

By: Senator(s) Burton

To: Highways and
Transportation

SENATE BILL NO. 2981

1 AN ACT TO AMEND SECTION 27-19-11, MISSISSIPPI CODE OF 1972,
2 TO CLARIFY THAT THE PROCEEDS OF THE ADDITIONAL PRIVILEGE TAX
3 LEVIED ON CARRIERS OF PROPERTY AND BUSES SHALL BE DISTRIBUTED BY
4 COUNTIES AS IF SUCH PROCEEDS WERE AD VALOREM TAX COLLECTIONS; AND
5 FOR RELATED PURPOSES.

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

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

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

RATE OF TAX			
GROSS WEIGHT OF VEHICLE NOT TO EXCEED IN POUNDS	COMMON AND CONTRACT CARRIERS OF PROPERTY	PRIVATE COMMERCIAL CARRIERS OF PROPERTY	PRIVATE CARRIERS OF PROPERTY
0000 - 6000	\$ 7.20	\$ 7.20	\$ 7.20
6001 - 10000	33.60	25.20	16.80
10001 - 16000	78.40	70.70	39.20
16001 - 20000	156.00	129.00	78.00
20001 - 26000	228.00	192.00	114.00
26001 - 30000	300.00	247.00	150.00
30001 - 36000	384.00	318.00	192.00
36001 - 40000	456.00	378.00	228.00

29	40001 - 42000	504.00	420.00	264.00
30	42001 - 44000	528.00	444.00	276.00
31	44001 - 46000	552.00	456.00	282.00
32	46001 - 48000	588.00	492.00	300.00
33	48001 - 50000	612.00	507.00	312.00
34	50001 - 52000	660.00	540.00	336.00
35	52001 - 54000	684.00	564.00	348.00
36	54001 - 56000	708.00	588.00	360.00
37	56001 - 58000	756.00	624.00	384.00
38	58001 - 60000	780.00	642.00	396.00
39	60001 - 62000	828.00	828.00	420.00
40	62001 - 64000	852.00	852.00	432.00
41	64001 - 66000	900.00	900.00	482.00
42	66001 - 68000	936.00	936.00	504.00
43	68001 - 70000	972.00	972.00	516.00
44	70001 - 72000	996.00	996.00	528.00
45	72001 - 74000	1,128.00	1,128.00	576.00
46	74001 - 76000	1,248.00	1,248.00	612.00
47	76001 - 78000	1,380.00	1,380.00	720.00
48	78001 - 80000	1,512.00	1,512.00	864.00

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

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

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

86 * * * No privilege license shall be issued for any period of
87 time for less than One Dollar (\$1.00).

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

95 case of carriers of liquefied compressed gases there shall be
96 allowed a maximum tolerance of two thousand (2,000) pounds.

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

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

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

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