

By: Senator(s) DeLano, Hill, Barrett,  
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Tate

To: Finance

COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 2841

1 AN ACT TO AMEND SECTION 27-19-31, MISSISSIPPI CODE OF 1972,  
2 TO PROVIDE THAT AN OWNER OF A PRIVATE CARRIER OF PASSENGERS OR  
3 MOTORCYCLE MAY CHOOSE A REGULAR LICENSE TAG WITH A BLACK  
4 BACKGROUND AND A WHITE PINSTRIPE BORDER, WITH "MISSISSIPPI"  
5 PRINTED AT THE TOP AND THE NAME OF THE COUNTY PRINTED AT THE  
6 BOTTOM; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH  
7 LICENSE TAG; TO PROVIDE FOR THE DISTRIBUTION OF THE ADDITIONAL FEE  
8 COLLECTED FROM THE ISSUANCE OF SUCH LICENSE TAG; TO AMEND SECTION  
9 27-19-11, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT AN OWNER OF A  
10 CARRIER OF PROPERTY WHOSE GROSS VEHICLE WEIGHT DOES NOT EXCEED  
11 10,000 POUNDS MAY CHOOSE A LICENSE TAG WITH A BLACK BACKGROUND AND  
12 A WHITE PINSTRIPE BORDER, WITH "MISSISSIPPI" PRINTED AT THE TOP  
13 AND THE NAME OF THE COUNTY PRINTED AT THE BOTTOM; TO PRESCRIBE AN  
14 ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAG; TO PROVIDE  
15 FOR THE DISTRIBUTION OF THE ADDITIONAL FEE COLLECTED FROM THE  
16 ISSUANCE OF SUCH LICENSE TAG; AND FOR RELATED PURPOSES.

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

18 **SECTION 1.** Section 27-19-31, Mississippi Code of 1972, is  
19 amended as follows:

20 27-19-31. (1) The Department of Revenue is authorized and  
21 directed to establish and maintain a vehicle registration renewal  
22 system whereby the license tag attached upon a motor vehicle or  
23 trailer may be issued for five (5) years with the approval of the  
24 License Tag Commission, except for motor vehicles registered in  
25 excess of ten thousand (10,000) pounds gross vehicle weight, and



26 motor vehicles in a fleet registered under Section 27-19-66,  
27 apportioned vehicles, rental and commercial trailers and buses,  
28 which shall be issued for a period of time determined by the  
29 Department of Revenue. During each intervening year of the period  
30 for which license tags are issued, the Department of Revenue shall  
31 issue up to two (2) license decals, in lieu of the license tags,  
32 the month and year in which the license tag expires shall be  
33 specified on one (1) of the decals so issued. Motor vehicles in a  
34 corporate fleet registered under Section 27-19-66, trailers in a  
35 fleet registered under Section 27-19-66.1, and apportioned  
36 vehicles shall not be issued decals specifying the month and year  
37 of expiration.

38 Any series of tags may be cancelled by the commissioner with  
39 the approval of the License Tag Commission and a new series of  
40 tags issued.

41 (2) (a) The license decals issued in lieu of the license  
42 tags shall indicate the month and the last two (2) figures of the  
43 year for which such license shall expire. The license decals  
44 shall be attached to the license tag of the motor vehicle or  
45 trailer, and when so attached shall be deemed to be the license  
46 tag for the ensuing registration year. The month and year decal  
47 shall be attached in an upright position in the lower right corner  
48 of the license tag. Decals specifying the month and year of  
49 expiration shall not be required to be attached to license tags on  
50 motor vehicles in a corporate fleet registered under Section



51 27-19-66, trailers in a fleet registered under Section 27-19-66.1,  
52 or apportioned vehicles.

