

By: Representative Lamar

To: Ways and Means

COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 1441

1 AN ACT TO AUTHORIZE AN INCOME TAX CREDIT AND INSURANCE  
2 PREMIUM TAX CREDIT FOR TAXPAYERS FOR THE COSTS OF ANY QUALIFIED  
3 ALTERNATIVE-FUEL FUELING STATION FOR MOTOR VEHICLES THAT IS PLACED  
4 INTO SERVICE BY THE TAXPAYER DURING CALENDAR YEAR 2021, 2022 OR  
5 2023; TO PROVIDE FOR THE AMOUNT OF THE CREDIT; TO PROVIDE THAT  
6 UNUSED PORTIONS OF A CREDIT MAY BE CARRIED FORWARD FOR FIVE  
7 CONSECUTIVE YEARS FROM THE CLOSE OF THE TAX YEAR IN WHICH THE  
8 CREDIT WAS EARNED; TO DEFINE THE TERM "QUALIFIED ALTERNATIVE-FUEL  
9 FUELING STATION"; TO IMPOSE A FEE ON MOTOR VEHICLES CHARGED AT  
10 QUALIFIED ALTERNATIVE-FUEL FUELING STATIONS IN THIS STATE; AND FOR  
11 RELATED PURPOSES.

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

13 **SECTION 1.** (1) For the purposes of this section, the  
14 following words and phrases shall have the meanings ascribed in  
15 this section unless the context clearly indicates otherwise:

16 (a) "Department" means the Department of Revenue.

17 (b) "Motor vehicle" means and has the same definition  
18 as that term has in Section 27-19-3.

19 (c) "Qualified alternative-fuel fueling station" means  
20 a metered-for-fee, public access recharging system for motor  
21 vehicles propelled, in whole or in part, by electricity. Such  
22 fueling station must be new and must not have been previously



23 installed or used to refuel motor vehicles by any means, and must  
24 be capable of universal charging for all electric vehicles. The  
25 term "qualified alternative-fuel fueling station" does not include  
26 a building or its structural components.

27 (2) (a) Subject to the provisions of this section, any  
28 taxpayer who places a qualified alternative-fuel fueling station  
29 in service during calendar year 2021, 2022 or 2023 shall be  
30 eligible to receive a credit against the taxes imposed by Sections  
31 27-7-5, 27-15-103, 27-15-109 and 27-15-123. The amount of credit  
32 that may be utilized by a taxpayer in a taxable year shall be  
33 limited to an amount not to exceed the lesser of seventy-five  
34 percent (75%) of the costs of any qualified alternative-fuel  
35 fueling station that is placed in service by the taxpayer during  
36 calendar year 2021, 2022 or 2023, or the total tax liability of  
37 the taxpayer for the taxes imposed by such sections of law for the  
38 taxable year. However, a taxpayer may not receive a credit for  
39 any costs paid for with federal funds received by the taxpayer.  
40 Any tax credit claimed under this section but not used in any  
41 taxable year may be carried forward for five (5) consecutive years  
42 from the close of the tax year in which the credits were earned.

43 (3) (a) A taxpayer shall apply for the credit by submitting  
44 an application to the department. The application shall include:

45 (i) The name of the taxpayer;



46 (ii) The number of qualified alternative-fuel  
47 fueling stations that will be placed in service by the taxpayer  
48 during calendar year 2021, 2022 or 2023; and

49 (iii) Any other information required by the  
50 department.

51 (b) If the taxpayer qualifies for the credit, the  
52 department shall approve the application and shall notify the  
53 taxpayer of the amount of credits approved.

54 (4) The department shall consider applications for the  
55 credit under this section in the order in which the department  
56 receives the applications. The aggregate amount of credits that  
57 may be approved by the department under this section shall not  
58 exceed Five Million Dollars (\$5,000,000.00) in calendar year 2021,  
59 Ten Million Dollars (\$10,000,000.00) in calendar year 2022, and  
60 Fifteen Million Dollars (\$15,000,000.00) in calendar year 2023.

