

*****Adopted*****

AMENDMENT No. 1 PROPOSED TO

Senate Bill NO. 2008

By Representative(s) Committee

11 Amend by striking all after the enacting clause and inserting
12 in lieu thereof the following:

13

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

21 (a) The movement of the motor vehicle is for the
22 purpose of sale of such vehicle to another motor vehicle dealer or
23 automobile auction;

24 (b) The motor vehicle is being moved from the place of
25 business of one motor vehicle dealer or automobile auction to the
26 place of business of another motor vehicle dealer or automobile
27 auction; and

28 (c) The special in-transit tag or plate is displayed in
29 plain view on the motor vehicle in the manner prescribed by the
30 State Tax Commission.

31 (2) The State Tax Commission shall issue such tags or plates
32 to each motor vehicle dealer or automobile auction who applies for
33 them upon payment of a fee in an amount equal to Two Dollars

34 (\$2.00) per tag or plate.

35 (3) The tags or plates authorized pursuant to this section
36 shall be designed by the State Tax Commission. The State Tax
37 Commission shall adopt rules and regulations necessary to
38 implement this section, including, but not limited to, rules and
39 regulations establishing procedures for issuing such tags or
40 plates and for the use and display of such tags or plates. Each
41 motor vehicle dealer or automobile auction who is issued tags or
42 plates pursuant to this section shall keep such records as may be
43 required by the State Tax Commission.

44 (4) Any motor vehicle dealer or automobile auction who uses
45 a tag or plate issued pursuant to this section for a purpose that
46 is not authorized by this section, shall be guilty of a
47 misdemeanor and, upon conviction thereof, shall be punished by a
48 fine of One Thousand Dollars (\$1,000.00) and the use of all tags
49 or plates issued to such motor vehicle dealer or automobile
50 auction pursuant to this section shall be suspended for a period
51 of one (1) year.

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

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

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

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 PRESCRIBE THE FEE FOR
8 SUCH TAG OR PLATE; TO PROVIDE A PENALTY FOR THE MISUSE OF SUCH
9 TAGS OR PLATES; AND FOR RELATED PURPOSES.