

## Senate Amendments to House Bill No. 1051

TO THE CLERK OF THE HOUSE:

THIS IS TO INFORM YOU THAT THE SENATE HAS ADOPTED THE AMENDMENTS SET OUT BELOW:

### AMENDMENT NO. 1

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

7           **SECTION 1.** Section 27-19-3, Mississippi Code of 1972, is  
8 amended as follows:

9           27-19-3. (a) The following words and phrases when used in  
10 this article for the purpose of this article have the meanings  
11 respectively ascribed to them in this section, except in those  
12 instances where the context clearly describes and indicates a  
13 different meaning:

14           (1) "Vehicle" means every device in, upon or by which  
15 any person or property is or may be transported or drawn upon a  
16 public highway, except devices moved by muscular power or used  
17 exclusively upon stationary rails or tracks.

18           (2) "Commercial vehicle" means every vehicle used or  
19 operated upon the public roads, highways or bridges in connection  
20 with any business function.

21           (3) "Motor vehicle" means every vehicle as \* \* \*  
22 defined in this section which is self-propelled, including  
23 trackless street or trolley cars. The term "motor vehicle" shall  
24 not include electric personal assistive mobility devices as  
25 defined in Section 63-3-103.

26           (4) "Tractor" means every vehicle designed, constructed  
27 or used for drawing other vehicles.

28           (5) "Motorcycle" means every vehicle designed to travel  
29 on not more than three (3) wheels in contact with the ground,  
30 except vehicles \* \* \* included within the term "tractor" as herein  
31 classified and defined.

32           (6) "Truck tractor" means every motor vehicle designed  
33 and used for drawing other vehicles and so constructed as to carry  
34 a load other than a part of the weight of the vehicle and load so  
35 drawn and has a gross vehicle weight (GVW) in excess of ten  
36 thousand (10,000) pounds.

37           (7) "Trailer" means every vehicle without motive power,  
38 designed to carry property or passengers wholly on its structure  
39 and which is drawn by a motor vehicle.

40           (8) "Semitrailer" means every vehicle (of the trailer  
41 type) so designed and used in conjunction with a truck tractor.

42           (9) "Foreign vehicle" means every motor vehicle,  
43 trailer or semitrailer, which shall be brought into the state  
44 otherwise than by or through a manufacturer or dealer for resale  
45 and which has not been registered in this state.

46           (10) "Pneumatic tires" means all tires inflated with  
47 compressed air.

48           (11) "Solid rubber tires" means every tire made of  
49 rubber other than pneumatic tires.

50           (12) "Solid tires" means all tires, the surface of  
51 which in contact with the highway is wholly or partly of metal or  
52 other hard, nonresilient material.

53           (13) "Person" means every natural person, firm,  
54 copartnership, corporation, joint-stock or other association or  
55 organization.

56           (14) "Owner" means a person who holds the legal title  
57 of a vehicle or in the event a vehicle is the subject of an  
58 agreement for the conditional sale, lease or transfer of the  
59 possession, \* \* \* the person with the right of purchase upon  
60 performance of conditions stated in the agreement, and with an  
61 immediate right of possession vested in the conditional vendee,  
62 lessee, possessor or in the event such or similar transaction is  
63 had by means of a mortgage, and the mortgagor of a vehicle is  
64 entitled to possession, then such conditional vendee, lessee,  
65 possessor or mortgagor shall be deemed the owner for the purposes  
66 of this article.

67           (15) "School bus" means every motor vehicle engaged  
68 solely in transporting school children or school children and  
69 teachers to and from schools; \* \* \* however, \* \* \* such vehicles  
70 may transport passengers on weekends and legal holidays and during  
71 summer months between the terms of school for compensation when  
72 the transportation of \* \* \* passengers is over a route of which  
73 not more than fifty percent (50%) traverses the route of a common  
74 carrier of passengers by motor vehicle and when no passengers are  
75 picked up on the route of any such carrier.

76           (16) "Dealer" means every person engaged regularly in  
77 the business of buying, selling or exchanging motor vehicles,  
78 trailers, semitrailers, trucks, tractors or other character of  
79 commercial or industrial motor vehicles in this state, and having  
80 an established place of business in this state.

81           (17) "Highway" means and include every way or place of  
82 whatever nature, including public roads, streets and alleys of  
83 this state generally open to the use of the public or to be opened  
84 or reopened to the use of the public for the purpose of vehicular  
85 travel, and notwithstanding that the same may be temporarily  
86 closed for the purpose of construction, reconstruction,  
87 maintenance or repair.

88           (18) "State Tax Commission" means the Chairman of the  
89 State Tax Commission of this state, acting directly or through his  
90 duly authorized officers, agents, representatives and employees.

