

By: Representative Busby

To: Transportation

HOUSE BILL NO. 1184

1 AN ACT TO BRING FORWARD SECTIONS 27-19-17, 27-19-18,
2 27-19-19, 27-19-31, 27-19-33, 27-19-63 AND 27-19-66.1, MISSISSIPPI
3 CODE OF 1972, WHICH REGULATE LICENSE PLATES FOR TRAILERS, FOR
4 PURPOSES OF POSSIBLE AMENDMENT; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-19-17, Mississippi Code of 1972, is
7 brought forward as follows:

8 27-19-17. (1) In all cases where a trailer or semitrailer
9 is used for the transportation of property, either as a common
10 carrier, contract carrier, private commercial carrier, private
11 carrier, or otherwise, and is operated in conjunction with, and is
12 drawn by a tractor, or other motor vehicle, the tax upon such
13 motor vehicle, truck tractor or road tractor shall be calculated
14 and levied on the maximum gross weight of such vehicle, and the
15 tax to be levied upon the operator thereof upon each motor
16 vehicle, truck tractor or road tractor drawing a semitrailer or
17 trailer shall be computed in accordance with the foregoing
18 schedules in the proper classification. In such cases, however,
19 the gross weight of the trailer or semitrailer shall be combined



20 with the gross weight of the truck tractor, road tractor or other
21 motor vehicle, and the total gross weight of both vehicles counted
22 as one (1) unit shall be used in determining the tax to be paid
23 under this article. Provided, however, that no tax shall be
24 levied upon any trailer or any farm tractor using the highways
25 solely in hauling or transporting farm products of the soil from
26 the farm to the gin or market, or transporting fertilizer or feed
27 to the farm, where the gross weight does not exceed eight thousand
28 (8,000) pounds, and where the title to such products is still in
29 the producer thereof.

30 (2) On each trailer, semitrailer, house trailer, house
31 semitrailer, travel trailer, rental trailer or rental semitrailer
32 used with or drawn by any motor vehicle upon the highways of this
33 state there is hereby levied an annual highway privilege tax of
34 Ten Dollars (\$10.00). The highway privilege tax levied in this
35 subsection shall not apply to trailers or semitrailers subject to
36 the tax levied in Section 27-19-18.

37 (3) Before issuing a license for any trailer or semitrailer,
38 the owner thereof shall furnish the commission a serial number for
39 such trailer or semitrailer, and if the same does not bear a
40 serial number, then the commission shall assign to the owner a
41 serial number, to be placed on such trailer or semitrailer. Said
42 serial number shall be stamped or printed on such trailer or
43 semitrailer at some convenient and accessible location and shall



be used in making application for and issuing the privilege license for such trailer or semitrailer.

(4) No tax shall be imposed on the wagons or trailers, or the tractors drawing same, of circuses, carnivals, fairs and other shows using municipal streets or public highways, when such wagons or trailers are shipped into the State of Mississippi by railroad, and use such streets and highways only in transporting such trailers, or wagons from the railroad to be placed where such circus, carnival, fair or other show is to be held or staged, and in returning such trailers and wagons from such place to the railroad for reloading.

SECTION 2. Section 27-19-18, Mississippi Code of 1972, is brought forward as follows:

27-19-18. (1) There is hereby levied, in lieu of any other taxes and fees levied under this chapter, a highway privilege tax in the amount of Sixty-five Dollars (\$65.00) upon the operation of each trailer and semitrailer that travels in interstate commerce.

(2) Applications for license tags issued to trailers and semitrailers upon which the tax is levied in subsection (1) of this section shall be made upon a form prescribed by the commission.

(3) Upon payment of the tax levied in subsection (1) of this section and receipt of the application provided for in subsection (2) of this section, the commission may issue to the owner a license tag for such trailer or semitrailer. The tag shall be



valid for the duration of the owner's interest in the trailer or semitrailer and shall not be required to be renewed. Such tag shall bear the inscription "Trailer" and shall bear no date.

(4) The owners of all such trailers shall attach such tags in a conspicuous position on the rear of each trailer under the rear light so that it will be visible at night at a distance of sixty (60) feet.

