

By: Representative Steverson

To: Ways and Means

## HOUSE BILL NO. 1286

1 AN ACT TO PROVIDE THAT A CORPORATION OR OTHER LEGAL ENTITY  
2 MAY REGISTER MOTOR VEHICLES IN A RENTAL FLEET ON AN ANNUAL BASIS  
3 SO THAT THE REGISTRATION OF ALL MOTOR VEHICLES IN THE FLEET  
4 EXPIRES IN THE ANNIVERSARY MONTH ESTABLISHED BY THE COMMISSIONER  
5 OF REVENUE; TO PROVIDE FOR THE ISSUANCE OF SPECIAL LICENSE TAGS  
6 AND REGISTRATION CARDS FOR RENTAL FLEET MOTOR VEHICLES UPON  
7 APPLICATION OF THE CORPORATION OR OTHER LEGAL ENTITY OPERATING A  
8 FLEET; TO PROVIDE A FEE TO BE PAID TO THE DEPARTMENT OF REVENUE  
9 UPON THE FILING OF AN APPLICATION; TO PROVIDE THAT A RENTAL FLEET  
10 REGISTRATION CARD MUST BE CARRIED IN ALL MOTOR VEHICLES IN A  
11 RENTAL FLEET; TO PROVIDE FOR THE REGISTRATION OF MOTOR VEHICLES  
12 ADDED TO A RENTAL FLEET DURING A REGISTRATION YEAR; TO PROVIDE FOR  
13 THE REMOVAL OF A MOTOR VEHICLE FROM A RENTAL FLEET; TO PROVIDE  
14 THAT IF A MOTOR VEHICLE REGISTERED IN A FLEET IS REMOVED FROM THE  
15 FLEET, THE RENTAL FLEET LICENSE TAG REMOVED FROM THE MOTOR VEHICLE  
16 MAY BE TRANSFERRED TO AND USED ON ANOTHER MOTOR VEHICLE THAT IS  
17 ADDED TO THE FLEET TO REPLACE THE REMOVED MOTOR VEHICLE UNDER  
18 CERTAIN CONDITIONS; TO AMEND SECTIONS 27-19-3, 27-19-31, 27-19-43  
19 AND 27-19-63, MISSISSIPPI CODE OF 1972, TO DEFINE THE TERM "RENTAL  
20 FLEET" UNDER THE MOTOR VEHICLE PRIVILEGE TAX LAWS; TO PROVIDE THAT  
21 RENTAL FLEET MOTOR VEHICLES SHALL NOT BE ISSUED TAG DECALS NOTING  
22 THE MONTH AND YEAR OF EXPIRATION; TO AUTHORIZE THE DEPARTMENT OF  
23 REVENUE TO PRORATE THE REGISTRATION YEAR OF MOTOR VEHICLES IN  
24 RENTAL FLEETS SO THAT THE REGISTRATION OF SUCH MOTOR VEHICLES WILL  
25 COINCIDE WITH THE ANNIVERSARY MONTH FOR RENTAL FLEETS; TO PROVIDE  
26 THAT THE OWNER OF MOTOR VEHICLES IN A RENTAL FLEET MAY MAKE  
27 APPLICATION FOR LICENSE TAGS FOR SUCH MOTOR VEHICLES WITH THE  
28 DEPARTMENT OF REVENUE OR THE LOCAL TAX COLLECTOR; TO PROVIDE THAT  
29 THE ANNIVERSARY MONTH FOR THE PRIVILEGE LICENSE TAX FOR MOTOR  
30 VEHICLES THAT ARE IN A RENTAL FLEET SHALL BE ESTABLISHED BY THE  
31 COMMISSIONER OF REVENUE; TO BRING FORWARD SECTIONS 27-19-5,  
32 27-19-11, 27-19-15 AND 27-19-17, MISSISSIPPI CODE OF 1972, WHICH  
33 ARE SECTIONS OF THE MOTOR VEHICLE PRIVILEGE TAX LAWS, FOR THE  
34 PURPOSES OF POSSIBLE AMENDMENT; AND FOR RELATED PURPOSES.



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

36 **SECTION 1.**

37 (1) A corporation or other legal entity may  
38 register its rental fleet on an annual basis so that the  
39 registration of all motor vehicles in the fleet expires in the  
40 anniversary month established by the commissioner for rental  
41 fleets as provided for in Section 27-19-63. A corporation or  
42 other legal entity desiring to register a rental fleet shall apply  
43 for such registration with the department. The application shall  
44 contain information necessary for the department to determine  
45 whether the group of motor vehicles for which registration is  
46 sought meets the definition of the term "rental fleet" and shall  
47 provide a list of all motor vehicles to be included in the fleet.  
48 Upon making an application to the department under this section,  
49 the applicant shall pay to the department a filing fee of One  
50 Hundred Dollars (\$100.00).

51 (2) Upon approval of the application for rental fleet  
52 registration and payment of all privilege taxes and fees on all  
53 motor vehicles in the fleet, the department or the tax collector  
54 shall issue a rental fleet registration card and license tag for  
55 each motor vehicle in the fleet. A rental fleet registration card  
56 must be carried in all fleet motor vehicles at all times and made  
57 available to any law enforcement officer on demand.

58 (3) (a) A motor vehicle added to a rental fleet during the  
59 registration year for fleets must be registered under the  
60 provisions of this section. To remove a motor vehicle from a



60 rental fleet, the fleet registration card and the fleet license  
61 tag must be removed from the motor vehicle and, except as  
62 otherwise provided in this subsection, surrendered to the  
63 department or the tax collector, as the case may be. If the  
64 registration card or license tag is lost or stolen, the person  
65 registering the fleet shall submit a sworn statement giving the  
66 circumstances for the inability to surrender the card. Subject to  
67 the provisions of paragraph (b) of this subsection, the fleet  
68 license tag removed from a motor vehicle that is removed from a  
69 rental fleet may be transferred to and used on another motor  
70 vehicle that is added to the fleet during the registration year to  
71 replace the removed motor vehicle.

