
171 exclusive of the date of delivery, within which to register the
172 vehicle in the proper classification and gross weight bracket and
173 shall pay the privilege license tax required for the vehicle. Any
174 purchaser or transferee failing or refusing to register a vehicle
175 acquired from the state or political subdivision thereof shall be
176 liable for the full annual privilege license tax, plus a penalty
177 thereon as provided in Section 27-19-63.

178 SECTION 6. Section 1 of this act shall be codified in
179 Chapter 19, Title 27, Mississippi Code of 1972.

180 SECTION 7. This act shall take effect and be in force from
181 and after July 1, 2000.