SENATE BILL NO. 2536

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

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

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

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

(2) A renewal permit for the following calendar year will be issued upon application if: the permit has not been revoked or cancelled; all reports have been filed; and all taxes, penalties and interest due have been paid.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

(3) If the commission approves an application filed under the provisions of the International Fuel Tax Agreement, it shall issue to the applicant a license and decals for each motor vehicle. The license and decals shall expire on December 31 of each year. The International Fuel Tax Agreement may provide for a grace period for the display of the license and decals. Such
license and decals may be revoked by the commission upon ten (10) 
days written notice to the licensee, if the licensee fails to file 
reports, fails to pay taxes due or fails to otherwise comply with 
the provisions of this chapter or the International Fuel Tax 
Agreement.

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

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