72 (b) If a motor vehicle registered in a fleet is removed  
73 from the fleet, the rental fleet license tag removed from the  
74 motor vehicle may be transferred to and used on another motor  
75 vehicle that is added to the fleet during the registration year to  
76 replace the removed motor vehicle if: (i) the license tag is of  
77 the same tag series and vehicle type as that of a new license tag  
78 that would be required for the replacement motor vehicle, (ii) the  
79 county in which the license tag was issued is the same as the  
80 county in which the replacement motor vehicle is to be registered,  
81 (iii) the replacement motor vehicle is properly titled under  
82 Section 63-21-9 and (iv) the corporation or other legal entity  
83 requesting to transfer the license tag pays a transfer fee in the  
84 amount of Five Dollars (\$5.00) to be distributed to the department



85 or tax collector, as the case may be. Before transferring a  
86 rental fleet license tag under this subsection, a company owning  
87 or operating a rental fleet must notify the department or tax  
88 collector, as the case may be, of its request to transfer the  
89 license tag to another motor vehicle registered in the fleet  
90 during the registration year and provide information on a form  
91 prescribed by the department necessary to identify the motor  
92 vehicle that was removed from a fleet and from which the license  
93 tag was removed and to identify the replacement motor vehicle in  
94 the fleet for which the company requests to have the license tag  
95 transferred and used. A license tag may not be transferred to a  
96 replacement motor vehicle and the motor vehicle may not be  
97 operated with the license tag on the roads of this state until the  
98 department's motor vehicle registration system has been updated to  
99 indicate that the transferred license tag is assigned to and  
100 identified with the replacement motor vehicle in the rental fleet.

101 **SECTION 2.** Section 27-19-3, Mississippi Code of 1972, is  
102 amended as follows:

103 27-19-3. (a) The following words and phrases when used in  
104 this article for the purpose of this article have the meanings  
105 respectively ascribed to them in this section, except in those  
106 instances where the context clearly describes and indicates a  
107 different meaning:

108 (1) "Vehicle" means every device in, upon or by which  
109 any person or property is or may be transported or drawn upon a



110 public highway, except devices moved by muscular power or used  
111 exclusively upon stationary rails or tracks.

112 (2) "Commercial vehicle" means every vehicle used or  
113 operated upon the public roads, highways or bridges in connection  
114 with any business function.

115 (3) "Motor vehicle" means every vehicle as defined in  
116 this section which is self-propelled, including trackless street  
117 or trolley cars. The term "motor vehicle" shall not include  
118 electric bicycles, personal delivery devices or electric personal  
119 assistive mobility devices as defined in Section 63-3-103, or golf  
120 carts or low-speed vehicles as defined in Section 63-32-1.

121 (4) "Tractor" means every vehicle designed, constructed  
122 or used for drawing other vehicles.

123 (5) "Motorcycle" means every vehicle designed to travel  
124 on not more than three (3) wheels in contact with the ground,  
125 except electric bicycles, personal delivery devices and vehicles  
126 included within the term "tractor" as herein classified and  
127 defined.

128 (6) "Truck tractor" means every motor vehicle designed  
129 and used for drawing other vehicles and so constructed as to carry  
130 a load other than a part of the weight of the vehicle and load so  
131 drawn and has a gross vehicle weight (GVW) in excess of ten  
132 thousand (10,000) pounds.



133           (7) "Trailer" means every vehicle without motive power,  
134 designed to carry property or passengers wholly on its structure  
135 and which is drawn by a motor vehicle.

136           (8) "Semitrailer" means every vehicle (of the trailer  
137 type) so designed and used in conjunction with a truck tractor.

138           (9) "Foreign vehicle" means every motor vehicle,  
139 trailer or semitrailer, which shall be brought into the state  
140 otherwise than by or through a manufacturer or dealer for resale  
141 and which has not been registered in this state.

142           (10) "Pneumatic tires" means all tires inflated with  
143 compressed air.

144           (11) "Solid rubber tires" means every tire made of  
145 rubber other than pneumatic tires.

146           (12) "Solid tires" means all tires, the surface of  
147 which in contact with the highway is wholly or partly of metal or  
148 other hard, nonresilient material.

149           (13) "Person" means every natural person, firm,  
150 copartnership, corporation, joint-stock or other association or  
151 organization.

152           (14) "Owner" means a person who holds the legal title  
153 of a vehicle or in the event a vehicle is the subject of an  
154 agreement for the conditional sale, lease or transfer of the  
155 possession, the person with the right of purchase upon performance  
156 of conditions stated in the agreement, and with an immediate right  
157 of possession vested in the conditional vendee, lessee, possessor



158 or in the event such or similar transaction is had by means of a  
159 mortgage, and the mortgagor of a vehicle is entitled to  
160 possession, then such conditional vendee, lessee, possessor or  
161 mortgagor shall be deemed the owner for the purposes of this  
162 article.

163 (15) "School bus" means every motor vehicle engaged  
164 solely in transporting school children or school children and  
165 teachers to and from schools; however, such vehicles may transport  
166 passengers on weekends and legal holidays and during summer months  
167 between the terms of school for compensation when the  
168 transportation of passengers is over a route of which not more  
169 than fifty percent (50%) traverses the route of a common carrier  
170 of passengers by motor vehicle and when no passengers are picked  
171 up on the route of any such carrier.

172 (16) "Dealer" means every person engaged regularly in  
173 the business of buying, selling or exchanging motor vehicles,  
174 trailers, semitrailers, trucks, tractors or other character of  
175 commercial or industrial motor vehicles in this state, and having  
176 an established place of business in this state.

177 (17) "Highway" means and includes every way or place of  
178 whatever nature, including public roads, streets and alleys of  
179 this state generally open to the use of the public or to be opened  
180 or reopened to the use of the public for the purpose of vehicular  
181 travel, and notwithstanding that the same may be temporarily



182 closed for the purpose of construction, reconstruction,  
183 maintenance or repair.

184 (18) "State Tax Commission," "commission" or  
185 "department" means the Commissioner of Revenue of the Department  
186 of Revenue of this state, acting directly or through his duly  
187 authorized officers, agents, representatives and employees.

188 (19) "Common carrier by motor vehicle" means any person  
189 who or which undertakes, whether directly or by a lease or any  
190 other arrangement, to transport passengers or property or any  
191 class or classes of property for the general public in interstate  
192 or intrastate commerce on the public highways of this state by  
193 motor vehicles for compensation, whether over regular or irregular  
194 routes. The term "common carrier by motor vehicle" shall not  
195 include passenger buses operating within the corporate limits of a  
196 municipality in this state or not exceeding five (5) miles beyond  
197 the corporate limits of the municipality, and hearses, ambulances,  
198 and school buses as such. In addition, this definition shall not  
199 include taxicabs.