(5) In the event of a transfer of the title of such a trailer or semitrailer, the license tag shall be surrendered to the commission and no credit shall be allowed upon surrender. The tag may not be transferred between trailers or semitrailers.

SECTION 3. Section 27-19-19, Mississippi Code of 1972, is brought forward as follows:

27-19-19. The privilege tax on trailers or semitrailers, to be used with and drawn by private carriers of passengers, on house trailers and on rental trailers shall be collected, and the license tags and decals issued therefor, by the tax collectors of the various counties of the state; provided, however, that decals shall not be required to be issued by the tax collectors for rental trailers.

SECTION 4. Section 27-19-31, Mississippi Code of 1972, is brought forward as follows:

27-19-31. (1) The Department of Revenue is authorized and directed to establish and maintain a vehicle registration renewal system whereby the license tag attached upon a motor vehicle or



94 trailer may be issued for five (5) years with the approval of the
95 License Tag Commission, except for motor vehicles registered in
96 excess of ten thousand (10,000) pounds gross vehicle weight, and
97 motor vehicles in a fleet registered under Section 27-19-66,
98 apportioned vehicles, rental and commercial trailers and buses,
99 which shall be issued for a period of time determined by the
100 Department of Revenue. During each intervening year of the period
101 for which license tags are issued, the Department of Revenue shall
102 issue up to two (2) license decals, in lieu of the license tags,
103 the month and year in which the license tag expires shall be
104 specified on one (1) of the decals so issued. Motor vehicles in a
105 corporate fleet registered under Section 27-19-66, trailers in a
106 fleet registered under Section 27-19-66.1, and apportioned
107 vehicles shall not be issued decals specifying the month and year
108 of expiration.

109 Any series of tags may be cancelled by the commissioner with
110 the approval of the License Tag Commission and a new series of
111 tags issued.

112 (2) The license decals issued in lieu of the license tags
113 shall indicate the month and the last two (2) figures of the year
114 for which such license shall expire. The license decals shall be
115 attached to the license tag of the motor vehicle or trailer, and
116 when so attached shall be deemed to be the license tag for the
117 ensuing registration year. The month and year decal shall be
118 attached in an upright position in the lower right corner of the



license tag. Decals specifying the month and year of expiration shall not be required to be attached to license tags on motor vehicles in a corporate fleet registered under Section 27-19-66, trailers in a fleet registered under Section 27-19-66.1, or apportioned vehicles.

Except as otherwise provided in this paragraph, the registration year shall be a period of one (1) year commencing on the first day of the month following the month in which the vehicle was acquired. Beginning October 1, 1982, original registrations of motor vehicles, except motor vehicles registered in excess of ten thousand (10,000) pounds gross vehicle weight, apportioned vehicles and buses, may be made and shall be prorated for a period of from six (6) to eleven (11) months according to regulations established by the Department of Revenue to reduce a disproportionate number of registrations for a particular month. Beginning July 1, 1995, original registrations and renewal registrations of motor vehicles in corporate fleets registered under Section 27-19-66, shall be prorated according to regulations established by the Department of Revenue so as to cause the registration of such fleet motor vehicles to coincide with the anniversary month for corporate fleets established by the Department of Revenue. Beginning July 1, 2011, original registrations and renewal registrations of trailers in trailer fleets registered under Section 27-19-66.1 shall be prorated according to regulations established by the Department of Revenue



so as to cause the registration of such trailers to coincide with the anniversary month for trailer fleets established by the Department of Revenue. Where a vehicle is registered for a period less than twelve (12) months, the anniversary month shall be the month of the expiration of the original license tag.

Beginning July 1, 1996, original registrations and renewal registrations of motor vehicles in individual fleets registered under Section 27-19-66 shall be prorated according to regulations established by the Department of Revenue so as to cause the registration of such fleet motor vehicles to coincide with the anniversary month for individual fleets established by the county tax collector. Where a vehicle is registered for a period less than twelve (12) months, the anniversary month shall be the month of the expiration of the original license tag.

