

**Adopted
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

Senate Bill No. 2841

BY: Committee

**Amend by striking all after the enacting clause and inserting
in lieu thereof the following:**

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, and shall stand repealed on December
307 31, 2023.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

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.

