

By: The Entire Membership

To: Ways and Means

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 7

1 AN ACT TO AMEND SECTIONS 27-19-63 AND 27-51-43, MISSISSIPPI
2 CODE OF 1972, TO AUTHORIZE THE TAX COLLECTOR IN ANY COUNTY WHERE A
3 FEDERAL DISASTER HAS BEEN DECLARED TO WAIVE ALL DELINQUENCY
4 PENALTIES IMPOSED UNDER THE PRIVILEGE TAX LAWS AND THE MOTOR
5 VEHICLE AD VALOREM TAX LAWS FOR A PERIOD OF 120 DAYS AFTER THE
6 DATE OF DECLARATION OF THE DISASTER IF BECAUSE OF SUCH DISASTER
7 THE TAX COLLECTOR HAS BEEN UNABLE TO COLLECT TAXES AND ISSUE TAGS
8 AND/OR DECALS OR THE TAXPAYER HAS BEEN UNABLE TIMELY TO ACQUIRE A
9 TAG AND/OR DECAL; AND FOR RELATED PURPOSES.

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

11 **SECTION 1.** Section 27-19-63, Mississippi Code of 1972, is
12 amended as follows:

13 **[Until July 1, 2007, this section shall read as follows:]**

14 27-19-63. (1) Except as otherwise provided in this section,
15 the privilege license tax levied by the provisions of this article
16 shall be paid annually during the anniversary month of the
17 acquisition of the vehicle. The privilege license tax levied
18 shall be based on a period of twelve (12) months, even though the
19 actual time from the acquisition of the vehicle to the end of the
20 anniversary month of the next succeeding year may be more than
21 twelve (12) months. Any person subject to the provisions of this
22 article shall have an additional fifteen (15) days from the end of
23 the anniversary month in which to purchase the tag and/or decals
24 and to pay the privilege license tax without being in violation of
25 this section. Any person owning a vehicle subject to taxation
26 under the provisions of this article who fails or refuses to pay
27 such tax and obtain the privilege license required within the
28 prescribed period of time shall be guilty of violating the
29 provisions of this article, and shall be liable for the amount of
30 such tax plus a penalty as provided for in this section. If the

31 person owning a vehicle subject to taxation under the provisions
32 of this article does not operate such vehicle on the highways of
33 this state from the date of acquisition or, if previously
34 registered, from the end of the anniversary month of his tag and
35 decals to the date on which he makes application for the privilege
36 license, he shall pay such license tax for a period of twelve (12)
37 months beginning with the first day of the month in which he
38 applies for such privilege license. The owner shall submit an
39 affidavit with his application attesting to the fact that his
40 vehicle was not operated on the highways of this state from the
41 date of acquisition or, if previously registered, from the end of
42 the anniversary month of his tag and decals to the date on which
43 he makes application for the privilege license.

44 (2) Except as may be otherwise provided in subsection (3) of
45 this section, the privilege license tax levied by the provision of
46 this article on operators of motor vehicles in excess of ten
47 thousand (10,000) pounds, gross vehicle weight, apportioned
48 vehicles, rental and commercial trailers and buses shall be due
49 annually during the anniversary month which shall be established
50 by the Chairman of the State Tax Commission; provided, however,
51 there shall be an additional fifteen (15) days from the end of the
52 anniversary month in which to file an application with the
53 commission and pay the privilege license tax. The annual license
54 tag and/or decals issued by the commission for the license tax
55 year shall be valid for a period of time to be determined by the
56 chairman but not to exceed fifteen (15) months following the
57 anniversary month; provided, however, this does not extend the
58 time for filing the application with the commission and the
59 payment of the license tax. Any person who fails or refuses to
60 pay such tax and obtain the privilege license required when due
61 shall be guilty of violating the provision of this article and
62 shall be liable for the entire amount of such tax from the date

63 the liability was incurred, plus penalty as provided for in this
64 section.

