

## REPORT OF CONFERENCE COMMITTEE

**MR. SPEAKER AND MADAM PRESIDENT:**

We, the undersigned conferees, have had under consideration the amendments to the following entitled BILL:

H. B. No. 7: Motor vehicle license tags; authorize tax collector to waive fees and penalties if delay in issuing or obtaining due to disaster.

We, therefore, respectfully submit the following report and recommendation:

1. That the Senate recede from its Amendment No. 1.
2. That the House and Senate adopt the following amendment:

Amend by striking all after the enacting clause and inserting in lieu thereof the following:

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

97 vehicle; or (b) displays a license tag or privilege license decal  
98 on the motor vehicle which was issued for another vehicle. The  
99 commission, for good reason shown, may waive all or any part of  
100 the penalties imposed. However, for a period of ninety (90) days  
101 after the date of a declaration of a federal disaster as a result  
102 of Hurricane Katrina, any county tax collector, for good reason  
103 shown, may waive all delinquency penalties imposed by this section  
104 when a taxpayer is obtaining or renewing a tag for any vehicle in  
105 a county where the federal disaster has been declared and either  
106 the tax collector has been unable to collect taxes and issue tags  
107 and/or decals due to Hurricane Katrina or the taxpayer has been  
108 unable timely to acquire tags and/or decals as a result of  
109 Hurricane Katrina; however, before a tax collector may waive any  
110 such penalties, the board of supervisors of the appropriate county  
111 must duly adopt and enter upon its official minutes a resolution  
112 authorizing the tax collector to take such action. Any such  
113 waiver of penalties by a tax collector shall not apply to  
114 penalties due or accrued before the date of declaration of the  
115 federal disaster as a result of Hurricane Katrina. No private  
116 passenger vehicle registered under this chapter shall have  
117 displayed on the front of such vehicle, or elsewhere, the official  
118 license tag of another state, whether or not such license tag has  
119 expired. Law enforcement officers of this state may remove from  
120 private passenger vehicles any out-of-state license tags so  
121 displayed.

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

125 (a) When a motor vehicle is acquired, the owner or  
126 operator of the vehicle purchased shall have seven (7) full  
127 working days, exclusive of the date of delivery, after the vehicle  
128 has been delivered to him, within which to make the application

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

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

157 (b) Where a person has paid the current privilege  
158 license tax required by the laws of another state and applies for  
159 a privilege license in this state within thirty (30) days, no  
160 penalty shall be assessed; however, any person who fails to comply

161 herewith shall be liable for the full annual tax, plus penalty as  
162 provided for in this section.

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

172 "Resident" for the purpose of registration and operation of  
173 motor vehicles shall include, but not be limited to, the  
174 following:

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

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

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

183 27-19-63. (1) Except as otherwise provided in this section,  
184 the privilege license tax levied by the provisions of this article  
185 shall be paid annually during the anniversary month of the  
186 acquisition of the vehicle. The privilege license tax levied  
187 shall be based on a period of twelve (12) months, even though the  
188 actual time from the acquisition of the vehicle to the end of the  
189 anniversary month of the next succeeding year may be more than  
190 twelve (12) months. Any person subject to the provisions of this  
191 article shall have an additional fifteen (15) days from the end of  
192 the anniversary month in which to purchase the tag and/or decals

193 and to pay the privilege license tax without being in violation of  
194 this section. Any person owning a vehicle subject to taxation  
195 under the provisions of this article who fails or refuses to pay  
196 such tax and obtain the privilege license required within the  
197 prescribed period of time shall be guilty of violating the  
198 provisions of this article, and shall be liable for the amount of  
199 such tax plus a penalty as provided for in this section. If the  
200 person owning a vehicle subject to taxation under the provisions  
201 of this article does not operate such vehicle on the highways of  
202 this state from the date of acquisition or, if previously  
203 registered, from the end of the anniversary month of his tag and  
204 decals to the date on which he makes application for the privilege  
205 license, he shall pay such license tax for a period of twelve (12)  
206 months beginning with the first day of the month in which he  
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209 vehicle was not operated on the highways of this state from the  
210 date of acquisition or, if previously registered, from the end of  
211 the anniversary month of his tag and decals to the date on which  
212 he makes application for the privilege license.