53       Except as otherwise provided in this paragraph, the  
54 registration year shall be a period of one (1) year commencing on  
55 the first day of the month following the month in which the  
56 vehicle was acquired. Beginning October 1, 1982, original  
57 registrations of motor vehicles, except motor vehicles registered  
58 in excess of ten thousand (10,000) pounds gross vehicle weight,  
59 apportioned vehicles and buses, may be made and shall be prorated  
60 for a period of from six (6) to eleven (11) months according to  
61 regulations established by the Department of Revenue to reduce a  
62 disproportionate number of registrations for a particular month.  
63 Beginning July 1, 1995, original registrations and renewal  
64 registrations of motor vehicles in corporate fleets registered  
65 under Section 27-19-66, shall be prorated according to regulations  
66 established by the Department of Revenue so as to cause the  
67 registration of such fleet motor vehicles to coincide with the  
68 anniversary month for corporate fleets established by the  
69 Department of Revenue. Beginning July 1, 2011, original  
70 registrations and renewal registrations of trailers in trailer  
71 fleets registered under Section 27-19-66.1 shall be prorated  
72 according to regulations established by the Department of Revenue  
73 so as to cause the registration of such trailers to coincide with  
74 the anniversary month for trailer fleets established by the  
75 Department of Revenue. Where a vehicle is registered for a period



76 less than twelve (12) months, the anniversary month shall be the  
77 month of the expiration of the original license tag.

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

87 The Department of Revenue, with the approval of the License  
88 Tag Commission, shall so specify the area or areas on the license  
89 tag where the license decals shall be attached. The number of the  
90 license tag shall be written across its face, and the number of  
91 the tag shall represent the registration number; and upon all the  
92 tags for private passenger vehicles the word "MISSISSIPPI" shall  
93 be written across the top of the tag in capital letters  
94 sufficiently large to be easily read, but upon all other tags such  
95 word may be abbreviated. The number of the license tag shall not  
96 exceed seven (7) letters, numbers or a combination of such letters  
97 and numbers. Also, on all tags sold and issued, an appropriate  
98 place will be provided thereon to place license decals indicating  
99 the expiration date of the tag. For the purposes of this section  
100 and Section 27-19-32, Mississippi Code of 1972, the term "decal,"



101 "decals" or "license decal" shall mean a tab, sticker or other  
102 similar device attached to a license tag which validates same for  
103 a stated period of time. One (1) license tag and up to two (2)  
104 license decals shall be furnished for all vehicles and shall be  
105 fastened immovably twelve (12) inches or more above the ground, at  
106 the rear of the vehicle under or over the rear light, with the  
107 number in upright position so that it will be plainly visible and  
108 legible at all times, and at night at a distance of sixty (60)  
109 feet. In the case of tractors or other motor vehicles drawing or  
110 pulling trailers, semitrailers or farm implements, the tag shall  
111 be fastened upon such vehicle twelve (12) inches or more above the  
112 ground, upon the front or back of such vehicle, with the number in  
113 an upright position. Such license plate, all characters and any  
114 legally affixed decals shall not be defaced, covered or obstructed  
115 from view by any object, decal, sticker, paint, marking or license  
116 plate bracket or holder. Any person who defaces, covers or  
117 obstructs any portion of a license tag with any sticker,  
118 decoration, paint, marking, license plate bracket or holder or any  
119 other thing or device, in such a manner that the characters and  
120 any legally affixed decals on the tag cannot be read, shall be  
121 guilty of a misdemeanor and, upon conviction, shall be punished by  
122 a fine of not more than Twenty-five Dollars (\$25.00). However, it  
123 shall not be unlawful for the county name to be partially or  
124 completely obstructed from view by any object, decal, sticker or  
125 license plate bracket or holder. Unless the license tag with



126 current decals is fastened to the vehicle as herein provided, the  
127 said vehicle shall be regarded as operating without a license tag,  
128 and the owner or operator shall be liable for the penalties herein  
129 provided.

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

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

143 Any person who has a license tag or decals on a vehicle which  
144 may be so defaced that proper identification cannot be reasonably  
145 made may remove such and purchase another license tag and/or  
146 decals for the same fee required for a substitute tag. If any  
147 license tag shall deteriorate due to age so that identification  
148 cannot be reasonably made, the owner may surrender such tag to the  
149 issuing authority and be issued a new tag and like decals at no  
150 cost.