200 (20) "Contract carrier by motor vehicle" means any  
201 person who or which under the special and individual contract or  
202 agreements, and whether directly or by a lease or any other  
203 arrangement, transports passengers or property in interstate or  
204 intrastate commerce on the public highways of this state by motor  
205 vehicle for compensation. The term "contract carrier by motor  
206 vehicle" shall not include passenger buses operating wholly within





207 the corporate limits of a municipality in this state or not  
208 exceeding five (5) miles beyond the corporate limits of the  
209 municipality, and hearses, ambulances, and school buses as such.  
210 In addition, this definition shall not include taxicabs.

211 (21) "Private commercial and noncommercial carrier of  
212 property by motor vehicle" means any person not included in the  
213 terms "common carrier by motor vehicle" or "contract carrier by  
214 motor vehicle," who or which transports in interstate or  
215 intrastate commerce on the public highways of this state by motor  
216 vehicle, property of which such person is the owner, lessee, or  
217 bailee, other than for hire. The term "private commercial and  
218 noncommercial carrier of private property by motor vehicle" shall  
219 not include passenger buses operated wholly within the corporate  
220 limits of a municipality of this state, or not exceeding five (5)  
221 miles beyond the corporate limits of the municipality, and  
222 hearses, ambulances, and school buses as such. In addition, this  
223 definition shall not include taxicabs.

224 Haulers of fertilizer shall be classified as private  
225 commercial carriers of property by motor vehicle.

226 (22) "Private carrier of passengers" means all other  
227 passenger motor vehicle carriers not included in the above  
228 definitions. The term "private carrier of passengers" shall not  
229 include passenger buses operating wholly within the corporate  
230 limits of a municipality in this state, or not exceeding five (5)  
231 miles beyond the corporate limits of the municipality, and



232 hearses, ambulances, and school buses as such. In addition, this  
233 definition shall not include taxicabs.

234 (23) "Operator" means any person, partnership,  
235 joint-stock company or corporation operating on the public  
236 highways of the state one or more motor vehicles as the beneficial  
237 owner or lessee.

238 (24) "Driver" means the person actually driving or  
239 operating such motor vehicle at any given time.

240 (25) "Private carrier of property" means any person  
241 transporting property on the highways of this state as defined  
242 below:

243 (i) Any person, or any employee of such person,  
244 transporting farm products, farm supplies, materials and/or  
245 equipment used in the growing or production of his own  
246 agricultural products in his own truck.

247 (ii) Any person transporting his own fish,  
248 including shellfish, in his own truck.

249 (iii) Any person, or any employee of such person,  
250 transporting unprocessed forest products, or timber harvesting  
251 equipment wherein ownership remains the same, in his own truck.

252 (26) "Taxicab" means any passenger motor vehicle for  
253 hire with a seating capacity not greater than ten (10) passengers.  
254 For purposes of this paragraph (26), seating capacity shall be  
255 determined according to the manufacturer's suggested seating  
256 capacity for a vehicle. If there is no manufacturer's suggested



257 seating capacity for a vehicle, the seating capacity for the  
258 vehicle shall be determined according to regulations established  
259 by the Department of Revenue.

260 (27) "Passenger coach" means any passenger motor  
261 vehicle with a seating capacity greater than ten (10) passengers,  
262 operating wholly within the corporate limits of a municipality of  
263 this state or within five (5) miles of the corporate limits of the  
264 municipality, or motor vehicles substituted for abandoned electric  
265 railway systems in or between municipalities. For purposes of  
266 this paragraph (27), seating capacity shall be determined  
267 according to the manufacturer's suggested seating capacity for a  
268 vehicle. If there is no manufacturer's suggested seating capacity  
269 for a vehicle, the seating capacity for the vehicle shall be  
270 determined according to regulations established by the Department  
271 of Revenue.

272 (28) "Empty weight" means the actual weight of a  
273 vehicle including fixtures and equipment necessary for the  
274 transportation of load hauled or to be hauled.

275 (29) "Gross weight" means the empty weight of the  
276 vehicle, as defined herein, plus any load being transported or to  
277 be transported.

278 (30) "Ambulance and hearse" shall have the meaning  
279 generally ascribed to them. A hearse or funeral coach shall be  
280 classified as a light carrier of property, as defined in Section  
281 27-51-101.



282           (31) "Regular seats" means each seat ordinarily and  
283 customarily used by one (1) passenger, including all temporary,  
284 emergency, and collapsible seats. Where any seats are not  
285 distinguished or separated by separate cushions and backs, a seat  
286 shall be counted for each eighteen (18) inches of space on such  
287 seats or major fraction thereof. In the case of a regular  
288 passenger-type automobile which is used as a common or contract  
289 carrier of passengers, three (3) seats shall be counted for the  
290 rear seat of such automobile and one (1) seat shall be counted for  
291 the front seat of such automobile.

292           (32) "Ton" means two thousand (2,000) pounds  
293 avoirdupois.

294           (33) "Bus" means any passenger vehicle with a seating  
295 capacity of more than ten (10) but shall not include "private  
296 carrier of passengers" and "school bus" as defined in paragraphs  
297 (15) and (22) of this section. For purposes of this paragraph  
298 (33), seating capacity shall be determined according to the  
299 manufacturer's suggested seating capacity for a vehicle. If there  
300 is no manufacturer's suggested seating capacity for a vehicle, the  
301 seating capacity for the vehicle shall be determined according to  
302 regulations established by the Department of Revenue.

303           (34) "Corporate fleet" means a group of two hundred  
304 (200) or more marked private carriers of passengers or light  
305 carriers of property, as defined in Section 27-51-101, trailers,  
306 semitrailers, or motor vehicles in excess of ten thousand (10,000)



307 pounds gross vehicle weight, except for those vehicles registered  
308 for interstate travel, owned or leased on a long-term basis by a  
309 corporation or other legal entity. In order to be considered  
310 marked, the motor vehicle must have a name, trademark or logo  
311 located either on the sides or the rear of the vehicle in sharp  
312 contrast to the background, and of a size, shape and color that is  
313 legible during daylight hours from a distance of fifty (50) feet.

314 (35) "Individual fleet" means a group of five (5) or  
315 more private carriers of passengers or light carriers of property,  
316 as defined in Section 27-51-101, owned or leased by the same  
317 person and principally garaged in the same county.

318 (36) "Trailer fleet" means a group of fifty (50) or  
319 more utility trailers each with a gross vehicle weight of six  
320 thousand (6,000) pounds or less.