213 (2) Except as may be otherwise provided in subsection (3) of  
214 this section, the privilege license tax levied by the provision of  
215 this article on operators of motor vehicles in excess of ten  
216 thousand (10,000) pounds, gross vehicle weight, apportioned  
217 vehicles, rental and commercial trailers and buses shall be due  
218 annually during the anniversary month which shall be established  
219 by the Chairman of the State Tax Commission; provided, however,  
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221 anniversary month in which to file an application with the  
222 commission and pay the privilege license tax. The annual license  
223 tag and/or decals issued by the commission for the license tax  
224 year shall be valid for a period of time to be determined by the

225 chairman but not to exceed fifteen (15) months following the  
226 anniversary month; provided, however, this does not extend the  
227 time for filing the application with the commission and the  
228 payment of the license tax. Any person who fails or refuses to  
229 pay such tax and obtain the privilege license required when due  
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231 shall be liable for the entire amount of such tax from the date  
232 the liability was incurred, plus penalty as provided for in this  
233 section.

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

255 (4) Penalties shall be assessed on the privilege license tax  
256 at the rate of five percent (5%) for the first fifteen (15) days



257 of delinquency, or part thereof, and five percent (5%) for each  
258 additional thirty-day period of delinquency, or part thereof, not  
259 to exceed a maximum penalty of twenty-five percent (25%); however,  
260 a penalty of Two Hundred Fifty Dollars (\$250.00), in addition to  
261 the maximum penalty for delinquency, shall be assessed against any  
262 person who is liable for the motor vehicle privilege license tax  
263 but who (a) displays an out-of-state license tag on the motor  
264 vehicle; or (b) displays a license tag or privilege license decal  
265 on the motor vehicle which was issued for another vehicle. The  
266 commission, for good reason shown, may waive all or any part of  
267 the penalties imposed. No private passenger vehicle registered  
268 under this chapter shall have displayed on the front of such  
269 vehicle, or elsewhere, the official license tag of another state,  
270 whether or not such license tag has expired. Law enforcement  
271 officers of this state may remove from private passenger vehicles  
272 any out-of-state license tags so displayed.

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

276 (a) When a motor vehicle is acquired, the owner or  
277 operator of the vehicle purchased shall have seven (7) full  
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281 liable for penalty as provided for in this section. Provided,  
282 however, that when any person shall acquire a vehicle as herein  
283 provided, and it shall be necessary that such vehicle be  
284 remodeled, changed or altered by such person before same is  
285 suitable for the purposes for which it was acquired, then such  
286 person shall have seven (7) full working days, exclusive of the  
287 day of the completion of such remodeling, change or alteration,  
288 after the completion thereof within which to make application for

289 the required privilege license; provided, that if such person  
290 fails to make application within such period, such person shall be  
291 liable for penalty as provided for in this section.

292 "Delivery" as used herein shall be construed to mean receipt  
293 of such vehicle by the purchaser thereof at his residence or place  
294 of business, and, in the event the vehicle is purchased at any  
295 place other than in the county of residence or place of business  
296 of such person, he shall be entitled to forty-eight (48) hours  
297 within which to transport such vehicle to the county of his  
298 residence or place of business. At all times during such  
299 transportation, the owner or operator of such vehicle shall have  
300 in his possession a true bill of sale, giving the description of  
301 the vehicle, the name and address of the dealer from whom  
302 purchased, the name and address of the owner or operator, and the  
303 date on which the vehicle was acquired. For failure to have such  
304 bill of sale in his possession during the entire time during which  
305 the vehicle is being transported, the owner or operator shall be  
306 liable for the annual privilege tax plus penalty as provided for  
307 in this section.

