HOUSE BILL NO. 1489

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

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

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

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

<table>
<thead>
<tr>
<th>RATE OF TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>GROSS WEIGHT</td>
</tr>
<tr>
<td>OF VEHICLE</td>
</tr>
<tr>
<td>NOT TO EXCEED</td>
</tr>
<tr>
<td>IN POUNDS</td>
</tr>
<tr>
<td>0000 - 6000</td>
</tr>
<tr>
<td>6001 - 10000</td>
</tr>
<tr>
<td>10001 - 16000</td>
</tr>
<tr>
<td>16001 - 20000</td>
</tr>
<tr>
<td>20001 - 26000</td>
</tr>
<tr>
<td>26001 - 30000</td>
</tr>
<tr>
<td>30001 - 36000</td>
</tr>
<tr>
<td>36001 - 40000</td>
</tr>
<tr>
<td>40001 - 42000</td>
</tr>
</tbody>
</table>
In addition to the above levied annual highway privilege tax on vehicles with a gross weight exceeding ten thousand (10,000) pounds, there is levied and shall be collected an additional privilege tax in the amount of One Thousand Three Hundred Fifty Dollars ($1,350.00) for each current or later year model vehicle based upon a licensed weight of eighty thousand (80,000) pounds. This additional privilege tax shall be reduced by the amount of One Hundred Seventy-five Dollars ($175.00) for each year of age to a minimum of Fifty Dollars ($50.00) and further reduced by the ratio of licensed weight to the maximum weight of eighty thousand (80,000) pounds. During the first year only, the privilege tax monies collected under the provisions of this paragraph shall be distributed to the various counties of the state on the basis of the ratio of the last year of annual ad valorem taxes collected by the counties.
such counties on such vehicles to the total ad valorem taxes
collected by all counties on such vehicles in the same year. In
all subsequent years, such distribution to the counties shall be
made on the basis of the ratio of the number of motor vehicles
registered in excess of ten thousand (10,000) pounds, in each
taxing district in each county, to the total number of such
vehicles registered statewide. The counties _shall_ then
distribute these proceeds as they would if these collections were
ad valorem taxes. Provided, however, until July 1, 1993, vehicles
which are subject to the provisions of this section and were
licensed in another state shall not be subject to any other taxes
when registered in this state.

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

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

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

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

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

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

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