To: Highways and Transportation

Mississippi Legislature

By: Senator(s) Burton

SENATE BILL NO. 2050

An Act to Prohibit the Operation of an All-Terrain Vehicle on Any Road on the State Highway System Except in Order for All-Terrain Vehicles Being Used for a Legitimate Agricultural Purpose and Displaying a Motor Vehicle License Tag to Cross Roads on the State Highway System That Do Not Consist of Four or More Lanes for Traffic; to Allow the Operation on County Roads of All-Terrain Vehicles Being Used for a Legitimate Agricultural Purpose and Displaying a Motor Vehicle License Tag by Persons Holding a Valid Driver's License for a Distance of Not More Than One Mile in Order for Such Vehicle to Cross Such County Road; to Prohibit the Operation of an All-Terrain Vehicle on the Streets of Incorporated Municipalities; to Prohibit the Operation of an All-Terrain Vehicle on Public Property Without a Helmet by a Person Under the Age of 18 or by Any Person Under the Age of 18 with a Passenger; to Prohibit the Operation of an All-Terrain Vehicle on Public Property Without a Valid Driver's License; to Provide that a Person Under the Age of 16 May Operate an All-Terrain Vehicle on Public Property if He Has Completed an All-Terrain Vehicle Riding Training Course and Is Accompanied by and in the Plain Sight of an Adult All-Terrain Vehicle Operator; to Prohibit the Operation of an All-Terrain Vehicle on a Public Road at a Speed of Greater than 25 Miles per Hour or Without Head and Tail Lamps Illuminated; to Provide Penalties for Violations of This Act; to Amend Sections 27-19-3, 27-19-5, 27-19-35, 27-19-41, 27-19-43 and 27-51-41, Mississippi Code of 1972, to Provide That All-Terrain Vehicles that Are Operated on Public Roads in the Limited Manner Authorized in This Act Shall Be Required to Display a Motor Vehicle License Tag; to Exempt All-Terrain Vehicles from Ad Valorem Taxation; to Amend Section 63-7-9, Mississippi Code of 1972, to Provide That All-Terrain Vehicles that Are Operated on Public Roads in the Limited Manner Authorized in This Act Shall Be Exempt from the Equipment Requirements of the Uniform Highway Traffic Regulation Law; and for Related Purposes.

Be it enacted by the Legislature of the State of Mississippi:

SECTION 1. (1) As used in this section, "all-terrain vehicle" means any off-highway vehicle fifty (50) inches or less in width, having a dry weight of eight hundred (800) pounds or less, traveling on three (3) or more low-pressure tires, having a seat or saddle designed to be straddled by the operator and handlebars for steering control.

(2) An all-terrain vehicle may not be operated on any road in the state highway system; however, an all-terrain vehicle being
used for a legitimate agricultural purpose and displaying the
license tag and decal required by Article 1, Chapter 19, Title 27,
may be operated on the state highway system to the extent
necessary to cross a road on the state highway system if the road
does not consist of four (4) or more lanes for traffic and the
crossing is done at an angle of approximately ninety degrees (90°)
to the direction of the road and at a place where no other
obstruction prevents a quick and safe crossing.

(3) An all-terrain vehicle being used for a legitimate
agricultural purpose and displaying the license tag and decal
required by Article 1, Chapter 19, Title 27, may be operated on
county roads by persons holding a valid driver's license for a
distance of not more than one (1) mile in order to cross such a
road; however, an all-terrain vehicle may not be operated on
streets or roads within an incorporated municipality.

(4) An all-terrain vehicle may not be operated on public
property or any public road:

(a) By any person under the age of eighteen (18) unless
the person is wearing a protective helmet of a type approved by
the United States Department of Transportation;

(b) By any person under the age of eighteen (18) with a
passenger; and

(c) Except as otherwise provided by subsection (5) of
this section, by any operator unless the operator possesses a
valid driver's license.

(5) A person under the age of sixteen (16) who does not have
a driver's license, who satisfactorily completes an all-terrain
vehicle rider training course approved by the Department of Public
Safety, may operate an all-terrain vehicle on public property when
accompanied by and in plain sight of any adult all-terrain vehicle
operator.

