

By: Senator(s) Robertson

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2007

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 AS A RESULT OF HURRICANE
4 KATRINA TO WAIVE ALL DELINQUENCY PENALTIES IMPOSED UNDER THE
5 PRIVILEGE TAX LAWS AND THE MOTOR VEHICLE AD VALOREM TAX LAWS FOR A
6 PERIOD OF 60 DAYS AFTER THE DATE OF DECLARATION OF THE DISASTER IF
7 BECAUSE OF HURRICANE KATRINA THE TAX COLLECTOR HAS BEEN UNABLE TO
8 COLLECT TAXES AND ISSUE TAGS AND/OR DECALS OR THE TAXPAYER HAS
9 BEEN UNABLE TIMELY TO ACQUIRE A TAG AND/OR DECAL; AND FOR RELATED
10 PURPOSES.

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

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

14 [Through December 31, 2005, this section shall read as
15 follows:]

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

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

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

65 the liability was incurred, plus penalty as provided for in this
66 section.

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

88 (4) Except as otherwise provided in subsection (7) of this
89 section, penalties shall be assessed on the privilege license tax
90 at the rate of five percent (5%) for the first fifteen (15) days
91 of delinquency, or part thereof, and five percent (5%) for each
92 additional thirty-day period of delinquency, or part thereof, not
93 to exceed a maximum penalty of twenty-five percent (25%); however,
94 a penalty of Two Hundred Fifty Dollars (\$250.00), in addition to
95 the maximum penalty for delinquency, shall be assessed against any
96 person who is liable for the motor vehicle privilege license tax
97 but who (a) displays an out-of-state license tag on the motor

98 vehicle; or (b) displays a license tag or privilege license decal
99 on the motor vehicle which was issued for another vehicle. The
100 commission, for good reason shown, may waive all or any part of
101 the penalties imposed. No private passenger vehicle registered
102 under this chapter shall have displayed on the front of such
103 vehicle, or elsewhere, the official license tag of another state,
104 whether or not such license tag has expired. Law enforcement
105 officers of this state may remove from private passenger vehicles
106 any out-of-state license tags so displayed.

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

110 (a) When a motor vehicle is acquired, the owner or
111 operator of the vehicle purchased shall have seven (7) full
112 working days, exclusive of the date of delivery, after the vehicle
113 has been delivered to him, within which to make the application
114 for the required privilege license, otherwise such person shall be
115 liable for penalty as provided for in this section. Provided,
116 however, that when any person shall acquire a vehicle as herein
117 provided, and it shall be necessary that such vehicle be
118 remodeled, changed or altered by such person before same is
119 suitable for the purposes for which it was acquired, then such
120 person shall have seven (7) full working days, exclusive of the
121 day of the completion of such remodeling, change or alteration,
122 after the completion thereof within which to make application for
123 the required privilege license; provided, that if such person
124 fails to make application within such period, such person shall be
125 liable for penalty as provided for in this section.

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

131 within which to transport such vehicle to the county of his
132 residence or place of business. At all times during such
133 transportation, the owner or operator of such vehicle shall have
134 in his possession a true bill of sale, giving the description of
135 the vehicle, the name and address of the dealer from whom
136 purchased, the name and address of the owner or operator, and the
137 date on which the vehicle was acquired. For failure to have such
138 bill of sale in his possession during the entire time during which
139 the vehicle is being transported, the owner or operator shall be
140 liable for the annual privilege tax plus penalty as provided for
141 in this section.

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

148 (6) Any nonresident of the State of Mississippi who has paid
149 the current privilege license required by the laws of another
150 state upon a private carrier of passengers, and thereafter becomes
151 a resident of the State of Mississippi, or brings such vehicle
152 into the State of Mississippi for use in connection with his
153 business in this state, or who is gainfully employed in this state
154 shall be entitled to operate such vehicle without obtaining a
155 privilege license in this state for a period of not more than
156 thirty (30) days.

157 "Resident" for the purpose of registration and operation of
158 motor vehicles shall include, but not be limited to, the
159 following:

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

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

166 (7) For a period of sixty (60) days after the date of the
167 declaration of a federal disaster as a result of Hurricane
168 Katrina, any county tax collector, for good reason shown, may
169 waive all delinquency penalties imposed by this section when a
170 taxpayer is obtaining or renewing a tag for any vehicle in a
171 county where the federal disaster has been declared, and either
172 the tax collector has been unable to collect taxes and issue tags
173 and/or decals due to Hurricane Katrina or the taxpayer has been
174 unable timely to acquire tags and/or decals as a result of
175 Hurricane Katrina.

