

By: Representative Hobgood-Wilkes

To: Ways and Means

HOUSE BILL NO. 303

1 AN ACT TO AMEND SECTION 27-19-21, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT THE ADDITIONAL ANNUAL TAX IMPOSED ON ELECTRIC
3 VEHICLES SHALL NOT BE IMPOSED ON SUCH VEHICLES THAT ARE LOW SPEED
4 VEHICLES; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-19-21, Mississippi Code of 1972, is
7 amended as follows:

8 27-19-21. (1) For the purposes of this section, the term
9 "electric vehicle" means a vehicle that is powered solely by an
10 electric motor drawing current from rechargeable batteries, fuel
11 cells, or other portable sources of electrical current, is
12 manufactured primarily for use on public streets, roads and
13 highways, and is required to have a license tag under Section
14 27-19-1 et seq., for operation on public streets, roads and
15 highways.

16 (2) (a) Subject to the provisions of this section, there is
17 imposed an annual tax on each electric vehicle, which shall be in
18 addition to any other taxes for which the vehicle is liable. The
19 tax shall be paid to the county tax collector at the same time and



20 in the same manner as the annual highway privilege tax is paid.
21 The amount of the tax shall be One Hundred Fifty Dollars
22 (\$150.00). The tax shall not be imposed on an electric vehicle
23 that is exempt from ad valorem taxation under Sections 27-19-53
24 and 27-51-41(2) (j). The tax shall not be imposed on an electric
25 vehicle that is a low speed vehicle. For the purposes of this
26 paragraph (a), the term "low speed vehicle" means a vehicle that
27 meets the requirements of 49 CFR 571.500 and for which the
28 manufacturer's certificate of origin clearly identifies the
29 vehicle as a low speed vehicle. In addition, the vehicle
30 identification number (VIN) assigned to the low speed vehicle by
31 the original manufacturer must be a low speed vehicle-specific
32 VIN.

33 (b) Beginning July 1, 2021, and each succeeding July 1
34 thereafter, the rate of the tax imposed under this section and in
35 effect at the end of the preceding state fiscal year shall be
36 adjusted by increasing the tax by a percentage amount equal to the
37 United States inflation rate for the previous calendar year ending
38 on December 31 as certified by the Department of Finance and
39 Administration. The United States inflation rate for a calendar
40 year shall be the Consumer Price Index for the calendar year for
41 urban consumers as calculated by the Bureau of Labor Statistics of
42 the United States Department of Labor. In adjusting the amount of
43 the tax, amounts equal to or greater than Fifty Cents (50¢) shall
44 be rounded to the next highest whole dollar.



45 (3) The tax collector shall have a special designation for
46 electric vehicles in the vehicle records of the tax collector's
47 office so that the owners of electric vehicles will be provided
48 with the proper forms for paying the tax imposed by this section.

49 (4) The tax collector shall remit the proceeds of the tax
50 collected under this section to the Department of Revenue, and the
51 department shall apportion the proceeds of the tax among the
52 various purposes specified in Section 27-5-101 for gasoline and
53 diesel fuel taxes in the same proportion that those taxes were
54 apportioned for those purposes during the previous state fiscal
55 year and such funds shall be used solely for the repair and
56 maintenance of roads, streets and bridges.

57 (5) The Department of Revenue shall have all of the power
58 and authority that it has for enforcement of the motor vehicle
59 privilege tax laws (Section 27-19-1 et seq.) to enforce the
60 provisions of this section. The Commissioner of Revenue may adopt
61 any rules or regulations that he deems necessary for the proper
62 administration of this section.

63 **SECTION 2.** This act shall take effect and be in force from
64 and after July 1, 2023.

