

By: Representative Scott

To: Ways and Means

HOUSE BILL NO. 894

1 AN ACT TO AMEND SECTION 27-19-11, MISSISSIPPI CODE OF 1972,
 2 TO ALLOW A COUNTY, IN THE DISCRETION OF THE BOARD OF SUPERVISORS,
 3 TO DISTRIBUTE A PORTION OF THE PROCEEDS OF THE HIGHWAY PRIVILEGE
 4 TAX ON BUSES AND CARRIERS OF PROPERTY AUTHORIZED TO BE SPENT ON
 5 ROAD AND BRIDGE CONSTRUCTION TO ANY CITY OR TOWN WITHIN THE COUNTY
 6 FOR ROAD OR BRIDGE CONSTRUCTION, IMPROVEMENT OR REPAIR WITHIN THAT
 7 CITY OR TOWN; TO AUTHORIZE THE BOARD OF SUPERVISORS TO DESIGNATE,
 8 AS A CONDITION OF SUCH DISCRETIONARY DISTRIBUTION, PARTICULAR ROAD
 9 OR BRIDGE PROJECTS ON WHICH THE CITY OR TOWN MAY SPEND THE
 10 DISTRIBUTION OR ANY SPECIFIED AMOUNTS THEREOF; TO BRING FORWARD
 11 SECTION 27-39-303, MISSISSIPPI CODE OF 1972, FOR THE PURPOSE OF
 12 POSSIBLE AMENDMENT; AND FOR RELATED PURPOSES.

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

14 **SECTION 1.** Section 27-19-11, Mississippi Code of 1972, is
 15 amended as follows:

16 27-19-11. (1) On each carrier of property, for each
 17 commercial motor vehicle, truck-tractor or road tractor, and on
 18 each bus, there is hereby levied an annual highway privilege tax
 19 in accordance with the following schedule, except that the gross
 20 vehicle weight of buses shall be the gross weight of the vehicle
 21 plus one hundred fifty (150) pounds per each regular seat.

22 RATE OF TAX

23	GROSS WEIGHT	COMMON AND	PRIVATE	PRIVATE
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24	OF VEHICLE	CONTRACT	COMMERCIAL	CARRIERS
25	NOT TO EXCEED	CARRIERS OF	AND	OF
26	IN POUNDS	PROPERTY	NONCOMMERCIAL	PROPERTY
27			CARRIERS OF	
28			PROPERTY	
29	0000 - 6000	\$ 7.20	\$ 7.20	\$ 7.20
30	6001 - 10000	33.60	25.20	16.80
31	10001 - 16000	78.40	70.70	39.20
32	16001 - 20000	156.00	129.00	78.00
33	20001 - 26000	228.00	192.00	114.00
34	26001 - 30000	300.00	247.00	150.00
35	30001 - 36000	384.00	318.00	192.00
36	36001 - 40000	456.00	378.00	228.00
37	40001 - 42000	504.00	420.00	264.00
38	42001 - 44000	528.00	444.00	276.00
39	44001 - 46000	552.00	456.00	282.00
40	46001 - 48000	588.00	492.00	300.00
41	48001 - 50000	612.00	507.00	312.00
42	50001 - 52000	660.00	540.00	336.00
43	52001 - 54000	684.00	564.00	348.00
44	54001 - 56000	708.00	588.00	360.00
45	56001 - 58000	756.00	624.00	384.00
46	58001 - 60000	780.00	642.00	396.00
47	60001 - 62000	828.00	828.00	420.00
48	62001 - 64000	852.00	852.00	432.00



49	64001 - 66000	900.00	900.00	482.00
50	66001 - 68000	936.00	936.00	504.00
51	68001 - 70000	972.00	972.00	516.00
52	70001 - 72000	996.00	996.00	528.00
53	72001 - 74000	1,128.00	1,128.00	576.00
54	74001 - 76000	1,248.00	1,248.00	612.00
55	76001 - 78000	1,380.00	1,380.00	720.00
56	78001 - 80000	1,512.00	1,512.00	864.00
57	80001 - 84000	1,776.00	1,776.00	1,152.00

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

63 In addition to the above levied annual highway privilege tax
64 on vehicles with a gross weight exceeding ten thousand (10,000)
65 pounds, there is levied and shall be collected an additional
66 privilege tax in the amount of One Thousand Eight Hundred
67 Seventy-five Dollars (\$1,875.00) for each current or later year
68 model vehicle based upon a licensed weight of eighty-four thousand
69 (84,000) pounds. This additional privilege tax shall be reduced
70 by the amount of One Hundred Seventy-five Dollars (\$175.00) for
71 each year of age to a minimum of Fifty Dollars (\$50.00) and
72 further reduced by the ratio of licensed weight to the maximum
73 weight of eighty-four thousand (84,000) pounds. During the first



74 year only, the privilege tax monies collected under the provisions
75 of this paragraph shall be distributed to the various counties of
76 the state on the basis of the ratio of the last year of annual ad
77 valorem taxes collected by such counties on such vehicles to the
78 total ad valorem taxes collected by all counties on such vehicles
79 in the same year. In all subsequent years, the distribution to
80 the counties shall be made on the basis of the ratio of the number
81 of motor vehicles registered in excess of ten thousand (10,000)
82 pounds, in each taxing district in each county, to the total
83 number of such vehicles registered statewide. The counties shall
84 then distribute these proceeds as they would if these collections
85 were ad valorem taxes; however, a county may, in the discretion of
86 the board of supervisors, distribute a portion of the proceeds
87 authorized under Section 27-39-303 to be spent on road and bridge
88 construction to any city or town within the county for road or
89 bridge construction, improvement or repair within that city or
90 town. The board of supervisors may, as a condition of such
91 discretionary distribution, designate particular road or bridge
92 projects on which the city or town may spend the distribution or
93 any specified amounts thereof.