321 (37) "Rental fleet" means a group of two hundred (200)  
322 or more private carriers of passengers or light carriers of  
323 property, as defined in Section 27-51-101, trailers, semitrailers,  
324 or motor vehicles in excess of ten thousand (10,000) pounds gross  
325 vehicle weight, except for those vehicles registered for  
326 interstate travel, owned or leased on a long-term basis by a  
327 corporation or other legal entity and exempt from ad valorem  
328 taxation under Section 27-51-41(2)(n).

329 (b) (1) No lease shall be recognized under the provisions  
330 of this article unless it shall be in writing and shall fully  
331 define a bona fide relationship of lessor and lessee, signed by



332 both parties, dated and be in the possession of the driver of the  
333 leased vehicle at all times.

334 (2) Leased vehicles shall be considered as domiciled at  
335 the place in the State of Mississippi from which they operate in  
336 interstate or intrastate commerce, and for the purposes of this  
337 article shall be considered as owned by the lessee, who shall  
338 furnish all insurance on the vehicles and the driver of the  
339 vehicles shall be considered as an agent of the lessee for all  
340 purposes of this article.

341 **SECTION 3.** Section 27-19-31, Mississippi Code of 1972, is  
342 amended as follows:

343 27-19-31. (1) The Department of Revenue is authorized and  
344 directed to establish and maintain a vehicle registration renewal  
345 system whereby the license tag attached upon a motor vehicle or  
346 trailer may be issued for five (5) years with the approval of the  
347 License Tag Commission, except for motor vehicles registered in  
348 excess of ten thousand (10,000) pounds gross vehicle weight, \* \* \*  
349 motor vehicles in a fleet registered under Section 27-19-66, motor  
350 vehicles in a rental fleet registered under Section 1 of this act,  
351 apportioned vehicles, rental and commercial trailers and buses,  
352 which shall be issued for a period of time determined by the  
353 Department of Revenue. During each intervening year of the period  
354 for which license tags are issued, the Department of Revenue shall  
355 issue up to two (2) license decals, in lieu of the license tags,  
356 the month and year in which the license tag expires shall be



357 specified on one (1) of the decals so issued. Motor vehicles in a  
358 corporate fleet registered under Section 27-19-66, trailers in a  
359 fleet registered under Section 27-19-66.1, motor vehicles in a  
360 rental fleet registered under Section 1 of this act, and  
361 apportioned vehicles shall not be issued decals specifying the  
362 month and year of expiration.

363 Any series of tags may be cancelled by the commissioner with  
364 the approval of the License Tag Commission and a new series of  
365 tags issued.

366 (2) (a) The license decals issued in lieu of the license  
367 tags shall indicate the month and the last two (2) figures of the  
368 year for which such license shall expire. The license decals  
369 shall be attached to the license tag of the motor vehicle or  
370 trailer, and when so attached shall be deemed to be the license  
371 tag for the ensuing registration year. The month and year decal  
372 shall be attached in an upright position in the lower right corner  
373 of the license tag. Decals specifying the month and year of  
374 expiration shall not be required to be attached to license tags on  
375 motor vehicles in a corporate fleet registered under Section  
376 27-19-66, trailers in a fleet registered under Section 27-19-66.1,  
377 motor vehicles in a rental fleet registered under Section 1 of  
378 this act, or apportioned vehicles.

379 Except as otherwise provided in this paragraph, the  
380 registration year shall be a period of one (1) year commencing on  
381 the first day of the month following the month in which the



382 vehicle was acquired. Beginning October 1, 1982, original  
383 registrations of motor vehicles, except motor vehicles registered  
384 in excess of ten thousand (10,000) pounds gross vehicle weight,  
385 apportioned vehicles and buses, may be made and shall be prorated  
386 for a period of from six (6) to eleven (11) months according to  
387 regulations established by the Department of Revenue to reduce a  
388 disproportionate number of registrations for a particular month.  
389 Beginning July 1, 1995, original registrations and renewal  
390 registrations of motor vehicles in corporate fleets registered  
391 under Section 27-19-66, shall be prorated according to regulations  
392 established by the Department of Revenue so as to cause the  
393 registration of such fleet motor vehicles to coincide with the  
394 anniversary month for corporate fleets established by the  
395 Department of Revenue. Beginning July 1, 2011, original  
396 registrations and renewal registrations of trailers in trailer  
397 fleets registered under Section 27-19-66.1 shall be prorated  
398 according to regulations established by the Department of Revenue  
399 so as to cause the registration of such trailers to coincide with  
400 the anniversary month for trailer fleets established by the  
401 Department of Revenue. Beginning January 1, 2025, original  
402 registrations and renewal registrations of motor vehicles in  
403 rental fleets registered under Section 1 of this act shall be  
404 prorated according to regulations established by the Department of  
405 Revenue so as to cause the registration of such fleet motor  
406 vehicles to coincide with the anniversary month for rental fleets





407 established by the Department of Revenue. Where a vehicle is  
408 registered for a period less than twelve (12) months, the  
409 anniversary month shall be the month of the expiration of the  
410 original license tag.

411 Beginning July 1, 1996, original registrations and renewal  
412 registrations of motor vehicles in individual fleets registered  
413 under Section 27-19-66 shall be prorated according to regulations  
414 established by the Department of Revenue so as to cause the  
415 registration of such fleet motor vehicles to coincide with the  
416 anniversary month for individual fleets established by the county  
417 tax collector. Where a vehicle is registered for a period less  
418 than twelve (12) months, the anniversary month shall be the month  
419 of the expiration of the original license tag.

420 The Department of Revenue, with the approval of the License  
421 Tag Commission, shall so specify the area or areas on the license  
422 tag where the license decals shall be attached. The number of the  
423 license tag shall be written across its face, and the number of  
424 the tag shall represent the registration number; and upon all the  
425 tags for private passenger vehicles the word "MISSISSIPPI" shall  
426 be written across the top of the tag in capital letters  
427 sufficiently large to be easily read, but upon all other tags such  
428 word may be abbreviated. The number of the license tag shall not  
429 exceed seven (7) letters, numbers or a combination of such letters  
430 and numbers. Also, on all tags sold and issued, an appropriate  
431 place will be provided thereon to place license decals indicating



