

By: Representative Grist

To: Ways and Means

HOUSE BILL NO. 946

1 AN ACT TO AMEND SECTION 27-19-11, MISSISSIPPI CODE OF 1972,  
 2 TO PROVIDE THAT A PRIVATE CARRIER OF PROPERTY THAT IS USED AT  
 3 LEAST FIFTY PERCENT OF THE TIME DURING THE APPLICABLE LICENSE YEAR  
 4 ON THE HIGHWAYS OF THIS STATE FOR ANY OF THE PURPOSES FOR WHICH A  
 5 PRIVATE CARRIER OF PROPERTY MAY OPERATE SHALL BE ENTITLED TO PAY  
 6 THE HIGHWAY PRIVILEGE TAXES PRESCRIBED FOR PRIVATE CARRIERS OF  
 7 PROPERTY AND TO BE ISSUED AND TO DISPLAY THE LICENSE TAG REQUIRED  
 8 FOR PRIVATE CARRIERS OF PROPERTY AND SHALL NOT BE REQUIRED TO PAY  
 9 THE PRIVILEGE TAX PRESCRIBED UNDER THIS SECTION FOR OTHER CARRIERS  
 10 OF PROPERTY OR TO BE ISSUED OR TO DISPLAY A LICENSE TAG REQUIRED  
 11 FOR OTHER CARRIERS OF PROPERTY; AND FOR RELATED PURPOSES.

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

13 **SECTION 1.** Section 27-19-11, Mississippi Code of 1972, is  
 14 amended as follows:

15 27-19-11. On each carrier of property, for each motor  
 16 vehicle, truck-tractor or road tractor used in the operation of  
 17 any business as such, and on each bus, there is hereby levied an  
 18 annual highway privilege tax in accordance with the following  
 19 schedule, except that the gross vehicle weight of buses shall be  
 20 the gross weight of the vehicle plus one hundred fifty (150)  
 21 pounds per each regular seat.

22 RATE OF TAX			
23 GROSS WEIGHT	COMMON AND	PRIVATE	PRIVATE
24 OF VEHICLE	CONTRACT	COMMERCIAL	CARRIERS
25 NOT TO EXCEED	CARRIERS OF	CARRIERS OF	OF
26 IN POUNDS	PROPERTY	PROPERTY	PROPERTY
27 0000 - 6000	\$ 7.20	\$ 7.20	\$ 7.20
28 6001 - 10000	33.60	25.20	16.80
29 10001 - 16000	78.40	70.70	39.20
30 16001 - 20000	156.00	129.00	78.00
31 20001 - 26000	228.00	192.00	114.00



32	26001 - 30000	300.00	247.00	150.00
33	30001 - 36000	384.00	318.00	192.00
34	36001 - 40000	456.00	378.00	228.00
35	40001 - 42000	504.00	420.00	264.00
36	42001 - 44000	528.00	444.00	276.00
37	44001 - 46000	552.00	456.00	282.00
38	46001 - 48000	588.00	492.00	300.00
39	48001 - 50000	612.00	507.00	312.00
40	50001 - 52000	660.00	540.00	336.00
41	52001 - 54000	684.00	564.00	348.00
42	54001 - 56000	708.00	588.00	360.00
43	56001 - 58000	756.00	624.00	384.00
44	58001 - 60000	780.00	642.00	396.00
45	60001 - 62000	828.00	828.00	420.00
46	62001 - 64000	852.00	852.00	432.00
47	64001 - 66000	900.00	900.00	482.00
48	66001 - 68000	936.00	936.00	504.00
49	68001 - 70000	972.00	972.00	516.00
50	70001 - 72000	996.00	996.00	528.00
51	72001 - 74000	1,128.00	1,128.00	576.00
52	74001 - 76000	1,248.00	1,248.00	612.00
53	76001 - 78000	1,380.00	1,380.00	720.00
54	78001 - 80000	1,512.00	1,512.00	864.00

