

By: Senator(s) Barrett, Younger

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2849

1 AN ACT TO AMEND SECTION 63-21-9, MISSISSIPPI CODE OF 1972, TO
2 REQUIRE AN OWNER OF AN ALL-TERRAIN VEHICLE TO APPLY TO THE
3 DEPARTMENT OF REVENUE FOR A CERTIFICATE OF TITLE; TO AMEND SECTION
4 63-21-5, MISSISSIPPI CODE OF 1972, TO AMEND THE DEFINITION OF
5 "MOTOR VEHICLE" TO INCLUDE ALL-TERRAIN VEHICLES, AND TO AMEND THE
6 DEFINITION OF "ALL-TERRAIN VEHICLE" TO INCLUDE UTILITY TASK
7 VEHICLES, ALSO KNOWN AS SIDE-BY-SIDES, FOR PURPOSES OF THE
8 MISSISSIPPI MOTOR VEHICLE AND MANUFACTURED HOUSING TITLE LAW; TO
9 AMEND SECTIONS 63-21-15, 63-21-29, 63-21-53, 63-21-63, 63-21-67
10 AND 63-21-70, MISSISSIPPI CODE OF 1972, TO CONFORM; TO AMEND
11 SECTION 27-31-1, MISSISSIPPI CODE OF 1972, TO EXEMPT FROM AD
12 VALOREM TAXATION ANY ALL-TERRAIN VEHICLE, AS DEFINED IN SECTION
13 63-21-5, HELD BY A RETAILER ON A CONSIGNMENT OR FLOOR PLAN BASIS;
14 AND FOR RELATED PURPOSES.

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

16 **SECTION 1.** Section 63-21-9, Mississippi Code of 1972, is
17 amended as follows:

18 63-21-9. (1) Except as provided in Section 63-21-11, every
19 owner of a motor vehicle as defined in this chapter, aside from an
20 all-terrain vehicle, which is in this state and which is
21 manufactured or assembled after July 1, 1969, or which is the
22 subject of first sale for use after July 1, 1969, every owner of a
23 manufactured home as defined in this chapter, which is in this
24 state and which is manufactured or assembled after July 1, 1999,



25 or which is the subject of first sale for use after July 1,
26 1999, * * * every owner of a fully autonomous vehicle as defined
27 in Section * * * 63-35-3, which is in this state and which is
28 manufactured or assembled after July 1, 2023, or which is the
29 subject of first sale for use after July 1, 2023, and every owner
30 of an all-terrain vehicle as defined in this chapter, which is in
31 this state and which is manufactured or assembled after July 1,
32 2024, or which is the subject of first sale for use after July 1,
33 2024, shall make application to the department * * * for a
34 certificate of title with the following exceptions:

35 (a) Voluntary application for title may be made for any
36 model motor vehicle, aside from an all-terrain vehicle, which is
37 in this state after July 1, 1969, for any model manufactured home
38 or mobile home which is in this state after July 1, 1999, * * *
39 for any model fully autonomous * * * vehicle which is in this
40 state after July 1, 2023, and for any model all-terrain vehicle
41 which is in this state after July 1, 2024, and any person bringing
42 a motor vehicle, manufactured home, mobile home * * *, fully
43 autonomous vehicle or all-terrain vehicle into this state from a
44 state which requires titling shall make application for title to
45 the department * * * within thirty (30) days thereafter.

46 (b) After July 1, 1969, any dealer, acting for himself
47 or another, who sells, trades or otherwise transfers any new or
48 used vehicle as defined in this chapter, aside from an all-terrain
49 vehicle, after July 1, 1999, any dealer, acting for himself * * *



50 or another, who sells, trades or otherwise transfers any new or
51 used manufactured home or mobile home as defined in this
52 chapter, * * * after July 1, 2023, any dealer, acting for
53 himself * * * or another, who sells, trades or otherwise transfers
54 any new or used fully autonomous vehicle as defined in
55 Section * * * 63-35-3, and from and after July 1, 2024, any
56 dealer, acting for himself or another, who sells, trades or
57 otherwise transfers any new or used all-terrain vehicle as defined
58 in this chapter, or any designated agent, shall furnish to the
59 purchaser or transferee, without charge for either application or
60 certificate of title, an application for title of said vehicle,
61 manufactured home, mobile home * * *, fully autonomous vehicle or
62 all-terrain vehicle and cause to be forwarded to the
63 department * * * any and all documents required by the department
64 to issue certificate of title to the purchaser or transferee. The
65 purchaser or transferee may then use the duplicate application for
66 title as a permit to operate vehicle as provided in Section
67 63-21-67, until certificate of title is received.

68 * * *

69 (* * *2) Any dealer, acting for himself or another who
70 sells, trades or otherwise transfers any vehicle, manufactured
71 home, mobile home * * *, fully autonomous vehicle or all-terrain
72 vehicle required to be titled under this chapter who does not
73 comply with the provisions of this chapter shall be guilty of a



74 misdemeanor and upon conviction shall be fined a sum not exceeding
75 Five Hundred Dollars (\$500.00).

76 **SECTION 2.** Section 63-21-5, Mississippi Code of 1972, is
77 amended as follows:

78 63-21-5. The following words and phrases when used in this
79 chapter shall, for the purpose of this chapter, have the meanings
80 respectively ascribed to them in this section except where the
81 context clearly indicates a different meaning:

82 (a) "State Tax Commission" or "department" means the
83 Department of Revenue of the State of Mississippi.

84 (b) "Dealer" means every person engaged regularly in
85 the business of buying, selling or exchanging motor vehicles,
86 trailers, semitrailers, trucks, tractors or other character of
87 commercial or industrial motor vehicles in this state, and having
88 in this state an established place of business as defined in
89 Section 27-19-303 * * *. The term "dealer" shall also mean every
90 person engaged regularly in the business of buying, selling or
91 exchanging manufactured housing in this state, and licensed as a
92 dealer of manufactured housing by the Mississippi Department of
93 Insurance.