65 (3) The privilege license tax levied by the provisions of
66 this article on operators of a motor vehicle that is in a
67 corporate fleet or an individual fleet registered under Section
68 27-19-66 shall be due annually during the anniversary month which
69 shall be established by the Chairman of the State Tax Commission
70 for corporate fleets and by the county tax collectors for
71 individual fleets; provided, however, there shall be an additional
72 fifteen (15) days from the end of the anniversary month in which
73 to file an application with the commission or the county tax
74 collector, as the case may be, and to purchase the tag or renew
75 the registration of such motor vehicle and pay the privilege
76 license tax. The commission or the county tax collector, as the
77 case may be, shall issue a tag or renew the annual registration of
78 such motor vehicle for the license tax year only after all ad
79 valorem taxes and privilege taxes due on such motor vehicle have
80 been paid. Any person who fails or refuses to pay the privilege
81 tax and obtain the privilege license required when due shall be
82 guilty of violating the provisions of this article and shall be
83 liable for the entire amount of such tax from the date the
84 liability was incurred, plus penalty as provided for in this
85 section.

86 (4) Penalties shall be assessed on the privilege license tax
87 at the rate of five percent (5%) for the first fifteen (15) days
88 of delinquency, or part thereof, and five percent (5%) for each
89 additional thirty-day period of delinquency, or part thereof, not
90 to exceed a maximum penalty of twenty-five percent (25%); however,
91 a penalty of Two Hundred Fifty Dollars (\$250.00), in addition to
92 the maximum penalty for delinquency, shall be assessed against any
93 person who is liable for the motor vehicle privilege license tax
94 but who (a) displays an out-of-state license tag on the motor
95 vehicle; or (b) displays a license tag or privilege license decal

96 on the motor vehicle which was issued for another vehicle. The
97 commission, for good reason shown, may waive all or any part of
98 the penalties imposed. For a period of one hundred twenty (120)
99 days after the date of a declaration of a federal disaster, any
100 county tax collector, for good reason shown, may waive all
101 delinquency penalties imposed by this section when a taxpayer is
102 obtaining or renewing a tag for any vehicle in a county where the
103 federal disaster has been declared and either the tax collector
104 has been unable to collect taxes and issue tags and/or decals due
105 to the disaster or the taxpayer has been unable timely to acquire
106 tags and/or decals as a result of the disaster; however, before a
107 tax collector may waive any such penalties, the board of
108 supervisors of the appropriate county must duly adopt and enter
109 upon its official minutes a resolution authorizing the tax
110 collector to take such action. Any such waiver of penalties by a
111 tax collector shall not apply to penalties due or accrued before
112 the date of declaration of the federal disaster. No private
113 passenger vehicle registered under this chapter shall have
114 displayed on the front of such vehicle, or elsewhere, the official
115 license tag of another state, whether or not such license tag has
116 expired. Law enforcement officers of this state may remove from
117 private passenger vehicles any out-of-state license tags so
118 displayed.

119 (5) The requirement that the privilege tax be paid during
120 the anniversary month of each year shall not apply in the
121 following cases:

122 (a) When a motor vehicle is acquired, the owner or
123 operator of the vehicle purchased shall have seven (7) full
124 working days, exclusive of the date of delivery, after the vehicle
125 has been delivered to him, within which to make the application
126 for the required privilege license, otherwise such person shall be
127 liable for penalty as provided for in this section. Provided,
128 however, that when any person shall acquire a vehicle as herein

129 provided, and it shall be necessary that such vehicle be
130 remodeled, changed or altered by such person before same is
131 suitable for the purposes for which it was acquired, then such
132 person shall have seven (7) full working days, exclusive of the
133 day of the completion of such remodeling, change or alteration,
134 after the completion thereof within which to make application for
135 the required privilege license; provided, that if such person
136 fails to make application within such period, such person shall be
137 liable for penalty as provided for in this section.

138 "Delivery" as used herein shall be construed to mean receipt
139 of such vehicle by the purchaser thereof at his residence or place
140 of business, and, in the event the vehicle is purchased at any
141 place other than in the county of residence or place of business
142 of such person, he shall be entitled to forty-eight (48) hours
143 within which to transport such vehicle to the county of his
144 residence or place of business. At all times during such
145 transportation, the owner or operator of such vehicle shall have
146 in his possession a true bill of sale, giving the description of
147 the vehicle, the name and address of the dealer from whom
148 purchased, the name and address of the owner or operator, and the
149 date on which the vehicle was acquired. For failure to have such
150 bill of sale in his possession during the entire time during which
151 the vehicle is being transported, the owner or operator shall be
152 liable for the annual privilege tax plus penalty as provided for
153 in this section.

