

**Adopted  
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

**Senate Bill No. 2526**

**BY: Committee**

**Amend by striking all after the enacting clause and inserting  
in lieu thereof the following:**

14           **SECTION 1.** Section 27-55-33, Mississippi Code of 1972, is  
15 amended as follows:

16           27-55-33. Every common or contract carrier transporting  
17 gasoline by whatever means, from a point outside this state to any  
18 point in this state, shall report, in writing, all deliveries of  
19 gasoline to points within this state to the commission on forms  
20 prescribed by the commission or, with the approval of the  
21 commission, furnish the required information on machine-prepared  
22 schedules, and such other information as may be necessary for the  
23 proper administration of this article.

24           The reports required in this section shall be for information  
25 purposes only and the commission may, in its discretion, waive the  
26 filing of any of these reports not necessary for proper  
27 administration of this article. The reports required in this  
28 section shall be signed and contain a declaration that the  
29 statements contained therein are true and are made under penalty  
30 of perjury. Such reports required in this section shall be filed  
31 with the commission on or before the 20th day of each month  
32 following the month in which the transaction occurred.

33 Any such person failing or refusing to file said report on or  
34 before the date required by law, or who shall omit any shipment of  
35 gasoline from said report, shall be subject to a penalty which  
36 shall be a percentage of the tax imposed by law on the total  
37 amount of the taxable products involved as follows:

38 (a) Not more than ten percent (10%) for the first  
39 failure, refusal or omission; and

40 (b) Not more than twenty percent (20%) for the second  
41 and any subsequent failure, refusal or omission.

42 The commission may waive the penalty imposed in the preceding  
43 paragraph upon good cause shown.

44 All ships, boats, towboats, vessels or barges delivering  
45 taxable petroleum products into this state shall have all inlets  
46 and outlets sealed with different numbered seals, the number of  
47 which shall be recorded on the invoices, manifests, bills of  
48 lading, or other records accompanying the shipment. Any captain  
49 of a ship, boat, barge, towboat or vessel found in violation of  
50 this provision shall be guilty of a misdemeanor and fined not less  
51 than One Hundred Dollars (\$100.00) nor more than Two Hundred Fifty  
52 Dollars (\$250.00) for the first offense, and not less than Two  
53 Hundred Fifty Dollars (\$250.00) nor more than Five Hundred Dollars  
54 (\$500.00) for each offense thereafter.

55 It shall be unlawful for any ship, boat, towboat, vessel or  
56 barge delivering taxable petroleum products into this state to  
57 unload such taxable petroleum products in this state unless the  
58 delivery is to a terminal approved by and registered with the  
59 Internal Revenue Service. Any captain of a ship, boat, barge,  
60 towboat or vessel who violates this provision shall be fined One  
61 Thousand dollars (\$1,000.00) per offense and the entire amount of  
62 the state excise tax upon such taxable petroleum product shall be  
63 deemed due and payable, plus a penalty of twenty-five percent  
64 (25%) of the amount of such tax, and any authorized representative

65 of the commission or the enforcement officers of the Mississippi  
66 Department of Transportation shall have the right to seize or  
67 impound such ship, boat, towboat, vessel or barge until such  
68 excise tax and penalty have been paid.

69 **SECTION 2.** Section 27-55-53, Mississippi Code of 1972, is  
70 amended as follows:

71 27-55-53. Every person hauling, transporting or conveying  
72 more than fifty (50) gallons of gasoline over the highways,  
73 streets, alleys or waters of this state, or into this state over  
74 any highway, street, alley or water route, shall, during the  
75 entire time he is so engaged, have in his possession a bill of  
76 sale, bills of lading, invoices or other written evidence, each of  
77 which shall be serially numbered, showing the kind and amount of  
78 gasoline being transported, the name and address of the person  
79 from whom said gasoline was received, and the name and address of  
80 the person to whom delivery is to be made. The vehicle or boat  
81 conveying said gasoline shall have clearly printed on it the name  
82 and address of the person transporting such gasoline on both sides  
83 of the vehicle, or boat, in well-balanced letters of not less than  
84 two (2) inches in height on a contrasting background.