94 (c) "Designated agent" means each county tax collector
95 in this state who may perform his duties under this chapter either
96 personally or through any of his deputies, or such other persons
97 as the department * * * may designate. The term shall also mean
98 those "dealers" as herein defined and/or their officers and



99 employees and other persons who are appointed by the
100 department * * * in the manner provided in Section 63-21-13 * * *
101 to perform the duties of "designated agent" for the purposes of
102 this chapter.

103 (d) "Implement of husbandry" means every vehicle
104 designed and adapted exclusively for agricultural, horticultural
105 or livestock raising operations or for lifting or carrying an
106 implement of husbandry and in either case not subject to
107 registration if used upon the highways.

108 (e) "Vehicle identification number" means the numbers
109 and letters on a vehicle, manufactured home or mobile home
110 designated by the manufacturer or assigned by the department * * *
111 for the purpose of identifying the vehicle, manufactured home or
112 mobile home.

113 (f) "Lien" means every kind of written lease which is
114 substantially equivalent to an installment sale or which provides
115 for a right of purchase; conditional sale; reservation of title;
116 deed of trust; chattel mortgage; trust receipt; and every other
117 written agreement or instrument of whatever kind or character
118 whereby an interest other than absolute title is sought to be held
119 or given on a motor vehicle, manufactured home or mobile home.

120 (g) "Lienholder" means any natural person, firm,
121 copartnership, association or corporation holding a lien as herein
122 defined on a motor vehicle, manufactured home or mobile home.



123 (h) "Manufactured housing" or "manufactured home" means
124 any structure, transportable in one or more sections, which in the
125 traveling mode, is eight (8) body feet or more in width or forty
126 (40) body feet or more in length or, when erected on site, is
127 three hundred twenty (320) or more square feet and which is built
128 on a permanent chassis and designed to be used as a dwelling with
129 or without a permanent foundation when connected to the required
130 utilities, and includes the plumbing, heating, air-conditioning
131 and electrical systems contained therein; except that such terms
132 shall include any structure which meets all the requirements of
133 this paragraph except the size requirements and with respect to
134 which the manufacturer voluntarily files a certification required
135 by the Secretary of Housing and Urban Development and complies
136 with the standards established under the National Manufactured
137 Housing Construction and Safety Standards Act of 1974, 42 USCS,
138 Section 5401.

139 (i) "Manufacturer" means any person regularly engaged
140 in the business of manufacturing, constructing or assembling motor
141 vehicles, manufactured homes or mobile homes, either within or
142 without this state.

143 (j) "Mobile home" means any structure, transportable in
144 one or more sections, which in the traveling mode, is eight (8)
145 body feet or more in width or forty (40) body feet or more in
146 length or, when erected on site, is three hundred twenty (320) or
147 more square feet and which is built on a permanent chassis and



148 designed to be used as a dwelling with or without a permanent
149 foundation when connected to the required utilities, and includes
150 the plumbing, heating, air-conditioning and electrical systems
151 contained therein and manufactured prior to June 15, 1976. Any
152 mobile home designated as realty on or before July 1, 1999, shall
153 continue to be designated as realty so that a security interest
154 will be made by incorporating such mobile home in a deed of trust.

155 (k) "Motorcycle" means every motor vehicle having a
156 seat or saddle for the use of the rider and designed to travel on
157 not more than three (3) wheels in contact with the ground, but
158 excluding a farm tractor, personal delivery device and electric
159 bicycle.

160 (l) "Motor vehicle" means every automobile, motorcycle,
161 mobile trailer, semitrailer, truck, truck tractor, trailer and
162 every other device in, upon, or by which any person or property is
163 or may be transported or drawn upon a public highway which is
164 required to have a road or bridge privilege license, except such
165 as is moved by animal power or used exclusively upon stationary
166 rails or tracks, and excepting electric bicycles and personal
167 delivery devices. As used in this chapter, "motor vehicle" or
168 "vehicle" also includes all-terrain vehicles, unless the context
169 clearly indicates otherwise; provided, the inclusion of
170 all-terrain vehicles within this definition is for titling
171 purposes and does not imply any requirement that an all-terrain
172 vehicle have a road or bridge privilege license, or any authority



173 for an all-terrain vehicle to be operated on the highways or other
174 public places of this state.

175 (m) "New vehicle" means a motor vehicle, manufactured
176 home or mobile home which has never been the subject of a first
177 sale for use.

178 (n) "Used vehicle" means a motor vehicle, manufactured
179 home or mobile home that has been the subject of a first sale for
180 use, whether within this state or elsewhere.

181 (o) "Owner" means a person or persons holding the legal
182 title of a vehicle, manufactured home or mobile home; in the event
183 a vehicle, manufactured home or mobile home is the subject of a
184 deed of trust or a chattel mortgage or an agreement for the
185 conditional sale or lease thereof or other like agreement, with
186 the right of purchase upon performance of the conditions stated in
187 the agreement and with the immediate right of possession vested in
188 the grantor in the deed of trust, mortgagor, conditional vendee or
189 lessee, the grantor, mortgagor, conditional vendee or lessee shall
190 be deemed the owner for the purpose of this chapter.

191 (p) "Person" includes every natural person, firm,
192 copartnership, association or corporation.

193 (q) "Pole trailer" means every vehicle without motive
194 power designed to be drawn by another vehicle and attached to the
195 towing vehicle by means of a reach or pole, or by being boomed or
196 otherwise secured to the towing vehicle, and ordinarily used for
197 transporting long or irregularly shaped loads such as poles,



198 pipes, boats or structural members capable generally of sustaining
199 themselves as beams between the supporting connections.

