

By: Representatives Ford (54th), Anthony

To: Transportation

HOUSE BILL NO. 310  
(As Sent to Governor)

1 AN ACT TO AMEND SECTION 63-21-69, MISSISSIPPI CODE OF 1972,  
2 TO REVISE THE NUMBER OF DAYS BY WHICH THE NEW OWNER OF THE VEHICLE  
3 HAS TO MAKE APPLICATION FOR ISSUANCE OF THE PRIVILEGE LICENSE TAG  
4 FROM SEVEN TO THIRTY WORKING DAYS; TO AMEND SECTION 27-19-63,  
5 MISSISSIPPI CODE OF 1972, TO CONFORM; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** Section 63-21-69, Mississippi Code of 1972, is  
8 amended as follows:

9 63-21-69. When a vehicle subject to titling under this  
10 chapter is acquired from a dealer or another person by sale or  
11 otherwise, the new owner of the vehicle shall have \* \* \* thirty  
12 (30) full working days, exclusive of the date of delivery, within  
13 which to make application for the required privilege license tag.

14 No privilege license tag shall be issued by any tax collector  
15 or the State Tax Commission if the vehicle is subject to titling  
16 under this chapter unless the vehicle owner makes an application  
17 therefor and shall thereupon tender his application for  
18 certificate of title with the application for a privilege license.  
19 If, however, the vehicle owner already has a certificate of title,



20 then the original certificate or, if his original certificate be  
21 in the hands of a lienholder, then his duplicate certificate or  
22 other official document as prescribed by the State Tax Commission  
23 shall be tendered to the tax collector or the State Tax  
24 Commission. The tax collector or the State Tax Commission, as the  
25 case may be, shall thereupon enter the number of the application  
26 or certificate on the privilege license application and on the  
27 privilege license receipt.

28 The provisions and requirements of this section implement the  
29 provisions and requirements of Section 27-19-59 and Section  
30 27-19-61. Nothing contained in this section or in this chapter  
31 shall in any way amend or supersede any of the existing statutes  
32 of this state or any of the provisions or requirements of such  
33 statutes with respect to the registration of vehicles and making  
34 applications for privilege licenses for vehicles. However, the  
35 State Tax Commission shall by suitable rules and regulations  
36 provide for the implementation of the requirements of this section  
37 and this chapter with the requirements of existing statutes with  
38 respect to the registration of vehicles and with respect to  
39 obtaining privilege licenses therefor.

40 **SECTION 2.** Section 27-19-63, Mississippi Code of 1972, is  
41 amended as follows:

42 27-19-63. (1) Except as otherwise provided in this section,  
43 the privilege license tax levied by the provisions of this article  
44 shall be paid annually during the anniversary month of the



45 acquisition of the vehicle. The privilege license tax levied  
46 shall be based on a period of twelve (12) months, even though the  
47 actual time from the acquisition of the vehicle to the end of the  
48 anniversary month of the next succeeding year may be more than  
49 twelve (12) months. Any person subject to the provisions of this  
50 article shall have an additional fifteen (15) days from the end of  
51 the anniversary month in which to purchase the tag and/or decals  
52 and to pay the privilege license tax without being in violation of  
53 this section. Any person owning a vehicle subject to taxation  
54 under the provisions of this article who fails or refuses to pay  
55 such tax and obtain the privilege license required within the  
56 prescribed period of time shall be guilty of violating the  
57 provisions of this article, and shall be liable for the amount of  
58 such tax plus a penalty as provided for in this section. If the  
59 person owning a vehicle subject to taxation under the provisions  
60 of this article does not operate such vehicle on the highways of  
61 this state from the date of acquisition or, if previously  
62 registered, from the end of the anniversary month of his tag and  
63 decals to the date on which he makes application for the privilege  
64 license, he shall pay such license tax for a period of twelve (12)  
65 months beginning with the first day of the month in which he  
66 applies for such privilege license. The owner shall submit an  
67 affidavit with his application attesting to the fact that his  
68 vehicle was not operated on the highways of this state from the  
69 date of acquisition or, if previously registered, from the end of



70 the anniversary month of his tag and decals to the date on which  
71 he makes application for the privilege license.

72 (2) Except as may be otherwise provided in subsection (3) of  
73 this section, the privilege license tax levied by the provision of  
74 this article on operators of motor vehicles in excess of ten  
75 thousand (10,000) pounds, gross vehicle weight, apportioned  
76 vehicles, rental and commercial trailers and buses shall be due  
77 annually during the anniversary month which shall be established  
78 by the Commissioner of Revenue; however, there shall be an  
79 additional fifteen (15) days from the end of the anniversary month  
80 in which to file an application with the department and pay the  
81 privilege license tax. The annual license tag and/or decals  
82 issued by the department for the license tax year shall be valid  
83 for a period of time to be determined by the chairman but not to  
84 exceed fifteen (15) months following the anniversary month;  
85 provided, however, this does not extend the time for filing the  
86 application with the department and the payment of the license  
87 tax. Any person who fails or refuses to pay such tax and obtain  
88 the privilege license required when due shall be guilty of  
89 violating the provision of this article and shall be liable for  
90 the entire amount of such tax from the date the liability was  
91 incurred, plus penalty as provided for in this section.

