

By: Representative Snowden

To: Ways and Means

HOUSE BILL NO. 1433

1 AN ACT TO PROVIDE THAT THE OWNER OF ANY VEHICLE REGISTERED IN
2 THIS STATE THAT HAS A GROSS VEHICLE WEIGHT OF 10,000 POUNDS OR
3 LESS SHALL BE ENTITLED TO A CASH REFUND OF MOTOR VEHICLE PRIVILEGE
4 AND AD VALOREM TAXES PAID BY THE OWNER WHENEVER THE OWNER
5 ESTABLISHES A RESIDENCE IN ANOTHER STATE AND REGISTERS THE VEHICLE
6 IN SUCH OTHER STATE; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** If the owner of any vehicle registered in this
9 state that has a gross vehicle weight of ten thousand (10,000)
10 pounds or less establishes his residence in another state and
11 registers the vehicle in such other state, he shall be entitled to
12 a cash refund of the privilege and ad valorem taxes paid in this
13 state prorated for the remainder of the tax year. In order to
14 receive the refund, the owner shall remove the license plate from
15 the vehicle and surrender it to the issuing authority along with a
16 copy of the corresponding tax receipt, a copy of the registration
17 of the vehicle in his new state of residence and proof of
18 residence in such other state. No refund shall be allowed on the
19 charge made for registration fees or any tag fees. Such license
20 plates surrendered to the tax collector shall be retained by him,
21 and in no event may such license plate be attached to any motor
22 vehicle after being surrendered to the tax collector.

23 **SECTION 2.** This act shall take effect and be in force from
24 and after July 1, 2002.