55           In addition to the above levied annual highway privilege tax  
56 on vehicles with a gross weight exceeding ten thousand (10,000)  
57 pounds, there is levied and shall be collected an additional  
58 privilege tax in the amount of One Thousand Three Hundred Fifty  
59 Dollars (\$1,350.00) for each current or later year model vehicle  
60 based upon a licensed weight of eighty thousand (80,000) pounds.  
61 This additional privilege tax shall be reduced by the amount of  
62 One Hundred Seventy-five Dollars (\$175.00) for each year of age to  
63 a minimum of Fifty Dollars (\$50.00) and further reduced by the  
64 ratio of licensed weight to the maximum weight of eighty thousand



65 (80,000) pounds. During the first year only, the privilege tax  
66 monies collected under the provisions of this paragraph shall be  
67 distributed to the various counties of the state on the basis of  
68 the ratio of the last year of annual ad valorem taxes collected by  
69 such counties on such vehicles to the total ad valorem taxes  
70 collected by all counties on such vehicles in the same year. In  
71 all subsequent years, such distribution to the counties shall be  
72 made on the basis of the ratio of the number of motor vehicles  
73 registered in excess of ten thousand (10,000) pounds, in each  
74 taxing district in each county, to the total number of such  
75 vehicles registered statewide. The counties should then  
76 distribute these proceeds as they would if these collections were  
77 ad valorem taxes. Provided, however, until July 1, 1993, vehicles  
78 which are subject to the provisions of this section and were  
79 licensed in another state shall not be subject to any other taxes  
80 when registered in this state.

81 From the privilege tax monies collected under this section,  
82 Three Million Seven Hundred Thirty-two Thousand Four Hundred Three  
83 Dollars and Eleven Cents (\$3,732,403.11) shall be earmarked and  
84 set aside to be apportioned and paid to the counties of the state  
85 in the manner provided by Section 27-19-159, Mississippi Code of  
86 1972. Any excess privilege tax monies collected under this  
87 section shall be deposited into the State Highway Fund for the  
88 construction, maintenance and reconstruction of highways and roads  
89 of the State of Mississippi or the payment of interest and  
90 principal on bonds authorized by the 1972 Regular Session of the  
91 Legislature for construction and reconstruction of highways.

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

94 The annual highway privilege tax imposed on operators engaged  
95 exclusively in the transportation of household goods shall be the  
96 same as the tax imposed upon private commercial carriers by this  
97 section. Provided that in determining the amount of privilege



98 taxes due under the provisions of this section, there shall be  
99 allowed a maximum tolerance of five hundred (500) pounds on all  
100 classes of carriers except carriers of liquefied compressed gases  
101 and in the case of carriers of liquefied compressed gases there  
102 shall be allowed a maximum tolerance of two thousand (2,000)  
103 pounds.

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

109         Provided further, that carriers of property duly registered  
110 and licensed in another state and being used to transport farm  
111 harvesting machinery or equipment to and from a particular county  
112 in this state may, upon adoption of a resolution by the board of  
113 supervisors of said county where such machinery or equipment is  
114 being exclusively used in harvesting farm crops within said  
115 county, be exempt from the taxes herein levied when said  
116 resolution is filed with the State Tax Commission. Provided,  
117 however, that said exemption shall not exceed a period of forty  
118 (40) days for any annual period without a second resolution of  
119 approval by the board of supervisors who shall have the authority  
120 to extend said exemption not to exceed an additional period of  
121 twenty (20) days during any annual period.

122         Provided further, a private commercial carrier of property  
123 hauling interstate may purchase a common and contract carrier of  
124 property license plate at the prescribed fee to allow the carrier  
125 to lease on a one-way basis per trip without qualifying with the  
126 Public Service Commission.

127         A private carrier of property that is used at least fifty  
128 percent (50%) of the time during the applicable license year on  
129 the highways of this state for the purposes described in Section  
130 27-19-3(25) shall not be required to pay the privilege tax



131 prescribed under this section for other carriers of property and  
132 shall not be required to be issued or to display a license tag  
133 required for other carriers of property but shall pay the  
134 privilege tax imposed under this section and shall be issued and  
135 display the license tag required for a private carrier of  
136 property.

137       **SECTION 2.** This act shall take effect and be in force from  
138 and after July 1, 2002.

