

By: Senator(s) Dearing

To: Finance

SENATE BILL NO. 2026

1 AN ACT TO AMEND SECTION 27-51-101, MISSISSIPPI CODE OF 1972,  
2 TO INCLUDE MOTORCYCLES IN THE DEFINITION OF "PRIVATE CARRIER OF  
3 PASSENGERS" FOR THE PURPOSE OF BEING ELIGIBLE FOR A TAX CREDIT  
4 AGAINST MOTOR VEHICLE AD VALOREM TAXES; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-51-101, Mississippi Code of 1972, is  
7 amended as follows:

8 27-51-101. (1) As used in Sections 27-51-101 through  
9 27-51-107, unless the context requires otherwise:

10 (a) "Private carrier of passengers" shall have the  
11 meaning ascribed to such term in Section 27-19-3, and shall \* \* \*  
12 include motorcycles.

13 (b) "Light carrier of property" means any motor vehicle  
14 with a gross weight, as defined in Section 27-19-3, of ten  
15 thousand (10,000) pounds or less that is designed and constructed  
16 for the primary purpose of transporting property on the roads and  
17 highways.

18 (c) "Local taxing district" means any county,  
19 municipality, school district or other local entity that levies an  
20 ad valorem tax or for which an ad valorem tax is levied, to fund  
21 all or a portion of its budget.

22 (d) "State fiscal year" means the period beginning on  
23 July 1 and ending on June 30 of the following year.

24 (e) "Commission" means the State Tax Commission.

25 **SECTION 2.** This act shall take effect and be in force from  
26 and after July 1, 2005.