91           (19) "Common carrier by motor vehicle" means any person  
92 who or which undertakes, whether directly or by a lease or any  
93 other arrangement, to transport passengers or property or any  
94 class or classes of property for the general public in interstate  
95 or intrastate commerce on the public highways of this state by  
96 motor vehicles for compensation, whether over regular or irregular  
97 routes. The term "common carrier by motor vehicle" shall not  
98 include passenger buses operating within the corporate limits of a  
99 municipality in this state or not exceeding five (5) miles beyond  
100 the corporate limits of the municipality, and hearses, ambulances,

101 school buses as such. In addition, this definition shall not  
102 include taxicabs.

103 (20) "Contract carrier by motor vehicle" means any  
104 person who or which under the special and individual contract or  
105 agreements, and whether directly or by a lease or any other  
106 arrangement, transports passengers or property in interstate or  
107 intrastate commerce on the public highways of this state by motor  
108 vehicle for compensation. The term "contract carrier by motor  
109 vehicle" shall not include passenger buses operating wholly within  
110 the corporate limits of a municipality in this state or not  
111 exceeding five (5) miles beyond the corporate limits of the  
112 municipality, and hearses, ambulances, school buses as such. In  
113 addition, this definition shall not include taxicabs.

114 (21) "Private commercial and noncommercial carrier of  
115 property by motor vehicle" means any person not included in the  
116 terms "common carrier by motor vehicle" or "contract carrier by  
117 motor vehicle," who or which transports in interstate or  
118 intrastate commerce on the public highways of this state by motor  
119 vehicle, property of which such person is the owner, lessee, or  
120 bailee, other than for hire \* \* \*. The term "private commercial  
121 and noncommercial carrier of private property by motor vehicle"  
122 shall not include passenger buses operated wholly within the  
123 corporate limits of a municipality of this state, or not exceeding  
124 five (5) miles beyond the corporate limits of the municipality,  
125 and hearses, ambulances, school buses as such. In addition, this  
126 definition shall not include taxicabs.

127 Haulers of fertilizer shall be classified as private  
128 commercial carriers of property by motor vehicle.

129 (22) "Private carrier of passengers" means all other  
130 passenger motor vehicle carriers not included in the above  
131 definitions. The term "private carrier of passengers" shall not  
132 include passenger buses operating wholly within the corporate  
133 limits of a municipality in this state, or not exceeding five (5)  
134 miles beyond the corporate limits of the municipality, and

135 hearses, ambulances, and school buses as such. In addition, this  
136 definition shall not include taxicabs.

137 (23) "Operator" means any person, partnership,  
138 joint-stock company or corporation operating on the public  
139 highways of the state one or more motor vehicles as the beneficial  
140 owner or lessee.

141 (24) "Driver" means the person actually driving or  
142 operating such motor vehicle at any given time.

143 (25) "Private carrier of property" means any person  
144 transporting property on the highways of this state as defined  
145 below:

146 (a) Any person transporting farm products produced  
147 on his own farm and also farm supplies, materials and equipment  
148 used in the growing or production of his agricultural products in  
149 his own truck.

150 (b) Any person transporting his own fish,  
151 including shellfish, in his own truck.

152 (c) Any person transporting unprocessed forest  
153 products, wherein ownership remains the same, in his own truck.

154 (26) "Taxicab" means any passenger motor vehicle for  
155 hire with a seating capacity not greater than ten (10) passengers.  
156 For purposes of this paragraph (26), seating capacity shall be  
157 determined according to the manufacturer's suggested seating  
158 capacity for a vehicle. If there is no manufacturer's suggested  
159 seating capacity for a vehicle, the seating capacity for the  
160 vehicle shall be determined according to regulations established  
161 by the State Tax Commission.

162 (27) "Passenger coach" means any passenger motor  
163 vehicle with a seating capacity greater than ten (10) passengers,  
164 operating wholly within the corporate limits of a municipality of  
165 this state or within five (5) miles of the corporate limits of the  
166 municipality, or motor vehicles substituted for abandoned electric  
167 railway systems in or between municipalities. For purposes of  
168 this paragraph (27), seating capacity shall be determined  
169 according to the manufacturer's suggested seating capacity for a

170 vehicle. If there is no manufacturer's suggested seating capacity  
171 for a vehicle, the seating capacity for the vehicle shall be  
172 determined according to regulations established by the State Tax  
173 Commission.

174 (28) "Empty weight" means the actual weight of a  
175 vehicle including fixtures and equipment necessary for the  
176 transportation of load hauled or to be hauled.

177 (29) "Gross weight" means the empty weight of the  
178 vehicle, as defined herein, plus any load being transported or to  
179 be transported.

180 (30) "Ambulance and hearse" \* \* \* shall have the  
181 meaning generally ascribed to them. A hearse or funeral coach  
182 shall be classified as a light carrier of property, as defined in  
183 Section 27-51-101.

