

By: Representative Currie

To: Ways and Means

HOUSE BILL NO. 157

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, 2021.