200 (r) "Security agreement" means a written agreement
201 which reserves or creates a security interest.

202 (s) "Security interest" means an interest in a vehicle,
203 manufactured home or mobile home reserved or created by agreement
204 and which secures payment or performance of an obligation. The
205 term includes the interest of a lessor under a lease intended as
206 security. A security interest is "perfected" when it is valid
207 against third parties generally, subject only to specific
208 statutory exceptions.

209 (t) "Special mobile equipment" means every vehicle not
210 designed or used primarily for the transportation of persons or
211 property and only incidentally operated or moved over a highway,
212 including, but not limited to: ditch-digging apparatus,
213 well-boring apparatus and road construction and maintenance
214 machinery such as asphalt spreaders, bituminous mixers, bucket
215 loaders, tractors other than truck tractors, ditchers, leveling
216 graders, finishing machines, motor graders, road rollers,
217 scarifiers, earth-moving carryalls and scrapers, power shovels and
218 draglines, and self-propelled cranes, vehicles so constructed that
219 they exceed eight (8) feet in width and/or thirteen (13) feet six
220 (6) inches in height, and earth-moving equipment. The term does
221 not include house trailers, dump trucks, truck-mounted transit
222 mixers, cranes or shovels, or other vehicles designed for the



223 transportation of persons or property to which machinery has been
224 attached.

225 (u) "Nonresident" means every person who is not a
226 resident of this state.

227 (v) "Current address" means a new address different
228 from the address shown on the application or on the certificate of
229 title. The owner shall within thirty (30) days after his address
230 is changed from that shown on the application or on the
231 certificate of title notify the department of the change of
232 address in the manner prescribed by the department.

233 (w) "Odometer" means an instrument for measuring and
234 recording the actual distance a motor vehicle travels while in
235 operation; but shall not include any auxiliary instrument designed
236 to be reset by the operator of the motor vehicle for the purpose
237 of recording the distance traveled on trips.

238 (x) "Odometer reading" means the actual cumulative
239 distance traveled disclosed on the odometer.

240 (y) "Odometer disclosure statement" means a statement
241 certified by the owner of the motor vehicle to the transferee or
242 to the department as to the odometer reading.

243 (z) "Mileage" means actual distance that a vehicle has
244 traveled.

245 (aa) "Trailer" means every vehicle other than a "pole
246 trailer" as defined in this chapter without motive power designed
247 to be drawn by another vehicle and attached to the towing vehicle



248 for the purpose of hauling goods or products. The term "trailer"
249 shall not refer to any structure, transportable in one or more
250 sections regardless of size, when erected on site, and which is
251 built on a permanent chassis and designed to be used as a dwelling
252 with or without a permanent foundation when connected to the
253 required utilities, and includes the plumbing, heating,
254 air-conditioning and electrical systems contained therein
255 regardless of the date of manufacture.

256 (bb) "Salvage mobile home" or "salvage manufactured
257 home" means a mobile home or manufactured home for which a
258 certificate of title has been issued that an insurance company
259 obtains from the owner as a result of paying a total loss claim
260 resulting from collision, fire, flood, wind or other occurrence.
261 The term "salvage mobile home" or "salvage manufactured home" does
262 not mean or include and is not applicable to a mobile home or
263 manufactured home that is twenty (20) years old or older.

264 (cc) "Salvage certificate of title" means a document
265 issued by the department for a salvage mobile home or salvage
266 manufactured home as defined in this chapter.

267 (dd) "All-terrain vehicle" means a motor vehicle that
268 is designed for off-road use and is not required to have a motor
269 vehicle privilege license. As used in this chapter, the term
270 "all-terrain vehicle" * * * includes utility task vehicles (UTVs),
271 also known as side-by-sides, but does not include electric
272 bicycles.



273 **SECTION 3.** Section 63-21-15, Mississippi Code of 1972, is
274 amended as follows:

275 63-21-15. (1) The application for the certificate of title
276 of a vehicle, manufactured home or mobile home in this state shall
277 be made by the owner to a designated agent, on the form the
278 department * * * prescribes, and shall contain or be accompanied
279 by the following, if applicable:

280 (a) The name, driver's license number, if the owner has
281 been issued a driver's license, current residence and mailing
282 address of the owner;

283 (b) (i) If a vehicle, a description of the vehicle,
284 including the following data, to the extent applicable: year,
285 make, model, vehicle identification number, type of body, the
286 number of cylinders, odometer reading at the time of application,
287 and whether new or used; and

288 (ii) If a manufactured home or mobile home, a
289 description of the manufactured home or mobile home, including the
290 following data: year, make, model number, serial number and
291 whether new or used;

292 (c) The date of purchase by applicant, the name and
293 address of the person from whom the vehicle, manufactured home or
294 mobile home was acquired, and the names and addresses of any
295 lienholders in the order of their priority and the dates of their
296 security agreements;



297 (d) In connection with the transfer of ownership of a
298 manufactured home or mobile home sold by a sheriff's bill of sale,
299 a copy of the sheriff's bill of sale;

300 (e) (i) An odometer disclosure statement made by the
301 transferor of a motor vehicle. The statement shall read:

302 "Federal and state law requires that you state the mileage in
303 connection with the transfer of ownership. Failure to complete or
304 providing a false statement may result in fine and/or
305 imprisonment.

306 I state that the odometer now reads _____ (no tenths)
307 miles and to the best of my knowledge that it reflects the actual
308 mileage of the vehicle described herein, unless one (1) of the
309 following statements is checked:

310 _____ (1) I hereby certify that to the best of my knowledge
311 the odometer reading reflects the amount of mileage in excess of
312 its mechanical limits.

313 _____ (2) I hereby certify that the odometer reading is not
314 the actual mileage. WARNING-ODOMETER DISCREPANCY!"

