

By: Senator(s) White

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2838

1 AN ACT TO PROVIDE CERTAIN EDUCATIONAL REQUIREMENTS APPROVED
2 BY THE STATE TAX COMMISSION AS PREREQUISITE TO THE ISSUANCE FOR A
3 USED MOTOR VEHICLE DEALER LICENSE BY THE COMMISSION; AND FOR
4 RELATED PURPOSES.

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

6 **SECTION 1.** (1) Every application for the issuance of a used
7 motor vehicle dealer's license shall be accompanied by such
8 evidence as the State Tax Commission shall prescribe, documenting
9 the completion of an education seminar conducted by the
10 Mississippi Independent Auto Dealers Association during the
11 twelve-month period immediately preceding the date of application.
12 Completion of an eight-hour licensing seminar conducted by the
13 Mississippi Independent Auto Dealers Association shall be required
14 for an initial license. All seminars must be approved by the
15 State Tax Commission. The education requirements of this section
16 shall not apply to:

17 (a) Used motor vehicle dealer the primary business of
18 which is the sale of salvage vehicles on behalf of insurers;

19 (b) A manufactured home dealer; or

20 (c) A franchised new car dealer licensed under the
21 Mississippi Motor Vehicle Commission Law or any employee of such a
22 dealer.

23 (2) The Mississippi Independent Auto Dealers Association
24 shall submit to the State Tax Commission a complete and specific
25 description of the seminars it conducts pursuant to this section,
26 a description of how the seminar will benefit licensees in
27 conducting their businesses, the number of hours involved, a
28 description of the method which will be used to ensure attendance,

29 and copies of any instructional materials which will be provided
30 to attendees. At the time approval is granted, the State Tax
31 Commission shall determine how many hours of education may be
32 received by attending the program.

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