

By: Representative Compretta

To: Ways and Means

HOUSE BILL NO. 1401

1 AN ACT TO AMEND SECTION 27-19-141, MISSISSIPPI CODE OF 1972,  
2 TO ALLOW A PERSON SELLING, TRANSFERRING OR ASSIGNING A MOTOR  
3 VEHICLE TO RECEIVE CREDIT FOR UNUSED MOTOR VEHICLE PRIVILEGE OR AD  
4 VALOREM TAXES WITHOUT HAVING TO PRODUCE A RECEIPT; AND FOR RELATED  
5 PURPOSES.

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

7 SECTION 1. Section 27-19-141, Mississippi Code of 1972, is  
8 amended as follows:

9 27-19-141. In case any person, other than a dealer or agent,  
10 shall sell, assign or transfer any vehicle to another person, the  
11 person acquiring such vehicle shall register the vehicle with the  
12 county tax collector of his residence or the State Tax Commission  
13 within seven (7) working days after such sale, assignment or  
14 transfer and pay the annual privilege license taxes. The seller  
15 or transferor shall remove the license plate from the vehicle and  
16 retain same. Such license plate must be surrendered to the  
17 issuing authority \* \* \* and credit shall be allowed for the taxes  
18 paid for the remaining tax year on like privilege or ad valorem  
19 taxes due on another vehicle owned by the seller or transferor, or  
20 by the seller's or transferor's spouse or dependent child.

21 Privilege taxes on vehicles registered in excess of ten thousand  
22 (10,000) pounds gross vehicle weight, apportioned vehicles, rental  
23 and commercial trailers and buses, shall be considered like taxes  
24 only for vehicles registered in excess of ten thousand (10,000)  
25 pounds gross vehicle weight, apportioned vehicles, rental and  
26 commercial trailers and buses. Privilege or ad valorem taxes on  
27 vehicles with a gross vehicle weight of ten thousand (10,000)  
28 pounds or less shall be considered like taxes only for vehicles

29 with a gross vehicle weight of ten thousand (10,000) pounds or  
30 less. If the seller or transferor does not elect to receive such  
31 credit at the time the license plate is surrendered, the issuing  
32 authority shall issue a certificate of credit to the seller or  
33 transferor, or to the seller's or transferor's spouse or dependent  
34 child, or to any other person, business or corporation, at the  
35 direction of the seller or transferor, for the remaining unexpired  
36 taxes prorated from the first day of the month following the month  
37 in which the license plate is surrendered. Any credit allowed for  
38 taxes due or any certificate of credit issued may be applied to  
39 like taxes owed in any county by the person to whom the credit is  
40 allowed or by the person possessing the certificate of credit. No  
41 credit, however, shall be allowed on the charge made for  
42 registration fees and any tag fees. Such license plates  
43 surrendered to the tax collector shall be retained by him, and in  
44 no event shall such license plate be attached to any motor vehicle  
45 after being surrendered to the tax collector, nor shall any  
46 license plate be transferred from one (1) motor vehicle to any  
47 other motor vehicle. Certificates of credit shall be designed and  
48 furnished by the commissioner.

49 The credit authorized by this section shall not apply to  
50 trailers or semitrailers subject to the tax levied in Section  
51 27-19-18.

52 SECTION 2. This act shall take effect and be in force from  
53 and after July 1, 2001.