92 (3) The privilege license tax levied by the provisions of  
93 this article on operators of a motor vehicle that is in a  
94 corporate fleet or an individual fleet registered under Section



95 27-19-66 or a trailer in a fleet registered under Section  
96 27-19-66.1 shall be due annually during the anniversary month  
97 which shall be established by the Commissioner of Revenue for  
98 corporate fleets and trailer fleets, and by the county tax  
99 collectors for individual fleets; however, there shall be an  
100 additional fifteen (15) days from the end of the anniversary month  
101 in which to file an application with the department or the county  
102 tax collector, as the case may be, and to purchase the tag or  
103 renew the registration of such motor vehicle and pay the privilege  
104 license tax. The department or the county tax collector, as the  
105 case may be, shall issue a tag or renew the annual registration of  
106 such motor vehicle for the license tax year only after all ad  
107 valorem taxes and privilege taxes due on such motor vehicle have  
108 been paid. Any person who fails or refuses to pay the privilege  
109 tax and obtain the privilege license required when due shall be  
110 guilty of violating the provisions of this article and shall be  
111 liable for the entire amount of such tax from the date the  
112 liability was incurred, plus penalty as provided for in this  
113 section.

114 (4) Penalties shall be assessed on the privilege license tax  
115 at the rate of five percent (5%) for the first fifteen (15) days  
116 of delinquency, or part thereof, and five percent (5%) for each  
117 additional thirty-day period of delinquency, or part thereof, not  
118 to exceed a maximum penalty of twenty-five percent (25%); however,  
119 a penalty of Two Hundred Fifty Dollars (\$250.00), in addition to



120 the maximum penalty for delinquency, shall be assessed against any  
121 person who is liable for the motor vehicle privilege license tax  
122 but who (a) displays an out-of-state license tag on the motor  
123 vehicle; or (b) displays a license tag or privilege license decal  
124 on the motor vehicle which was issued for another vehicle. The  
125 department, for good reason shown, may waive all or any part of  
126 the penalties imposed. No private passenger vehicle registered  
127 under this chapter shall have displayed on the front of such  
128 vehicle, or elsewhere, the official license tag of another state,  
129 whether or not such license tag has expired. Law enforcement  
130 officers of this state may remove from private passenger vehicles  
131 any out-of-state license tags so displayed.

132 (5) The requirement that the privilege tax be paid during  
133 the anniversary month of each year shall not apply in the  
134 following cases:

135 (a) When a motor vehicle is acquired, the owner or  
136 operator of the vehicle purchased shall have \* \* \* thirty (30)  
137 full working days, exclusive of the date of delivery, after the  
138 vehicle has been delivered to him, within which to make the  
139 application for the required privilege license, otherwise such  
140 person shall be liable for penalty as provided for in this  
141 section. Provided, however, that when any person shall acquire a  
142 vehicle as herein provided, and it shall be necessary that such  
143 vehicle be remodeled, changed or altered by such person before  
144 same is suitable for the purposes for which it was acquired, then



145 such person shall have seven (7) full working days, exclusive of  
146 the day of the completion of such remodeling, change or  
147 alteration, after the completion thereof, or thirty (30) full  
148 working days, exclusive of the date of delivery, after the vehicle  
149 has been delivered to him, whichever is greater, within which to  
150 make application for the required privilege license; provided,  
151 that if such person fails to make application within such period,  
152 such person shall be liable for penalty as provided for in this  
153 section.

154 "Delivery" as used herein shall be construed to mean receipt  
155 of such vehicle by the purchaser thereof at his residence or place  
156 of business, and, in the event the vehicle is purchased at any  
157 place other than in the county of residence or place of business  
158 of such person, he shall be entitled to forty-eight (48) hours  
159 within which to transport such vehicle to the county of his  
160 residence or place of business. At all times during such  
161 transportation, the owner or operator of such vehicle shall have  
162 in his possession a true bill of sale, giving the description of  
163 the vehicle, the name and address of the dealer from whom  
164 purchased, the name and address of the owner or operator, and the  
165 date on which the vehicle was acquired. For failure to have such  
166 bill of sale in his possession during the entire time during which  
167 the vehicle is being transported, the owner or operator shall be  
168 liable for the annual privilege tax plus penalty as provided for  
169 in this section.



170           (b) Where a person has paid the current privilege  
171 license tax required by the laws of another state and applies for  
172 a privilege license in this state within thirty (30) days, no  
173 penalty shall be assessed; however, any person who fails to comply  
174 herewith shall be liable for the full annual tax, plus penalty as  
175 provided for in this section.

176           (6) Any nonresident of the State of Mississippi who has paid  
177 the current privilege license required by the laws of another  
178 state upon a private carrier of passengers, and thereafter becomes  
179 a resident of the State of Mississippi, or brings such vehicle  
180 into the State of Mississippi for use in connection with his  
181 business in this state, or who is gainfully employed in this state  
182 shall be entitled to operate such vehicle without obtaining a  
183 privilege license in this state for a period of not more than  
184 thirty (30) days.

185           "Resident" for the purpose of registration and operation of  
186 motor vehicles shall include, but not be limited to, the  
187 following:

188           (a) Any person, except a tourist or out-of-town  
189 student, who owns, leases or rents a place within the state and  
190 occupies same as a place of residence.

191           (b) Any person who engages in a trade, profession or  
192 occupation in this state or who accepts employment in other than  
193 seasonal agricultural work.





194           **SECTION 3.** This act shall take effect and be in force from  
195 and after July 1, 2024.

