

By: Senator(s) Dearing

To: Finance

## SENATE BILL NO. 2244

1       AN ACT TO AMEND SECTION 27-19-63, MISSISSIPPI CODE OF 1972,  
2 TO PROVIDE THAT THE PURCHASER OF A MOTOR VEHICLE SHALL HAVE 30  
3 DAYS AFTER THE DELIVERY OF THE MOTOR VEHICLE TO PAY REQUIRED  
4 PRIVILEGE AND AD VALOREM TAXES ON SUCH VEHICLE WITHOUT PENALTY; TO  
5 AMEND SECTION 63-21-69, MISSISSIPPI CODE OF 1972, IN CONFORMITY  
6 THERETO; AND FOR RELATED PURPOSES. BE IT ENACTED BY THE  
7 LEGISLATURE OF THE STATE OF MISSISSIPPI:

8  
9       SECTION 1. Section 27-19-63, Mississippi Code of 1972, is  
10 amended as follows:

11       27-19-63. (1) Except as otherwise provided in this section,  
12 the privilege license tax levied by the provisions of this article  
13 shall be paid annually during the anniversary month of the  
14 acquisition of the vehicle. The privilege license tax levied  
15 shall be based on a period of twelve (12) months, even though the  
16 actual time from the acquisition of the vehicle to the end of the  
17 anniversary month of the next succeeding year may be more than  
18 twelve (12) months. Any person subject to the provisions of this  
19 article shall have an additional fifteen (15) days from the end of  
20 the anniversary month in which to purchase the tag and/or decals  
21 and to pay the privilege license tax without being in violation of  
22 this section. Any person owning a vehicle subject to taxation  
23 under the provisions of this article who fails or refuses to pay  
24 such tax and obtain the privilege license required within the  
25 prescribed period of time shall be guilty of violating the  
26 provisions of this article, and shall be liable for the amount of  
27 such tax plus a penalty as provided for in this section. If the  
28 person owning a vehicle subject to taxation under the provisions  
29 of this article does not operate such vehicle on the highways of

30 this state from the date of acquisition or, if previously  
31 registered, from the end of the anniversary month of his tag and  
32 decals to the date on which he makes application for the privilege  
33 license, he shall pay such license tax for a period of twelve (12)  
34 months beginning with the first day of the month in which he  
35 applies for such privilege license. The owner shall submit an  
36 affidavit with his application attesting to the fact that his  
37 vehicle was not operated on the highways of this state from the  
38 date of acquisition or, if previously registered, from the end of  
39 the anniversary month of his tag and decals to the date on which  
40 he makes application for the privilege license.

41 (2) Except as may be otherwise provided in subsection (3) of  
42 this section, the privilege license tax levied by the provision of  
43 this article on operators of motor vehicles in excess of ten  
44 thousand (10,000) pounds, gross vehicle weight, apportioned  
45 vehicles, rental and commercial trailers and buses shall be due  
46 annually during the anniversary month which shall be established  
47 by the Chairman of the State Tax Commission; provided, however,  
48 there shall be an additional fifteen (15) days from the end of the  
49 anniversary month in which to file an application with the  
50 commission and pay the privilege license tax. The annual license  
51 tag and/or decals issued by the commission for the license tax  
52 year shall be valid for a period of time to be determined by the  
53 chairman but not to exceed fifteen (15) months following the  
54 anniversary month; provided, however, this does not extend the  
55 time for filing the application with the commission and the  
56 payment of the license tax. Any person who fails or refuses to  
57 pay such tax and obtain the privilege license required when due  
58 shall be guilty of violating the provision of this article and  
59 shall be liable for the entire amount of such tax from the date  
60 the liability was incurred, plus penalty as provided for in this  
61 section.

62 (3) The privilege license tax levied by the provisions of  
63 this article on operators of a motor vehicle that is in a  
64 corporate fleet or an individual fleet registered under Section  
65 27-19-66 shall be due annually during the anniversary month which  
66 shall be established by the Chairman of the State Tax Commission

67 for corporate fleets and by the county tax collectors for  
68 individual fleets; provided, however, there shall be an additional  
69 fifteen (15) days from the end of the anniversary month in which  
70 to file an application with the commission or the county tax  
71 collector, as the case may be, and to purchase the tag or renew  
72 the registration of such motor vehicle and pay the privilege  
73 license tax. The commission or the county tax collector, as the  
74 case may be, shall issue a tag or renew the annual registration of  
75 such motor vehicle for the license tax year only after all ad  
76 valorem taxes and privilege taxes due on such motor vehicle have  
77 been paid. Any person who fails or refuses to pay the privilege  
78 tax and obtain the privilege license required when due shall be  
79 guilty of violating the provisions of this article and shall be  
80 liable for the entire amount of such tax from the date the  
81 liability was incurred, plus penalty as provided for in this  
82 section.

