

By: Representatives Newman, Stamps

To: Ways and Means

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1639

1 AN ACT TO IMPOSE A TAX ON MOTOR VEHICLES CHARGED AT
2 ALTERNATIVE-FUEL FUELING STATIONS IN THIS STATE; TO DEFINE THE
3 TERM "ALTERNATIVE-FUEL FUELING STATION"; TO PROVIDE FOR THE AMOUNT
4 OF THE TAX; TO PROVIDE THAT THE REVENUE DERIVED FROM THE TAX
5 IMPOSED BY THIS ACT WILL BE APPORTIONED AMONG THE VARIOUS PURPOSES
6 SPECIFIED FOR GASOLINE AND DIESEL FUEL TAXES IN THE SAME
7 PROPORTION THAT THOSE TAXES WERE APPORTIONED FOR THOSE PURPOSES
8 DURING THE PREVIOUS STATE FISCAL YEAR; AND FOR RELATED PURPOSES.

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

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

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

15 (b) "Alternative-fuel fueling station" means a
16 metered-for-fee, public access recharging system for motor
17 vehicles propelled, in whole or in part, by electricity,
18 regardless of whether the recharging system is capable of
19 universal charging for all electric vehicles. The term
20 "alternative-fuel fueling station" does not include a building or
21 its structural components.



22 (2) In addition to any other taxes, there is imposed a tax
23 of Three Dollars and Fifty Cents (\$3.50) on each motor vehicle
24 charged at an alternative-fuel fueling station in this state.
25 However, a resident of Mississippi shall be exempt from the tax
26 imposed under this section if the person presents valid
27 documentation verifying that the person is a resident of
28 Mississippi. The owner or operator of the alternative-fuel
29 fueling station shall collect the tax at the time of the motor
30 vehicle charging and shall remit the proceeds of the tax to the
31 Department of Revenue. The Department of Revenue shall apportion
32 the proceeds of the tax among the various purposes specified in
33 Section 27-5-101 for gasoline and diesel fuel taxes in the same
34 proportion that those taxes were apportioned for those purposes
35 during the previous state fiscal year.

36 (3) The Department of Revenue shall have all powers
37 necessary to implement and administer the provisions of this
38 section, and the department shall promulgate rules and
39 regulations, in accordance with the Mississippi Administrative
40 Procedures Law, necessary for the implementation of this section.

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