432 the expiration date of the tag. For the purposes of this section  
433 and Section 27-19-32, Mississippi Code of 1972, the term "decal,"  
434 "decals" or "license decal" shall mean a tab, sticker or other  
435 similar device attached to a license tag which validates same for  
436 a stated period of time. One (1) license tag and up to two (2)  
437 license decals shall be furnished for all vehicles and shall be  
438 fastened immovably twelve (12) inches or more above the ground, at  
439 the rear of the vehicle under or over the rear light, with the  
440 number in upright position so that it will be plainly visible and  
441 legible at all times, and at night at a distance of sixty (60)  
442 feet. In the case of tractors or other motor vehicles drawing or  
443 pulling trailers, semitrailers or farm implements, the tag shall  
444 be fastened upon such vehicle twelve (12) inches or more above the  
445 ground, upon the front or back of such vehicle, with the number in  
446 an upright position. Such license plate, all characters and any  
447 legally affixed decals shall not be defaced, covered or obstructed  
448 from view by any object, decal, sticker, paint, marking or license  
449 plate bracket or holder. Any person who defaces, covers or  
450 obstructs any portion of a license tag with any sticker,  
451 decoration, paint, marking, license plate bracket or holder or any  
452 other thing or device, in such a manner that the characters and  
453 any legally affixed decals on the tag cannot be read, shall be  
454 guilty of a misdemeanor and, upon conviction, shall be punished by  
455 a fine of not more than Twenty-five Dollars (\$25.00). However, it  
456 shall not be unlawful for the county name to be partially or



457 completely obstructed from view by any object, decal, sticker or  
458 license plate bracket or holder. Unless the license tag with  
459 current decals is fastened to the vehicle as herein provided, the  
460 said vehicle shall be regarded as operating without a license tag,  
461 and the owner or operator shall be liable for the penalties herein  
462 provided.

463 In addition to the above requirements, license tags for  
464 private passenger vehicles shall have a county designation thereon  
465 referencing the name of the county in which such vehicle is  
466 registered.

467 Law enforcement officers of this state shall remove from a  
468 motor vehicle or trailer any license tag and/or decals which are  
469 so defaced that proper identification cannot be reasonably made.  
470 The officer shall issue to the driver of such vehicle a tag permit  
471 which shall be valid for a period of five (5) days. Each person  
472 receiving such tag permit shall purchase, within five (5) days  
473 from the date of the issuance of the permit, a new tag and/or  
474 decals for the fee set forth in Section 27-19-37, Mississippi Code  
475 of 1972, for a substitute tag.

476 Any person who has a license tag or decals on a vehicle which  
477 may be so defaced that proper identification cannot be reasonably  
478 made may remove such and purchase another license tag and/or  
479 decals for the same fee required for a substitute tag. If any  
480 license tag shall deteriorate due to age so that identification  
481 cannot be reasonably made, the owner may surrender such tag to the



482 issuing authority and be issued a new tag and like decals at no  
483 cost.

484 (b) Beginning January 1, 2024, an owner of a private  
485 carrier of passengers or motorcycle may choose a tag with a black  
486 background and a white pinstripe border. "Mississippi" shall be  
487 printed at the top, and the name of the county shall be printed at  
488 the bottom. The application and the additional fee of  
489 Thirty-eight Dollars and Twenty-five Cents (\$38.25), less Two  
490 Dollars (\$2.00) to be remitted to the Department of Revenue  
491 License Tag Acquisition Fund created in Section 27-19-179, shall  
492 be remitted to the department on a monthly basis as prescribed by  
493 the department. The remaining Thirty-six Dollars and Twenty-five  
494 Cents (\$36.25) of the additional fee shall be deposited to the  
495 credit of the Law Enforcement Officers and Fire Fighters Death  
496 Benefits Trust Fund established in Section 45-2-1. In all other  
497 respects, tags issued under this paragraph (b) shall follow the  
498 guidelines for tags issued under paragraph (a) of this subsection.

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

503 **SECTION 4.** Section 27-19-43, Mississippi Code of 1972, is  
504 amended as follows:

505 27-19-43. (1) License tags, substitute tags and decals for  
506 individual fleets and for private carriers of passengers, school



507 buses (excluding school buses owned by a school district in the  
508 state), church buses, taxicabs, ambulances, hearses, motorcycles  
509 and private carriers of property, and private commercial carriers  
510 of property of a gross weight of ten thousand (10,000) pounds and  
511 less, shall be sold and issued by the tax collectors of the  
512 several counties.

513 (2) Applications for license tags for motor vehicles in a  
514 corporate fleet registered under Section 27-19-66 \* \* \*, trailers  
515 in a fleet registered under Section 27-19-66.1, motor vehicles in  
516 a rental fleet registered under Section 1 of this act, and  
517 applications for all other license tags, substitute tags and  
518 decals shall be filed with the department or the local tax  
519 collector of the respective counties and forwarded to the  
520 department for issuance to the applicant. All tags and decals for  
521 vehicles owned by the state or any agency or instrumentality  
522 thereof, and vehicles owned by a fire protection district, school  
523 district or a county or municipality, and all vehicles owned by a  
524 road, drainage or levee district shall be issued by the  
525 department.

526 (3) In addition to the privilege taxes levied herein, there  
527 shall be collected the following registration or tag fee:

528 (a) For the issuance of both a license tag and two (2)  
529 decals, a fee of Five Dollars (\$5.00).

530 (b) For the issuance of up to two (2) decals only, a  
531 fee of Three Dollars and Seventy-five Cents (\$3.75).



532 (c) Additionally, the tax collector or the department,  
533 as the case may be, shall assess and collect a fee of Four Dollars  
534 (\$4.00) upon each set of license tags and two (2) decals issued,  
535 or upon each set of two (2) decals issued, and that sum shall be  
536 deposited in the Mississippi Trauma Care Systems Fund established  
537 in Section 41-59-75, to be used for the purposes set out in that  
538 section.

539 No tag or decal shall be issued either by a tax collector or  
540 by the department without the collection of such registration fee  
541 except substitute tags and decals and license tags for vehicles  
542 owned by the State of Mississippi.

543 Beginning July 1, 1987, and until the date specified in  
544 Section 65-39-35, there shall be levied a registration fee of Five  
545 Dollars (\$5.00) in addition to the regular registration fee  
546 imposed in paragraphs (a) and (b) of this subsection. Such  
547 additional registration fee shall be levied in the same manner as  
548 the regular registration fee.

