

By: Representative Moak

To: Transportation

HOUSE BILL NO. 239

1 AN ACT TO AMEND SECTION 63-21-13, MISSISSIPPI CODE OF 1972,  
2 TO INCREASE THE BOND REQUIREMENTS FOR LICENSED MOTOR VEHICLE  
3 DEALERS WHO ARE DESIGNATED AGENTS OF THE STATE TAX COMMISSION; AND  
4 FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 63-21-13, Mississippi Code of 1972, is  
7 amended as follows:

8 63-21-13. (1) The tax collector of each of the several  
9 counties in this state shall by virtue of his office be a  
10 designated agent of the State Tax Commission. Such tax collectors  
11 may perform their duties under this chapter either personally or  
12 through any of their deputies.

13 (2) Every licensed dealer as defined in this chapter, shall  
14 be a designated agent of the State Tax Commission. Such dealers  
15 may perform their duties under this chapter either personally or  
16 through any of their officers or employees. Such dealers or  
17 persons shall enter into a bond with a surety company authorized  
18 to do business in this state as surety thereon, payable to the  
19 State of Mississippi in a sum to be determined by the commission,  
20 but in no case to be less than Twenty-five Thousand Dollars  
21 (\$25,000.00), conditioned for the faithful performance of their  
22 duties under this chapter.

23 (3) The State Tax Commission may appoint persons other than  
24 licensed dealers as its designated agents, provided that such  
25 appointees shall enter into a bond with a surety company  
26 authorized to do business in this state as surety thereon, payable  
27 to the State of Mississippi in a sum to be determined by the  
28 commission, but in no case to be less than Five Thousand Dollars

29 (\$5,000.00), conditioned for the faithful performance of their  
30 duties under this chapter.

31           **SECTION 2.** This act shall take effect and be in force from  
32 and after July 1, 2006.