

By: Representative Watson

To: Ways and Means

HOUSE BILL NO. 611

1 AN ACT TO AUTHORIZE PERSONS WHO ARE THE OPERATORS OF MOTOR
2 VEHICLES WITH CONCRETE MIXERS ATTACHED TO THEM THAT ARE POWERED BY
3 THE ENGINE THAT IS USED TO PROPEL THE MOTOR VEHICLE TO OBTAIN A
4 REFUND OF A PORTION OF THE EXCISE TAX IMPOSED ON THE SPECIAL FUEL
5 USED BY THE MOTOR VEHICLE; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** (1) A special fuel user who is the operator of a
8 motor vehicle with a concrete mixer attached to it that is powered
9 by the engine that is used to propel the motor vehicle, may obtain
10 a refund from the commission in the amount of twenty-five percent
11 (25%) of the excise tax imposed by this chapter on the special
12 fuel used by the motor vehicle.

13 (2) A person who wishes to apply for the refund authorized
14 by subsection (1) of this section shall:

15 (a) Submit to the commission an application for the
16 refund on a form prescribed by the commission containing such
17 information as the commission considers necessary; and

18 (b) Establish to the satisfaction of the commission
19 that within a period of six (6) months he purchased not less than
20 two hundred (200) gallons of special fuel in this state.

21 **SECTION 2.** The provisions of Section 1 of this act shall be
22 codified in Article 7, Chapter 55, Title 27.

23 **SECTION 3.** This act shall take effect and be in force from
24 and after July 1, 2007.