

By: Senator(s) White

To: Finance

SENATE BILL NO. 2838

1 AN ACT TO PROVIDE EDUCATIONAL REQUIREMENTS APPROVED BY THE
2 STATE TAX COMMISSION AS PREREQUISITE TO THE ISSUANCE FOR A USED
3 MOTOR VEHICLE DEALER LICENSE BY THE COMMISSION; AND FOR RELATED
4 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, or
8 supported by, such evidence as the State Tax Commission shall
9 prescribe, documenting the completion of an education seminar,
10 approved by the State Tax Commission, during the twelve-month
11 period immediately preceding the date of application. Completion
12 of an eight-hour licensing course shall be required for an initial
13 license. The education requirements of this section shall not
14 apply to:

- 15 (a) Used motor vehicle dealer the primary business of
- 16 which is the sale of salvage vehicles on behalf of insurers;
- 17 (b) A manufactured home dealer; or
- 18 (c) A franchised new car dealer licensed under the
- 19 Mississippi Motor Vehicle Commission Law or any employee of such a
- 20 dealer.

21 (2) In the discretion of the State Tax Commission, the
22 commission may grant prior approval to any of the following types
23 of educational activities to meet education requirements:

- 24 (a) The commission approved seminar(s);
- 25 (b) National or state automobile association sponsored
- 26 seminars, courses of instruction, or meetings;
- 27 (c) Courses related to used motor vehicles at any state
- 28 certified institution of higher learning;

29 (d) Seminars or courses related to used cars sponsored
30 or participated in by any state or federal agency;

31 (e) Any other seminar, course, or meeting which the
32 commission deems to be appropriately related to the used car
33 business.

34 (3) Requests for approval of any educational activity shall
35 be submitted to the State Tax Commission before the date of
36 attendance, and shall include a complete and specific description
37 of the educational activity, a description of how it will benefit
38 licensees in conducting their businesses, the number of hours
39 involved, a description of the method which will be used to ensure
40 attendance, and copies of any instructional materials which will
41 be provided to attendees. At the time approval is granted, the
42 State Tax Commission shall determine how many hours of education
43 may be received by attending the program. At any time the State
44 Tax Commission deems that a previously approved educational
45 activity is not meeting the requirements of this section, it may
46 revoke the approval of the activity.

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