

By: Senator(s) Branning

To: Highways and
Transportation; Finance

SENATE BILL NO. 2644
(As Passed the Senate)

1 AN ACT TO AMEND SECTION 27-19-11, MISSISSIPPI CODE OF 1972,
2 TO EXTEND THE WEIGHT CATEGORY FOR HARVEST PERMIT LICENSE TAG
3 HOLDERS; AND FOR RELATED PURPOSES.

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

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

7 27-19-11. (1) On each carrier of property, for each
8 commercial motor vehicle, truck-tractor or road tractor, and on
9 each bus, there is hereby levied an annual highway privilege tax
10 in accordance with the following schedule, except that the gross
11 vehicle weight of buses shall be the gross weight of the vehicle
12 plus one hundred fifty (150) pounds per each regular seat.

13 RATE OF TAX

14	GROSS WEIGHT	COMMON AND	PRIVATE	PRIVATE
15	OF VEHICLE	CONTRACT	COMMERCIAL	CARRIERS
16	NOT TO EXCEED	CARRIERS OF	AND	OF
17	IN POUNDS	PROPERTY	NONCOMMERCIAL	PROPERTY
18			CARRIERS OF	



			PROPERTY		
19					
20	0000 - 6000	\$ 7.20	\$ 7.20	\$	7.20
21	6001 - 10000	33.60	25.20		16.80
22	10001 - 16000	78.40	70.70		39.20
23	16001 - 20000	156.00	129.00		78.00
24	20001 - 26000	228.00	192.00		114.00
25	26001 - 30000	300.00	247.00		150.00
26	30001 - 36000	384.00	318.00		192.00
27	36001 - 40000	456.00	378.00		228.00
28	40001 - 42000	504.00	420.00		264.00
29	42001 - 44000	528.00	444.00		276.00
30	44001 - 46000	552.00	456.00		282.00
31	46001 - 48000	588.00	492.00		300.00
32	48001 - 50000	612.00	507.00		312.00
33	50001 - 52000	660.00	540.00		336.00
34	52001 - 54000	684.00	564.00		348.00
35	54001 - 56000	708.00	588.00		360.00
36	56001 - 58000	756.00	624.00		384.00
37	58001 - 60000	780.00	642.00		396.00
38	60001 - 62000	828.00	828.00		420.00
39	62001 - 64000	852.00	852.00		432.00
40	64001 - 66000	900.00	900.00		482.00
41	66001 - 68000	936.00	936.00		504.00
42	68001 - 70000	972.00	972.00		516.00
43	70001 - 72000	996.00	996.00		528.00



44	72001 - 74000	1,128.00	1,128.00	576.00
45	74001 - 76000	1,248.00	1,248.00	612.00
46	76001 - 78000	1,380.00	1,380.00	720.00
47	78001 - 80000	1,512.00	1,512.00	864.00
48	80001 - * * * <u>88000</u>	1,776.00	1,776.00	1,152.00

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

54 In addition to the above levied annual highway privilege tax
55 on vehicles with a gross weight exceeding ten thousand (10,000)
56 pounds, there is levied and shall be collected an additional
57 privilege tax in the amount of One Thousand Eight Hundred
58 Seventy-five Dollars (\$1,875.00) for each current or later year
59 model vehicle based upon a licensed weight of * * * eighty-eight
60 thousand (88,000) pounds. This additional privilege tax shall be
61 reduced by the amount of One Hundred Seventy-five Dollars
62 (\$175.00) for each year of age to a minimum of Fifty Dollars
63 (\$50.00) and further reduced by the ratio of licensed weight to
64 the maximum weight of * * * eighty-eight thousand (88,000) pounds.
65 During the first year only, the privilege tax monies collected
66 under the provisions of this paragraph shall be distributed to the
67 various counties of the state on the basis of the ratio of the
68 last year of annual ad valorem taxes collected by such counties on



69 such vehicles to the total ad valorem taxes collected by all
70 counties on such vehicles in the same year. In all subsequent
71 years, the distribution to the counties shall be made on the basis
72 of the ratio of the number of motor vehicles registered in excess
73 of ten thousand (10,000) pounds, in each taxing district in each
74 county, to the total number of such vehicles registered statewide.
75 The counties shall then distribute these proceeds as they would if
76 these collections were ad valorem taxes.

77 From the privilege tax monies collected under this section,
78 Three Million Seven Hundred Thirty-two Thousand Four Hundred Three
79 Dollars and Eleven Cents (\$3,732,403.11) shall be earmarked and
80 set aside to be apportioned and paid to the counties of the state
81 in the manner provided by Section 27-19-159, Mississippi Code of
82 1972. Any excess privilege tax monies collected under this
83 section shall be deposited into the State Highway Fund for the
84 construction, maintenance and reconstruction of highways and roads
85 of the State of Mississippi or the payment of interest and
86 principal on bonds authorized by the 1972 Regular Session of the
87 Legislature for construction and reconstruction of highways.

88 No privilege license shall be issued for any period of time
89 for less than One Dollar (\$1.00). Any person making an
90 application for the license tag under this section is required to
91 sign an affidavit attesting to facts indicating the applicability
92 of this section. Proof of purchase of a valid harvest permit for



93 the vehicle must be presented at the time of purchase of the
94 license tag.

95 The annual highway privilege tax imposed on operators engaged
96 exclusively in the transportation of household goods shall be the
97 same as the tax imposed upon private commercial carriers by this
98 section. In determining the amount of privilege taxes due under
99 the provisions of this section, there shall be allowed a maximum
100 tolerance of five hundred (500) pounds on all classes of carriers
101 except carriers of liquefied compressed gases and in the case of
102 carriers of liquefied compressed gases there shall be allowed a
103 maximum tolerance of two thousand (2,000) pounds.

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

109 Carriers of property duly registered and licensed in another
110 state and being used to transport farm harvesting machinery or
111 equipment to and from a particular county in this state may, upon
112 adoption of a resolution by the board of supervisors of the county
113 where such machinery or equipment is being exclusively used in
114 harvesting farm crops within the county, be exempt from the taxes
115 herein levied when the resolution is filed with the Department of
116 Revenue. However, the exemption shall not exceed a period of
117 forty (40) days for any annual period without a second resolution



118 of approval by the board of supervisors who shall have the
119 authority to extend the exemption not to exceed an additional
120 period of twenty (20) days during any annual period.

121 A private commercial carrier of property hauling interstate
122 may purchase a common and contract carrier of property license
123 plate at the prescribed fee to allow the carrier to lease on a
124 one-way basis per trip without qualifying with the Public Service
125 Commission.

126 (2) Beginning January 1, 2024, an owner of a carrier of
127 property whose gross vehicle weight does not exceed ten thousand
128 (10,000) pounds may choose a license tag with a black background
129 and a white pinstripe border. "Mississippi" shall be printed at
130 the top, and the name of the county shall be printed at the
131 bottom. The application and the additional fee of Thirty-eight
132 Dollars and Twenty-five Cents (\$38.25), less Two Dollars (\$2.00)
133 to be remitted to the Department of Revenue License Tag
134 Acquisition Fund created in Section 27-19-179, shall be remitted
135 to the department on a monthly basis as prescribed by the
136 department. The remaining Thirty-six Dollars and Twenty-five
137 Cents (\$36.25) of the additional fee shall be deposited to the
138 credit of the Law Enforcement Officers and Fire Fighters Death
139 Benefits Trust Fund established in Section 45-2-1. In all other
140 respects, tags issued under this subsection (2) shall follow the
141 guidelines for tags issued under subsection (1) of this section.



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