549 **SECTION 5.** Section 27-19-63, Mississippi Code of 1972, is  
550 amended as follows:

551 27-19-63. (1) Except as otherwise provided in this section,  
552 the privilege license tax levied by the provisions of this article  
553 shall be paid annually during the anniversary month of the  
554 acquisition of the vehicle. The privilege license tax levied  
555 shall be based on a period of twelve (12) months, even though the  
556 actual time from the acquisition of the vehicle to the end of the



557 anniversary month of the next succeeding year may be more than  
558 twelve (12) months. Any person subject to the provisions of this  
559 article shall have an additional fifteen (15) days from the end of  
560 the anniversary month in which to purchase the tag and/or decals  
561 and to pay the privilege license tax without being in violation of  
562 this section. Any person owning a vehicle subject to taxation  
563 under the provisions of this article who fails or refuses to pay  
564 such tax and obtain the privilege license required within the  
565 prescribed period of time shall be guilty of violating the  
566 provisions of this article, and shall be liable for the amount of  
567 such tax plus a penalty as provided for in this section. If the  
568 person owning a vehicle subject to taxation under the provisions  
569 of this article does not operate such vehicle on the highways of  
570 this state from the date of acquisition or, if previously  
571 registered, from the end of the anniversary month of his tag and  
572 decals to the date on which he makes application for the privilege  
573 license, he shall pay such license tax for a period of twelve (12)  
574 months beginning with the first day of the month in which he  
575 applies for such privilege license. The owner shall submit an  
576 affidavit with his application attesting to the fact that his  
577 vehicle was not operated on the highways of this state from the  
578 date of acquisition or, if previously registered, from the end of  
579 the anniversary month of his tag and decals to the date on which  
580 he makes application for the privilege license.



581           (2) Except as may be otherwise provided in subsection (3) of  
582 this section, the privilege license tax levied by the provision of  
583 this article on operators of motor vehicles in excess of ten  
584 thousand (10,000) pounds, gross vehicle weight, apportioned  
585 vehicles, rental and commercial trailers and buses shall be due  
586 annually during the anniversary month which shall be established  
587 by the Commissioner of Revenue; however, there shall be an  
588 additional fifteen (15) days from the end of the anniversary month  
589 in which to file an application with the department and pay the  
590 privilege license tax. The annual license tag and/or decals  
591 issued by the department for the license tax year shall be valid  
592 for a period of time to be determined by the chairman but not to  
593 exceed fifteen (15) months following the anniversary month;  
594 provided, however, this does not extend the time for filing the  
595 application with the department and the payment of the license  
596 tax. Any person who fails or refuses to pay such tax and obtain  
597 the privilege license required when due shall be guilty of  
598 violating the provision of this article and shall be liable for  
599 the entire amount of such tax from the date the liability was  
600 incurred, plus penalty as provided for in this section.

601           (3) The privilege license tax levied by the provisions of  
602 this article on operators of a motor vehicle that is in a  
603 corporate fleet or an individual fleet registered under Section  
604 27-19-66 \* \* \*, a trailer in a fleet registered under Section  
605 27-19-66.1, or a motor vehicle that is in a rental fleet





606 registered under Section 1 of this act shall be due annually  
607 during the anniversary month which shall be established by the  
608 Commissioner of Revenue for corporate fleets, rental fleets and  
609 trailer fleets, and by the county tax collectors for individual  
610 fleets; however, there shall be an additional fifteen (15) days  
611 from the end of the anniversary month in which to file an  
612 application with the department or the county tax collector, as  
613 the case may be, and to purchase the tag or renew the registration  
614 of such motor vehicle and pay the privilege license tax. The  
615 department or the county tax collector, as the case may be, shall  
616 issue a tag or renew the annual registration of such motor vehicle  
617 for the license tax year only after all ad valorem taxes and  
618 privilege taxes due on such motor vehicle have been paid. Any  
619 person who fails or refuses to pay the privilege tax and obtain  
620 the privilege license required when due shall be guilty of  
621 violating the provisions of this article and shall be liable for  
622 the entire amount of such tax from the date the liability was  
623 incurred, plus penalty as provided for in this section. If a  
624 motor vehicle registered in a rental fleet is removed from the  
625 fleet and the rental fleet license tag is removed from the motor  
626 vehicle and transferred to and used on another motor vehicle that  
627 is added to the fleet during the registration year to replace the  
628 removed motor vehicle, the remaining portion of privilege tax paid  
629 on the removed motor vehicle for the registration year shall be  
630 transferred to the replacement motor vehicle and there shall be no



631 other privilege tax liability for the replacement motor vehicle  
632 for the remaining portion of the registration year.

633 (4) Penalties shall be assessed on the privilege license tax  
634 at the rate of five percent (5%) for the first fifteen (15) days  
635 of delinquency, or part thereof, and five percent (5%) for each  
636 additional thirty-day period of delinquency, or part thereof, not  
637 to exceed a maximum penalty of twenty-five percent (25%); however,  
638 a penalty of Two Hundred Fifty Dollars (\$250.00), in addition to  
639 the maximum penalty for delinquency, shall be assessed against any  
640 person who is liable for the motor vehicle privilege license tax  
641 but who (a) displays an out-of-state license tag on the motor  
642 vehicle; or (b) displays a license tag or privilege license decal  
643 on the motor vehicle which was issued for another vehicle. The  
644 department, for good reason shown, may waive all or any part of  
645 the penalties imposed. No private passenger vehicle registered  
646 under this chapter shall have displayed on the front of such  
647 vehicle, or elsewhere, the official license tag of another state,  
648 whether or not such license tag has expired. Law enforcement  
649 officers of this state may remove from private passenger vehicles  
650 any out-of-state license tags so displayed.

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

654 (a) When a motor vehicle is acquired, the owner or  
655 operator of the vehicle purchased shall have seven (7) full



656 working days, exclusive of the date of delivery, after the vehicle  
657 has been delivered to him, within which to make the application  
658 for the required privilege license, otherwise such person shall be  
659 liable for penalty as provided for in this section. Provided,  
660 however, that when any person shall acquire a vehicle as herein  
661 provided, and it shall be necessary that such vehicle be  
662 remodeled, changed or altered by such person before same is  
663 suitable for the purposes for which it was acquired, then such  
664 person shall have seven (7) full working days, exclusive of the  
665 day of the completion of such remodeling, change or alteration,  
666 after the completion thereof within which to make application for  
667 the required privilege license; provided, that if such person  
668 fails to make application within such period, such person shall be  
669 liable for penalty as provided for in this section.