(6) An all-terrain vehicle may not be operated:
(a) In a careless or reckless manner so as to endanger
or cause injury or damage to any person or property;
(b) While under the influence of alcohol or any
controlled substance, or under the influence of a prescription or
nonprescription drug that impairs vision or motor coordination;
(c) At a speed of greater than twenty-five (25) miles
per hour on any public road; or
(d) Without head and tail lamps illuminated while on
any public road.

(7) A person who violates the provisions of this section
shall, upon conviction thereof, be guilty of a misdemeanor and
shall be punished as follows:
(a) For a first conviction, by a fine of not more than
One Hundred Dollars ($100.00);
(b) For a second conviction, by a fine of not more than
Two Hundred Dollars ($200.00);
(c) For a third or subsequent conviction, by a fine of
not more than Five Hundred Dollars ($500.00) or by imprisonment
for not more than one (1) month, or both.

(8) A person who operates an all-terrain vehicle while under
the influence of alcohol or any controlled substance shall, in
addition to any other penalty provided by law, be fined not more
than One Thousand Dollars ($1,000.00).

SECTION 2. Section 27-19-3, Mississippi Code of 1972, is
amended as follows:
27-19-3. (a) The following words and phrases when used in
this article for the purpose of this article have the meanings
respectively ascribed to them in this section, except in those
instances where the context clearly describes and indicates a
different meaning:
(1) "Vehicle" means every device in, upon or by which
any person or property is or may be transported or drawn upon a
public highway, except devices moved by muscular power or used exclusively upon stationary rails or tracks.

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

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

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

(5) "Motorcycle" means every vehicle designed to travel on not more than three (3) wheels in contact with the ground, except vehicles included within the terms "tractor" and "all-terrain vehicle" as defined in this section.

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

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

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

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

(10) "Pneumatic tires" means all tires inflated with compressed air.
(11) "Solid rubber tires" means every tire made of rubber other than pneumatic tires.

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

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

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

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

(16) "Dealer" means every person engaged regularly in the business of buying, selling or exchanging motor vehicles, trailers, semitrailers, trucks, tractors or other character of commercial or industrial motor vehicles in this state, and having an established place of business in this state.
(17) "Highway" means and includes every way or place of whatever nature, including public roads, streets and alleys of this state generally open to the use of the public or to be opened or reopened to the use of the public for the purpose of vehicular travel, and notwithstanding that the same may be temporarily closed for the purpose of construction, reconstruction, maintenance or repair.

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

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

(20) "Contract carrier by motor vehicle" means any person who or which under the special and individual contract or agreements, and whether directly or by a lease or any other arrangement, transports passengers or property in interstate or intrastate commerce on the public highways of this state by motor vehicle for compensation. The term "contract carrier by motor vehicle" shall not include passenger buses operating wholly within the corporate limits of a municipality in this state or not exceeding five (5) miles beyond the corporate limits of the municipality, and hearses, ambulances, school buses as such. In addition, this definition shall not include taxicabs.
(21) "Private commercial and noncommercial carrier of property by motor vehicle" means any person not included in the terms "common carrier by motor vehicle" or "contract carrier by motor vehicle," who or which transports in interstate or intrastate commerce on the public highways of this state by motor vehicle, property of which such person is the owner, lessee, or bailee, other than for hire. The term "private commercial and noncommercial carrier of private property by motor vehicle" shall not include passenger buses operated wholly within the corporate limits of a municipality of this state, or not exceeding five (5) miles beyond the corporate limits of the municipality, and hearses, ambulances, school buses as such. In addition, this definition shall not include taxicabs.

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

(22) "Private carrier of passengers" means all other passenger motor vehicle carriers not included in the above definitions. The term "private carrier of passengers" shall not include passenger buses operating wholly within the corporate limits of a municipality in this state, or not exceeding five (5) miles beyond the corporate limits of the municipality, and hearses, ambulances, and school buses as such. In addition, this definition shall not include taxicabs.