315 (ii) In connection with the transfer of ownership
316 of a motor vehicle, each transferor shall disclose the mileage to
317 the transferee in writing on the title or on the document being
318 used to reassign the title, which form shall be prescribed and
319 furnished by the department * * *. This written disclosure must
320 be signed by the transferor and transferee, including the printed
321 name of both parties.



322 Notwithstanding the requirements above, the following
323 exemptions as to odometer disclosure shall be in effect:

324 1. A vehicle having a gross vehicle weight
325 rating of more than sixteen thousand (16,000) pounds * * *;

326 2. A vehicle that is not
327 self-propelled * * *;

328 3. A vehicle that is twenty (20) years old or
329 older * * *;

330 4. A vehicle sold directly by the
331 manufacturer to any agency of the United States in conformity with
332 contractual specifications * * *;

333 5. A transferor of a new vehicle prior to its
334 first transfer for purposes other than resale need not disclose
335 the vehicle's odometer mileage * * *; and

336 6. An all-terrain vehicle that does not have
337 an odometer.

338 (iii) Any person who knowingly gives a false
339 statement concerning the odometer reading on an odometer
340 disclosure statement shall be guilty of a misdemeanor and, upon
341 conviction, shall be subject to a fine of up to One Thousand
342 Dollars (\$1,000.00) or imprisonment of up to one (1) year, or
343 both, at the discretion of the court. These penalties shall be
344 cumulative, supplemental and in addition to the penalties provided
345 by any other law; and



346 (f) For previously used manufactured homes and mobile
347 homes that previously have not been titled in this state or any
348 other state, a disclosure statement shall be made by the owner of
349 the manufactured home or mobile home applying for the certificate
350 of title. That statement shall read:

351 "I state that the previously used manufactured home or mobile
352 home owned by me for which I am applying for a certificate of
353 title, to the best of my knowledge:

354 _____ (1) Has never been declared a total loss due to
355 flood damage, fire damage, wind damage or other damage; or

356 _____ (2) Has previously been declared a total loss due
357 to:

358 _____ (a) Collision;

359 _____ (b) Flood;

360 _____ (c) Fire;

361 _____ (d) Wind;

362 _____ (e) Other (please describe): _____

363 _____."

364 (2) The application shall be accompanied by such evidence as
365 the department * * * reasonably requires to identify the vehicle,
366 manufactured home or mobile home and to enable the
367 department * * * to determine whether the owner is entitled to a
368 certificate of title and the existence or nonexistence of security
369 interests in the vehicle, manufactured home or mobile home and



370 whether the applicant is liable for a use tax as provided by
371 Sections 27-67-1 through 27-67-33.

372 (3) If the application is for a vehicle, manufactured home
373 or mobile home purchased from a dealer, it shall contain the name
374 and address of any lienholder holding a security interest created
375 or reserved at the time of the sale and the date of his security
376 agreement and it shall be signed by the dealer as well as the
377 owner. The designated agent shall promptly mail or deliver the
378 application to the department * * *.

379 (4) If the application is for a new vehicle, manufactured
380 home or mobile home, it shall contain the certified manufacturer's
381 statement of origin showing proper assignments to the applicant
382 and a copy of each security interest document.

383 (5) Each application shall contain or be accompanied by the
384 certificate of a designated agent that the vehicle, manufactured
385 home or mobile home has been physically inspected by him and that
386 the vehicle identification number and descriptive data shown on
387 the application, pursuant to the requirements of subsection (1)(b)
388 of this section, are correct, and also that he has identified the
389 person signing the application and witnessed the signature. If
390 the application is to receive a branded title for a vehicle for
391 which a salvage certificate of title has been issued, the
392 application shall be accompanied by a sworn affidavit that the
393 vehicle complies with the requirements of this section, Section



394 63-21-39 and the regulations promulgated by the department * * *
395 under Section 63-21-39.

396 (6) (a) If the application is for a first certificate of
397 title on a vehicle, manufactured home or mobile home other than a
398 new vehicle, manufactured home or mobile home, then the
399 application shall conform with the requirements of this section
400 except that in lieu of the manufacturer's statement of origin, the
401 application shall be accompanied by a copy of the bill of sale of
402 said motor vehicle, manufactured home or mobile home whereby the
403 applicant claims title or in lieu thereof, in the case of a motor
404 vehicle, certified copies of the last two (2) years' tag and tax
405 receipts or in lieu thereof, in any case, such other information
406 the department * * * may reasonably require to identify the
407 vehicle, manufactured home or mobile home and to enable the
408 department * * * to determine ownership of the vehicle,
409 manufactured home or mobile home and the existence or nonexistence
410 of security interest in it. If the application is for a vehicle,
411 manufactured home or mobile home last previously registered in
412 another state or country, the application shall also be
413 accompanied by the certificate of title issued by the other state
414 or country, if any, properly assigned.

415 (b) A person may apply for a certificate of title to a
416 vehicle lacking proper documentation if the vehicle is at least
417 thirty (30) years old and the person submits a certificate of



418 ownership signed under penalty of perjury on a form prescribed by
419 the department * * *.

420 (7) If the application is for a vehicle the owner does not
421 intend to drive, the owner need not purchase a license tag in
422 order to receive a certificate of title, so long as the
423 application contains an affidavit attesting to the owner's intent
424 that the vehicle not be operated on the highways of this state
425 until and unless the owner applies for a license tag. Such an
426 affidavit shall not be required in the case of an all-terrain
427 vehicle, so long as all-terrain vehicles are not authorized to be
428 operated on the highways or other public places of this state.

429 (8) Every designated agent within this state shall, no later
430 than the next business day after they are received by him, forward
431 to the department * * * by mail, postage prepaid, the originals of
432 all applications received by him, together with such evidence of
433 title as may have been delivered to him by the applicants.

