

By: Representative Newman

To: Ways and Means

HOUSE BILL NO. 439

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. The  
25 owner or operator of the alternative-fuel fueling station shall  
26 collect the tax at the time of the motor vehicle charging and  
27 shall remit the proceeds of the tax to the Department of Revenue.  
28 The Department of Revenue shall apportion the proceeds of the tax  
29 among the various purposes specified in Section 27-5-101 for  
30 gasoline and diesel fuel taxes in the same proportion that those  
31 taxes were apportioned for those purposes during the previous  
32 state fiscal year.

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

38           **SECTION 2.** This act shall take effect and be in force from  
39 and after July 1, 2024.