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

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

(25) "Private carrier of property" means any person transporting property on the highways of this state as defined below:
(a) Any person transporting farm products produced on his own farm and also farm supplies, materials and equipment used in the growing or production of his agricultural products in his own truck.  
(b) Any person transporting his own fish, including shellfish, in his own truck.  
(c) Any person transporting unprocessed forest products, wherein ownership remains the same, in his own truck.  
(26) "Taxicab" means any passenger motor vehicle for hire with a seating capacity not greater than ten (10) passengers. For purposes of this paragraph (26), seating capacity shall be determined according to the manufacturer's suggested seating capacity for a vehicle. If there is no manufacturer's suggested seating capacity for a vehicle, the seating capacity for the vehicle shall be determined according to regulations established by the State Tax Commission.  
(27) "Passenger coach" means any passenger motor vehicle with a seating capacity greater than ten (10) passengers, operating wholly within the corporate limits of a municipality of this state or within five (5) miles of the corporate limits of the municipality, or motor vehicles substituted for abandoned electric railway systems in or between municipalities. For purposes of this paragraph (27), seating capacity shall be determined according to the manufacturer's suggested seating capacity for a vehicle. If there is no manufacturer's suggested seating capacity for a vehicle, the seating capacity for the vehicle shall be determined according to regulations established by the State Tax Commission.  
(28) "Empty weight" means the actual weight of a vehicle including fixtures and equipment necessary for the transportation of load hauled or to be hauled.
(29) "Gross weight" means the empty weight of the vehicle, as defined herein, plus any load being transported or to be transported.

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

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

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

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

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

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

(36) "All-terrain vehicle" means any off-highway vehicle fifty (50) inches or less in width, having a dry weight of eight hundred (800) pounds or less, traveling on three (3) or more low-pressure tires, having a seat or saddle designed to be straddled by the operator and handlebars for steering control and operated on the public roads of this state in the limited manner authorized in Section 1, Senate Bill No. ____, 2005 Regular Session.

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

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

SECTION 3. Section 27-19-5, Mississippi Code of 1972, is amended as follows:
27-19-5. There is hereby levied the following annual highway privilege tax on operators of private carriers of passengers as reasonable compensation for the use of the highways of this state:

(a) On the owner or operator of each private carrier of passengers................................................. $15.00
(b) On each motorcycle or all-terrain vehicle, per annum........................................................ 8.00

SECTION 4. Section 27-19-35, Mississippi Code of 1972, is amended as follows:

27-19-35. (1) The tag for motorcycles and all-terrain vehicles shall be in every respect similar to the ordinary vehicle tag, subject to regulations of the commission, with the exception that it shall be only six (6) inches wide, and three (3) inches high. It shall have the number and abbreviation "MISS." and an appropriate area provided for year and month decals, as aforesaid, and shall be fastened immovably, in an upright position, at the rear of the cycle, so that it will be plainly visible and legible at all times from the rear of the cycle.

(2) Notwithstanding the provisions of this section, personalized license tags and special license tags may be issued for motorcycles as provided in Sections 27-19-48 and 27-19-56.

SECTION 5. Section 27-19-41, Mississippi Code of 1972, is amended as follows:

27-19-41. The face of all motor vehicle license plates or tags, whether for passenger automobiles, trucks of any kind or size, whether special, distinctive or for antique vehicles or for whatever type and kind of motor vehicle including motorcycles, motorbikes and all-terrain vehicles issued by any authority in the state, shall be fully coated, painted or digitally printed with a reflectorizing material for the purpose of additional safety commencing with the 2002 issue.

The type of reflective material shall be determined by the license tag commission who shall not prescribe such specifications
for said reflective material so as to eliminate competitive bidding or to favor any particular company or supplier, but shall be guided by the legislative intent to provide the most efficient reflectorized safety license plate within the money appropriated.

The State Tax Commission shall furnish the various counties of the state with license plates without the expiration dates imprinted thereon. The plates will have designated areas for decals to reflect the expiration date.

The State Tax Commission shall design decals which will be self-adhesive to metal. The decals will provide for the month and year of expiration; will be a different color for each consecutive year; and will be serially numbered for recording purposes.

SECTION 6. Section 27-19-43, Mississippi Code of 1972, is amended as follows:

27-19-43. (1) License tags, substitute tags and decals for individual fleets and for private carriers of passengers, school buses (excluding school buses owned by a school district in the state), church buses, taxicabs, ambulances, hearses, motorcycles, all-terrain vehicles and private carriers of property, and private commercial carriers of property of a gross weight of ten thousand (10,000) pounds and less, shall be sold and issued by the tax collectors of the several counties.

