

HOUSE BILL NO. 519

1 AN ACT TO AMEND SECTION 27-19-11, MISSISSIPPI CODE OF 1972,
2 TO ALLOW A COUNTY, IN THE DISCRETION OF THE BOARD OF SUPERVISORS,
3 TO DISTRIBUTE A PORTION OF THE PROCEEDS OF THE HIGHWAY PRIVILEGE
4 TAX ON BUSES AND CARRIERS OF PROPERTY AUTHORIZED TO BE SPENT ON
5 ROAD AND BRIDGE CONSTRUCTION TO ANY CITY OR TOWN WITHIN THE COUNTY
6 FOR ROAD OR BRIDGE CONSTRUCTION, IMPROVEMENT OR REPAIR WITHIN THAT
7 CITY OR TOWN; TO AUTHORIZE THE BOARD OF SUPERVISORS TO DESIGNATE,
8 AS A CONDITION OF SUCH DISCRETIONARY DISTRIBUTION, PARTICULAR ROAD
9 OR BRIDGE PROJECTS ON WHICH THE CITY OR TOWN MAY SPEND THE
10 DISTRIBUTION OR ANY SPECIFIED AMOUNTS THEREOF; TO BRING FORWARD
11 SECTION 27-39-303, MISSISSIPPI CODE OF 1972, FOR THE PURPOSE OF
12 POSSIBLE AMENDMENT; AND FOR RELATED PURPOSES.

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

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

16 27-19-11. (1) On each carrier of property, for each
17 commercial motor vehicle, truck-tractor or road tractor, and on
18 each bus, there is hereby levied an annual highway privilege tax
19 in accordance with the following schedule, except that the gross
20 vehicle weight of buses shall be the gross weight of the vehicle
21 plus one hundred fifty (150) pounds per each regular seat.

22 RATE OF TAX

GROSS WEIGHT	COMMON AND	PRIVATE	PRIVATE
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24	OF VEHICLE	CONTRACT	COMMERCIAL	CARRIERS
25	NOT TO EXCEED	CARRIERS OF	AND	OF
26	IN POUNDS	PROPERTY	NONCOMMERCIAL	PROPERTY
27			CARRIERS OF	
28			PROPERTY	
29	0000 - 6000	\$ 7.20	\$ 7.20	\$ 7.20
30	6001 - 10000	33.60	25.20	16.80
31	10001 - 16000	78.40	70.70	39.20
32	16001 - 20000	156.00	129.00	78.00
33	20001 - 26000	228.00	192.00	114.00
34	26001 - 30000	300.00	247.00	150.00
35	30001 - 36000	384.00	318.00	192.00
36	36001 - 40000	456.00	378.00	228.00
37	40001 - 42000	504.00	420.00	264.00
38	42001 - 44000	528.00	444.00	276.00
39	44001 - 46000	552.00	456.00	282.00
40	46001 - 48000	588.00	492.00	300.00
41	48001 - 50000	612.00	507.00	312.00
42	50001 - 52000	660.00	540.00	336.00
43	52001 - 54000	684.00	564.00	348.00
44	54001 - 56000	708.00	588.00	360.00
45	56001 - 58000	756.00	624.00	384.00
46	58001 - 60000	780.00	642.00	396.00
47	60001 - 62000	828.00	828.00	420.00
48	62001 - 64000	852.00	852.00	432.00



49	64001 - 66000	900.00	900.00	482.00
50	66001 - 68000	936.00	936.00	504.00
51	68001 - 70000	972.00	972.00	516.00
52	70001 - 72000	996.00	996.00	528.00
53	72001 - 74000	1,128.00	1,128.00	576.00
54	74001 - 76000	1,248.00	1,248.00	612.00
55	76001 - 78000	1,380.00	1,380.00	720.00
56	78001 - 80000	1,512.00	1,512.00	864.00
57	80001 - 88000	1,776.00	1,776.00	1,152.00

58 The purchase of the license tag exceeding eighty thousand
59 (80,000) gross vehicle weight is limited to the transport of
60 products as provided for harvest permits as defined in Section
61 27-19-81(4). Such license tag shall be a "HP" license tag with
62 weight allowance printed on the cab card only.

63 In addition to the above levied annual highway privilege tax
64 on vehicles with a gross weight exceeding ten thousand (10,000)
65 pounds, there is levied and shall be collected an additional
66 privilege tax in the amount of One Thousand Eight Hundred
67 Seventy-five Dollars (\$1,875.00) for each current or later year
68 model vehicle based upon a licensed weight of eighty-eight
69 thousand (88,000) pounds. This additional privilege tax shall be
70 reduced by the amount of One Hundred Seventy-five Dollars
71 (\$175.00) for each year of age to a minimum of Fifty Dollars
72 (\$50.00) and further reduced by the ratio of licensed weight to
73 the maximum weight of eighty-eight thousand (88,000) pounds.

74 During the first year only, the privilege tax monies collected
75 under the provisions of this paragraph shall be distributed to the
76 various counties of the state on the basis of the ratio of the
77 last year of annual ad valorem taxes collected by such counties on
78 such vehicles to the total ad valorem taxes collected by all
79 counties on such vehicles in the same year. In all subsequent
80 years, the distribution to the counties shall be made on the basis
81 of the ratio of the number of motor vehicles registered in excess
82 of ten thousand (10,000) pounds, in each taxing district in each
83 county, to the total number of such vehicles registered statewide.
84 The counties shall then distribute these proceeds as they would if
85 these collections were ad valorem taxes; however, a county may, in
86 the discretion of the board of supervisors, distribute a portion
87 of the proceeds authorized under Section 27-39-303 to be spent on
88 road and bridge construction to any city or town within the county
89 for road or bridge construction, improvement or repair within that
90 city or town. The board of supervisors may, as a condition of
91 such discretionary distribution, designate particular road or
92 bridge projects on which the city or town may spend the
93 distribution or any specified amounts thereof.

