

By: Representative Dedeaux

To: Ways and Means

HOUSE BILL NO. 1031

1 AN ACT TO AMEND SECTION 27-19-309, MISSISSIPPI CODE OF 1972,
2 TO REQUIRE A NONRESIDENT MOTOR VEHICLE DEALER TO PAY A FEE FOR A
3 MISSISSIPPI MOTOR VEHICLE DEALER'S TAG PERMIT EQUAL TO THE FEE
4 CHARGED BY THE NONRESIDENT'S STATE TO A MISSISSIPPI MOTOR VEHICLE
5 DEALER FOR A PERMIT IN THE NONRESIDENT'S STATE; TO REQUIRE PERSONS
6 TO HOLD A VALID MISSISSIPPI MOTOR VEHICLE DEALER'S TAG PERMIT
7 BEFORE THEY ARE ALLOWED TO BID IN ANY MISSISSIPPI AUCTION OF MOTOR
8 VEHICLES; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Section 27-19-309, Mississippi Code of 1972, is
11 amended as follows:

12 27-19-309. (1) An application for a motor vehicle dealer
13 tag permit, new or used, must be accompanied by a fee of One
14 Hundred Dollars (\$100.00). The State Tax Commission shall furnish
15 distinguishing number tags at a fee of Thirty-five Dollars
16 (\$35.00) each and a tag fee of Three Dollars and Seventy-five
17 Cents (\$3.75). A dealer shall be limited to twelve (12) tags at
18 Thirty-five Dollars (\$35.00) each and any additional tags shall be
19 Seventy-five Dollars (\$75.00) each, plus a tag fee of Three
20 Dollars and Seventy-five Cents (\$3.75) for each tag. Provided,
21 that the application required herein shall have a space on same
22 for the inclusion of the sales tax number of the applicant.

23 (2) If a motor vehicle dealer is engaged only in buying,
24 selling or exchanging motorcycles, the application for a motor
25 vehicle dealer tag permit must be accompanied by a fee of Fifty
26 Dollars (\$50.00). The State Tax Commission shall furnish
27 motorcycle dealer tags at a fee of Six Dollars (\$6.00) each, and
28 Three Dollars and Seventy-five Cents (\$3.75) for each tag fee.
29 Such dealer shall be issued only motorcycle dealer distinguishing

30 number tags, and the tags shall be displayed only upon a
31 motorcycle.

32 (3) A motor vehicle dealer engaged only in buying, selling,
33 or exchanging of trailers, semitrailers or house trailers shall
34 pay a fee of Seventy-five Dollars (\$75.00) for his permit. The
35 State Tax Commission shall furnish distinguishing number tags for
36 such at a fee of Ten Dollars (\$10.00) each, plus Three Dollars and
37 Seventy-five Cents (\$3.75) for each tag fee. Such dealer shall be
38 issued only trailer dealer distinguishing number tags, and the
39 tags shall be displayed only upon a trailer, semitrailer or house
40 trailer.

41 (4) A manufacturer or manufacturer's branch, who is engaged
42 only in delivering to and from the factory and located within the
43 State of Mississippi, shall pay a fee of Fifty Dollars (\$50.00)
44 for his permit and may purchase a distinguishing number tag upon
45 making application to the State Tax Commission for a fee of Ten
46 Dollars (\$10.00), plus Three Dollars and Seventy-five Cents
47 (\$3.75) for a tag fee. Such manufacturer shall be issued only
48 manufacturer tags, and the tags shall be displayed only upon those
49 manufactured vehicles.

50 (5) A heavy truck dealer shall pay a fee of One Hundred
51 Dollars (\$100.00) for his permit and may purchase, for use in
52 accordance with Section 27-19-319, distinguishing number tags for
53 a fee of One Hundred Twenty-five Dollars (\$125.00) each, plus a
54 tag fee of Three Dollars and Seventy-five Cents (\$3.75) each.
55 Such dealer shall be issued only heavy truck tags and the tags
56 shall be displayed only upon a heavy truck.

57 (6) A manufacturer whose distribution or import companies
58 operate a regional vehicle parts warehouse, distribution or
59 preparation facilities located in a county wherein U.S. Highway 51
60 and State Highway 4 intersect within the State of Mississippi,
61 shall pay an annual fee of One Hundred Dollars (\$100.00) for a
62 permit and may purchase a distinguishing number tag upon making

63 application to the State Tax Commission for a fee of Fifty Dollars
64 (\$50.00), plus Three Dollars and Seventy-five Cents (\$3.75) for a
65 tag fee. Such manufacturer shall be issued tags to be utilized by
66 vehicles owned by the manufacturer and which are used by the
67 manufacturer for testing, distribution, evaluation, incentives and
68 promotion. The number of tags issued to a manufacturer by the
69 State Tax Commission shall not exceed fifty (50).

70 (7) Beginning July 1, 1987, and until the date specified in
71 Section 65-39-35, there shall be levied a tag fee of Five Dollars
72 (\$5.00) in addition to the tag fee of Three Dollars and
73 Seventy-five Cents (\$3.75) levied in this section. Such
74 additional fee shall be levied in the same manner as the tag fee
75 of Three Dollars and Seventy-five Cents (\$3.75).

76 (8) A motor vehicle manufacturer operating a project as
77 defined in Section 57-75-5(f)(iv)1 shall pay an annual fee of One
78 Hundred Dollars (\$100.00) for a permit and may purchase a
79 distinguishing number tag upon making application to the State Tax
80 Commission for a fee of Fifty Dollars (\$50.00), plus Three Dollars
81 and Seventy-five Cents (\$3.75) for a tag fee. Such manufacturer
82 shall be issued tags to be utilized by vehicles owned by the
83 manufacturer and which are used by the manufacturer primarily for
84 maintenance at the project site and for testing, demonstration,
85 evaluation, incentives and promotion. The number of tags issued
86 to such manufacturer by the State Tax Commission shall not exceed
87 three hundred (300).

88 (9) The number of distinguishing number tags issued to each
89 dealer shall be determined by the State Tax Commission. In
90 addition, only those dealer distinguishing number tags authorized
91 and purchased by the State Tax Commission will be considered as a
92 valid dealer distinguishing number tag and any tag manufactured by
93 any other means and held out to the public as being a dealer
94 distinguishing number tag shall be a violation of this section and
95 a penalty of Five Hundred Dollars (\$500.00) shall be assessed by

96 the State Tax Commission, which shall be in addition to any
97 penalty authorized by law. Display of the tag in question on a
98 vehicle shall be considered prima facia evidence of the violation.

99 (10) A nonresident motor vehicle dealer shall pay a fee for
100 a Mississippi motor vehicle dealer's tag permit equal to the
101 highest fee charged by the nonresident motor vehicle dealer's
102 state to a Mississippi motor vehicle dealer for a permit in the
103 nonresident motor vehicle dealer's state.

104 (11) A nonresident motor vehicle dealer who is not from the
105 United States shall pay a fee for a motor vehicle dealer's tag
106 permit equivalent to the highest fee charged by states surrounding
107 Mississippi.

108 (12) No person may bid in any Mississippi auction of motor
109 vehicles unless such person holds a valid motor vehicle dealer's
110 tag permit as provided in this section.

111 **SECTION 2.** This act shall take effect and be in force from
112 and after July 1, 2004.