

By: Senator(s) Barrett, Younger, Berry

To: Judiciary, Division B

SENATE BILL NO. 2803

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,



or which is the subject of first sale for use after July 1, 1999, * * * every owner of a fully autonomous vehicle as defined in Section * * * 63-35-3, which is in this state and which is manufactured or assembled after July 1, 2023, or which is the subject of first sale for use after July 1, 2023, and every owner of an all-terrain vehicle as defined in this chapter, which is in this state and which is manufactured or assembled after July 1, 2025, or which is the subject of first sale for use after July 1, 2025, shall make application to the department * * * for a certificate of title with the following exceptions:

(a) Voluntary application for title may be made for any model motor vehicle, aside from an all-terrain vehicle, which is in this state after July 1, 1969, for any model manufactured home or mobile home which is in this state after July 1, 1999, * * * for any model fully autonomous * * * vehicle which is in this state after July 1, 2023, and for any model all-terrain vehicle which is in this state after July 1, 2025, and any person bringing a motor vehicle, manufactured home, mobile home * * *, fully autonomous vehicle or all-terrain vehicle into this state from a state which requires titling shall make application for title to the department * * * within thirty (30) days thereafter.

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



or another, who sells, trades or otherwise transfers any new or used manufactured home or mobile home as defined in this chapter, * * * after July 1, 2023, any dealer, acting for himself * * * or another, who sells, trades or otherwise transfers any new or used fully autonomous vehicle as defined in Section * * * 63-35-3, and from and after July 1, 2025, any dealer, acting for himself or another, who sells, trades or otherwise transfers any new or used all-terrain vehicle as defined in this chapter, or any designated agent, shall furnish to the purchaser or transferee, without charge for either application or certificate of title, an application for title of said vehicle, manufactured home, mobile home * * *, fully autonomous vehicle or all-terrain vehicle and cause to be forwarded to the department * * * any and all documents required by the department to issue certificate of title to the purchaser or transferee. The purchaser or transferee may then use the duplicate application for title as a permit to operate vehicle as provided in Section 63-21-67, until certificate of title is received.

* * *

(* * *2) Any dealer, acting for himself or another who sells, trades or otherwise transfers any vehicle, manufactured home, mobile home * * *, fully autonomous vehicle or all-terrain vehicle required to be titled under this chapter who does not 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



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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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



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

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

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



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

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

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

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

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



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

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

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

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

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



9, 1968, in a previously registered vehicle, aside from an
all-terrain vehicle, or created before July 1, 1999, in a
previously registered manufactured home or mobile home, or created
before July 1, 2025, in a previously registered all-terrain
vehicle, the department may, in addition to the * * * department's
options under Section 63-21-27:

(a) Issue a distinctive certificate of title of the
vehicle containing the legend "This vehicle, manufactured home or
mobile home may be subject to an undisclosed lien" and any other
information the department prescribes; or

(b) Issue a distinctive certificate of title of the
vehicle containing the legend "This certificate of title for this
[manufactured home/mobile home] is issued pursuant to a filed
affidavit of ownership and may be subject to an undisclosed lien"
and any other information the department prescribes.

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

63-21-53. If a security interest in a previously registered
vehicle, aside from an all-terrain vehicle, is perfected under any
other applicable law of this state as of August 9, 1968, and if a
security interest in a previously registered manufactured home or
mobile home is perfected under any other applicable law of this
state as of July 1, 1999, and if a security interest in a
previously registered all-terrain vehicle is perfected under any
other applicable law of this state as of July 1, 2025, the



493 security interest continues perfected until its perfection lapses
494 under the law under which it was perfected. This would apply only
495 to vehicles, manufactured homes * * *, mobile homes and
496 all-terrain vehicles not required to be titled under this chapter.

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

499 63-21-63. There shall be paid to the department * * * for
500 issuing and processing documents required by this chapter, fees
501 for motor vehicles according to the following schedule:

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

504 * * *

505 (* * *b) Each application for replacement or corrected
506 certificate of title.....9.00

507 (* * *c) Each suspension or revocation of certificate
508 of title.....9.00

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

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

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

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

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



518 If more than one (1) transaction is involved in any
519 application on a single vehicle and if supported by all required
520 documents, the fee charged by the department and by the designated
521 agent for processing and issuing shall be considered as only one
522 (1) transaction.

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

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

539 In the event the * * * department refuses to issue the
540 certificate of title, the applicant shall, immediately upon
541 receiving written notice from the * * * department that such
542 certificate will not be issued for the reason or reasons stated in



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



authorized to retain same until it is satisfied that said applicant is entitled to receive a certificate of title of the vehicle, manufactured home or mobile home in question.

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

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

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

(2) The initial application shall be accompanied by the certification of a Mississippi licensed physician or Mississippi licensed psychologist who will prescribe that (a) the applicant or the applicant's child, parent or spouse has a physical or mental health condition that will impair the ability to effectively communicate with law enforcement; and (b) the physician or psychologist has determined that the applicant or the applicant's child, parent or spouse will have the communication impairment for at least five (5) years. The department shall prepare and issue



to the tax collectors of the various counties, decals for placement on license plates.

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

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

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

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

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

(a) All cemeteries used exclusively for burial purposes.

(b) All property, real or personal, belonging to the State of Mississippi or any of its political subdivisions, except property of a municipality not being used for a proper municipal



purpose and located outside the county or counties in which such municipality is located. A proper municipal purpose within the meaning of this section shall be any authorized governmental or corporate function of a municipality.

