

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

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

57 (3) (a) A motor vehicle added to a rental fleet during the
58 registration year for fleets must be registered under the
59 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.

