

By: Representative Busby

To: Ways and Means

## 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; AND FOR RELATED PURPOSES.

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

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

8 27-19-18. (1) There is hereby levied, in lieu of any other  
9 taxes and fees levied under this chapter, a highway privilege tax  
10 in the amount of Sixty-five Dollars (\$65.00) upon the operation of  
11 each trailer and semitrailer \* \* \*, except for rental trailers,  
12 registered under the provisions of this article.

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

17 (3) Upon payment of the tax levied in subsection (1) of this  
18 section and receipt of the application provided for in subsection  
19 (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 2.** This act shall take effect and be in force from and after July 1, 2022.