154 (b) Where a person has paid the current privilege
155 license tax required by the laws of another state and applies for
156 a privilege license in this state within thirty (30) days, no
157 penalty shall be assessed; however, any person who fails to comply
158 herewith shall be liable for the full annual tax, plus penalty as
159 provided for in this section.

160 (6) Any nonresident of the State of Mississippi who has paid
161 the current privilege license required by the laws of another

162 state upon a private carrier of passengers, and thereafter becomes
163 a resident of the State of Mississippi, or brings such vehicle
164 into the State of Mississippi for use in connection with his
165 business in this state, or who is gainfully employed in this state
166 shall be entitled to operate such vehicle without obtaining a
167 privilege license in this state for a period of not more than
168 thirty (30) days.

169 "Resident" for the purpose of registration and operation of
170 motor vehicles shall include, but not be limited to, the
171 following:

172 (a) Any person, except a tourist or out-of-town
173 student, who owns, leases or rents a place within the state and
174 occupies same as a place of residence.

175 (b) Any person who engages in a trade, profession or
176 occupation in this state or who accepts employment in other than
177 seasonal agricultural work.

178 **[From and after July 1, 2007, this section shall read as**
179 **follows:]**

180 27-19-63. (1) Except as otherwise provided in this section,
181 the privilege license tax levied by the provisions of this article
182 shall be paid annually during the anniversary month of the
183 acquisition of the vehicle. The privilege license tax levied
184 shall be based on a period of twelve (12) months, even though the
185 actual time from the acquisition of the vehicle to the end of the
186 anniversary month of the next succeeding year may be more than
187 twelve (12) months. Any person subject to the provisions of this
188 article shall have an additional fifteen (15) days from the end of
189 the anniversary month in which to purchase the tag and/or decals
190 and to pay the privilege license tax without being in violation of
191 this section. Any person owning a vehicle subject to taxation
192 under the provisions of this article who fails or refuses to pay
193 such tax and obtain the privilege license required within the
194 prescribed period of time shall be guilty of violating the

195 provisions of this article, and shall be liable for the amount of
196 such tax plus a penalty as provided for in this section. If the
197 person owning a vehicle subject to taxation under the provisions
198 of this article does not operate such vehicle on the highways of
199 this state from the date of acquisition or, if previously
200 registered, from the end of the anniversary month of his tag and
201 decals to the date on which he makes application for the privilege
202 license, he shall pay such license tax for a period of twelve (12)
203 months beginning with the first day of the month in which he
204 applies for such privilege license. The owner shall submit an
205 affidavit with his application attesting to the fact that his
206 vehicle was not operated on the highways of this state from the
207 date of acquisition or, if previously registered, from the end of
208 the anniversary month of his tag and decals to the date on which
209 he makes application for the privilege license.

210 (2) Except as may be otherwise provided in subsection (3) of
211 this section, the privilege license tax levied by the provision of
212 this article on operators of motor vehicles in excess of ten
213 thousand (10,000) pounds, gross vehicle weight, apportioned
214 vehicles, rental and commercial trailers and buses shall be due
215 annually during the anniversary month which shall be established
216 by the Chairman of the State Tax Commission; provided, however,
217 there shall be an additional fifteen (15) days from the end of the
218 anniversary month in which to file an application with the
219 commission and pay the privilege license tax. The annual license
220 tag and/or decals issued by the commission for the license tax
221 year shall be valid for a period of time to be determined by the
222 chairman but not to exceed fifteen (15) months following the
223 anniversary month; provided, however, this does not extend the
224 time for filing the application with the commission and the
225 payment of the license tax. Any person who fails or refuses to
226 pay such tax and obtain the privilege license required when due
227 shall be guilty of violating the provision of this article and

228 shall be liable for the entire amount of such tax from the date
229 the liability was incurred, plus penalty as provided for in this
230 section.

231 (3) The privilege license tax levied by the provisions of
232 this article on operators of a motor vehicle that is in a
233 corporate fleet or an individual fleet registered under Section
234 27-19-66 shall be due annually during the anniversary month which
235 shall be established by the Chairman of the State Tax Commission
236 for corporate fleets and by the county tax collectors for
237 individual fleets; provided, however, there shall be an additional
238 fifteen (15) days from the end of the anniversary month in which
239 to file an application with the commission or the county tax
240 collector, as the case may be, and to purchase the tag or renew
241 the registration of such motor vehicle and pay the privilege
242 license tax. The commission or the county tax collector, as the
243 case may be, shall issue a tag or renew the annual registration of
244 such motor vehicle for the license tax year only after all ad
245 valorem taxes and privilege taxes due on such motor vehicle have
246 been paid. Any person who fails or refuses to pay the privilege
247 tax and obtain the privilege license required when due shall be
248 guilty of violating the provisions of this article and shall be
249 liable for the entire amount of such tax from the date the
250 liability was incurred, plus penalty as provided for in this
251 section.

