

By: Representative Mayo

To: Ways and Means

HOUSE BILL NO. 1337

1 AN ACT TO AMEND SECTION 27-19-11, MISSISSIPPI CODE OF 1972,  
2 TO REQUIRE COUNTY BOARDS OF SUPERVISORS TO DISTRIBUTE A PORTION OF  
3 THE PROCEEDS FROM PRIVILEGE TAXES ON CERTAIN COMMERCIAL CARRIERS  
4 TO OTHER TAXING DISTRICTS; AND FOR RELATED PURPOSES.

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

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

8 27-19-11. On each carrier of property, for each motor  
9 vehicle, truck-tractor or road tractor used in the operation of  
10 any business as such, and on each bus, there is hereby levied an  
11 annual highway privilege tax in accordance with the following  
12 schedule, except that the gross vehicle weight of buses shall be  
13 the gross weight of the vehicle plus one hundred fifty (150)  
14 pounds per each regular seat.

15 RATE OF TAX			
16 GROSS WEIGHT	COMMON AND	PRIVATE	PRIVATE
17 OF VEHICLE	CONTRACT	COMMERCIAL	CARRIERS
18 NOT TO EXCEED	CARRIERS OF	CARRIERS OF	OF
19 IN POUNDS	PROPERTY	PROPERTY	PROPERTY
20 0000 - 6000	\$ 7.20	\$ 7.20	\$ 7.20
21 6001 - 10000	33.60	25.20	16.80
22 10001 - 16000	78.40	70.70	39.20
23 16001 - 20000	156.00	129.00	78.00
24 20001 - 26000	228.00	192.00	114.00
25 26001 - 30000	300.00	247.00	150.00
26 30001 - 36000	384.00	318.00	192.00
27 36001 - 40000	456.00	378.00	228.00
28 40001 - 42000	504.00	420.00	264.00

29	42001 - 44000	528.00	444.00	276.00
30	44001 - 46000	552.00	456.00	282.00
31	46001 - 48000	588.00	492.00	300.00
32	48001 - 50000	612.00	507.00	312.00
33	50001 - 52000	660.00	540.00	336.00
34	52001 - 54000	684.00	564.00	348.00
35	54001 - 56000	708.00	588.00	360.00
36	56001 - 58000	756.00	624.00	384.00
37	58001 - 60000	780.00	642.00	396.00
38	60001 - 62000	828.00	828.00	420.00
39	62001 - 64000	852.00	852.00	432.00
40	64001 - 66000	900.00	900.00	482.00
41	66001 - 68000	936.00	936.00	504.00
42	68001 - 70000	972.00	972.00	516.00
43	70001 - 72000	996.00	996.00	528.00
44	72001 - 74000	1,128.00	1,128.00	576.00
45	74001 - 76000	1,248.00	1,248.00	612.00
46	76001 - 78000	1,380.00	1,380.00	720.00
47	78001 - 80000	1,512.00	1,512.00	864.00

48        In addition to the above levied annual highway privilege tax  
49 on vehicles with a gross weight exceeding ten thousand (10,000)  
50 pounds, there is levied and shall be collected an additional  
51 privilege tax in the amount of One Thousand Three Hundred Fifty  
52 Dollars (\$1,350.00) for each current or later year model vehicle  
53 based upon a licensed weight of eighty thousand (80,000) pounds.  
54 This additional privilege tax shall be reduced by the amount of  
55 One Hundred Seventy-five Dollars (\$175.00) for each year of age to  
56 a minimum of Fifty Dollars (\$50.00) and further reduced by the  
57 ratio of licensed weight to the maximum weight of eighty thousand  
58 (80,000) pounds. During the first year only, the privilege tax  
59 monies collected under the provisions of this paragraph shall be  
60 distributed to the various counties of the state on the basis of  
61 the ratio of the last year of annual ad valorem taxes collected by

62 such counties on such vehicles to the total ad valorem taxes  
63 collected by all counties on such vehicles in the same year. In  
64 all subsequent years, such distribution to the counties shall be  
65 made on the basis of the ratio of the number of motor vehicles  
66 registered in excess of ten thousand (10,000) pounds, in each  
67 taxing district in each county, to the total number of such  
68 vehicles registered statewide. The counties shall then distribute  
69 these proceeds as they would if these collections were ad valorem  
70 taxes. Provided, however, until July 1, 1993, vehicles which are  
71 subject to the provisions of this section and were licensed in  
72 another state shall not be subject to any other taxes when  
73 registered in this state.

74 From the privilege tax monies collected under this section,  
75 Three Million Seven Hundred Thirty-two Thousand Four Hundred Three  
76 Dollars and Eleven Cents (\$3,732,403.11) shall be earmarked and  
77 set aside to be apportioned and paid to the counties of the state  
78 in the manner provided by Section 27-19-159, Mississippi Code of  
79 1972. Any excess privilege tax monies collected under this  
80 section shall be deposited into the State Highway Fund for the  
81 construction, maintenance and reconstruction of highways and roads  
82 of the State of Mississippi or the payment of interest and  
83 principal on bonds authorized by the 1972 Regular Session of the  
84 Legislature for construction and reconstruction of highways.

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

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

95 shall be allowed a maximum tolerance of two thousand (2,000)  
96 pounds.

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

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

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

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