(2) Applications for license tags for motor vehicles in a corporate fleet registered under Section 27-19-66, and applications for all other license tags, substitute tags and decals shall be filed with the commission or the local tax collector of the respective counties and forwarded to the commission for issuance to the applicant. All tags and decals for vehicles owned by the state or any agency or instrumentality thereof, and vehicles owned by a fire protection district, school district or a county or municipality, and all vehicles owned by a road, drainage or levee district shall be issued by the commission.
(3) In addition to the privilege taxes levied herein, there shall be collected the following registration or tag fee:

(a) For the issuance of both a license tag and two (2) decals, a fee of Five Dollars ($5.00).

(b) For the issuance of up to two (2) decals only, a fee of Three Dollars and Seventy-five Cents ($3.75).

No tag or decal shall be issued either by a tax collector or by the commission without the collection of such registration fee except substitute tags and decals and license tags for vehicles owned by the State of Mississippi.

Beginning July 1, 1987, and until the date specified in Section 65-39-35, there shall be levied a registration fee of Five Dollars ($5.00) in addition to the regular registration fee imposed in paragraphs (a) and (b) of this subsection. Such additional registration fee shall be levied in the same manner as the regular registration fee.

SECTION 7. Section 27-51-41, Mississippi Code of 1972, is amended as follows:

27-51-41. (1) The exemptions from the provisions of this chapter shall be confined to those persons or property exempted by this chapter or by the provisions of the Constitution of the United States or the State of Mississippi. No exemption as now provided by any other statute shall be valid as against the tax levied by this chapter. Any subsequent exemption from the tax levied hereunder shall be provided by amendment to this section which shall be inserted in the bill at length.

(2) The following shall be exempt from ad valorem taxation:

(a) All motor vehicles, as defined in this chapter, and including motor-propelled farm implements and vehicles, while in the hands of bona fide dealers as merchandise and which are not being operated upon the highways of this state.
(b) All motor vehicles belonging to the federal government or the State of Mississippi or any agencies or instrumentalities thereof.

(c) All motor vehicles owned by any school district in the state.

(d) All motor vehicles owned by any fire protection district incorporated in accordance with Sections 19-5-151 through 19-5-207 or by any fire protection grading district incorporated in accordance with Sections 19-5-215 through 19-5-241.

(e) All motor vehicles owned by units of the Mississippi National Guard.

(f) All motor vehicles which are exempted from highway privilege taxes under Section 27-19-1 et seq.

(g) All motor vehicles operated in this state as common and contract carriers of property, private commercial carriers of property, private carriers of property and buses, all of which have a gross weight in excess of ten thousand (10,000) pounds.

(h) Antique automobiles as defined in Section 27-19-47, and antique pickup trucks as provided for under Section 27-19-47.2, Mississippi Code of 1972.

(i) Street rods as defined in Section 27-19-56.6.

(j) Motor vehicles owned by disabled American veterans, or by spouses of deceased disabled American veterans, in accordance with Section 27-19-53.

(k) One (1) motor vehicle owned by the unremarried surviving spouse of a member of the Armed Forces of the United States who, while on active duty, is killed or dies and one (1) motor vehicle owned by the unremarried surviving spouse of a member of a reserve component of the Armed Forces of the United States or of the National Guard who, while on active duty for training, is killed or dies.

(l) Motor vehicles owned by recipients of the Congressional Medal of Honor or by former prisoners of war, or by
spouses of such deceased persons, in accordance with Section 27-19-54.

(m) (i) One (1) private carrier of passengers, as defined in Section 27-19-3, owned by any religious society, ecclesiastical body or any congregation thereof which is used exclusively for such society and not for profit.

(ii) All motor vehicles owned by any such religious society or any educational institution having a seating capacity greater than seven (7) passengers and used exclusively for transporting passengers for religious or educational purposes and not for profit.

(n) All motor vehicles primarily used as rentals under rental agreements with a term of not more than thirty (30) continuous days each and under the control of persons who are engaged in the business of renting such motor vehicles and who are subject to the tax under Section 27-65-231.

(o) Antique motorcycles as defined in Section 27-19-47.1.