94 From the privilege tax monies collected under this section,
95 Three Million Seven Hundred Thirty-two Thousand Four Hundred Three
96 Dollars and Eleven Cents (\$3,732,403.11) shall be earmarked and
97 set aside to be apportioned and paid to the counties of the state
98 in the manner provided by Section 27-19-159 * * *. Any excess



99 privilege tax monies collected under this section shall be
100 deposited into the State Highway Fund for the construction,
101 maintenance and reconstruction of highways and roads of the State
102 of Mississippi or the payment of interest and principal on bonds
103 authorized by the 1972 Regular Session of the Legislature for
104 construction and reconstruction of highways.

105 No privilege license shall be issued for any period of time
106 for less than One Dollar (\$1.00). Any person making an
107 application for the license tag under this section is required to
108 sign an affidavit attesting to facts indicating the applicability
109 of this section. Proof of purchase of a valid harvest permit for
110 the vehicle must be presented at the time of purchase of the
111 license tag.

112 The annual highway privilege tax imposed on operators engaged
113 exclusively in the transportation of household goods shall be the
114 same as the tax imposed upon private commercial carriers by this
115 section. In determining the amount of privilege taxes due under
116 the provisions of this section, there shall be allowed a maximum
117 tolerance of five hundred (500) pounds on all classes of carriers
118 except carriers of liquefied compressed gases and in the case of
119 carriers of liquefied compressed gases there shall be allowed a
120 maximum tolerance of two thousand (2,000) pounds.

121 Any owner or operator who operates a motor vehicle on the
122 public highways, with a license tag attached to it which was
123 issued for another or different vehicle, shall be liable for the



124 privilege tax on said vehicle for twelve (12) months plus a
125 penalty thereon of twenty-five percent (25%).

126 Carriers of property duly registered and licensed in another
127 state and being used to transport farm harvesting machinery or
128 equipment to and from a particular county in this state may, upon
129 adoption of a resolution by the board of supervisors of the county
130 where such machinery or equipment is being exclusively used in
131 harvesting farm crops within the county, be exempt from the taxes
132 herein levied when the resolution is filed with the Department of
133 Revenue. However, the exemption shall not exceed a period of
134 forty (40) days for any annual period without a second resolution
135 of approval by the board of supervisors who shall have the
136 authority to extend the exemption not to exceed an additional
137 period of twenty (20) days during any annual period.

138 A private commercial carrier of property hauling interstate
139 may purchase a common and contract carrier of property license
140 plate at the prescribed fee to allow the carrier to lease on a
141 one-way basis per trip without qualifying with the Public Service
142 Commission.

143 (2) Beginning January 1, 2024, an owner of a carrier of
144 property whose gross vehicle weight does not exceed ten thousand
145 (10,000) pounds may choose a license tag with a black background
146 and a white pinstripe border. "Mississippi" shall be printed at
147 the top, and the name of the county shall be printed at the
148 bottom. The application and the additional fee of Thirty-eight



149 Dollars and Twenty-five Cents (\$38.25), less Two Dollars (\$2.00)
150 to be remitted to the Department of Revenue License Tag
151 Acquisition Fund created in Section 27-19-179, shall be remitted
152 to the department on a monthly basis as prescribed by the
153 department. The remaining Thirty-six Dollars and Twenty-five
154 Cents (\$36.25) of the additional fee shall be deposited to the
155 credit of the Law Enforcement Officers and Fire Fighters Death
156 Benefits Trust Fund established in Section 45-2-1. In all other
157 respects, tags issued under this subsection (2) shall follow the
158 guidelines for tags issued under subsection (1) of this section.

159 **SECTION 2.** Section 27-39-303, Mississippi Code of 1972, is
160 brought forward as follows:

161 27-39-303. The board of supervisors of any county is hereby
162 empowered to levy ad valorem taxes on taxable property in the
163 respective counties in any one (1) year, as shown by the
164 assessment roll containing assessments of property made as of
165 January 1 of the year, and the assessment of motor vehicles as
166 made according to the provisions of the Motor Vehicle Ad Valorem
167 Tax Law of 1958 (Section 27-51-1 et seq.) for all general county
168 purposes, exclusive only of levies for schools at the rate
169 necessary to fund such purposes.

170 The board of supervisors of any county is further empowered
171 to expend the proceeds of this levy for any purpose authorized for
172 any other levy which the board of supervisors is authorized to
173 make. The board of supervisors may authorize general fund



174 expenditures for road and bridge construction; provided that the
175 expenditures do not exceed thirty percent (30%) of the general
176 fund in any one (1) fiscal year; provided that any general fund
177 expenditures shall be subject to the requirements of Section
178 65-15-21, Mississippi Code of 1972; and the board may authorize
179 general fund expenditures for school purposes when necessary to
180 meet the minimum local ad valorem tax effort required by Section
181 37-57-1, Mississippi Code of 1972.

182 The board of supervisors of any county is further empowered
183 to distribute from the county general fund a portion of the
184 county's share of payments made by the Tennessee Valley Authority
185 to the state in lieu of taxes (a) to the school districts of said
186 county and (b) for construction on the roads and bridges of said
187 county in an amount which bears the same proportion to the total
188 amount of the county's share as the millage for the school fund
189 and road and bridge fund bears to the total millage levied by the
190 county. In the event said in lieu payments are expended for
191 capital improvements, said payments shall not be subject to the
192 increase limitations specified in Section 27-39-321 or 37-57-107,
193 Mississippi Code of 1972.

194 **SECTION 3.** This act shall take effect and be in force from
195 and after July 1, 2025.

