

By: Senator(s) Robinson

To: Finance

SENATE BILL NO. 2890

1 AN ACT TO AMEND SECTION 27-19-23, MISSISSIPPI CODE OF 1972,
2 TO MODIFY THE DEFINITION OF "HYBRID VEHICLE," FOR PURPOSES OF THE
3 HYBRID VEHICLE TAX, TO REQUIRE THE ABILITY TO BE CHARGED BY
4 PLUGGING INTO AN EXTERNAL SOURCE; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-19-23, Mississippi Code of 1972, is
7 amended as follows:

8 27-19-23. (1) For the purposes of this section, the term
9 "hybrid vehicle" means a vehicle that utilizes more than one (1)
10 form of onboard energy to achieve propulsion, can be charged by
11 plugging into an external source, is manufactured primarily for
12 use on public streets, roads and highways, and is required to have
13 a license tag under Section 27-19-1 et seq., for operation on
14 public streets, roads and highways.

15 (2) (a) Subject to the provisions of this section, there is
16 imposed an annual tax on each hybrid vehicle, which shall be in
17 addition to any other taxes for which the vehicle is liable. The
18 tax shall be paid to the county tax collector at the same time and
19 in the same manner as the annual highway privilege tax is paid.



20 The amount of the tax shall be Seventy-five Dollars (\$75.00). The
21 tax shall not be imposed on a hybrid vehicle that is exempt from
22 ad valorem taxation under Sections 27-19-53 and 27-51-41(2)(j).

23 (b) Beginning July 1, 2021, and each succeeding July 1
24 thereafter, the rate of the tax imposed under this section and in
25 effect at the end of the preceding state fiscal year shall be
26 adjusted by increasing the tax by a percentage amount equal to the
27 United States inflation rate for the previous calendar year ending
28 on December 31 as certified by the Department of Finance and
29 Administration. The United States inflation rate for a calendar
30 year shall be the Consumer Price Index for the calendar year for
31 urban consumers as calculated by the Bureau of Labor Statistics of
32 the United States Department of Labor. In adjusting the amount of
33 the tax, amounts equal to or greater than Fifty Cents (50¢) shall
34 be rounded to the next highest whole dollar.

35 (3) The tax collector shall have a special designation for
36 hybrid vehicles in the vehicle records of the tax collector's
37 office so that the owners of hybrid vehicles will be provided with
38 the proper forms for paying the tax imposed by this section.

39 (4) The tax collector shall remit the proceeds of the tax
40 collected under this section to the Department of Revenue, and the
41 department shall apportion the proceeds of the tax among the
42 various purposes specified in Section 27-5-101 for gasoline and
43 diesel fuel taxes in the same proportion that those taxes were
44 apportioned for those purposes during the previous state fiscal



45 year and such funds shall be used solely for the repair and
46 maintenance of roads, streets and bridges.

47 (5) The Department of Revenue shall have all of the power
48 and authority that it has for enforcement of the motor vehicle
49 privilege tax laws (Section 27-19-1 et seq.) to enforce the
50 provisions of this section. The Commissioner of Revenue may adopt
51 any rules or regulations that he deems necessary for the proper
52 administration of this section.

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