85 Any person transporting gasoline without a shipping document  
86 containing the information set forth in this section or who  
87 diverts a shipment of gasoline to a destination other than the  
88 destination listed on such shipping document or who alters a  
89 shipping document without notice to the commission shall be liable  
90 for a fine of One Thousand Dollars (\$1,000.00) per offense and the  
91 entire amount of the state excise tax upon such gasoline shall be  
92 deemed due and payable, plus a penalty of twenty-five percent  
93 (25%) of the amount of such tax. Any authorized representative  
94 of the commission or the enforcement officers of the Mississippi  
95 Department of Transportation shall have the right to seize or  
96 impound such vehicle or boat until the excise tax and penalty have

97 been paid. Notice to the commission shall consist of contacting  
98 the National Diversion Registry, reporting the diversion and  
99 obtaining a registration number.

100 The commission, its employees or agents, including the  
101 enforcement officers of the Mississippi Department of  
102 Transportation, or any sheriff, deputy sheriff, constable or  
103 police officer of this state is hereby authorized to inspect any  
104 vehicle or boat transporting gasoline over the highways, streets,  
105 alleys or waters of this state, to examine the contents of any  
106 such vehicle or boat, to take a sample of each grade of gasoline  
107 contained in said vehicle or boat provided no sample shall exceed  
108 one (1) gallon, and to inspect the bills of lading, invoices or  
109 other records pertaining to the gasoline being transported in such  
110 vehicle or boat.

111 Any person other than a common or contract carrier bringing  
112 gasoline into this state in quantities of more than fifty (50)  
113 gallons shall give notice to the commission of his intent to  
114 import such gasoline. The commission is authorized to promulgate  
115 rules setting forth the manner in which such notice is to be  
116 given. However, if information on gasoline imported into this  
117 state can be accurately secured from other sources by the  
118 commission, it may waive the requirements of such notice.

119 If any person, other than a common or contract carrier, shall  
120 transport gasoline over the highways of this state by motor  
121 vehicle without having given the notice required by this section,  
122 or if a copy of such notice is not carried in such motor vehicle  
123 as required by this section, the entire amount of the state excise  
124 tax upon such gasoline being transported shall be deemed due and  
125 payable, plus a penalty of twenty-five percent (25%) of the amount  
126 of such tax, and any authorized representative of the commission  
127 or the enforcement officers of the Mississippi Department of  
128 Transportation shall have the right to seize or impound the motor

129 vehicle in which such gasoline is being transported until such  
130 excise tax together with the penalty thereon has been paid.  
131 Provided, however, that said penalty shall not apply when the  
132 driver of the truck stops at the first weighing station in the  
133 line of travel and secures the signature of the officer on duty on  
134 the import notice.

135 **SECTION 3.** Section 27-55-559, Mississippi Code of 1972, is  
136 amended as follows:

137 27-55-559. Every person hauling, transporting or conveying  
138 more than five hundred (500) gallons of special fuel over the  
139 highways, streets, alleys or waters of this state, or into this  
140 state over any highway, street, alley or water route, shall,  
141 during the entire time he is so engaged, have in his possession a  
142 bill of sale, bills of lading, invoices or other written evidence,  
143 each of which shall be serially numbered, showing the kind and  
144 amount of special fuel being transported, the name and address of  
145 the person from whom such special fuel was received, and the name  
146 and address of the person to whom delivery is to be made. The  
147 vehicle or boat conveying such special fuel shall have clearly  
148 printed on it the name and address of the person transporting the  
149 special fuel on both sides of the vehicle or boat in well-balanced  
150 letters of not less than two (2) inches in height on a contrasting  
151 background.

