

By: Representative Busby

To: Ways and Means

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1548

1 AN ACT TO AMEND SECTION 27-19-18, MISSISSIPPI CODE OF 1972,
2 TO REVISE THE ALTERNATIVE HIGHWAY PRIVILEGE TAX FOR TRAILERS AND
3 SEMITRAILERS FOR ELIGIBILITY OF ALL TRAILERS AND SEMITRAILERS,
4 EXCEPT FOR RENTAL TRAILERS WITH A GROSS VEHICLE WEIGHT RATING OF
5 LESS THAN 10,001 POUNDS; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** Section 27-19-18, Mississippi Code of 1972, is
8 amended as follows:

9 27-19-18. (1) There is hereby levied, in lieu of any other
10 taxes and fees levied under this chapter, a highway privilege tax
11 in the amount of Sixty-five Dollars (\$65.00) upon the operation of
12 each trailer and semitrailer * * *, except for rental trailers
13 with a gross vehicle weight rating of less than ten thousand one
14 (10,001) pounds, registered under the provisions of this article.

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



19 (3) Upon payment of the tax levied in subsection (1) of this
20 section and receipt of the application provided for in subsection
21 (2) of this section, the commission may issue to the owner a
22 license tag for such trailer or semitrailer. The tag shall be
23 valid for the duration of the owner's interest in the trailer or
24 semitrailer and shall not be required to be renewed. Such tag
25 shall bear the inscription "Trailer" and shall bear no date.

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

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

34 **SECTION 2.** This act shall take effect and be in force from
35 and after July 1, 2022.