The Department of Revenue, with the approval of the License Tag Commission, shall so specify the area or areas on the license tag where the license decals shall be attached. The number of the license tag shall be written across its face, and the number of the tag shall represent the registration number; and upon all the tags for private passenger vehicles the word "MISSISSIPPI" shall be written across the top of the tag in capital letters sufficiently large to be easily read, but upon all other tags such word may be abbreviated. The number of the license tag shall not exceed seven (7) letters, numbers or a combination of such letters and numbers. Also, on all tags sold and issued, an appropriate



place will be provided thereon to place license decals indicating the expiration date of the tag. For the purposes of this section and Section 27-19-32, Mississippi Code of 1972, the term "decal," "decals" or "license decal" shall mean a tab, sticker or other similar device attached to a license tag which validates same for a stated period of time. One (1) license tag and up to two (2) license decals shall be furnished for all vehicles and shall be fastened immovably twelve (12) inches or more above the ground, at the rear of the vehicle under or over the rear light, with the number in upright position so that it will be plainly visible and legible at all times, and at night at a distance of sixty (60) feet. In the case of tractors or other motor vehicles drawing or pulling trailers, semitrailers or farm implements, the tag shall be fastened upon such vehicle twelve (12) inches or more above the ground, upon the front or back of such vehicle, with the number in an upright position. Such license plate, all characters and any legally affixed decals shall not be defaced, covered or obstructed from view by any object, decal, sticker, paint, marking or license plate bracket or holder. Any person who defaces, covers or obstructs any portion of a license tag with any sticker, decoration, paint, marking, license plate bracket or holder or any other thing or device, in such a manner that the characters and any legally affixed decals on the tag cannot be read, shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not more than Twenty-five Dollars (\$25.00). However, it



shall not be unlawful for the county name to be partially or completely obstructed from view by any object, decal, sticker or license plate bracket or holder. Unless the license tag with current decals is fastened to the vehicle as herein provided, the said vehicle shall be regarded as operating without a license tag, and the owner or operator shall be liable for the penalties herein provided.

In addition to the above requirements, license tags for private passenger vehicles shall have a county designation thereon referencing the name of the county in which such vehicle is registered.

Law enforcement officers of this state shall remove from a motor vehicle or trailer any license tag and/or decals which are so defaced that proper identification cannot be reasonably made. The officer shall issue to the driver of such vehicle a tag permit which shall be valid for a period of five (5) days. Each person receiving such tag permit shall purchase, within five (5) days from the date of the issuance of the permit, a new tag and/or decals for the fee set forth in Section 27-19-37, Mississippi Code of 1972, for a substitute tag.

Any person who has a license tag or decals on a vehicle which may be so defaced that proper identification cannot be reasonably made may remove such and purchase another license tag and/or decals for the same fee required for a substitute tag. If any license tag shall deteriorate due to age so that identification



cannot be reasonably made, the owner may surrender such tag to the issuing authority and be issued a new tag and like decals at no cost.

(3) The Department of Revenue is authorized to promulgate appropriate rules and regulations to govern the use and display of license decals and to publish a summary thereof which shall be available to state officials and the public upon request.

SECTION 5. Section 27-19-33, Mississippi Code of 1972, is brought forward as follows:

27-19-33. A license tag and up to two (2) decals of the same size and similar design as prescribed in Section 27-19-31 shall be issued for all trailers and semitrailers except rental trailers registered under the provisions of this article except that the license tag shall bear the word "TRAILER" in addition to the other information. The owners of all such trailers shall attach such tags and decals in a conspicuous position on the rear of each trailer under the rear light so that it will be visible at night at a distance of sixty (60) feet. This section shall not apply to trailers and semitrailers subject to the tax levied in Section 27-19-18.

SECTION 6. Section 27-19-63, Mississippi Code of 1972, is brought forward as follows:

27-19-63. (1) Except as otherwise provided in this section, the privilege license tax levied by the provisions of this article shall be paid annually during the anniversary month of the