152 Any person transporting special fuel without a shipping  
153 document containing the required information or who diverts a  
154 shipment of special fuel to a destination other than the  
155 destination listed on such shipping document or who alters a  
156 shipping document without notice to the commission shall be liable  
157 for a fine of One Thousand dollars (\$1,000.00) per offense and the  
158 entire amount of the state excise tax upon such special fuel shall  
159 be deemed due and payable, plus a penalty of twenty-five percent  
160 (25%) of the amount of such tax. Any authorized representative of

161 the commission or the enforcement officers of the Mississippi  
162 Department of Transportation shall have the right to seize or  
163 impound such vehicle or boat until the excise tax and penalty have  
164 been paid. Notice to the commission shall consist of contacting  
165 the National Diversion Registry, reporting the diversion and  
166 obtaining a registration number.

167 Any person other than a common or contract carrier bringing  
168 special fuel into this state in quantities of more than five  
169 hundred (500) gallons shall give notice to the commission of his  
170 intent to import such special fuel. The commission is authorized  
171 to promulgate rules setting forth the manner in which such notice  
172 is to be given. However, if information on special fuel imported  
173 into this state can be accurately secured from other sources by  
174 the commission, it may waive the requirements of such notice.

175 If any person, other than a common or contract carrier, shall  
176 transport special fuel over the highways of this state by motor  
177 vehicle without having given the notice required by this section,  
178 or if a copy of such notice is not carried in such motor vehicle  
179 as required by this section, the entire amount of the state excise  
180 tax upon such special fuel being transported shall be deemed due  
181 and payable, plus a penalty of twenty-five percent (25%) of the  
182 amount of such tax, and any authorized representative of the  
183 commission or enforcement officers of the Mississippi Department  
184 of Transportation shall have the right to seize or impound the  
185 motor vehicle in which such special fuel is being transported  
186 until such excise tax together with the penalty thereon has been  
187 paid. Provided, however, that the penalty shall not apply when  
188 the driver of the truck stops at the first weighing station in the  
189 line of travel and secures the signature of the officer on duty on  
190 the import notice.

191 **SECTION 4.** Nothing in this act shall affect or defeat any  
192 claim, assessment, appeal, suit, right or cause of action for

193 taxes due or accrued under Chapter 55, Title 27, Mississippi Code  
194 of 1972, before the date on which this act becomes effective,  
195 whether such claims, assessments, appeals, suits or actions have  
196 been begun before the date on which this act becomes effective or  
197 are begun thereafter; and the provisions of such laws are  
198 expressly continued in full force, effect and operation for the  
199 purpose of the assessment, collection and enrollment of liens for  
200 any taxes due or accrued and the execution of any warrant under  
201 such laws before the date on which this act becomes effective, and  
202 for the imposition of any penalties, forfeitures or claims for  
203 failure to comply with such laws.

204       **SECTION 5.** This act shall take effect and be in force from  
205 and after July 1, 2004.

**Further, amend by striking the title in its entirety and  
inserting in lieu thereof the following:**

1       AN ACT TO AMEND SECTION 27-55-33, MISSISSIPPI CODE OF 1972,  
2 TO MAKE IT UNLAWFUL FOR SHIP, BOAT, TOWBOAT, VESSEL OR BARGE TO  
3 OFFLOAD ANY TAXABLE PETROLEUM PRODUCT EXCEPT AT A TERMINAL  
4 REGISTERED WITH THE INTERNAL REVENUE SERVICE; TO AMEND SECTION  
5 27-55-53, MISSISSIPPI CODE OF 1972, TO MAKE IT UNLAWFUL FOR  
6 CARRIERS OR TRANSPORTERS TO DIVERT GASOLINE TO A DESTINATION OTHER  
7 THAN THE DESTINATION ON THE MANIFEST OR BILL OF LADING, AND TO  
8 PROVIDE PENALTIES THEREFOR; TO AMEND SECTION 27-55-559,  
9 MISSISSIPPI CODE OF 1972, TO MAKE IT UNLAWFUL FOR CARRIERS OR  
10 TRANSPORTERS TO DIVERT SPECIAL FUEL SHIPMENTS TO A DESTINATION  
11 OTHER THAN THE DESTINATION ON THE MANIFEST OR BILL OF LADING, AND  
12 TO PROVIDE PENALTIES THEREFOR; AND FOR RELATED PURPOSES.