434 (9) An application for certificate of title and information
435 to be placed on an application for certificate of title may be
436 transferred electronically as provided in Section 63-21-16.

437 (10) The department * * * shall issue a certificate of title
438 or any other document applied for under this chapter to the
439 designated agent, owner or lienholder of the motor vehicle or of
440 the manufactured home or mobile home, as appropriate, not more
441 than thirty (30) days after the application and required fee
442 prescribed under Section 63-21-63 or Section 63-21-64 are received



443 unless the applicant requests expedited processing under
444 subsection (11) of this section.

445 (11) (a) The department * * * shall establish an expedited
446 processing procedure for the receipt of applications and the
447 issuance of certificates of title and any other documents issued
448 under this chapter, except a replacement certificate of title as
449 provided under Section 63-21-27(2), for motor vehicles and for
450 manufactured homes or mobile homes. Any designated agent,
451 lienholder or owner requesting the issuance of any such document,
452 at his or her option, shall receive such expedited processing upon
453 payment of a fee in the amount of Thirty Dollars (\$30.00). Such
454 fee shall be in addition to the fees applicable to the issuance of
455 any such documents under Section 63-21-63 and Section 63-21-64.

456 (b) When expedited title processing is requested, the
457 applicable fees are paid and all documents and information
458 necessary for the department * * * to issue the certificate of
459 title or other documents applied for are received by the
460 department, then the department shall complete processing of the
461 application and issue the title or document applied for within
462 seventy-two (72) hours of the time of receipt, excluding weekends
463 and holidays.

464 **SECTION 4.** Section 63-21-29, Mississippi Code of 1972, is
465 amended as follows:

466 63-21-29. If the * * * department is not satisfied that
467 there are no undisclosed security interests created before August



468 9, 1968, in a previously registered vehicle, aside from an
469 all-terrain vehicle, or created before July 1, 1999, in a
470 previously registered manufactured home or mobile home, or created
471 before July 1, 2024, in a previously registered all-terrain
472 vehicle, the * * * department may, in addition to the * * *
473 department's options under Section 63-21-27, issue a distinctive
474 certificate of title of the vehicle containing the legend "This
475 vehicle, manufactured home or mobile home may be subject to an
476 undisclosed lien" and any other information the * * * department
477 prescribes.

478 **SECTION 5.** Section 63-21-53, Mississippi Code of 1972, is
479 amended as follows:

480 63-21-53. If a security interest in a previously registered
481 vehicle, aside from an all-terrain vehicle, is perfected under any
482 other applicable law of this state as of August 9, 1968, and if a
483 security interest in a previously registered manufactured home or
484 mobile home is perfected under any other applicable law of this
485 state as of July 1, 1999, and if a security interest in a
486 previously registered all-terrain vehicle is perfected under any
487 other applicable law of this state as of July 1, 2024, the
488 security interest continues perfected until its perfection lapses
489 under the law under which it was perfected. This would apply only
490 to vehicles, manufactured homes * * *, mobile homes and
491 all-terrain vehicles not required to be titled under this chapter.



492 **SECTION 6.** Section 63-21-63, Mississippi Code of 1972, is
493 amended as follows:

494 63-21-63. There shall be paid to the department * * * for
495 issuing and processing documents required by this chapter, fees
496 for motor vehicles according to the following schedule:

497 (a) Each application for certificate of title issued
498 under Section * * * 63-21-9.....\$ 9.00

499 * * *

500 (* * *b) Each application for replacement or corrected
501 certificate of title.....9.00

502 (* * *c) Each suspension or revocation of certificate
503 of title.....9.00

504 (* * *d) Each notice of security interest.....9.00

505 (* * *e) Each release of security interest.....9.00

506 (* * *f) Each assignment by lienholder.....9.00

507 (* * *g) Each application for information as to the
508 status of the title of a vehicle.....9.00

509 The designated agent may add the sum of One Dollar (\$1.00) to
510 each document processed for which a fee is charged to be retained
511 as his commission for services rendered. All other fees collected
512 shall be remitted to the department.

513 If more than one (1) transaction is involved in any
514 application on a single vehicle and if supported by all required
515 documents, the fee charged by the department and by the designated



516 agent for processing and issuing shall be considered as only one
517 (1) transaction.

518 **SECTION 7.** Section 63-21-67, Mississippi Code of 1972, is
519 amended as follows:

520 63-21-67. The rules and regulations promulgated by the * * *
521 department shall make suitable provisions for the use by an
522 applicant of the duplicate copy of his application for a
523 certificate of title to serve as a permit for the operation of the
524 motor vehicle or the use and occupation of a manufactured home or
525 mobile home described in the application until the * * *
526 department either issues the certificate of title of such motor
527 vehicle, manufactured home or mobile home or refuses to issue the
528 certificate. The * * * department and every designated agent
529 receiving an application for the certificate of title, when the
530 provisions of this chapter have been otherwise complied with,
531 shall deliver to the applicant the duplicate copy of his
532 application which shall contain a suitable permit for the purposes
533 mentioned in this paragraph.