252 (4) Penalties shall be assessed on the privilege license tax
253 at the rate of five percent (5%) for the first fifteen (15) days
254 of delinquency, or part thereof, and five percent (5%) for each
255 additional thirty-day period of delinquency, or part thereof, not
256 to exceed a maximum penalty of twenty-five percent (25%); however,
257 a penalty of Two Hundred Fifty Dollars (\$250.00), in addition to
258 the maximum penalty for delinquency, shall be assessed against any
259 person who is liable for the motor vehicle privilege license tax
260 but who (a) displays an out-of-state license tag on the motor

261 vehicle; or (b) displays a license tag or privilege license decal
262 on the motor vehicle which was issued for another vehicle. The
263 commission, for good reason shown, may waive all or any part of
264 the penalties imposed. No private passenger vehicle registered
265 under this chapter shall have displayed on the front of such
266 vehicle, or elsewhere, the official license tag of another state,
267 whether or not such license tag has expired. Law enforcement
268 officers of this state may remove from private passenger vehicles
269 any out-of-state license tags so displayed.

270 (5) The requirement that the privilege tax be paid during
271 the anniversary month of each year shall not apply in the
272 following cases:

273 (a) When a motor vehicle is acquired, the owner or
274 operator of the vehicle purchased shall have seven (7) full
275 working days, exclusive of the date of delivery, after the vehicle
276 has been delivered to him, within which to make the application
277 for the required privilege license, otherwise such person shall be
278 liable for penalty as provided for in this section. Provided,
279 however, that when any person shall acquire a vehicle as herein
280 provided, and it shall be necessary that such vehicle be
281 remodeled, changed or altered by such person before same is
282 suitable for the purposes for which it was acquired, then such
283 person shall have seven (7) full working days, exclusive of the
284 day of the completion of such remodeling, change or alteration,
285 after the completion thereof within which to make application for
286 the required privilege license; provided, that if such person
287 fails to make application within such period, such person shall be
288 liable for penalty as provided for in this section.

289 "Delivery" as used herein shall be construed to mean receipt
290 of such vehicle by the purchaser thereof at his residence or place
291 of business, and, in the event the vehicle is purchased at any
292 place other than in the county of residence or place of business
293 of such person, he shall be entitled to forty-eight (48) hours

294 within which to transport such vehicle to the county of his
295 residence or place of business. At all times during such
296 transportation, the owner or operator of such vehicle shall have
297 in his possession a true bill of sale, giving the description of
298 the vehicle, the name and address of the dealer from whom
299 purchased, the name and address of the owner or operator, and the
300 date on which the vehicle was acquired. For failure to have such
301 bill of sale in his possession during the entire time during which
302 the vehicle is being transported, the owner or operator shall be
303 liable for the annual privilege tax plus penalty as provided for
304 in this section.

305 (b) Where a person has paid the current privilege
306 license tax required by the laws of another state and applies for
307 a privilege license in this state within thirty (30) days, no
308 penalty shall be assessed; however, any person who fails to comply
309 herewith shall be liable for the full annual tax, plus penalty as
310 provided for in this section.

311 (6) Any nonresident of the State of Mississippi who has paid
312 the current privilege license required by the laws of another
313 state upon a private carrier of passengers, and thereafter becomes
314 a resident of the State of Mississippi, or brings such vehicle
315 into the State of Mississippi for use in connection with his
316 business in this state, or who is gainfully employed in this state
317 shall be entitled to operate such vehicle without obtaining a
318 privilege license in this state for a period of not more than
319 thirty (30) days.

320 "Resident" for the purpose of registration and operation of
321 motor vehicles shall include, but not be limited to, the
322 following:

323 (a) Any person, except a tourist or out-of-town
324 student, who owns, leases or rents a place within the state and
325 occupies same as a place of residence.