83 (4) Penalties shall be assessed on the privilege license tax  
84 at the rate of five percent (5%) for the first fifteen (15) days  
85 of delinquency, or part thereof, and five percent (5%) for each  
86 additional thirty-day period of delinquency, or part thereof, not  
87 to exceed a maximum penalty of twenty-five percent (25%); however,  
88 a penalty of Two Hundred Fifty Dollars (\$250.00), in addition to  
89 the maximum penalty for delinquency, shall be assessed against any  
90 person who is liable for the motor vehicle privilege license tax  
91 but who (a) displays an out-of-state license tag on the motor  
92 vehicle; or (b) displays a license tag or privilege license decal  
93 on the motor vehicle which was issued for another vehicle. The  
94 commission, for good reason shown, may waive all or any part of  
95 the penalties imposed. No private passenger vehicle registered  
96 under this chapter shall have displayed on the front of such  
97 vehicle, or elsewhere, the official license tag of another state,  
98 whether or not such license tag has expired. Law enforcement  
99 officers of this state may remove from private passenger vehicles

any out-of-state license tags so displayed.

(5) The requirement that the privilege tax be paid during the anniversary month of each year shall not apply in the following cases:

(a) Where a motor vehicle is acquired from a duly licensed automobile dealer in the regular course of trade, or another person by sale or otherwise, the owner or operator of the vehicle purchased shall have thirty (30) full working days, exclusive of the date of delivery, after the vehicle has been delivered to him, within which to make the application for the required privilege license, otherwise such person shall be liable for penalty as provided for in this section. Provided, however, that when any person shall acquire a vehicle as herein provided, and it shall be necessary that such vehicle be remodeled, changed or altered by such person before same is suitable for the purposes for which it was acquired, then such person shall have thirty (30) \* \* \*, exclusive of the day of the completion of such remodeling, change or alteration, after the completion thereof within which to make application for the required privilege license; provided, that if such person fails to make application within such period, such person shall be liable for penalty as provided for in this section.

"Delivery" as used herein shall be construed to mean receipt of such vehicle by the purchaser thereof at his residence or place of business, and, in the event the vehicle is purchased at any place other than in the county of residence or place of business of such person, he shall be entitled to forty-eight (48) hours within which to transport such vehicle to the county of his residence or place of business. At all times during such transportation, the owner or operator of such vehicle shall have in his possession a true bill of sale, giving the description of the vehicle, the name and address of the dealer from whom purchased, the name and address of the owner or operator, and the

133 date on which the vehicle was acquired. For failure to have such  
134 bill of sale in his possession during the entire time during which  
135 the vehicle is being transported, the owner or operator shall be  
136 liable for the annual privilege tax plus penalty as provided for  
137 in this section.

138 (b) Where a person has paid the current privilege  
139 license tax required by the laws of another state and applies for  
140 a privilege license in this state within thirty (30) days, no  
141 penalty shall be assessed; however, any person who fails to comply  
142 herewith shall be liable for the full annual tax, plus penalty as  
143 provided for in this section.

144 (6) Any nonresident of the State of Mississippi who has paid  
145 the current privilege license required by the laws of another  
146 state upon a private carrier of passengers, and thereafter becomes  
147 a resident of the State of Mississippi, or brings such vehicle  
148 into the State of Mississippi for use in connection with his  
149 business in this state, or who is gainfully employed in this state  
150 shall be entitled to operate such vehicle without obtaining a  
151 privilege license in this state for a period of not more than  
152 thirty (30) days.

153 "Resident" for the purpose of registration and operation of  
154 motor vehicles shall include, but not be limited to, the  
155 following:

156 (a) Any person, except a tourist or out-of-town  
157 student, who owns, leases or rents a place within the state and  
158 occupies same as a place of residence.

159 (b) Any person who engages in a trade, profession or  
160 occupation in this state or who accepts employment in other than  
161 seasonal agricultural work.

162 SECTION 2. Section 63-21-69, Mississippi Code of 1972, is  
163 amended as follows:

164 63-21-69.

165 \* \* \*

166 No privilege license tag shall be issued by any tax collector  
167 or the State Tax Commission if the vehicle is subject to titling  
168 under this chapter unless the vehicle owner makes an application  
169 therefor and shall thereupon tender his application for  
170 certificate of title with the application for a privilege license.

171 If, however, the vehicle owner already has a certificate of  
172 title, then the original certificate or, if his original  
173 certificate be in the hands of a lienholder, then his duplicate  
174 certificate or other official document as prescribed by the State  
175 Tax Commission shall be tendered to the tax collector or the State  
176 Tax Commission. The tax collector or the State Tax Commission, as  
177 the case may be, shall thereupon enter the number of the  
178 application or certificate on the privilege license application  
179 and on the privilege license receipt.

180 The provisions and requirements of this section implement the  
181 provisions and requirements of Section 27-19-59 and Section  
182 27-19-61. Nothing contained in this section or in this chapter  
183 shall in any way amend or supersede any of the existing statutes  
184 of this state or any of the provisions or requirements of such  
185 statutes with respect to the registration of vehicles and making  
186 applications for privilege licenses for vehicles. However, the  
187 State Tax Commission shall by suitable rules and regulations  
188 provide for the implementation of the requirements of this section  
189 and this chapter with the requirements of existing statutes with  
190 respect to the registration of vehicles and with respect to  
191 obtaining privilege licenses therefor.

192 SECTION 3. This act shall take effect and be in force from  
193 and after July 1, 1999.