534 In the event the * * * department refuses to issue the
535 certificate of title, the applicant shall, immediately upon
536 receiving written notice from the * * * department that such
537 certificate will not be issued for the reason or reasons stated in
538 the notice, deliver or mail to the * * * department by registered
539 mail the duplicate copy of his application containing the permit
540 mentioned in the previous paragraph of this section and, in the



541 case of a vehicle, the current privilege license tag which was
542 issued for the vehicle. The motor vehicle, manufactured home or
543 mobile home described in said application shall not be operated on
544 the highways or other public places of this state or used or
545 occupied after the applicant receives notice that the certificate
546 will not be issued unless its operation is subsequently authorized
547 by the * * * department either by the issuance of a new permit or
548 by a certificate of title. If for any reason the said duplicate
549 copy of the application for certificate of title and, in the case
550 of a vehicle, the current privilege license tag which was issued
551 for the vehicle in question is not received by the * * *
552 department within ten (10) calendar days after the * * *
553 department mails written notice to the applicant that it will not
554 issue the certificate of title applied for, the * * * department
555 or, at the request of the * * * department, any state highway
556 patrolman, sheriff or other peace officer of this state, is
557 authorized and empowered to require and compel the surrender of
558 said duplicate copy of the application for certificate of title
559 and, in the case of a vehicle, the said current privilege license
560 tag. The * * * department, after it obtains possession of said
561 duplicate copy of application for certificate of title and, in the
562 case of a vehicle, said current privilege license tag, is
563 authorized to retain same until it is satisfied that said
564 applicant is entitled to receive a certificate of title of the
565 vehicle, manufactured home or mobile home in question.



566 The requirements of this section concerning privilege license
567 tags do not apply to all-terrain vehicles not authorized to be
568 operated on the highways or other public places of this state.

569 **SECTION 8.** Section 63-21-70, Mississippi Code of 1972, is
570 amended as follows:

571 63-21-70. (1) Upon application by any legal resident of the
572 State of Mississippi with a health condition or disability which
573 limits or impairs the ability to effectively communicate with law
574 enforcement, the department shall prepare and issue through the
575 county tax collectors a special decal that is to be placed on
576 license plates and on front left windshield corners bearing that
577 indication for any vehicles that are registered in the applicant's
578 name or otherwise authorized to be applied for by the applicant.

579 (2) The initial application shall be accompanied by the
580 certification of a Mississippi licensed physician or Mississippi
581 licensed psychologist who will prescribe that (a) the applicant or
582 the applicant's child, parent or spouse has a physical or mental
583 health condition that will impair the ability to effectively
584 communicate with law enforcement; and (b) the physician or
585 psychologist has determined that the applicant or the applicant's
586 child, parent or spouse will have the communication impairment for
587 at least five (5) years. The department shall prepare and issue
588 to the tax collectors of the various counties, decals for
589 placement on license plates.



590 (3) A person to whom the special decal is issued may retain
591 the special decal and may renew it on the issuance of a new
592 license plate by submitting to the county tax collector, on or
593 before its expiration, the certification of a Mississippi licensed
594 physician or Mississippi licensed psychologist who will prescribe
595 that (a) the applicant or the applicant's child, parent or spouse
596 has a physical or mental health condition that will impair the
597 ability to effectively communicate with law enforcement; and (b)
598 the physician or psychologist has determined that the applicant or
599 the applicant's child, parent or spouse will have the
600 communication impairment for at least five (5) years.

601 (4) Information supplied to the department or to the county
602 tax collector is for confidential use and may not be disclosed to
603 any person.

604 (5) This section does not apply to all-terrain vehicles.

605 **SECTION 9.** Section 27-31-1, Mississippi Code of 1972, is
606 amended as follows:

607 27-31-1. The following shall be exempt from taxation:

608 (a) All cemeteries used exclusively for burial
609 purposes.

610 (b) All property, real or personal, belonging to the
611 State of Mississippi or any of its political subdivisions, except
612 property of a municipality not being used for a proper municipal
613 purpose and located outside the county or counties in which such
614 municipality is located. A proper municipal purpose within the



615 meaning of this section shall be any authorized governmental or
616 corporate function of a municipality.

617 (c) All property, real or personal, owned by units of
618 the Mississippi National Guard, or title to which is vested in
619 trustees for the benefit of any unit of the Mississippi National
620 Guard; provided such property is used exclusively for such unit,
621 or for public purposes, and not for profit.

622 (d) All property, real or personal, belonging to any
623 religious society, or ecclesiastical body, or any congregation
624 thereof, or to any charitable society, or to any historical or
625 patriotic association or society, or to any garden or pilgrimage
626 club or association and used exclusively for such society or
627 association and not for profit; not exceeding, however, the amount
628 of land which such association or society may own as provided in
629 Section 79-11-33. All property, real or personal, belonging to
630 any foundation organized as a nonprofit corporation that is exempt
631 from federal income taxation under Section 501(c)(3) of the
632 Internal Revenue Code and that receives, invests and administers
633 private support for a state-supported institution of higher
634 learning, a public community college or junior college located in
635 the State of Mississippi or a nonprofit private university or
636 college located in the State of Mississippi, as the case may be.
637 For the sole purpose of applying the preceding sentence, all
638 property, real or personal, belonging to an entity that is wholly
639 owned by and controlled by such a foundation shall be treated as



640 belonging to the foundation. All property, real or personal,
641 belonging to any rural waterworks system or rural sewage disposal
642 system incorporated under the provisions of Section 79-11-1. All
643 property, real or personal, belonging to any college or
644 institution for the education of youths, used directly and
645 exclusively for such purposes, provided that no such college or
646 institution for the education of youths shall have exempt from
647 taxation more than six hundred forty (640) acres of land;
648 provided, however, this exemption shall not apply to commercial
649 schools and colleges or trade institutions or schools where the
650 profits of same inure to individuals, associations or
651 corporations. All property, real or personal, belonging to an
652 individual, institution or corporation and used for the operation
653 of a grammar school, junior high school, high school or military
654 school. All property, real or personal, owned and occupied by a
655 fraternal and benevolent organization, when used by such
656 organization, and from which no rentals or other profits accrue to
657 the organization, but any part rented or from which revenue is
658 received shall be taxed.

659 (e) All property, real or personal, held and occupied
660 by trustees of public schools, and school lands of the respective
661 townships for the use of public schools, and all property kept in
662 storage for the convenience and benefit of the State of
663 Mississippi in warehouses owned or leased by the State of



664 Mississippi, wherein said property is to be sold by the Alcoholic
665 Beverage Control Division of the Department of Revenue * * *.