176 **[From and after January 1, 2006, this section shall read as**
177 **follows:]**

178 27-19-63. (1) Except as otherwise provided in this section,
179 the privilege license tax levied by the provisions of this article
180 shall be paid annually during the anniversary month of the
181 acquisition of the vehicle. The privilege license tax levied
182 shall be based on a period of twelve (12) months, even though the
183 actual time from the acquisition of the vehicle to the end of the
184 anniversary month of the next succeeding year may be more than
185 twelve (12) months. Any person subject to the provisions of this
186 article shall have an additional fifteen (15) days from the end of
187 the anniversary month in which to purchase the tag and/or decals
188 and to pay the privilege license tax without being in violation of
189 this section. Any person owning a vehicle subject to taxation
190 under the provisions of this article who fails or refuses to pay
191 such tax and obtain the privilege license required within the
192 prescribed period of time shall be guilty of violating the
193 provisions of this article, and shall be liable for the amount of
194 such tax plus a penalty as provided for in this section. If the
195 person owning a vehicle subject to taxation under the provisions

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

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

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

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

262 the penalties imposed. No private passenger vehicle registered
263 under this chapter shall have displayed on the front of such
264 vehicle, or elsewhere, the official license tag of another state,
265 whether or not such license tag has expired. Law enforcement
266 officers of this state may remove from private passenger vehicles
267 any out-of-state license tags so displayed.

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

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

287 "Delivery" as used herein shall be construed to mean receipt
288 of such vehicle by the purchaser thereof at his residence or place
289 of business, and, in the event the vehicle is purchased at any
290 place other than in the county of residence or place of business
291 of such person, he shall be entitled to forty-eight (48) hours
292 within which to transport such vehicle to the county of his
293 residence or place of business. At all times during such
294 transportation, the owner or operator of such vehicle shall have

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

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

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

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

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

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

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

329 **[Until December 31, 2005, this section shall read as**
330 **follows:]**

331 27-51-43. (1) It shall be the duty of members of the
332 Mississippi Highway Safety Patrol, municipal law enforcement
333 officers or any other peace officer, when investigating any
334 traffic violation, wreck or routine check involving any motor
335 vehicle, to obtain all information necessary in determining
336 whether or not the provisions of this chapter have been complied
337 with in all substantial respect with reference to such motor
338 vehicles so involved. It shall also be the duty of all peace
339 officers, including municipal law enforcement officers and members
340 of the said highway safety patrol, to investigate any alleged
341 violation of this chapter reported to them and to proceed
342 according to law.

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

351 (3) Except as otherwise provided in subsection (4) of this
352 section, penalties shall be assessed on the ad valorem taxes due
353 at the rate of five percent (5%) for the first fifteen (15) days
354 of delinquency, or part thereof, and five percent (5%) for each
355 additional thirty-day period of delinquency, or part thereof, not
356 to exceed a maximum penalty of twenty-five percent (25%).
357 Provided, however, the commission, for good reason shown, may
358 waive all or any part of the penalties imposed. The penalty shall

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

361 (4) For a period of sixty (60) days after the date of the
362 declaration of a federal disaster as a result of Hurricane
363 Katrina, any county tax collector, for good reason shown, may
364 wave all delinquency penalties imposed by this section when a
365 taxpayer is obtaining or renewing a tag for any vehicle in a
366 county where the federal disaster has been declared, and either
367 the tax collector has been unable to collect taxes and issue tags
368 and/or decals due to Hurricane Katrina or the taxpayer has been
369 unable timely to acquire tags and/or decals as a result of
370 Hurricane Katrina.

371 **[From and after January 1, 2006, this section shall read as**
372 **follows:]**

373 27-51-43. It shall be the duty of members of the Mississippi
374 Highway Safety Patrol, municipal law enforcement officers or any
375 other peace officer, when investigating any traffic violation,
376 wreck or routine check involving any motor vehicle, to obtain all
377 information necessary in determining whether or not the provisions
378 of this chapter have been complied with in all substantial respect
379 with reference to such motor vehicles so involved. It shall also
380 be the duty of all peace officers, including municipal law
381 enforcement officers and members of the said highway safety
382 patrol, to investigate any alleged violation of this chapter
383 reported to them and to proceed according to law.

384 On and after the effective date of this chapter, any person
385 operating a motor vehicle upon the public highways of this state
386 who has not complied with the provisions of this chapter shall be
387 arrested by any officer authorized to make arrests, and tried,
388 and, if convicted, shall be guilty of a misdemeanor for each
389 separate offense and shall be fined as now provided by law, and
390 each such illegal operation of a motor vehicle upon the public
391 highways of this state shall constitute a separate offense.

392 Penalties shall be assessed on the ad valorem taxes due at
393 the rate of five percent (5%) for the first fifteen (15) days of
394 delinquency, or part thereof, and five percent (5%) for each
395 additional thirty-day period of delinquency, or part thereof, not
396 to exceed a maximum penalty of twenty-five percent (25%).
397 Provided, however, the commission, for good reason shown, may
398 waive all or any part of the penalties imposed. The penalty shall
399 be collected by the tax collector and deposited in the county
400 general fund upon receipt.

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