

By: Senator(s) Hudson, Hill

To: Finance

SENATE BILL NO. 2002

1 AN ACT TO REPEAL SECTIONS 27-19-21 AND 27-19-23, MISSISSIPPI
 2 CODE OF 1972, WHICH IMPOSE AN ANNUAL TAX ON ELECTRIC AND HYBRID
 3 VEHICLES AND PROVIDE THAT THE TAX SHALL BE PAID TO THE COUNTY TAX
 4 COLLECTOR AT THE SAME TIME AND IN THE SAME MANNER AS THE ANNUAL
 5 HIGHWAY PRIVILEGE TAX; TO REQUIRE THE DEPARTMENT OF FINANCE AND
 6 ADMINISTRATION TO REFUND PAYMENTS MADE UNDER SUCH SECTIONS PRIOR
 7 TO THE EFFECTIVE DATE OF THIS ACT; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** Section 27-19-21, Mississippi Code of 1972, which
 10 imposes an annual tax on electric vehicles and provides that the
 11 tax shall be paid to the county tax collector at the same time and
 12 in the same manner as the annual highway privilege tax, is hereby
 13 repealed.

14 **SECTION 2.** Section 27-19-23, Mississippi Code of 1972, which
 15 imposes an annual tax on hybrid vehicles and provides that the tax
 16 shall be paid to the county tax collector at the same time and in
 17 the same manner as the annual highway privilege tax, is hereby
 18 repealed.



19 **SECTION 3.** The Department of Revenue shall refund all
20 payments made pursuant to Sections 27-19-21 and 27-19-23 prior to
21 the effective date of this act.

22 **SECTION 4.** This act shall take effect and be in force from
23 and after July 1, 2019.

