

By: Senator(s) Minor

To: Finance

SENATE BILL NO. 2931

1 AN ACT TO AMEND SECTION 27-19-31, MISSISSIPPI CODE OF 1972,  
2 TO PROVIDE THAT THE STATE TAX COMMISSION SHALL ISSUE THE LICENSE  
3 TAG ATTACHED TO A MOTOR VEHICLE OR TRAILER FOR SIX YEARS; AND FOR  
4 RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-19-31, Mississippi Code of 1972, is  
7 amended as follows:

8 27-19-31. (1) The State Tax Commission is authorized and  
9 directed to establish and maintain a vehicle registration renewal  
10 system whereby the license tag attached upon a motor vehicle or  
11 trailer may be issued for six (6) years with the approval of the  
12 License Tag Commission, except for motor vehicles registered in  
13 excess of ten thousand (10,000) pounds gross vehicle weight, and  
14 motor vehicles in a fleet registered under Section 27-19-66,  
15 apportioned vehicles, rental and commercial trailers and buses,  
16 which shall be issued for a period of time determined by the State  
17 Tax Commission. During each intervening year of the period for  
18 which license tags are issued, the State Tax Commission shall  
19 issue up to two (2) license decals, in lieu of the license tags,  
20 which will specify the month and year in which the license tag  
21 shall expire. Motor vehicles in a corporate fleet registered  
22 under Section 27-19-66, shall not be issued decals specifying the  
23 month and year of expiration.

24 Any series of tags may be cancelled by the commissioner with  
25 the approval of the License Tag Commission and a new series of  
26 tags issued.

27 (2) The license decals issued in lieu of the license tags  
28 shall indicate the month and the last two (2) figures of the year



29 for which such license shall expire, and these decals shall be  
30 color coded so that it shall be possible to distinguish the year  
31 and the month for which such decals shall expire. The license  
32 decals shall be attached to the license tag of the motor vehicle  
33 or trailer, and when so attached shall be deemed to be the license  
34 tag for the ensuing registration year. The month decal shall be  
35 attached in an upright position in the lower left corner of the  
36 license tag, and the year decal shall be attached in an upright  
37 position in the lower right corner of the license tag. Decals  
38 specifying the month and year of expiration shall not be required  
39 to be attached to license tags on motor vehicles in a corporate  
40 fleet registered under Section 27-19-66.

41 Except as otherwise provided in this paragraph, the  
42 registration year shall be a period of one (1) year commencing on  
43 the first day of the month following the month in which the  
44 vehicle was acquired. Beginning October 1, 1982, original  
45 registrations of motor vehicles, except motor vehicles registered  
46 in excess of ten thousand (10,000) pounds gross vehicle weight,  
47 apportioned vehicles and buses, may be made and shall be prorated  
48 for a period of from six (6) to eleven (11) months according to  
49 regulations established by the State Tax Commission to reduce a  
50 disproportionate number of registrations for a particular month.  
51 Beginning July 1, 1995, original registrations and renewal  
52 registrations of motor vehicles in corporate fleets registered  
53 under Section 27-19-66, shall be prorated according to regulations  
54 established by the State Tax Commission so as to cause the  
55 registration of such fleet motor vehicles to coincide with the  
56 anniversary month for corporate fleets established by the State  
57 Tax Commission. Where a vehicle is registered for a period less  
58 than twelve (12) months, the anniversary month shall be the month  
59 of the expiration of the original license tag.

60 Beginning July 1, 1996, original registrations and renewal  
61 registrations of motor vehicles in individual fleets registered



62 under Section 27-19-66 shall be prorated according to regulations  
63 established by the State Tax Commission so as to cause the  
64 registration of such fleet motor vehicles to coincide with the  
65 anniversary month for individual fleets established by the county  
66 tax collector. Where a vehicle is registered for a period less  
67 than twelve (12) months, the anniversary month shall be the month  
68 of the expiration of the original license tag.

