

By: Representative Markham

To: Ways and Means

HOUSE BILL NO. 250

1 AN ACT TO AMEND SECTIONS 27-19-5 AND 27-19-11, MISSISSIPPI
2 CODE OF 1972, TO INCREASE THE MOTOR VEHICLE PRIVILEGE TAX ON LIGHT
3 CARRIERS OF PROPERTY; AND FOR RELATED PURPOSES.

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

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

7 27-19-5. There is hereby levied the following annual highway
8 privilege tax on operators of private carriers of passengers and
9 light carriers of property as reasonable compensation for the use
10 of the highways of this state:

- 11 (a) On the owner or operator of each private carrier of
12 passengers..... \$15.00
13 (b) On each motorcycle, per annum..... 8.00
14 (c) On the owner or operator of each light carrier of
15 property\$15.00

16 SECTION 2. Section 27-19-11, Mississippi Code of 1972, is
17 amended as follows:

18 27-19-11. On each carrier of property, for each motor
19 vehicle, truck-tractor or road tractor used in the operation of
20 any business as such, and on each bus, there is hereby levied an
21 annual highway privilege tax in accordance with the following
22 schedule, except that the gross vehicle weight of buses shall be
23 the gross weight of the vehicle plus one hundred fifty (150)
24 pounds per each regular seat.

25 RATE OF TAX
26 GROSS WEIGHT PRIVATE COMMERCIAL PRIVATE PRIVATE
27 OF VEHICLE CARRIERS OF PROPERTY COMMERCIAL CARRIERS



28	NOT TO EXCEED	WITH A GROSS VEHICLE	CARRIERS OF	OF
29	IN POUNDS	WEIGHT IN EXCESS OF	PROPERTY WITH	PROPERTY
30		60,000 POUNDS,	A GROSS VEHICLE	
31		COMMON AND CONTRACT	WEIGHT OF 60,000	
32		CARRIERS OF PROPERTY	POUNDS OR LESS	
33		AND BUSES		
34	0000-6000	\$ <u>15.00</u>	\$ <u>15.00</u>	\$ <u>15.00</u>
35	6001-10000	33.60	25.20	16.80
36	10001-16000	78.40	70.70	39.20
37	16001-20000	156.00	129.00	78.00
38	20001-26000	228.00	192.00	114.00
39	26001-30000	300.00	247.00	150.00
40	30001-36000	384.00	318.00	192.00
41	36001-40000	456.00	378.00	228.00
42	40001-42000	504.00	420.00	264.00
43	42001-44000	528.00	444.00	276.00
44	44001-46000	552.00	456.00	282.00
45	46001-48000	588.00	492.00	300.00
46	48001-50000	612.00	507.00	312.00
47	50001-52000	660.00	540.00	336.00
48	52001-54000	684.00	564.00	348.00
49	54001-56000	708.00	588.00	360.00
50	56001-58000	756.00	624.00	384.00
51	58001-60000	780.00	642.00	396.00
52	60001-62000	828.00		420.00
53	62001-64000	852.00		432.00
54	64001-66000	900.00		482.00
55	66001-68000	936.00		504.00
56	68001-70000	972.00		516.00
57	70001-72000	996.00		528.00
58	72001-74000	1,128.00		576.00
59	74001-76000	1,248.00		612.00
60	76001-78000	1,380.00		720.00



61 78001-80000 1,512.00 864.00

62 In addition to the above levied annual highway privilege tax
63 on vehicles with a gross weight exceeding ten thousand (10,000)
64 pounds, there is levied and shall be collected an additional
65 privilege tax in the amount of One Thousand Three Hundred Fifty
66 Dollars (\$1,350.00) for each current or later year model vehicle
67 based upon a licensed weight of eighty thousand (80,000) pounds.
68 This additional privilege tax shall be reduced by the amount of
69 One Hundred Seventy-five Dollars (\$175.00) for each year of age to
70 a minimum of Fifty Dollars (\$50.00) and further reduced by the
71 ratio of licensed weight to the maximum weight of eighty thousand
72 (80,000) pounds. During the first year only, the privilege tax
73 monies collected under the provisions of this paragraph shall be
74 distributed to the various counties of the state on the basis of
75 the ratio of the last year of annual ad valorem taxes collected by
76 such counties on such vehicles to the total ad valorem taxes
77 collected by all counties on such vehicles in the same year. In
78 all subsequent years, such distribution to the counties shall be
79 made on the basis of the ratio of the number of motor vehicles
80 registered in excess of ten thousand (10,000) pounds, in each
81 taxing district in each county, to the total number of such
82 vehicles registered statewide. The counties should then
83 distribute these proceeds as they would if these collections were
84 ad valorem taxes. Provided, however, until July 1, 1993, vehicles
85 which are subject to the provisions of this section and were
86 licensed in another state shall not be subject to any other taxes
87 when registered in this state.

88 From the privilege tax monies collected under this section,
89 Three Million Seven Hundred Thirty-two Thousand Four Hundred Three
90 Dollars and Eleven Cents (\$3,732,403.11) shall be earmarked and
91 set aside to be apportioned and paid to the counties of the state
92 in the manner provided by Section 27-19-159, Mississippi Code of
93 1972. Any excess privilege tax monies collected under this



94 section shall be deposited into the State Highway Fund for the
95 construction, maintenance and reconstruction of highways and roads
96 of the State of Mississippi or the payment of interest and
97 principal on bonds authorized by the 1972 Regular Session of the
98 Legislature for construction and reconstruction of highways.

99 Provided that no privilege license shall be issued for any
100 period of time for less than One Dollar (\$1.00).

101 All vehicles owned by the State of Mississippi or any county,
102 levee district, school or drainage district, or any other
103 political subdivision thereof, including municipalities, used for
104 the transportation of property, shall be classified as private
105 carriers of property and shall be registered as such.

106 The annual highway privilege tax imposed on operators engaged
107 exclusively in the transportation of household goods shall be the
108 same as the tax imposed upon private commercial carriers by this
109 section. Provided that in determining the amount of privilege
110 taxes due under the provisions of this section, there shall be
111 allowed a maximum tolerance of five hundred (500) pounds on all
112 classes of carriers except carriers of liquefied compressed gases
113 and in the case of carriers of liquefied compressed gases there
114 shall be allowed a maximum tolerance of two thousand (2,000)
115 pounds.

116 Provided, however, any owner or operator who operates a motor
117 vehicle on the public highways, with a license tag attached
118 thereto which was issued for another or different vehicle, shall
119 be liable for the privilege tax on said vehicle for twelve (12)
120 months plus a penalty thereon of twenty-five percent (25%).

121 Provided further, that carriers of property duly registered
122 and licensed in another state and being used to transport farm
123 harvesting machinery or equipment to and from a particular county
124 in this state may, upon adoption of a resolution by the board of
125 supervisors of said county where such machinery or equipment is
126 being exclusively used in harvesting farm crops within said



127 county, be exempt from the taxes herein levied when said
128 resolution is filed with the State Tax Commission. Provided,
129 however, that said exemption shall not exceed a period of forty
130 (40) days for any annual period without a second resolution of
131 approval by the board of supervisors who shall have the authority
132 to extend said exemption not to exceed an additional period of
133 twenty (20) days during any annual period.

134 Provided further, a private commercial carrier of property
135 hauling interstate may purchase a common and contract carrier of
136 property license plate at the prescribed fee to allow the carrier
137 to lease on a one-way basis per trip without qualifying with the
138 Public Service Commission.

139 SECTION 3. This act shall take effect and be in force from
140 and after July 1, 2001.