151           (b) Beginning January 1, 2024, an owner of a private  
152 carrier of passengers or motorcycle may choose a tag with a black  
153 background and a white pinstripe border. "Mississippi" shall be  
154 printed at the top, and the name of the county shall be printed at  
155 the bottom. The application and the additional fee of  
156 Thirty-eight Dollars and Twenty-five Cents (\$38.25), less Two  
157 Dollars (\$2.00) to be retained by the tax collector, shall be  
158 remitted to the department within seven (7) days of the date the  
159 application is made. The remaining Thirty-six Dollars and  
160 Twenty-five Cents (\$36.25) of the additional fee shall be  
161 deposited to the credit of the Law Enforcement Officers and Fire  
162 Fighters Death Benefits Trust Fund established in Section 45-2-1.  
163 In all other respects, tags issued under this paragraph (b) shall  
164 follow the guidelines for tags issued under paragraph (a) of this  
165 subsection.

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

170           **SECTION 2.** Section 27-19-11, Mississippi Code of 1972, is  
171 amended as follows:

172           27-19-11. (1) On each carrier of property, for each  
173 commercial motor vehicle, truck-tractor or road tractor, and on  
174 each bus, there is hereby levied an annual highway privilege tax  
175 in accordance with the following schedule, except that the gross



176 vehicle weight of buses shall be the gross weight of the vehicle  
 177 plus one hundred fifty (150) pounds per each regular seat.

178 RATE OF TAX

179 GROSS WEIGHT	COMMON AND	PRIVATE	PRIVATE
180 OF VEHICLE	CONTRACT	COMMERCIAL	CARRIERS
181 NOT TO EXCEED	CARRIERS OF	AND	OF
182 IN POUNDS	PROPERTY	NONCOMMERCIAL	PROPERTY
183		CARRIERS OF	
184		PROPERTY	
185 0000 - 6000	\$ 7.20	\$ 7.20	\$ 7.20
186 6001 - 10000	33.60	25.20	16.80
187 10001 - 16000	78.40	70.70	39.20
188 16001 - 20000	156.00	129.00	78.00
189 20001 - 26000	228.00	192.00	114.00
190 26001 - 30000	300.00	247.00	150.00
191 30001 - 36000	384.00	318.00	192.00
192 36001 - 40000	456.00	378.00	228.00
193 40001 - 42000	504.00	420.00	264.00
194 42001 - 44000	528.00	444.00	276.00
195 44001 - 46000	552.00	456.00	282.00
196 46001 - 48000	588.00	492.00	300.00
197 48001 - 50000	612.00	507.00	312.00
198 50001 - 52000	660.00	540.00	336.00
199 52001 - 54000	684.00	564.00	348.00
200 54001 - 56000	708.00	588.00	360.00





201	56001 - 58000	756.00	624.00	384.00
202	58001 - 60000	780.00	642.00	396.00
203	60001 - 62000	828.00	828.00	420.00
204	62001 - 64000	852.00	852.00	432.00
205	64001 - 66000	900.00	900.00	482.00
206	66001 - 68000	936.00	936.00	504.00
207	68001 - 70000	972.00	972.00	516.00
208	70001 - 72000	996.00	996.00	528.00
209	72001 - 74000	1,128.00	1,128.00	576.00
210	74001 - 76000	1,248.00	1,248.00	612.00
211	76001 - 78000	1,380.00	1,380.00	720.00
212	78001 - 80000	1,512.00	1,512.00	864.00
213	80001 - 84000	1,776.00	1,776.00	1,152.00

214           The purchase of the license tag exceeding 80,000 gross  
215 vehicle weight is limited to the transport of products as provided  
216 for harvest permits as defined in Section 27-19-81(4). Such  
217 license tag shall be a "HP" license tag with weight allowance  
218 printed on the cab card only.

219           In addition to the above levied annual highway privilege tax  
220 on vehicles with a gross weight exceeding ten thousand (10,000)  
221 pounds, there is levied and shall be collected an additional  
222 privilege tax in the amount of One Thousand Eight Hundred  
223 Seventy-five Dollars (\$1,875.00) for each current or later year  
224 model vehicle based upon a licensed weight of eighty-four thousand  
225 (84,000) pounds. This additional privilege tax shall be reduced



226 by the amount of One Hundred Seventy-five Dollars (\$175.00) for  
227 each year of age to a minimum of Fifty Dollars (\$50.00) and  
228 further reduced by the ratio of licensed weight to the maximum  
229 weight of eighty-four thousand (84,000) pounds. During the first  
230 year only, the privilege tax monies collected under the provisions  
231 of this paragraph shall be distributed to the various counties of  
232 the state on the basis of the ratio of the last year of annual ad  
233 valorem taxes collected by such counties on such vehicles to the  
234 total ad valorem taxes collected by all counties on such vehicles  
235 in the same year. In all subsequent years, the distribution to  
236 the counties shall be made on the basis of the ratio of the number  
237 of motor vehicles registered in excess of ten thousand (10,000)  
238 pounds, in each taxing district in each county, to the total  
239 number of such vehicles registered statewide. The counties shall  
240 then distribute these proceeds as they would if these collections  
241 were ad valorem taxes.

