

By: Senator(s) Robertson

To: Finance

SENATE BILL NO. 2405

1 AN ACT TO AMEND SECTION 27-19-305, MISSISSIPPI CODE OF 1972,
2 TO AUTHORIZE THE CHAIRMAN OF THE STATE TAX COMMISSION TO REFUSE TO
3 ISSUE OR REVOKE A PERMIT UNDER THE MISSISSIPPI MOTOR VEHICLE
4 DEALER TAG PERMIT LAW FOR FAILURE OF THE APPLICANT OR PERMITTEE TO
5 COMPLY WITH THE PROVISIONS OF THE MISSISSIPPI MOTOR VEHICLE DEALER
6 TAG PERMIT LAW OR FOR FAILURE OF THE APPLICANT OR PERMITTEE TO
7 SATISFY ANY OF HIS FINALLY DETERMINED TAX LIABILITIES; AND FOR
8 RELATED PURPOSES.

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

10 **SECTION 1.** Section 27-19-305, Mississippi Code of 1972, is
11 amended as follows:

12 27-19-305. (1) A dealer shall make application to the
13 commission on forms prescribed and furnished him to obtain a
14 distinguishing number for such motor vehicles as are owned by such
15 dealer. The commission shall issue to the applicant a motor
16 vehicle dealer tag permit containing the name and address of the
17 dealership and such further information as the commission may
18 determine to be necessary. The place of business or agency herein
19 referred to shall mean a place in any city, town, or locality
20 where motor vehicles owned or assigned to such dealer are
21 regularly kept or exposed for sale in the custody or control of
22 the dealer, salesman, employee, or agent of such dealer.

23 (2) The commission may deny the application for a permit or
24 revoke the permit of any person who has failed or is failing to
25 comply with the provisions of this article. The commission may
26 deny the application for a permit or revoke the permit of any
27 person who has failed to satisfy all of the finally determined tax
28 liabilities owed by that person. For purposes of this subsection,
29 "finally determined tax liabilities" means any state tax, fee,
30 penalty and/or interest owed by a person to the State of

31 Mississippi where the assessment of the liability has been made
32 against that person as provided by law and the assessment is not
33 subject to any further timely filed administrative or judicial
34 review.

35 **SECTION 2.** This act shall take effect and be in force from
36 and after July 1, 2007.