(p) One (1) motor vehicle owned by a recipient of the Purple Heart, and one (1) motor vehicle owned by the unremarried surviving spouse of a recipient of the Purple Heart, as provided in Section 27-19-56.5.

(q) Motor vehicles that are eligible to display an authentic historical license plate as provided for in Section 27-19-56.11.

(r) Motor vehicles that are (i) designed or adapted to be used exclusively in the preparation and loading of chemicals or other material for aerial agricultural application to crops; and (ii) only incidentally used on public roadways in this state.

(s) All-terrain vehicles as defined in Section 27-19-3.

(3) Any claim for tax exemption by authority of the above-mentioned code sections or by any other legal authority shall be set out in the application for the road and bridge.
privilege license, and the specific legal authority for such tax
exemption claim shall be cited in said application, and such
authority cited shall be shown by the tax collector on the tax
receipt as his authority for not collecting such ad valorem taxes,
and the tax collector shall carry forward such information in his
tax collection reports.

(4) Any motor vehicle driven over the highways of this state
to the extent that the owner of such motor vehicle is required to
purchase a road and bridge privilege license in this state, yet
the legal situs of such motor vehicle is located in another state,
shall be exempt from ad valorem taxes authorized by this chapter.

(5) If a taxpayer shall sell, trade or otherwise dispose of
a vehicle on which the ad valorem and road and bridge privilege
taxes have been paid in any county in the state, he shall remove
the license plate from the vehicle. Such license plate must be
surrendered to the issuing authority with the corresponding tax
receipt, if required, and credit shall be allowed for the taxes
paid for the remaining tax year on like privilege or ad valorem
taxes due on another vehicle owned by the seller or transferor or
by the seller's or transferor's spouse or dependent child. If the
seller or transferor does not elect to receive such credit at the
time the license plate is surrendered, the issuing authority shall
issue a certificate of credit to the seller or transferor, or to
the seller's or transferor's spouse or dependent child, or to any
other person, business or corporation, at the direction of the
seller or transferor, for the remaining unexpired taxes prorated
from the first day of the month following the month in which the
license plate is surrendered. The total of such credit may be
used by the person or entity to whom the certificate of credit is
issued, regardless of the relative amounts attributed to privilege
taxes or to county, school or municipal ad valorem taxes. Any
credit allowed for taxes due or any certificate of credit issued
may be applied to like taxes owed in any county by the person to
whom the credit is allowed or by the person possessing the
certificate of credit. No credit, however, shall be allowed on
the charge made for the license plate. Such license plates
surrendered to the tax collector shall be retained by him, and in
no event shall such license plate be attached to any vehicle after
being surrendered to the tax collector, nor shall any license
plate be transferred from one (1) vehicle to any other vehicle.

(6) If the person owning a vehicle subject to taxation under
the provisions of this chapter does not operate such vehicle on
the highways of this state from the date of acquisition or, if
previously registered, from the end of the anniversary month of
the tag and decals to the date on which he makes application for a
current license tag or decals, he shall pay such ad valorem tax
for a period of twelve (12) months beginning with the first day of
the month in which he applies for a current license tag or decals
under Chapter 19, Title 27, Mississippi Code of 1972. The owner
shall submit an affidavit with an application attesting to the
fact that the vehicle was not operated on the highways of this
state from the date of acquisition or, if previously registered,
from the end of the anniversary month of the tag and decals to the
date on which he makes application for the current license tag or
decals.

(7) Any person found violating any of the provisions of this
section shall be arrested and tried, and if found guilty shall be
fined in an amount double the total amount of taxes involved.

SECTION 8. Section 63-7-9, Mississippi Code of 1972, is
amended as follows:

63-7-9. (1) Except as may otherwise be provided in this
chapter, the provisions of this chapter with respect to equipment
on vehicles shall not apply to implements of husbandry, road
machinery, road rollers, or farm tractors.

(2) The provisions of this chapter shall not apply to an
all-terrain vehicle, as defined in Section 2, Senate Bill No.
ST: Motor vehicles; authorize the operation of all-terrain vehicles upon public roads under certain circumstances.

___, 2005 Regular Session, if the all-terrain vehicle is operated on the public roads of this state in the limited manner authorized in Section 1, Senate Bill No. ___, 2005 Regular Session.

SECTION 9. This act shall take effect and be in force from and after July 1, 2005.