326 (b) Any person who engages in a trade, profession or
327 occupation in this state or who accepts employment in other than
328 seasonal agricultural work.

329 **SECTION 2.** Section 27-51-43, Mississippi Code of 1972, is
330 amended as follows:

331 **[Until July 1, 2007, this section shall read as follows:]**

332 27-51-43. It shall be the duty of members of the Mississippi
333 Highway Safety Patrol, municipal law enforcement officers or any
334 other peace officer, when investigating any traffic violation,
335 wreck or routine check involving any motor vehicle, to obtain all
336 information necessary in determining whether or not the provisions
337 of this chapter have been complied with in all substantial respect
338 with reference to such motor vehicles so involved. It shall also
339 be the duty of all peace officers, including municipal law
340 enforcement officers and members of the said highway safety
341 patrol, to investigate any alleged violation of this chapter
342 reported to them and to proceed according to law.

343 On and after the effective date of this chapter, any person
344 operating a motor vehicle upon the public highways of this state
345 who has not complied with the provisions of this chapter shall be
346 arrested by any officer authorized to make arrests, and tried,
347 and, if convicted, shall be guilty of a misdemeanor for each
348 separate offense and shall be fined as now provided by law, and
349 each such illegal operation of a motor vehicle upon the public
350 highways of this state shall constitute a separate offense.

351 Penalties shall be assessed on the ad valorem taxes due at
352 the rate of five percent (5%) for the first fifteen (15) days of
353 delinquency, or part thereof, and five percent (5%) for each
354 additional thirty-day period of delinquency, or part thereof, not
355 to exceed a maximum penalty of twenty-five percent (25%).

356 Provided, however, the commission, for good reason shown, may
357 waive all or any part of the penalties imposed. The penalty shall

358 be collected by the tax collector and deposited in the county
359 general fund upon receipt.

360 For a period of one hundred twenty (120) days after the date
361 of a declaration of a federal disaster, any county tax collector,
362 for good reason shown, may waive all delinquency penalties imposed
363 by this section when a taxpayer is obtaining or renewing a tag for
364 any vehicle in a county where the federal disaster has been
365 declared and either the tax collector has been unable to collect
366 taxes and issue tags and/or decals due to the disaster or the
367 taxpayer has been unable timely to acquire tags and/or decals as a
368 result of the disaster; however, before a tax collector may waive
369 any such penalties, the board of supervisors of the appropriate
370 county must duly adopt and enter upon its official minutes a
371 resolution authorizing the tax collector to take such action. Any
372 such waiver of penalties by a tax collector shall not apply to
373 penalties due or accrued before the date of declaration of the
374 federal disaster.

375 **[From and after July 1, 2007, this section shall read as**
376 **follows:]**

377 27-51-43. It shall be the duty of members of the Mississippi
378 Highway Safety Patrol, municipal law enforcement officers or any
379 other peace officer, when investigating any traffic violation,
380 wreck or routine check involving any motor vehicle, to obtain all
381 information necessary in determining whether or not the provisions
382 of this chapter have been complied with in all substantial respect
383 with reference to such motor vehicles so involved. It shall also
384 be the duty of all peace officers, including municipal law
385 enforcement officers and members of the said highway safety
386 patrol, to investigate any alleged violation of this chapter
387 reported to them and to proceed according to law.

388 On and after the effective date of this chapter, any person
389 operating a motor vehicle upon the public highways of this state
390 who has not complied with the provisions of this chapter shall be

391 arrested by any officer authorized to make arrests, and tried,
392 and, if convicted, shall be guilty of a misdemeanor for each
393 separate offense and shall be fined as now provided by law, and
394 each such illegal operation of a motor vehicle upon the public
395 highways of this state shall constitute a separate offense.

396 Penalties shall be assessed on the ad valorem taxes due at
397 the rate of five percent (5%) for the first fifteen (15) days of
398 delinquency, or part thereof, and five percent (5%) for each
399 additional thirty-day period of delinquency, or part thereof, not
400 to exceed a maximum penalty of twenty-five percent (25%).

401 Provided, however, the commission, for good reason shown, may
402 waive all or any part of the penalties imposed. The penalty shall
403 be collected by the tax collector and deposited in the county
404 general fund upon receipt.

405 **SECTION 3.** This act shall take effect and be in force from
406 and after its passage.