666 (f) All property, real or personal, whether belonging
667 to religious or charitable or benevolent organizations, which is
668 used for hospital purposes, and nurses' homes where a part
669 thereof, and which maintain one or more charity wards that are for
670 charity patients, and where all the income from said hospitals and
671 nurses' homes is used entirely for the purposes thereof and no
672 part of the same for profit. All property, real or personal,
673 belonging to a federally qualified health center where all the
674 income from such center is used entirely for the purposes thereof
675 and no part of the same for profit.

676 (g) The wearing apparel of every person; and also
677 jewelry and watches kept by the owner for personal use to the
678 extent of One Hundred Dollars (\$100.00) in value for each owner.

679 (h) Provisions on hand for family consumption.

680 (i) All farm products grown in this state for a period
681 of two (2) years after they are harvested, when in the possession
682 of or the title to which is in the producer, except the tax of
683 one-fifth of one percent (1/5 of 1%) per pound on lint cotton now
684 levied by the Board of Commissioners of the Mississippi Levee
685 District; and lint cotton for five (5) years, and cottonseed,
686 soybeans, oats, rice and wheat for one (1) year regardless of
687 ownership.



688 (j) All guns and pistols kept by the owner for private
689 use.

690 (k) All poultry in the hands of the producer.

691 (l) Household furniture, including all articles kept in
692 the home by the owner for his own personal or family use; but this
693 shall not apply to hotels, rooming houses or rented or leased
694 apartments.

695 (m) All cattle and oxen.

696 (n) All sheep, goats and hogs.

697 (o) All horses, mules and asses.

698 (p) Farming tools, implements and machinery, when used
699 exclusively in the cultivation or harvesting of crops or timber.

700 (q) All property of agricultural and mechanical
701 associations and fairs used for promoting their objects, and where
702 no part of the proceeds is used for profit.

703 (r) The libraries of all persons.

704 (s) All pictures and works of art, not kept for or
705 offered for sale as merchandise.

706 (t) The tools of any mechanic necessary for carrying on
707 his trade.

708 (u) All state, county, municipal, levee, drainage and
709 all school bonds or other governmental obligations, and all bonds
710 and/or evidences of debts issued by any church or church
711 organization in this state, and all notes and evidences of
712 indebtedness which bear a rate of interest not greater than the



713 maximum rate per annum applicable under the law; and all money
714 loaned at a rate of interest not exceeding the maximum rate per
715 annum applicable under the law; and all stock in or bonds of
716 foreign corporations or associations shall be exempt from all ad
717 valorem taxes.

718 (v) All lands and other property situated or located
719 between the Mississippi River and the levee shall be exempt from
720 the payment of any and all road taxes levied or assessed under any
721 road laws of this state.

722 (w) Any and all money on deposit in either national
723 banks, state banks or trust companies, on open account, savings
724 account or time deposit.

725 (x) All wagons, carts, drays, carriages and other
726 horse-drawn vehicles, kept for the use of the owner.

727 (y) (i) Boats, seines and fishing equipment used in
728 fishing and shrimping operations and in the taking or catching of
729 oysters.

730 (ii) All towboats, tugboats and barges documented
731 under the laws of the United States, except watercraft of every
732 kind and character used in connection with gaming operations.

733 (z) (i) All materials used in the construction and/or
734 conversion of vessels in this state;

735 (ii) Vessels while under construction and/or
736 conversion;



737 (iii) Vessels while in the possession of the
738 manufacturer, builder or converter, for a period of twelve (12)
739 months after completion of construction and/or conversion;
740 however, the twelve-month limitation shall not apply to:

741 1. Vessels used for the exploration for, or
742 production of, oil, gas and other minerals offshore outside the
743 boundaries of this state; or

744 2. Vessels that were used for the exploration
745 for, or production of, oil, gas and other minerals that are
746 converted to a new service for use outside the boundaries of this
747 state;

748 (iv) 1. In order for a vessel described in
749 subparagraph (iii) of this paragraph (z) to be exempt for a period
750 of more than twelve (12) months, the vessel must:

751 a. Be operating or operable, generating
752 or capable of generating its own power or connected to some other
753 power source, and not removed from the service or use for which
754 manufactured or to which converted; and

755 b. The manufacturer, builder, converter
756 or other entity possessing the vessel must be in compliance with
757 any lease or other agreement with any applicable port authority or
758 other entity regarding the vessel and in compliance with all
759 applicable tax laws of this state and applicable federal tax laws.

760 2. A vessel exempt from taxation under
761 subparagraph (iii) of this paragraph (z) may not be exempt for a



762 period of more than three (3) years unless the board of
763 supervisors of the county and/or governing authorities of the
764 municipality, as the case may be, in which the vessel would
765 otherwise be taxable adopts a resolution or ordinance authorizing
766 the extension of the exemption and setting a maximum period for
767 the exemption.

768 (v) As used in this paragraph (z), the term
769 "vessel" includes ships, offshore drilling equipment, dry docks,
770 boats and barges, except watercraft of every kind and character
771 used in connection with gaming operations.

772 (aa) Sixty-six and two-thirds percent (66-2/3%) of
773 nuclear fuel and reprocessed, recycled or residual nuclear fuel
774 by-products, fissionable or otherwise, used or to be used in
775 generation of electricity by persons defined as public utilities
776 in Section 77-3-3.

777 (bb) All growing nursery stock.

778 (cc) A semitrailer used in interstate commerce.