244 acquisition of the vehicle. The privilege license tax levied
245 shall be based on a period of twelve (12) months, even though the
246 actual time from the acquisition of the vehicle to the end of the
247 anniversary month of the next succeeding year may be more than
248 twelve (12) months. Any person subject to the provisions of this
249 article shall have an additional fifteen (15) days from the end of
250 the anniversary month in which to purchase the tag and/or decals
251 and to pay the privilege license tax without being in violation of
252 this section. Any person owning a vehicle subject to taxation
253 under the provisions of this article who fails or refuses to pay
254 such tax and obtain the privilege license required within the
255 prescribed period of time shall be guilty of violating the
256 provisions of this article, and shall be liable for the amount of
257 such tax plus a penalty as provided for in this section. If the
258 person owning a vehicle subject to taxation under the provisions
259 of this article does not operate such vehicle on the highways of
260 this state from the date of acquisition or, if previously
261 registered, from the end of the anniversary month of his tag and
262 decals to the date on which he makes application for the privilege
263 license, he shall pay such license tax for a period of twelve (12)
264 months beginning with the first day of the month in which he
265 applies for such privilege license. The owner shall submit an
266 affidavit with his application attesting to the fact that his
267 vehicle was not operated on the highways of this state from the
268 date of acquisition or, if previously registered, from the end of



the anniversary month of his tag and decals to the date on which he makes application for the privilege license.

(2) Except as may be otherwise provided in subsection (3) of this section, the privilege license tax levied by the provision of this article on operators of motor vehicles in excess of ten thousand (10,000) pounds, gross vehicle weight, apportioned vehicles, rental and commercial trailers and buses shall be due annually during the anniversary month which shall be established by the Commissioner of Revenue; however, there shall be an additional fifteen (15) days from the end of the anniversary month in which to file an application with the department and pay the privilege license tax. The annual license tag and/or decals issued by the department for the license tax year shall be valid for a period of time to be determined by the chairman but not to exceed fifteen (15) months following the anniversary month; provided, however, this does not extend the time for filing the application with the department and the payment of the license tax. Any person who fails or refuses to pay such tax and obtain the privilege license required when due shall be guilty of violating the provision of this article and shall be liable for the entire amount of such tax from the date the liability was incurred, plus penalty as provided for in this section.

(3) The privilege license tax levied by the provisions of this article on operators of a motor vehicle that is in a corporate fleet or an individual fleet registered under Section



27-19-66 or a trailer in a fleet registered under Section 27-19-66.1 shall be due annually during the anniversary month which shall be established by the Commissioner of Revenue for corporate fleets and trailer fleets, and by the county tax collectors for individual fleets; however, there shall be an additional fifteen (15) days from the end of the anniversary month in which to file an application with the department or the county tax collector, as the case may be, and to purchase the tag or renew the registration of such motor vehicle and pay the privilege license tax. The department or the county tax collector, as the case may be, shall issue a tag or renew the annual registration of such motor vehicle for the license tax year only after all ad valorem taxes and privilege taxes due on such motor vehicle have been paid. Any person who fails or refuses to pay the privilege tax and obtain the privilege license required when due shall be guilty of violating the provisions of this article and shall be liable for the entire amount of such tax from the date the liability was incurred, plus penalty as provided for in this section.

(4) Penalties shall be assessed on the privilege license tax at the rate of five percent (5%) for the first fifteen (15) days of delinquency, or part thereof, and five percent (5%) for each additional thirty-day period of delinquency, or part thereof, not to exceed a maximum penalty of twenty-five percent (25%); however, a penalty of Two Hundred Fifty Dollars (\$250.00), in addition to



the maximum penalty for delinquency, shall be assessed against any person who is liable for the motor vehicle privilege license tax but who (a) displays an out-of-state license tag on the motor vehicle; or (b) displays a license tag or privilege license decal on the motor vehicle which was issued for another vehicle. The department, for good reason shown, may waive all or any part of the penalties imposed. No private passenger vehicle registered under this chapter shall have displayed on the front of such vehicle, or elsewhere, the official license tag of another state, whether or not such license tag has expired. Law enforcement officers of this state may remove from private passenger vehicles any out-of-state license tags so displayed.

(5) The requirement that the privilege tax be paid during the anniversary month of each year shall not apply in the following cases:

(a) When a motor vehicle is acquired, the owner or operator of the vehicle purchased shall have seven (7) full working days, exclusive of the date of delivery, after the vehicle has been delivered to him, within which to make the application for the required privilege license, otherwise such person shall be liable for penalty as provided for in this section. Provided, however, that when any person shall acquire a vehicle as herein provided, and it shall be necessary that such vehicle be remodeled, changed or altered by such person before same is suitable for the purposes for which it was acquired, then such



344 person shall have seven (7) full working days, exclusive of the
345 day of the completion of such remodeling, change or alteration,
346 after the completion thereof within which to make application for
347 the required privilege license; provided, that if such person
348 fails to make application within such period, such person shall be
349 liable for penalty as provided for in this section.