69 The State Tax Commission, with the approval of the License  
70 Tag Commission, shall so specify the area or areas on the license  
71 tag where the license decals shall be attached. The number of the  
72 license tag shall be written across its face, and the number of  
73 the tag shall represent the registration number; and upon all the  
74 tags for private passenger vehicles the word "MISSISSIPPI" shall  
75 be written across the top of the tag in capital letters  
76 sufficiently large to be easily read, but upon all other tags such  
77 word may be abbreviated. The number of the license tag shall not  
78 exceed seven (7) letters, numbers or a combination of such letters  
79 and numbers. Also, on all tags sold and issued, an appropriate  
80 place will be provided thereon to place license decals indicating  
81 the expiration date of the tag. For the purposes of this section  
82 and Section 27-19-32, Mississippi Code of 1972, the term "decal,"  
83 "decals" or "license decal" shall mean a tab, sticker or other  
84 similar device attached to a license tag which validates same for  
85 a stated period of time. One (1) license tag and up to two (2)  
86 license decals shall be furnished for all vehicles and shall be  
87 fastened immovably twelve (12) inches or more above the ground, at  
88 the rear of the vehicle under or over the rear light, with the  
89 number in upright position so that it will be plainly visible and  
90 legible at all times, and at night at a distance of sixty (60)  
91 feet. In the case of tractors or other motor vehicles drawing or  
92 pulling trailers, semitrailers or farm implements, the tag shall  
93 be fastened upon such vehicle twelve (12) inches or more above the  
94 ground, upon the front or back of such vehicle, with the number in



95 an upright position. Such license plate, all characters and any  
96 legally affixed decals shall not be defaced, covered or obstructed  
97 from view by any object, decal, sticker, paint, marking or license  
98 plate bracket or holder. Any person who defaces, covers or  
99 obstructs any portion of a license tag with any sticker,  
100 decoration, paint, marking, license plate bracket or holder or any  
101 other thing or device, in such a manner that the characters and  
102 any legally affixed decals on the tag cannot be read, shall be  
103 guilty of a misdemeanor and, upon conviction, shall be punished by  
104 a fine of not more than Twenty-five Dollars (\$25.00). However, it  
105 shall not be unlawful for the county name to be partially or  
106 completely obstructed from view by any object, decal, sticker or  
107 license plate bracket or holder. Unless the license tag with  
108 current decals is fastened to the vehicle as herein provided, the  
109 said vehicle shall be regarded as operating without a license tag,  
110 and the owner or operator shall be liable for the penalties herein  
111 provided.

112 In addition to the above requirements, license tags for  
113 private passenger vehicles shall have a county designation thereon  
114 referencing the name of the county in which such vehicle is  
115 registered.

116 Law enforcement officers of this state shall remove from a  
117 motor vehicle or trailer any license tag and/or decals which are  
118 so defaced that proper identification cannot be reasonably made.  
119 The officer shall issue to the driver of such vehicle a tag permit  
120 which shall be valid for a period of five (5) days. Each person  
121 receiving such tag permit shall purchase, within five (5) days  
122 from the date of the issuance of the permit, a new tag and/or  
123 decals for the fee set forth in Section 27-19-37, Mississippi Code  
124 of 1972, for a substitute tag.

125 Any person who has a license tag or decals on a vehicle which  
126 may be so defaced that proper identification cannot be reasonably  
127 made may remove such and purchase another license tag and/or



128 decals for the same fee required for a substitute tag. If any  
129 license tag shall deteriorate due to age so that identification  
130 cannot be reasonably made, the owner may surrender such tag to the  
131 issuing authority and be issued a new tag and like decals at no  
132 cost.

133 (3) The State Tax Commission is authorized to promulgate  
134 appropriate rules and regulations to govern the use and display of  
135 license decals and to publish a summary thereof which shall be  
136 available to state officials and the public upon request.

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