184 (31) "Regular seats" means each seat ordinarily and  
185 customarily used by one (1) passenger, including all temporary,  
186 emergency, and collapsible seats. Where any seats are not  
187 distinguished or separated by separate cushions and backs, a seat  
188 shall be counted for each eighteen (18) inches of space on such  
189 seats or major fraction thereof. In the case of a regular  
190 passenger-type automobile which is used as a common or contract  
191 carrier of passengers, three (3) seats shall be counted for the  
192 rear seat of such automobile and one (1) seat shall be counted for  
193 the front seat of such automobile.

194 (32) "Ton" means two thousand (2,000) pounds  
195 avoirdupois.

196 \* \* \*

197 (33) "Bus" means any passenger vehicle with a seating  
198 capacity of more than ten (10) but shall not include "private  
199 carrier of passengers" and "school bus" as defined in paragraphs  
200 (15) and (22) of this section. For purposes of this paragraph  
201 (33), seating capacity shall be determined according to the  
202 manufacturer's suggested seating capacity for a vehicle. If there  
203 is no manufacturer's suggested seating capacity for a vehicle, the

204 seating capacity for the vehicle shall be determined according to  
205 regulations established by the State Tax Commission.

206           (34) "Corporate fleet" means a group of two hundred  
207 (200) or more marked private carriers of passengers or light  
208 carriers of property, as defined in Section 27-51-101, trailers,  
209 semitrailers, or motor vehicles in excess of ten thousand (10,000)  
210 pounds gross vehicle weight, except for those vehicles registered  
211 for interstate travel, owned or leased on a long-term basis by a  
212 corporation or other legal entity. In order to be considered  
213 marked, the motor vehicle must have a name, trademark or logo  
214 located either on the sides or the rear of the vehicle in sharp  
215 contrast to the background, and of a size, shape and color that is  
216 legible during daylight hours from a distance of fifty (50) feet.

217           (35) "Individual fleet" means a group of five (5) or  
218 more private carriers of passengers or light carriers of property,  
219 as defined in Section 27-51-101, owned or leased by the same  
220 person and principally garaged in the same county.

221           (b) (1) No lease shall be recognized under the provisions  
222 of this article unless it shall be in writing and shall fully  
223 define a bona fide relationship of lessor and lessee, signed by  
224 both parties, dated and be in the possession of the driver of the  
225 leased vehicle at all times.

226           (2) Leased vehicles shall be considered as domiciled at  
227 the place in the State of Mississippi from which they operate in  
228 interstate or intrastate commerce, and for the purposes of this  
229 article shall be considered as owned by the lessee, who shall  
230 furnish all insurance on the vehicles and the driver of the  
231 vehicles shall be considered as an agent of the lessee for all  
232 purposes of this article.

233           **SECTION 2.** Section 27-19-11, Mississippi Code of 1972, as  
234 amended by Senate Bill No. 2631, 2004 Regular Session, is amended  
235 as follows:

236           27-19-11. On each carrier of property, for each motor  
237 vehicle, truck-tractor or road tractor \* \* \*, and on each bus,  
238 there is hereby levied an annual highway privilege tax in

239 accordance with the following schedule, except that the gross  
 240 vehicle weight of buses shall be the gross weight of the vehicle  
 241 plus one hundred fifty (150) pounds per each regular seat.

242 RATE OF TAX

243 GROSS WEIGHT	COMMON AND	PRIVATE	PRIVATE
244 OF VEHICLE	CONTRACT	COMMERCIAL	CARRIERS
245 NOT TO EXCEED	CARRIERS OF	<u>AND</u>	OF
246 IN POUNDS	PROPERTY	<u>NONCOMMERCIAL</u>	PROPERTY
247		CARRIERS OF	
248		PROPERTY	
249 0000 - 6000	\$ 7.20	\$ 7.20	\$ 7.20
250 6001 - 10000	33.60	25.20	16.80
251 10001 - 16000	78.40	70.70	39.20
252 16001 - 20000	156.00	129.00	78.00
253 20001 - 26000	228.00	192.00	114.00
254 26001 - 30000	300.00	247.00	150.00
255 30001 - 36000	384.00	318.00	192.00
256 36001 - 40000	456.00	378.00	228.00
257 40001 - 42000	504.00	420.00	264.00
258 42001 - 44000	528.00	444.00	276.00
259 44001 - 46000	552.00	456.00	282.00
260 46001 - 48000	588.00	492.00	300.00
261 48001 - 50000	612.00	507.00	312.00
262 50001 - 52000	660.00	540.00	336.00
263 52001 - 54000	684.00	564.00	348.00
264 54001 - 56000	708.00	588.00	360.00
265 56001 - 58000	756.00	624.00	384.00
266 58001 - 60000	780.00	642.00	396.00
267 60001 - 62000	828.00	828.00	420.00
268 62001 - 64000	852.00	852.00	432.00
269 64001 - 66000	900.00	900.00	482.00
270 66001 - 68000	936.00	936.00	504.00
271 68001 - 70000	972.00	972.00	516.00
272 70001 - 72000	996.00	996.00	528.00
273 72001 - 74000	1,128.00	1,128.00	576.00