308 (b) Where a person has paid the current privilege  
309 license tax required by the laws of another state and applies for  
310 a privilege license in this state within thirty (30) days, no  
311 penalty shall be assessed; however, any person who fails to comply  
312 herewith shall be liable for the full annual tax, plus penalty as  
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314 (6) Any nonresident of the State of Mississippi who has paid  
315 the current privilege license required by the laws of another  
316 state upon a private carrier of passengers, and thereafter becomes  
317 a resident of the State of Mississippi, or brings such vehicle  
318 into the State of Mississippi for use in connection with his  
319 business in this state, or who is gainfully employed in this state  
320 shall be entitled to operate such vehicle without obtaining a

321 privilege license in this state for a period of not more than  
322 thirty (30) days.

323 "Resident" for the purpose of registration and operation of  
324 motor vehicles shall include, but not be limited to, the  
325 following:

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

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

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

334 **[Through December 31, 2005, this section shall read as**  
335 **follows:]**

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

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

353 each such illegal operation of a motor vehicle upon the public  
354 highways of this state shall constitute a separate offense.

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

360 Provided, however, the commission, for good reason shown, may  
361 waive all or any part of the penalties imposed. The penalty shall  
362 be collected by the tax collector and deposited in the county  
363 general fund upon receipt. However, for a period of ninety (90)  
364 days after the date of a declaration of a federal disaster as a  
365 result of Hurricane Katrina, any county tax collector, for good  
366 reason shown, may waive all delinquency penalties imposed by this  
367 section when a taxpayer is obtaining or renewing a tag for any  
368 vehicle in a county where the federal disaster has been declared  
369 and either the tax collector has been unable to collect taxes and  
370 issue tags and/or decals due to Hurricane Katrina or the taxpayer  
371 has been unable timely to acquire tags and/or decals as a result  
372 of Hurricane Katrina; however, before a tax collector may waive  
373 any such penalties, the board of supervisors of the appropriate  
374 county must duly adopt and enter upon its official minutes a  
375 resolution authorizing the tax collector to take such action. Any  
376 such waiver of penalties by a tax collector shall not apply to  
377 penalties due or accrued before the date of declaration of the  
378 federal disaster as a result of Hurricane Katrina.

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

381 27-51-43. It shall be the duty of members of the Mississippi  
382 Highway Safety Patrol, municipal law enforcement officers or any  
383 other peace officer, when investigating any traffic violation,  
384 wreck or routine check involving any motor vehicle, to obtain all

385 information necessary in determining whether or not the provisions  
386 of this chapter have been complied with in all substantial respect  
387 with reference to such motor vehicles so involved. It shall also  
388 be the duty of all peace officers, including municipal law  
389 enforcement officers and members of the said highway safety  
390 patrol, to investigate any alleged violation of this chapter  
391 reported to them and to proceed according to law.

392 On and after the effective date of this chapter, any person  
393 operating a motor vehicle upon the public highways of this state  
394 who has not complied with the provisions of this chapter shall be  
395 arrested by any officer authorized to make arrests, and tried,  
396 and, if convicted, shall be guilty of a misdemeanor for each  
397 separate offense and shall be fined as now provided by law, and  
398 each such illegal operation of a motor vehicle upon the public  
399 highways of this state shall constitute a separate offense.

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

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

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

**Further, amend by striking the title in its entirety and  
inserting in lieu thereof the following:**

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 90 DAYS AFTER THE DATE OF DECLARATION OF THE DISASTER IF  
7 BECAUSE OF SUCH DISASTER 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.

CONFEREES FOR THE HOUSE

X (SIGNED)  
Watson

X (SIGNED)  
Howell

X (SIGNED)  
Perkins

CONFEREES FOR THE SENATE

X (SIGNED)  
Robertson

X (SIGNED)  
Bryan

X (SIGNED)  
Morgan