

By: Representative Scott

To: Transportation; Ways and  
Means

## 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

23 GROSS WEIGHT	COMMON AND	PRIVATE	PRIVATE
-----------------	------------	---------	---------



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



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

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

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

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



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

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

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

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



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

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

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