274	74001 - 76000	1,248.00	1,248.00	612.00
275	76001 - 78000	1,380.00	1,380.00	720.00
276	78001 - 80000	1,512.00	1,512.00	864.00

277        In addition to the above levied annual highway privilege tax  
278 on vehicles with a gross weight exceeding ten thousand (10,000)  
279 pounds, there is levied and shall be collected an additional  
280 privilege tax in the amount of One Thousand Three Hundred Fifty  
281 Dollars (\$1,350.00) for each current or later year model vehicle  
282 based upon a licensed weight of eighty thousand (80,000) pounds.  
283 This additional privilege tax shall be reduced by the amount of  
284 One Hundred Seventy-five Dollars (\$175.00) for each year of age to  
285 a minimum of Fifty Dollars (\$50.00) and further reduced by the  
286 ratio of licensed weight to the maximum weight of eighty thousand  
287 (80,000) pounds. During the first year only, the privilege tax  
288 monies collected under the provisions of this paragraph shall be  
289 distributed to the various counties of the state on the basis of  
290 the ratio of the last year of annual ad valorem taxes collected by  
291 such counties on such vehicles to the total ad valorem taxes  
292 collected by all counties on such vehicles in the same year. In  
293 all subsequent years, the distribution to the counties shall be  
294 made on the basis of the ratio of the number of motor vehicles  
295 registered in excess of ten thousand (10,000) pounds, in each  
296 taxing district in each county, to the total number of such  
297 vehicles registered statewide. The counties shall then distribute  
298 these proceeds as they would if these collections were ad valorem  
299 taxes. \* \* \*

300        From the privilege tax monies collected under this section,  
301 Three Million Seven Hundred Thirty-two Thousand Four Hundred Three  
302 Dollars and Eleven Cents (\$3,732,403.11) shall be earmarked and  
303 set aside to be apportioned and paid to the counties of the state  
304 in the manner provided by Section 27-19-159, Mississippi Code of  
305 1972. Any excess privilege tax monies collected under this  
306 section shall be deposited into the State Highway Fund for the  
307 construction, maintenance and reconstruction of highways and roads  
308 of the State of Mississippi or the payment of interest and

309 principal on bonds authorized by the 1972 Regular Session of the  
310 Legislature for construction and reconstruction of highways.

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

313 The annual highway privilege tax imposed on operators engaged  
314 exclusively in the transportation of household goods shall be the  
315 same as the tax imposed upon private commercial carriers by this  
316 section. \* \* \* In determining the amount of privilege taxes due  
317 under the provisions of this section, there shall be allowed a  
318 maximum tolerance of five hundred (500) pounds on all classes of  
319 carriers except carriers of liquefied compressed gases and in the  
320 case of carriers of liquefied compressed gases there shall be  
321 allowed a maximum tolerance of two thousand (2,000) pounds.

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

327 \* \* \* Carriers of property duly registered and licensed in  
328 another state and being used to transport farm harvesting  
329 machinery or equipment to and from a particular county in this  
330 state may, upon adoption of a resolution by the board of  
331 supervisors of the county where such machinery or equipment is  
332 being exclusively used in harvesting farm crops within the county,  
333 be exempt from the taxes herein levied when the resolution is  
334 filed with the State Tax Commission. \* \* \* However, the exemption  
335 shall not exceed a period of forty (40) days for any annual period  
336 without a second resolution of approval by the board of  
337 supervisors who shall have the authority to extend the exemption  
338 not to exceed an additional period of twenty (20) days during any  
339 annual period.

340 \* \* \* A private commercial carrier of property hauling  
341 interstate may purchase a common and contract carrier of property  
342 license plate at the prescribed fee to allow the carrier to lease

343 on a one-way basis per trip without qualifying with the Public  
344 Service Commission.

345 **SECTION 3.** This act shall take effect and be in force from  
346 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 SECTIONS 27-19-3 AND 27-19-11, MISSISSIPPI  
2 CODE OF 1972, TO PROVIDE THAT PRIVATE COMMERCIAL CARRIERS OF  
3 PROPERTY AND PRIVATE NONCOMMERCIAL CARRIERS OF PROPERTY SHALL BE  
4 TREATED THE SAME FOR PURPOSES OF THE MOTOR VEHICLE PRIVILEGE TAX  
5 LAW; AND FOR RELATED PURPOSES.

SS02\HB1051A.J

John O. Gilbert  
Secretary of the Senate