

By: Representative Denny

To: Ways and Means

HOUSE BILL NO. 1489

1 AN ACT TO AMEND SECTION 27-19-11, MISSISSIPPI CODE OF 1972,
2 TO CLARIFY THE DISTRIBUTION OF MOTOR VEHICLE PRIVILEGE TAX LEVIED
3 ON CERTAIN TRUCKS; AND FOR RELATED PURPOSES.

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

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

7 27-19-11. On each carrier of property, for each motor
8 vehicle, truck-tractor or road tractor used in the operation of
9 any business as such, and on each bus, there is hereby levied an
10 annual highway privilege tax in accordance with the following
11 schedule, except that the gross vehicle weight of buses shall be
12 the gross weight of the vehicle plus one hundred fifty (150)
13 pounds per each regular seat.

RATE OF TAX				
GROSS WEIGHT	COMMON AND	PRIVATE	PRIVATE	
OF VEHICLE	CONTRACT	COMMERCIAL	CARRIERS	
NOT TO EXCEED	CARRIERS OF	CARRIERS OF	OF	
IN POUNDS	PROPERTY	PROPERTY	PROPERTY	
0000 - 6000	\$ 7.20	\$ 7.20	\$ 7.20	
6001 - 10000	33.60	25.20	16.80	
10001 - 16000	78.40	70.70	39.20	
16001 - 20000	156.00	129.00	78.00	
20001 - 26000	228.00	192.00	114.00	
26001 - 30000	300.00	247.00	150.00	
30001 - 36000	384.00	318.00	192.00	
36001 - 40000	456.00	378.00	228.00	
40001 - 42000	504.00	420.00	264.00	



28	42001 - 44000	528.00	444.00	276.00
29	44001 - 46000	552.00	456.00	282.00
30	46001 - 48000	588.00	492.00	300.00
31	48001 - 50000	612.00	507.00	312.00
32	50001 - 52000	660.00	540.00	336.00
33	52001 - 54000	684.00	564.00	348.00
34	54001 - 56000	708.00	588.00	360.00
35	56001 - 58000	756.00	624.00	384.00
36	58001 - 60000	780.00	642.00	396.00
37	60001 - 62000	828.00	828.00	420.00
38	62001 - 64000	852.00	852.00	432.00
39	64001 - 66000	900.00	900.00	482.00
40	66001 - 68000	936.00	936.00	504.00
41	68001 - 70000	972.00	972.00	516.00
42	70001 - 72000	996.00	996.00	528.00
43	72001 - 74000	1,128.00	1,128.00	576.00
44	74001 - 76000	1,248.00	1,248.00	612.00
45	76001 - 78000	1,380.00	1,380.00	720.00
46	78001 - 80000	1,512.00	1,512.00	864.00

47 In addition to the above levied annual highway privilege tax
48 on vehicles with a gross weight exceeding ten thousand (10,000)
49 pounds, there is levied and shall be collected an additional
50 privilege tax in the amount of One Thousand Three Hundred Fifty
51 Dollars (\$1,350.00) for each current or later year model vehicle
52 based upon a licensed weight of eighty thousand (80,000) pounds.
53 This additional privilege tax shall be reduced by the amount of
54 One Hundred Seventy-five Dollars (\$175.00) for each year of age to
55 a minimum of Fifty Dollars (\$50.00) and further reduced by the
56 ratio of licensed weight to the maximum weight of eighty thousand
57 (80,000) pounds. During the first year only, the privilege tax
58 monies collected under the provisions of this paragraph shall be
59 distributed to the various counties of the state on the basis of
60 the ratio of the last year of annual ad valorem taxes collected by

61 such counties on such vehicles to the total ad valorem taxes
62 collected by all counties on such vehicles in the same year. In
63 all subsequent years, such distribution to the counties shall be
64 made on the basis of the ratio of the number of motor vehicles
65 registered in excess of ten thousand (10,000) pounds, in each
66 taxing district in each county, to the total number of such
67 vehicles registered statewide. The counties shall then
68 distribute these proceeds as they would if these collections were
69 ad valorem taxes. Provided, however, until July 1, 1993, vehicles
70 which are subject to the provisions of this section and were
71 licensed in another state shall not be subject to any other taxes
72 when registered in this state.

73 From the privilege tax monies collected under this section,
74 Three Million Seven Hundred Thirty-two Thousand Four Hundred Three
75 Dollars and Eleven Cents (\$3,732,403.11) shall be earmarked and
76 set aside to be apportioned and paid to the counties of the state
77 in the manner provided by Section 27-19-159, Mississippi Code of
78 1972. Any excess privilege tax monies collected under this
79 section shall be deposited into the State Highway Fund for the
80 construction, maintenance and reconstruction of highways and roads
81 of the State of Mississippi or the payment of interest and
82 principal on bonds authorized by the 1972 Regular Session of the
83 Legislature for construction and reconstruction of highways.

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

86 The annual highway privilege tax imposed on operators engaged
87 exclusively in the transportation of household goods shall be the
88 same as the tax imposed upon private commercial carriers by this
89 section. Provided that in determining the amount of privilege
90 taxes due under the provisions of this section, there shall be
91 allowed a maximum tolerance of five hundred (500) pounds on all
92 classes of carriers except carriers of liquefied compressed gases
93 and in the case of carriers of liquefied compressed gases there



94 shall be allowed a maximum tolerance of two thousand (2,000)
95 pounds.

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

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

114 Provided further, a private commercial carrier of property
115 hauling interstate may purchase a common and contract carrier of
116 property license plate at the prescribed fee to allow the carrier
117 to lease on a one-way basis per trip without qualifying with the
118 Public Service Commission.

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