779 (dd) All property, real or personal, used exclusively
780 for the housing of and provision of services to elderly persons,
781 disabled persons, mentally impaired persons or as a nursing home,
782 which is owned, operated and managed by a not-for-profit
783 corporation, qualified under Section 501(c)(3) of the Internal
784 Revenue Code, whose membership or governing body is appointed or
785 confirmed by a religious society or ecclesiastical body or any
786 congregation thereof.



787 (ee) All vessels while in the hands of bona fide
788 dealers as merchandise and which are not being operated upon the
789 waters of this state shall be exempt from ad valorem taxes. As
790 used in this paragraph, the terms "vessel" and "waters of this
791 state" shall have the meaning ascribed to such terms in Section
792 59-21-3.

793 (ff) All property, real or personal, owned by a
794 nonprofit organization that: (i) is qualified as tax exempt under
795 Section 501(c)(4) of the Internal Revenue Code of 1986, as
796 amended; (ii) assists in the implementation of the national
797 contingency plan or area contingency plan, and which is created in
798 response to the requirements of Title IV, Subtitle B of the Oil
799 Pollution Act of 1990, Public Law 101-380; (iii) engages primarily
800 in programs to contain, clean up and otherwise mitigate spills of
801 oil or other substances occurring in the United States coastal or
802 tidal waters; and (iv) is used for the purposes of the
803 organization.

804 (gg) If a municipality changes its boundaries so as to
805 include within the boundaries of such municipality the project
806 site of any project as defined in Section 57-75-5(f)(iv)1, Section
807 57-75-5(f)(xxi) or Section 57-75-5(f)(xxviii) or Section
808 57-75-5(f)(xxix), all real and personal property located on the
809 project site within the boundaries of such municipality that is
810 owned by a business enterprise operating such project, shall be
811 exempt from ad valorem taxation for a period of time not to exceed



812 thirty (30) years upon receiving approval for such exemption by
813 the Mississippi Major Economic Impact Authority. The provisions
814 of this paragraph shall not be construed to authorize a breach of
815 any agreement entered into pursuant to Section 21-1-59.

816 (hh) All leases, lease contracts or lease agreements
817 (including, but not limited to, subleases, sublease contracts and
818 sublease agreements), and leaseholds or leasehold interests
819 (including, but not limited to, subleaseholds and subleasehold
820 interests), of or with respect to any and all property (real,
821 personal or mixed) constituting all or any part of a facility for
822 the manufacture, production, generation, transmission and/or
823 distribution of electricity, and any real property related
824 thereto, shall be exempt from ad valorem taxation during the
825 period as the United States is both the title owner of the
826 property and a sublessee of or with respect to the property;
827 however, the exemption authorized by this paragraph (hh) shall not
828 apply to any entity to whom the United States sub-subleases its
829 interest in the property nor to any entity to whom the United
830 States assigns its sublease interest in the property. As used in
831 this paragraph, the term "United States" includes an agency or
832 instrumentality of the United States of America. This paragraph
833 (hh) shall apply to all assessments for ad valorem taxation for
834 the 2003 calendar year and each calendar year thereafter.

835 (ii) All property, real, personal or mixed, including
836 fixtures and leaseholds, used by Mississippi nonprofit entities



837 qualified, on or before January 1, 2005, under Section 501(c)(3)
838 of the Internal Revenue Code to provide support and operate
839 technology incubators for research and development start-up
840 companies, telecommunication startup companies and/or other
841 technology startup companies, utilizing technology spun-off from
842 research and development activities of the public colleges and
843 universities of this state, State of Mississippi governmental
844 research or development activities resulting therefrom located
845 within the State of Mississippi.

846 (jj) All property, real, personal or mixed, including
847 fixtures and leaseholds, of start-up companies (as described in
848 paragraph (ii) of this section) for the period of time, not to
849 exceed five (5) years, that the startup company remains a tenant
850 of a technology incubator (as described in paragraph (ii) of this
851 section).

852 (kk) All leases, lease contracts or lease agreements
853 (including, but not limited to, subleases, sublease contracts and
854 sublease agreements), and leaseholds or leasehold interests, of or
855 with respect to any and all property (real, personal or mixed)
856 constituting all or any part of an auxiliary facility, and any
857 real property related thereto, constructed or renovated pursuant
858 to Section 37-101-41 * * *.

859 (ll) Equipment brought into the state temporarily for
860 use during a disaster response period as provided in Sections
861 27-113-1 through 27-113-9 and subsequently removed from the state



862 on or before the end of the disaster response period as defined in
863 Section 27-113-5.

864 (mm) For any lease or contractual arrangement to which
865 the Department of Finance and Administration and a nonprofit
866 corporation are a party to as provided in Section 39-25-1(5), the
867 nonprofit corporation shall, along with the possessory and
868 leasehold interests and/or real and personal property of the
869 corporation, be exempt from all ad valorem taxation, including,
870 but not limited to, school, city and county ad valorem taxes, for
871 the term or period of time stated in the lease or contractual
872 arrangement.

873 (nn) All property, real or personal, that is owned,
874 operated and managed by a not-for-profit corporation qualified
875 under Section 501(c)(3) of the Internal Revenue Code, and used to
876 provide, free of charge, (i) a practice facility for a public
877 school district swim team, and (ii) a facility for another
878 not-for-profit organization as defined under Section 501(c)(3) of
879 the Internal Revenue Code to conduct water safety and lifeguard
880 training programs. This section shall not apply to real or
881 personal property owned by a country club, tennis club with a
882 pool, or any club requiring stock ownership for membership.

883 (oo) Any all-terrain vehicle, as defined in Section
884 63-21-5, when held by a retailer on a consignment or floor plan
885 basis.



886 **SECTION 10.** Sections 1 through 8 of this act shall take
887 effect and be in force from and after July 1, 2024, and Section 9
888 of this act shall take effect and be in force from and after
889 January 1, 2025, and this act shall stand repealed on June 30,
890 2024.