350 "Delivery" as used herein shall be construed to mean receipt
351 of such vehicle by the purchaser thereof at his residence or place
352 of business, and, in the event the vehicle is purchased at any
353 place other than in the county of residence or place of business
354 of such person, he shall be entitled to forty-eight (48) hours
355 within which to transport such vehicle to the county of his
356 residence or place of business. At all times during such
357 transportation, the owner or operator of such vehicle shall have
358 in his possession a true bill of sale, giving the description of
359 the vehicle, the name and address of the dealer from whom
360 purchased, the name and address of the owner or operator, and the
361 date on which the vehicle was acquired. For failure to have such
362 bill of sale in his possession during the entire time during which
363 the vehicle is being transported, the owner or operator shall be
364 liable for the annual privilege tax plus penalty as provided for
365 in this section.

366 (b) Where a person has paid the current privilege
367 license tax required by the laws of another state and applies for
368 a privilege license in this state within thirty (30) days, no



penalty shall be assessed; however, any person who fails to comply herewith shall be liable for the full annual tax, plus penalty as provided for in this section.

(6) Any nonresident of the State of Mississippi who has paid the current privilege license required by the laws of another state upon a private carrier of passengers, and thereafter becomes a resident of the State of Mississippi, or brings such vehicle into the State of Mississippi for use in connection with his business in this state, or who is gainfully employed in this state shall be entitled to operate such vehicle without obtaining a privilege license in this state for a period of not more than thirty (30) days.

"Resident" for the purpose of registration and operation of motor vehicles shall include, but not be limited to, the following:

(a) Any person, except a tourist or out-of-town student, who owns, leases or rents a place within the state and occupies same as a place of residence.

(b) Any person who engages in a trade, profession or occupation in this state or who accepts employment in other than seasonal agricultural work.

SECTION 7. Section 27-19-66.1, Mississippi Code of 1972, is brought forward as follows:

27-19-66.1. (1) A corporation or other legal entity that owns a trailer fleet may register such trailers for a period of



394 five (5) years or any number of years designated by the
395 commissioner. The registration of all trailers so registered
396 shall expire in the anniversary month established by the
397 commissioner for trailer fleets as provided for in Section
398 27-19-63.

399 (2) A corporation or other legal entity desiring to register
400 a trailer fleet shall apply for such registration with the
401 department. The application shall contain information necessary
402 for the department to determine whether the group of trailers for
403 which registration is sought is eligible for registration as such
404 and shall provide a list of all trailers to be included in the
405 trailer fleet. Upon making an application to the department under
406 this section, the applicant shall pay to the department a filing
407 fee of One Hundred Dollars (\$100.00).

408 (3) Every applicant for registration of a trailer fleet
409 under this section shall submit proof of payment of ad valorem
410 taxes and such other information as the commissioner may require.
411 Upon approval of the application for trailer fleet registration
412 and payment of all privilege and ad valorem taxes and fees on all
413 trailers in the fleet, the department shall issue a trailer fleet
414 license tag for each trailer in the fleet.

415 (4) A trailer added to a trailer fleet must be registered
416 under the provisions of this section. To remove a trailer from a
417 trailer fleet, the trailer fleet license plate must be surrendered
418 to the department. If the license tag is lost or stolen, the



419 person registering the trailer fleet shall submit a sworn
420 statement giving the circumstances for the inability to surrender
421 the license tag.

422 (5) The department shall issue a registration certificate
423 for each trailer registered under this section to the owners of
424 the trailers. The registration certificate shall be kept in a
425 place prescribed by the department.

426 (6) The Department of Revenue, with the approval of the
427 License Tag Commission, shall specify the size and design of the
428 tags issued under this section.

429 **SECTION 8.** This act shall take effect and be in force from
430 and after July 1, 2022.

