

By: Senator(s) Robertson

To: Finance

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 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 60 DAYS AFTER THE DATE
 6 OF DECLARATION OF THE DISASTER IF BECAUSE OF SUCH DISASTER THE TAX
 7 COLLECTOR HAS BEEN UNABLE TO COLLECT TAXES AND ISSUE TAGS AND/OR
 8 DECALS OR THE TAXPAYER HAS BEEN UNABLE TIMELY TO ACQUIRE A TAG
 9 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 27-19-63. (1) Except as otherwise provided in this section,
 14 the privilege license tax levied by the provisions of this article
 15 shall be paid annually during the anniversary month of the
 16 acquisition of the vehicle. The privilege license tax levied
 17 shall be based on a period of twelve (12) months, even though the
 18 actual time from the acquisition of the vehicle to the end of the
 19 anniversary month of the next succeeding year may be more than
 20 twelve (12) months. Any person subject to the provisions of this
 21 article shall have an additional fifteen (15) days from the end of
 22 the anniversary month in which to purchase the tag and/or decals
 23 and to pay the privilege license tax without being in violation of
 24 this section. Any person owning a vehicle subject to taxation
 25 under the provisions of this article who fails or refuses to pay
 26 such tax and obtain the privilege license required within the
 27 prescribed period of time shall be guilty of violating the
 28 provisions of this article, and shall be liable for the amount of
 29 such tax plus a penalty as provided for in this section. If the
 30 person owning a vehicle subject to taxation under the provisions

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

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

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

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

97 the penalties imposed. For a period of sixty (60) days after the
98 date of a declaration of a federal disaster, any county tax
99 collector, for good reason shown, may waive all delinquency
100 penalties imposed by this section when a taxpayer is obtaining or
101 renewing a tag for any vehicle in a county where the federal
102 disaster has been declared, and either the tax collector has been
103 unable to collect taxes and issue tags and/or decals due to the
104 disaster or the taxpayer has been unable timely to acquire tags
105 and/or decals as a result of the disaster. No private passenger
106 vehicle registered under this chapter shall have displayed on the
107 front of such vehicle, or elsewhere, the official license tag of
108 another state, whether or not such license tag has expired. Law
109 enforcement officers of this state may remove from private
110 passenger vehicles any out-of-state license tags so displayed.

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

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

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

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

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

161 "Resident" for the purpose of registration and operation of
162 motor vehicles shall include, but not be limited to, the
163 following:

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

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

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

172 27-51-43. It shall be the duty of members of the Mississippi
173 Highway Safety Patrol, municipal law enforcement officers or any
174 other peace officer, when investigating any traffic violation,
175 wreck or routine check involving any motor vehicle, to obtain all
176 information necessary in determining whether or not the provisions
177 of this chapter have been complied with in all substantial respect
178 with reference to such motor vehicles so involved. It shall also
179 be the duty of all peace officers, including municipal law
180 enforcement officers and members of the said highway safety
181 patrol, to investigate any alleged violation of this chapter
182 reported to them and to proceed according to law.

183 On and after the effective date of this chapter, any person
184 operating a motor vehicle upon the public highways of this state
185 who has not complied with the provisions of this chapter shall be
186 arrested by any officer authorized to make arrests, and tried,
187 and, if convicted, shall be guilty of a misdemeanor for each
188 separate offense and shall be fined as now provided by law, and
189 each such illegal operation of a motor vehicle upon the public
190 highways of this state shall constitute a separate offense.

191 Penalties shall be assessed on the ad valorem taxes due at
192 the rate of five percent (5%) for the first fifteen (15) days of
193 delinquency, or part thereof, and five percent (5%) for each

194 additional thirty-day period of delinquency, or part thereof, not
195 to exceed a maximum penalty of twenty-five percent (25%).
196 Provided, however, the commission, for good reason shown, may
197 waive all or any part of the penalties imposed. The penalty shall
198 be collected by the tax collector and deposited in the county
199 general fund upon receipt.

200 For a period of sixty (60) days after the date of a
201 declaration of a federal disaster, any county tax collector, for
202 good reason shown, may waive all delinquency penalties imposed by
203 this section when a taxpayer is obtaining or renewing a tag for
204 any vehicle in a county where the federal disaster has been
205 declared, and either the tax collector has been unable to collect
206 taxes and issue tags and/or decals due to the disaster or the
207 taxpayer has been unable timely to acquire tags and/or decals as a
208 result of the disaster.

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