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

(d) All property, real or personal, belonging to any religious society, or ecclesiastical body, or any congregation thereof, or to any charitable society, or to any historical or patriotic association or society, or to any garden or pilgrimage club or association and used exclusively for such society or association and not for profit; not exceeding, however, the amount of land which such association or society may own as provided in Section 79-11-33. All property, real or personal, belonging to any foundation organized as a nonprofit corporation that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code and that receives, invests and administers private support for a state-supported institution of higher learning, a public community college or junior college located in the State of Mississippi or a nonprofit private university or college located in the State of Mississippi, as the case may be. For the sole purpose of applying the preceding sentence, all



property, real or personal, belonging to an entity that is wholly owned by and controlled by such a foundation shall be treated as belonging to the foundation, provided such property is not leased or otherwise used to generate revenue that is not used exclusively to benefit an institution described above. All property, real or personal, belonging to any rural waterworks system or rural sewage disposal system incorporated under the provisions of Section 79-11-1. All property, real or personal, belonging to any college or institution for the education of youths, used directly and exclusively for such purposes, provided that no such college or institution for the education of youths shall have exempt from taxation more than six hundred forty (640) acres of land; provided, however, this exemption shall not apply to commercial schools and colleges or trade institutions or schools where the profits of same inure to individuals, associations or corporations. All property, real or personal, belonging to an individual, institution or corporation and used for the operation of a grammar school, junior high school, high school or military school. All property, real or personal, owned and occupied by a fraternal and benevolent organization, when used by such organization, and from which no rentals or other profits accrue to the organization, but any part rented or from which revenue is received shall be taxed.

(e) All property, real or personal, held and occupied by trustees of public schools, and school lands of the respective



668 townships for the use of public schools, and all property kept in
669 storage for the convenience and benefit of the State of
670 Mississippi in warehouses owned or leased by the State of
671 Mississippi, wherein said property is to be sold by the Alcoholic
672 Beverage Control Division of the Department of Revenue * * *.

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

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

686 (h) Provisions on hand for family consumption.

687 (i) All farm products grown in this state for a period
688 of two (2) years after they are harvested, when in the possession
689 of or the title to which is in the producer, except the tax of
690 one-fifth of one percent (1/5 of 1%) per pound on lint cotton now
691 levied by the Board of Commissioners of the Mississippi Levee
692 District; and lint cotton for five (5) years, and cottonseed,



693 soybeans, oats, rice and wheat for one (1) year regardless of
694 ownership.

695 (j) All guns and pistols kept by the owner for private
696 use.

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

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

702 (m) All cattle and oxen.

703 (n) All sheep, goats and hogs.

704 (o) All horses, mules and asses.

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

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

710 (r) The libraries of all persons.

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

713 (t) The tools of any mechanic necessary for carrying on
714 his trade.

715 (u) All state, county, municipal, levee, drainage and
716 all school bonds or other governmental obligations, and all bonds
717 and/or evidences of debts issued by any church or church



organization in this state, and all notes and evidences of indebtedness which bear a rate of interest not greater than the maximum rate per annum applicable under the law; and all money loaned at a rate of interest not exceeding the maximum rate per annum applicable under the law; and all stock in or bonds of foreign corporations or associations shall be exempt from all ad valorem taxes.

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

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

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

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

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

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



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

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

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

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

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

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

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



767 2. A vessel exempt from taxation under
768 subparagraph (iii) of this paragraph (z) may not be exempt for a
769 period of more than three (3) years unless the board of
770 supervisors of the county and/or governing authorities of the
771 municipality, as the case may be, in which the vessel would
772 otherwise be taxable adopts a resolution or ordinance authorizing
773 the extension of the exemption and setting a maximum period for
774 the exemption.

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

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

784 (bb) All growing nursery stock.

785 (cc) A semitrailer used in interstate commerce.

786 (dd) All property, real or personal, used exclusively
787 for the housing of and provision of services to elderly persons,
788 disabled persons, mentally impaired persons or as a nursing home,
789 which is owned, operated and managed by a not-for-profit
790 corporation, qualified under Section 501(c)(3) of the Internal
791 Revenue Code, whose membership or governing body is appointed or



confirmed by a religious society or ecclesiastical body or any congregation thereof.

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

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

(gg) If a municipality changes its boundaries so as to include within the boundaries of such municipality the project site of any project as defined in Section 57-75-5(f)(iv)1, Section 57-75-5(f)(xxi) or Section 57-75-5(f)(xxviii) or Section 57-75-5(f)(xxix), all real and personal property located on the project site within the boundaries of such municipality that is



owned by a business enterprise operating such project, shall be exempt from ad valorem taxation for a period of time not to exceed thirty (30) years upon receiving approval for such exemption by the Mississippi Major Economic Impact Authority. The provisions of this paragraph shall not be construed to authorize a breach of any agreement entered into pursuant to Section 21-1-59.

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



(ii) All property, real, personal or mixed, including fixtures and leaseholds, used by Mississippi nonprofit entities qualified, on or before January 1, 2005, under Section 501(c)(3) of the Internal Revenue Code to provide support and operate technology incubators for research and development start-up companies, telecommunication startup companies and/or other technology startup companies, utilizing technology spun-off from research and development activities of the public colleges and universities of this state, State of Mississippi governmental research or development activities resulting therefrom located within the State of Mississippi.

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

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



866 (11) Equipment brought into the state temporarily for
867 use during a disaster response period as provided in Sections
868 27-113-1 through 27-113-9 and subsequently removed from the state
869 on or before the end of the disaster response period as defined in
870 Section 27-113-5.

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

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



890 (oo) Any all-terrain vehicle, as defined in Section
891 63-21-5, when held by a retailer on a consignment or floor plan
892 basis.

893 **SECTION 10.** Sections 1 through 8 of this act shall take
894 effect and be in force from and after July 1, 2025, and Section 9
895 of this act shall take effect and be in force from and after
896 January 1, 2026.