242 From the privilege tax monies collected under this section,  
243 Three Million Seven Hundred Thirty-two Thousand Four Hundred Three  
244 Dollars and Eleven Cents (\$3,732,403.11) shall be earmarked and  
245 set aside to be apportioned and paid to the counties of the state  
246 in the manner provided by Section 27-19-159, Mississippi Code of  
247 1972. Any excess privilege tax monies collected under this  
248 section shall be deposited into the State Highway Fund for the  
249 construction, maintenance and reconstruction of highways and roads  
250 of the State of Mississippi or the payment of interest and



251 principal on bonds authorized by the 1972 Regular Session of the  
252 Legislature for construction and reconstruction of highways.

253 No privilege license shall be issued for any period of time  
254 for less than One Dollar (\$1.00). Any person making application  
255 for the license tag under this section is required to sign an  
256 affidavit attesting to facts indicating the applicability of this  
257 section. Proof of purchase of valid harvest permit for the  
258 vehicle must be presented at time of purchase of the license tag.

259 The annual highway privilege tax imposed on operators engaged  
260 exclusively in the transportation of household goods shall be the  
261 same as the tax imposed upon private commercial carriers by this  
262 section. In determining the amount of privilege taxes due under  
263 the provisions of this section, there shall be allowed a maximum  
264 tolerance of five hundred (500) pounds on all classes of carriers  
265 except carriers of liquefied compressed gases and in the case of  
266 carriers of liquefied compressed gases there shall be allowed a  
267 maximum tolerance of two thousand (2,000) pounds.

268 Any owner or operator who operates a motor vehicle on the  
269 public highways, with a license tag attached to it which was  
270 issued for another or different vehicle, shall be liable for the  
271 privilege tax on said vehicle for twelve (12) months plus a  
272 penalty thereon of twenty-five percent (25%).

273 Carriers of property duly registered and licensed in another  
274 state and being used to transport farm harvesting machinery or  
275 equipment to and from a particular county in this state may, upon



276 adoption of a resolution by the board of supervisors of the county  
277 where such machinery or equipment is being exclusively used in  
278 harvesting farm crops within the county, be exempt from the taxes  
279 herein levied when the resolution is filed with the Department of  
280 Revenue. However, the exemption shall not exceed a period of  
281 forty (40) days for any annual period without a second resolution  
282 of approval by the board of supervisors who shall have the  
283 authority to extend the exemption not to exceed an additional  
284 period of twenty (20) days during any annual period.

285 A private commercial carrier of property hauling interstate  
286 may purchase a common and contract carrier of property license  
287 plate at the prescribed fee to allow the carrier to lease on a  
288 one-way basis per trip without qualifying with the Public Service  
289 Commission.

290 (2) Beginning January 1, 2024, an owner of a carrier of  
291 property whose gross vehicle weight does not exceed ten thousand  
292 (10,000) pounds may choose a license tag with a black background  
293 and a white pinstripe border. "Mississippi" shall be printed at  
294 the top, and the name of the county shall be printed at the  
295 bottom. The application and the additional fee of Thirty-eight  
296 Dollars and Twenty-five Cents (\$38.25), less Two Dollars (\$2.00)  
297 to be retained by the tax collector, shall be remitted to the  
298 department within seven (7) days of the date the application is  
299 made. The remaining Thirty-six Dollars and Twenty-five Cents  
300 (\$36.25) of the additional fee shall be deposited to the credit of



301 the Law Enforcement Officers and Fire Fighters Death Benefits  
302 Trust Fund established in Section 45-2-1. In all other respects,  
303 tags issued under this subsection (2) shall follow the guidelines  
304 for tags issued under subsection (1) of this section.

305         **SECTION 3.** This act shall take effect and be in force from  
306 and after January 1, 2024.

