

By: Representative Currie

To: Ways and Means

HOUSE BILL NO. 47

1 AN ACT TO REQUIRE A MANUFACTURER OF ALL-TERRAIN VEHICLES TO  
 2 FILE AN ANNUAL REPORT WITH THE DEPARTMENT OF REVENUE LISTING EACH  
 3 WARRANTY ISSUED BY THE MANUFACTURER FOR A NEW ALL-TERRAIN VEHICLE  
 4 THAT WAS SOLD DURING THE PRECEDING CALENDAR YEAR TO A RESIDENT OF  
 5 THIS STATE BY A RETAILER LOCATED OUTSIDE THIS STATE; TO PROVIDE  
 6 THAT THE DEPARTMENT OF REVENUE SHALL USE THE INFORMATION IN THE  
 7 REPORT TO INVESTIGATE AND COLLECT ANY UNPAID USE TAXES IMPOSED ON  
 8 ALL-TERRAIN VEHICLES DESCRIBED IN THE REPORT; TO PROVIDE PENALTIES  
 9 FOR FAILURE TO FILE THE REPORTS REQUIRED BY THIS ACT; AND FOR  
 10 RELATED PURPOSES.

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

12 **SECTION 1.** (1) (a) The department shall require a  
 13 manufacturer of all-terrain vehicles ("manufacturer") to file a  
 14 report with the department not later than March 1 of each year  
 15 listing each warranty issued by the manufacturer for a new  
 16 all-terrain vehicle that was sold during the preceding calendar  
 17 year to a resident of this state by a retailer located outside  
 18 this state. The report must:

- 19 (i) Be in a form prescribed by the department; and
- 20 (ii) Contain at least the following information
- 21 for each warranty:



22                   1. The vehicle identification number of the  
23 all-terrain vehicle;

24                   2. The make, model, and model year of the  
25 all-terrain vehicle; and

26                   3. The name and address, including street  
27 name and number, city, and zip code, of the purchaser of the  
28 all-terrain vehicle.

29                   (b) The department shall use the information in the  
30 report to investigate and collect any unpaid use tax imposed under  
31 this chapter on an all-terrain vehicle described in the report.

32                   (c) Information contained in a report required to be  
33 filed under this section is confidential.

34                   (2) (a) If a manufacturer fails to file a report required  
35 by this section or fails to file a complete report, the department  
36 may impose a penalty of (a) Twenty-five Dollars (\$25.00) for each  
37 failure to file a report or failure to file a complete report and  
38 (b) Twenty-five Dollars (\$25.00) for each warranty required to be  
39 listed in a report, whether the manufacturer failed to file a  
40 report or failed to file a complete report. Such penalty shall be  
41 in addition to any other penalty provided by law.

42                   (3) If a manufacturer fails to file the report required  
43 under this section, the commissioner may require the attendance of  
44 any person and take his testimony with respect to any matter  
45 pertaining to a manufacturer's liability for filing such report,  
46 with power to administer oaths to such person or persons. If any



47 person summoned as a witness shall fail to obey any summons to  
48 appear before the commissioner or his authorized agent, or shall  
49 refuse to testify or answer any material question or to produce  
50 any book, record, paper or other data when required to do so, the  
51 failure or refusal may be reported to the Attorney General, the  
52 district attorney or county attorney, who shall thereupon  
53 institute proceedings in any circuit court in Mississippi to  
54 compel obedience to any summons of the commissioner, or his  
55 authorized agent. The proceedings shall be by petition for  
56 citation to the person refusing to obey such summons, to show  
57 cause why the person should not be required to obey such summons.  
58 The circuit judge may hear such petition in termtime or vacation  
59 upon two (2) days' notice to the person sought to be cited; and  
60 the circuit judge may enter such order as he may deem proper, and  
61 punish any failure to comply with the order as for any other  
62 contempt of the court.

63       **SECTION 2.** Section 1 of this act shall be codified as a new  
64 section in Chapter 67, Title 27, Mississippi Code of 1972.

65       **SECTION 3.** This act shall take effect and be in force from  
66 and after July 1, 2020.

