

By: Senator(s) Minor

To: Finance

SENATE BILL NO. 2536

1 AN ACT TO AMEND SECTION 27-61-9, MISSISSIPPI CODE OF 1972, TO  
2 PROVIDE THAT NO INTERNATIONAL FUEL TAX AGREEMENT LICENSE OR DECALS  
3 SHALL BE ISSUED TO ANY APPLICANT WHOSE LICENSE UNDER SUCH  
4 AGREEMENT IS UNDER REVOCATION BY ANY MEMBER JURISDICTION OR TO ANY  
5 APPLICANT WHO IS IN ARREARS OR DEFAULT TO THIS STATE, OR ANY  
6 POLITICAL SUBDIVISION THEREOF, FOR ANY TAXES OR FEES; AND FOR  
7 RELATED PURPOSES.

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

9 **SECTION 1.** Section 27-61-9, Mississippi Code of 1972, is  
10 amended as follows:

11 27-61-9. (1) If the commission approves the application and  
12 bond, it shall issue to the applicant an interstate fuel use  
13 permit which shall remain valid for the calendar year in which it  
14 was issued, to expire on December 31 of that year. All such  
15 permits shall be revocable by the commission upon ten (10) days'  
16 written notice to the permittee, if the permittee fails or refuses  
17 to comply with any of the terms or provisions of this chapter.

18 (2) A renewal permit for the following calendar year will be  
19 issued upon application if: the permit has not been revoked or  
20 cancelled; all reports have been filed; and all taxes, penalties  
21 and interest due have been paid. Any interstate fuel use permit  
22 issued under the provisions of this section before March 12, 1993,  
23 shall expire on December 31, 1993.

24 (3) If the commission approves an application filed under  
25 the provisions of the International Fuel Tax Agreement, it shall  
26 issue to the applicant a license and decals for each motor  
27 vehicle. The license and decals shall expire on December 31 of  
28 each year. The International Fuel Tax Agreement may provide for a  
29 grace period for the display of the license and decals. Such



30 license and decals may be revoked by the commission upon ten (10)  
31 days written notice to the licensee, if the licensee fails to file  
32 reports, fails to pay taxes due or fails to otherwise comply with  
33 the provisions of this chapter or the International Fuel Tax  
34 Agreement.

35 (4) No license or decals shall be issued to any applicant  
36 that has been licensed under the International Fuel Tax Agreement  
37 and such license is under revocation by any member jurisdiction.  
38 No license or decals shall be issued to any applicant who is in  
39 arrears or default to this state, or any political subdivision  
40 thereof, for any taxes or fees.

41 **SECTION 2.** This act shall take effect and be in force from  
42 and after its passage.