670 "Delivery" as used herein shall be construed to mean receipt  
671 of such vehicle by the purchaser thereof at his residence or place  
672 of business, and, in the event the vehicle is purchased at any  
673 place other than in the county of residence or place of business  
674 of such person, he shall be entitled to forty-eight (48) hours  
675 within which to transport such vehicle to the county of his  
676 residence or place of business. At all times during such  
677 transportation, the owner or operator of such vehicle shall have  
678 in his possession a true bill of sale, giving the description of  
679 the vehicle, the name and address of the dealer from whom  
680 purchased, the name and address of the owner or operator, and the



681 date on which the vehicle was acquired. For failure to have such  
682 bill of sale in his possession during the entire time during which  
683 the vehicle is being transported, the owner or operator shall be  
684 liable for the annual privilege tax plus penalty as provided for  
685 in this section.

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

692 (6) Any nonresident of the State of Mississippi who has paid  
693 the current privilege license required by the laws of another  
694 state upon a private carrier of passengers, and thereafter becomes  
695 a resident of the State of Mississippi, or brings such vehicle  
696 into the State of Mississippi for use in connection with his  
697 business in this state, or who is gainfully employed in this state  
698 shall be entitled to operate such vehicle without obtaining a  
699 privilege license in this state for a period of not more than  
700 thirty (30) days.

701 "Resident" for the purpose of registration and operation of  
702 motor vehicles shall include, but not be limited to, the  
703 following:



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

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

710 **SECTION 6.** Section 27-19-5, Mississippi Code of 1972, is  
711 brought forward as follows:

712 27-19-5. There is hereby levied the following annual highway  
713 privilege tax on operators of private carriers of passengers as  
714 reasonable compensation for the use of the highways of this state:

715 (a) On the owner or operator of each private carrier of  
716 passengers.....\$15.00

717 (b) On each motorcycle, per annum.....8.00

718 **SECTION 7.** Section 27-19-11, Mississippi Code of 1972, is  
719 brought forward as follows:

720 27-19-11. (1) On each carrier of property, for each  
721 commercial motor vehicle, truck-tractor or road tractor, and on  
722 each bus, there is hereby levied an annual highway privilege tax  
723 in accordance with the following schedule, except that the gross  
724 vehicle weight of buses shall be the gross weight of the vehicle  
725 plus one hundred fifty (150) pounds per each regular seat.

726 RATE OF TAX

727	GROSS WEIGHT	COMMON AND	PRIVATE	PRIVATE
728	OF VEHICLE	CONTRACT	COMMERCIAL	CARRIERS



729	NOT TO EXCEED	CARRIERS OF	AND	OF
730	IN POUNDS	PROPERTY	NONCOMMERCIAL	PROPERTY
731			CARRIERS OF	
732			PROPERTY	
733	0000 - 6000	\$ 7.20	\$ 7.20	\$ 7.20
734	6001 - 10000	33.60	25.20	16.80
735	10001 - 16000	78.40	70.70	39.20
736	16001 - 20000	156.00	129.00	78.00
737	20001 - 26000	228.00	192.00	114.00
738	26001 - 30000	300.00	247.00	150.00
739	30001 - 36000	384.00	318.00	192.00
740	36001 - 40000	456.00	378.00	228.00
741	40001 - 42000	504.00	420.00	264.00
742	42001 - 44000	528.00	444.00	276.00
743	44001 - 46000	552.00	456.00	282.00
744	46001 - 48000	588.00	492.00	300.00
745	48001 - 50000	612.00	507.00	312.00
746	50001 - 52000	660.00	540.00	336.00
747	52001 - 54000	684.00	564.00	348.00
748	54001 - 56000	708.00	588.00	360.00
749	56001 - 58000	756.00	624.00	384.00
750	58001 - 60000	780.00	642.00	396.00
751	60001 - 62000	828.00	828.00	420.00
752	62001 - 64000	852.00	852.00	432.00
753	64001 - 66000	900.00	900.00	482.00



754	66001 - 68000	936.00	936.00	504.00
755	68001 - 70000	972.00	972.00	516.00
756	70001 - 72000	996.00	996.00	528.00
757	72001 - 74000	1,128.00	1,128.00	576.00
758	74001 - 76000	1,248.00	1,248.00	612.00
759	76001 - 78000	1,380.00	1,380.00	720.00
760	78001 - 80000	1,512.00	1,512.00	864.00
761	80001 - 84000	1,776.00	1,776.00	1,152.00

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

767           In addition to the above levied annual highway privilege tax  
768 on vehicles with a gross weight exceeding ten thousand (10,000)  
769 pounds, there is levied and shall be collected an additional  
770 privilege tax in the amount of One Thousand Eight Hundred  
771 Seventy-five Dollars (\$1,875.00) for each current or later year  
772 model vehicle based upon a licensed weight of eighty-four thousand  
773 (84,000) pounds. This additional privilege tax shall be reduced  
774 by the amount of One Hundred Seventy-five Dollars (\$175.00) for  
775 each year of age to a minimum of Fifty Dollars (\$50.00) and  
776 further reduced by the ratio of licensed weight to the maximum  
777 weight of eighty-four thousand (84,000) pounds. During the first  
778 year only, the privilege tax monies collected under the provisions



779 of this paragraph shall be distributed to the various counties of  
780 the state on the basis of the ratio of the last year of annual ad  
781 valorem taxes collected by such counties on such vehicles to the  
782 total ad valorem taxes collected by all counties on such vehicles  
783 in the same year. In all subsequent years, the distribution to  
784 the counties shall be made on the basis of the ratio of the number  
785 of motor vehicles registered in excess of ten thousand (10,000)  
786 pounds, in each taxing district in each county, to the total  
787 number of such vehicles registered statewide. The counties shall  
788 then distribute these proceeds as they would if these collections  
789 were ad valorem taxes.

790 From the privilege tax monies collected under this section,  
791 Three Million Seven Hundred Thirty-two Thousand Four Hundred Three  
792 Dollars and Eleven Cents (\$3,732,403.11) shall be earmarked and  
793 set aside to be apportioned and paid to the counties of the state  
794 in the manner provided by Section 27-19-159, Mississippi Code of  
795 1972. Any excess privilege tax monies collected under this  
796 section shall be deposited into the State Highway Fund for the  
797 construction, maintenance and reconstruction of highways and roads  
798 of the State of Mississippi or the payment of interest and  
799 principal on bonds authorized by the 1972 Regular Session of the  
800 Legislature for construction and reconstruction of highways.

801 No privilege license shall be issued for any period of time  
802 for less than One Dollar (\$1.00). Any person making application  
803 for the license tag under this section is required to sign an





804 affidavit attesting to facts indicating the applicability of this  
805 section. Proof of purchase of valid harvest permit for the  
806 vehicle must be presented at time of purchase of the license tag.

