

By: Representative Hughes

To: Ways and Means

HOUSE BILL NO. 459

1 AN ACT TO AMEND SECTIONS 27-19-21 AND 27-19-23, MISSISSIPPI
2 CODE OF 1972, TO PROVIDE THAT THE ADDITIONAL ANNUAL TAX IMPOSED ON
3 ELECTRIC VEHICLES AND HYBRID VEHICLES SHALL NOT BE IMPOSED ON SUCH
4 VEHICLES THAT ARE OWNED BY CERTAIN DISABLED VETERANS AND SPOUSES
5 OF CERTAIN DECEASED DISABLED VETERANS AND ARE EXEMPT FROM AD
6 VALOREM TAXATION; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** Section 27-19-21, Mississippi Code of 1972, is
9 amended as follows:

10 27-19-21. (1) For the purposes of this section, the term
11 "electric vehicle" means a vehicle that is powered solely by an
12 electric motor drawing current from rechargeable batteries, fuel
13 cells, or other portable sources of electrical current, is
14 manufactured primarily for use on public streets, roads and
15 highways, and is required to have a license tag under Section
16 27-19-1 et seq., for operation on public streets, roads and
17 highways.

18 (2) (a) Subject to the provisions of this section, there is
19 imposed an annual tax on each electric vehicle, which shall be in
20 addition to any other taxes for which the vehicle is liable. The



21 tax shall be paid to the county tax collector at the same time and
22 in the same manner as the annual highway privilege tax is paid.
23 The amount of the tax shall be One Hundred Fifty Dollars
24 (\$150.00). The tax shall not be imposed on an electric vehicle
25 that is exempt from ad valorem taxation under Sections 27-19-53
26 and 27-51-41(2)(j).

27 (b) Beginning July 1, 2021, and each succeeding July 1
28 thereafter, the rate of the tax imposed under this section and in
29 effect at the end of the preceding state fiscal year shall be
30 adjusted by increasing the tax by a percentage amount equal to the
31 United States inflation rate for the previous calendar year ending
32 on December 31 as certified by the Department of Finance and
33 Administration. The United States inflation rate for a calendar
34 year shall be the Consumer Price Index for the calendar year for
35 urban consumers as calculated by the Bureau of Labor Statistics of
36 the United States Department of Labor. In adjusting the amount of
37 the tax, amounts equal to or greater than Fifty Cents (50¢) shall
38 be rounded to the next highest whole dollar.

39 (3) The tax collector shall have a special designation for
40 electric vehicles in the vehicle records of the tax collector's
41 office so that the owners of electric vehicles will be provided
42 with the proper forms for paying the tax imposed by this section.

43 (4) The tax collector shall remit the proceeds of the tax
44 collected under this section to the Department of Revenue, and the
45 department shall apportion the proceeds of the tax among the



various purposes specified in Section 27-5-101 for gasoline and diesel fuel taxes in the same proportion that those taxes were apportioned for those purposes during the previous state fiscal year and such funds shall be used solely for the repair and maintenance of roads, streets and bridges.

(5) The Department of Revenue shall have all of the power and authority that it has for enforcement of the motor vehicle privilege tax laws (Section 27-19-1 et seq.) to enforce the provisions of this section. The Commissioner of Revenue may adopt any rules or regulations that he deems necessary for the proper administration of this section.

SECTION 2. Section 27-19-23, Mississippi Code of 1972, is amended as follows:

27-19-23. (1) For the purposes of this section, the term "hybrid vehicle" means a vehicle that utilizes more than one (1) form of onboard energy to achieve propulsion, is manufactured primarily for use on public streets, roads and highways, and is required to have a license tag under Section 27-19-1 et seq., for operation on public streets, roads and highways.

(2) (a) Subject to the provisions of this section, there is imposed an annual tax on each hybrid vehicle, which shall be in addition to any other taxes for which the vehicle is liable. The tax shall be paid to the county tax collector at the same time and in the same manner as the annual highway privilege tax is paid. The amount of the tax shall be Seventy-five Dollars (\$75.00). The



71 tax shall not be imposed on a hybrid vehicle that is exempt from
72 ad valorem taxation under Sections 27-19-53 and 27-51-41(2)(j).

73 (b) Beginning July 1, 2021, and each succeeding July 1
74 thereafter, the rate of the tax imposed under this section and in
75 effect at the end of the preceding state fiscal year shall be
76 adjusted by increasing the tax by a percentage amount equal to the
77 United States inflation rate for the previous calendar year ending
78 on December 31 as certified by the Department of Finance and
79 Administration. The United States inflation rate for a calendar
80 year shall be the Consumer Price Index for the calendar year for
81 urban consumers as calculated by the Bureau of Labor Statistics of
82 the United States Department of Labor. In adjusting the amount of
83 the tax, amounts equal to or greater than Fifty Cents (50¢) shall
84 be rounded to the next highest whole dollar.

85 (3) The tax collector shall have a special designation for
86 hybrid vehicles in the vehicle records of the tax collector's
87 office so that the owners of hybrid vehicles will be provided with
88 the proper forms for paying the tax imposed by this section.

89 (4) The tax collector shall remit the proceeds of the tax
90 collected under this section to the Department of Revenue, and the
91 department shall apportion the proceeds of the tax among the
92 various purposes specified in Section 27-5-101 for gasoline and
93 diesel fuel taxes in the same proportion that those taxes were
94 apportioned for those purposes during the previous state fiscal



95 year and such funds shall be used solely for the repair and
96 maintenance of roads, streets and bridges.

97 (5) The Department of Revenue shall have all of the power
98 and authority that it has for enforcement of the motor vehicle
99 privilege tax laws (Section 27-19-1 et seq.) to enforce the
100 provisions of this section. The Commissioner of Revenue may adopt
101 any rules or regulations that he deems necessary for the proper
102 administration of this section.

103 **SECTION 3.** This act shall take effect and be in force from
104 and after its passage.