94 From the privilege tax monies collected under this section,
95 Three Million Seven Hundred Thirty-two Thousand Four Hundred Three
96 Dollars and Eleven Cents (\$3,732,403.11) shall be earmarked and
97 set aside to be apportioned and paid to the counties of the state
98 in the manner provided by Section 27-19-159 * * *. Any excess



99 privilege tax monies collected under this section shall be
100 deposited into the State Highway Fund for the construction,
101 maintenance and reconstruction of highways and roads of the State
102 of Mississippi or the payment of interest and principal on bonds
103 authorized by the 1972 Regular Session of the Legislature for
104 construction and reconstruction of highways.

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

111 The annual highway privilege tax imposed on operators engaged
112 exclusively in the transportation of household goods shall be the
113 same as the tax imposed upon private commercial carriers by this
114 section. In determining the amount of privilege taxes due under
115 the provisions of this section, there shall be allowed a maximum
116 tolerance of five hundred (500) pounds on all classes of carriers
117 except carriers of liquefied compressed gases and in the case of
118 carriers of liquefied compressed gases there shall be allowed a
119 maximum tolerance of two thousand (2,000) pounds.

120 Any owner or operator who operates a motor vehicle on the
121 public highways, with a license tag attached to it which was
122 issued for another or different vehicle, shall be liable for the



123 privilege tax on said vehicle for twelve (12) months plus a
124 penalty thereon of twenty-five percent (25%).

125 Carriers of property duly registered and licensed in another
126 state and being used to transport farm harvesting machinery or
127 equipment to and from a particular county in this state may, upon
128 adoption of a resolution by the board of supervisors of the county
129 where such machinery or equipment is being exclusively used in
130 harvesting farm crops within the county, be exempt from the taxes
131 herein levied when the resolution is filed with the Department of
132 Revenue. However, the exemption shall not exceed a period of
133 forty (40) days for any annual period without a second resolution
134 of approval by the board of supervisors who shall have the
135 authority to extend the exemption not to exceed an additional
136 period of twenty (20) days during any annual period.

137 A private commercial carrier of property hauling interstate
138 may purchase a common and contract carrier of property license
139 plate at the prescribed fee to allow the carrier to lease on a
140 one-way basis per trip without qualifying with the Public Service
141 Commission.

142 (2) Beginning January 1, 2024, an owner of a carrier of
143 property whose gross vehicle weight does not exceed ten thousand
144 (10,000) pounds may choose a license tag with a black background
145 and a white pinstripe border. "Mississippi" shall be printed at
146 the top, and the name of the county shall be printed at the
147 bottom. The application and the additional fee of Thirty-eight



148 Dollars and Twenty-five Cents (\$38.25), less Two Dollars (\$2.00)
149 to be remitted to the Department of Revenue License Tag
150 Acquisition Fund created in Section 27-19-179, shall be remitted
151 to the department on a monthly basis as prescribed by the
152 department. The remaining Thirty-six Dollars and Twenty-five
153 Cents (\$36.25) of the additional fee shall be deposited to the
154 credit of the Law Enforcement Officers and Fire Fighters Death
155 Benefits Trust Fund established in Section 45-2-1. In all other
156 respects, tags issued under this subsection (2) shall follow the
157 guidelines for tags issued under subsection (1) of this section.

158 **SECTION 2.** Section 27-39-303, Mississippi Code of 1972, is
159 brought forward as follows:

160 27-39-303. The board of supervisors of any county is hereby
161 empowered to levy ad valorem taxes on taxable property in the
162 respective counties in any one (1) year, as shown by the
163 assessment roll containing assessments of property made as of
164 January 1 of the year, and the assessment of motor vehicles as
165 made according to the provisions of the Motor Vehicle Ad Valorem
166 Tax Law of 1958 (Section 27-51-1 et seq.) for all general county
167 purposes, exclusive only of levies for schools at the rate
168 necessary to fund such purposes.

169 The board of supervisors of any county is further empowered
170 to expend the proceeds of this levy for any purpose authorized for
171 any other levy which the board of supervisors is authorized to
172 make. The board of supervisors may authorize general fund



173 expenditures for road and bridge construction; provided that the
174 expenditures do not exceed thirty percent (30%) of the general
175 fund in any one (1) fiscal year; provided that any general fund
176 expenditures shall be subject to the requirements of Section
177 65-15-21, Mississippi Code of 1972; and the board may authorize
178 general fund expenditures for school purposes when necessary to
179 meet the minimum local ad valorem tax effort required by Section
180 37-57-1, Mississippi Code of 1972.

181 The board of supervisors of any county is further empowered
182 to distribute from the county general fund a portion of the
183 county's share of payments made by the Tennessee Valley Authority
184 to the state in lieu of taxes (a) to the school districts of said
185 county and (b) for construction on the roads and bridges of said
186 county in an amount which bears the same proportion to the total
187 amount of the county's share as the millage for the school fund
188 and road and bridge fund bears to the total millage levied by the
189 county. In the event said in lieu payments are expended for
190 capital improvements, said payments shall not be subject to the
191 increase limitations specified in Section 27-39-321 or 37-57-107,
192 Mississippi Code of 1972.

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