807 The annual highway privilege tax imposed on operators engaged  
808 exclusively in the transportation of household goods shall be the  
809 same as the tax imposed upon private commercial carriers by this  
810 section. In determining the amount of privilege taxes due under  
811 the provisions of this section, there shall be allowed a maximum  
812 tolerance of five hundred (500) pounds on all classes of carriers  
813 except carriers of liquefied compressed gases and in the case of  
814 carriers of liquefied compressed gases there shall be allowed a  
815 maximum tolerance of two thousand (2,000) pounds.

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

821 Carriers of property duly registered and licensed in another  
822 state and being used to transport farm harvesting machinery or  
823 equipment to and from a particular county in this state may, upon  
824 adoption of a resolution by the board of supervisors of the county  
825 where such machinery or equipment is being exclusively used in  
826 harvesting farm crops within the county, be exempt from the taxes  
827 herein levied when the resolution is filed with the Department of  
828 Revenue. However, the exemption shall not exceed a period of



829 forty (40) days for any annual period without a second resolution  
830 of approval by the board of supervisors who shall have the  
831 authority to extend the exemption not to exceed an additional  
832 period of twenty (20) days during any annual period.

833 A private commercial carrier of property hauling interstate  
834 may purchase a common and contract carrier of property license  
835 plate at the prescribed fee to allow the carrier to lease on a  
836 one-way basis per trip without qualifying with the Public Service  
837 Commission.

838 (2) Beginning January 1, 2024, an owner of a carrier of  
839 property whose gross vehicle weight does not exceed ten thousand  
840 (10,000) pounds may choose a license tag with a black background  
841 and a white pinstripe border. "Mississippi" shall be printed at  
842 the top, and the name of the county shall be printed at the  
843 bottom. The application and the additional fee of Thirty-eight  
844 Dollars and Twenty-five Cents (\$38.25), less Two Dollars (\$2.00)  
845 to be remitted to the Department of Revenue License Tag  
846 Acquisition Fund created in Section 27-19-179, shall be remitted  
847 to the department on a monthly basis as prescribed by the  
848 department. The remaining Thirty-six Dollars and Twenty-five  
849 Cents (\$36.25) of the additional fee shall be deposited to the  
850 credit of the Law Enforcement Officers and Fire Fighters Death  
851 Benefits Trust Fund established in Section 45-2-1. In all other  
852 respects, tags issued under this subsection (2) shall follow the  
853 guidelines for tags issued under subsection (1) of this section.



854           **SECTION 8.** Section 27-19-15, Mississippi Code of 1972, is  
855 brought forward as follows:

856           27-19-15. (1) In addition to the privilege license tax  
857 otherwise levied for the operation of motor vehicles, there is  
858 hereby levied on each carrier of property for each motor vehicle,  
859 truck tractor or road tractor operated pursuant to the provisions  
860 of Section 63-5-47, Mississippi Code of 1972, an annual highway  
861 privilege tax of Eight Dollars and Fifty Cents (\$8.50) per one  
862 thousand (1,000) pounds, or fractional part thereof, in excess of  
863 the maximum gross weight on which an annual highway privilege tax  
864 has been otherwise paid for said vehicle, said tax to be paid to  
865 the Mississippi Department of Transportation.

866           (2) Each and every vehicle subject to the tax levied hereby  
867 shall be issued a special permit by the Mississippi Department of  
868 Transportation, which permit, or a certified copy thereof, shall  
869 be carried by the operator of any such vehicle at all times.

870           **SECTION 9.** Section 27-19-17, Mississippi Code of 1972, is  
871 brought forward as follows:

872           27-19-17. (1) In all cases where a trailer or semitrailer  
873 is used for the transportation of property, either as a common  
874 carrier, contract carrier, private commercial carrier, private  
875 carrier, or otherwise, and is operated in conjunction with, and is  
876 drawn by a tractor, or other motor vehicle, the tax upon such  
877 motor vehicle, truck tractor or road tractor shall be calculated  
878 and levied on the maximum gross weight of such vehicle, and the



879 tax to be levied upon the operator thereof upon each motor  
880 vehicle, truck tractor or road tractor drawing a semitrailer or  
881 trailer shall be computed in accordance with the foregoing  
882 schedules in the proper classification. In such cases, however,  
883 the gross weight of the trailer or semitrailer shall be combined  
884 with the gross weight of the truck tractor, road tractor or other  
885 motor vehicle, and the total gross weight of both vehicles counted  
886 as one (1) unit shall be used in determining the tax to be paid  
887 under this article. Provided, however, that no tax shall be  
888 levied upon any trailer or any farm tractor using the highways  
889 solely in hauling or transporting farm products of the soil from  
890 the farm to the gin or market, or transporting fertilizer or feed  
891 to the farm, where the gross weight does not exceed eight thousand  
892 (8,000) pounds, and where the title to such products is still in  
893 the producer thereof.

894 (2) On each trailer, semitrailer, house trailer, house  
895 semitrailer, travel trailer, rental trailer or rental semitrailer  
896 used with or drawn by any motor vehicle upon the highways of this  
897 state there is hereby levied an annual highway privilege tax of  
898 Ten Dollars (\$10.00). The highway privilege tax levied in this  
899 subsection shall not apply to trailers or semitrailers subject to  
900 the tax levied in Section 27-19-18.

901 (3) Before issuing a license for any trailer or semitrailer,  
902 the owner thereof shall furnish the commission a serial number for  
903 such trailer or semitrailer, and if the same does not bear a



904 serial number, then the commission shall assign to the owner a  
905 serial number, to be placed on such trailer or semitrailer. Said  
906 serial number shall be stamped or printed on such trailer or  
907 semitrailer at some convenient and accessible location and shall  
908 be used in making application for and issuing the privilege  
909 license for such trailer or semitrailer.

910 (4) No tax shall be imposed on the wagons or trailers, or  
911 the tractors drawing same, of circuses, carnivals, fairs and other  
912 shows using municipal streets or public highways, when such wagons  
913 or trailers are shipped into the State of Mississippi by railroad,  
914 and use such streets and highways only in transporting such  
915 trailers, or wagons from the railroad to be placed where such  
916 circus, carnival, fair or other show is to be held or staged, and  
917 in returning such trailers and wagons from such place to the  
918 railroad for reloading.

919 **SECTION 10.** This act shall take effect and be in force from  
920 and after January 1, 2025.