61 (5) A taxpayer claiming a credit under this section shall  
62 submit an annual report to the Department of Environmental  
63 Quality. The report shall be submitted for the year in which the  
64 qualified alternative-fuel fueling station is placed in service  
65 and for each of the next four (4) years thereafter. The report  
66 shall include the following information for each qualified  
67 alternative-fuel fueling station for which a credit is claimed:

68 (a) The number of charging events in the reporting  
69 period;



70 (b) The number of motor vehicles that were charged  
71 during the reporting period;

72 (c) The total kilowatt-hours dispensed for each  
73 charging event in the reporting period; and

74 (d) The average kilowatt-hours dispensed for all  
75 charging events in the reporting period.

76 **SECTION 2.** (1) For the purposes of this section, the  
77 following words and phrases shall have the meanings ascribed in  
78 this section unless the context clearly indicates otherwise:

79 (a) "Motor vehicle" means and has the same definition  
80 as that term has in Section 27-19-3.

81 (b) "Qualified alternative-fuel fueling station" means  
82 a metered-for-fee, public access recharging system for motor  
83 vehicles propelled, in whole or in part, by electricity,  
84 regardless of whether the recharging system is capable of  
85 universal charging for all electric vehicles. The term "qualified  
86 alternative-fuel fueling station" does not include a building or  
87 its structural components.

88 (2) (a) In addition to any other fees and taxes, there is  
89 imposed a fee of Two Dollars and Fifty Cents (\$2.50) on each motor  
90 vehicle charged at a qualified alternative-fuel fueling station in  
91 this state. The owner or operator of the qualified  
92 alternative-fuel fueling station shall collect the fee at the time  
93 of the motor vehicle charging and shall remit the proceeds of the  
94 fee to the Department of Revenue. The Department of Revenue shall



95 apportion the proceeds of the fee among the various purposes  
96 specified in Section 27-5-101 for gasoline and diesel fuel taxes  
97 in the same proportion that those taxes were apportioned for those  
98 purposes during the previous state fiscal year.

99 (b) Beginning July 1, 2022, and each succeeding July 1  
100 thereafter, the rate of the fee imposed under this section and in  
101 effect at the end of the preceding state fiscal year shall be  
102 adjusted by increasing the fee by a percentage amount equal to the  
103 United States inflation rate for the previous calendar year ending  
104 on December 31 as certified by the Department of Finance and  
105 Administration. The United States inflation rate for a calendar  
106 year shall be the Consumer Price Index for the calendar year for  
107 urban consumers as calculated by the Bureau of Labor Statistics of  
108 the United States Department of Labor. In adjusting the amount of  
109 the fee, amounts equal to or greater than Fifty Cents (50¢) shall  
110 be rounded to the next highest whole dollar.

111 (3) The Department of Revenue shall have all powers  
112 necessary to implement and administer the provisions of this  
113 section, and the department shall promulgate rules and  
114 regulations, in accordance with the Mississippi Administrative  
115 Procedures Law, necessary for the implementation of this section.

116 **SECTION 3.** Section 1 of this act shall be codified as a new  
117 section in Chapter 7, Title 27, Mississippi Code of 1972.

118 **SECTION 4.** Nothing in Section 1 of this act shall affect or  
119 defeat any claim, assessment, appeal, suit, right or cause of



120 action for taxes due or accrued under the income tax laws and  
121 insurance premium tax laws before the date on which Section 1 of  
122 this act becomes effective, whether such claims, assessments,  
123 appeals, suits or actions have been begun before the date on which  
124 this act becomes effective or are begun thereafter; and the  
125 provisions of the income tax laws and insurance premium tax laws  
126 are expressly continued in full force, effect and operation for  
127 the purpose of the assessment, collection and enrollment of liens  
128 for any taxes due or accrued and the execution of any warrant  
129 under such laws before the date on which this act becomes  
130 effective, and for the imposition of any penalties, forfeitures or  
131 claims for failure to comply with such laws.

132       **SECTION 5.** Section 1 of this act shall take effect and be in  
133 force from and after January 1, 2021, and the remaining sections  
134 of this act shall take effect and be in force from and after July  
135 1, 2021.

