

By: Representatives Markham, Bailey, Ishee, Masterson

To: Ways and Means

HOUSE BILL NO. 1676

1 AN ACT TO AMEND SECTION 27-19-5, MISSISSIPPI CODE OF 1972, TO
2 DECREASE THE MOTOR VEHICLE PRIVILEGE TAX ON PRIVATE CARRIERS OF
3 PASSENGERS; TO AMEND SECTION 27-19-11, MISSISSIPPI CODE OF 1972,
4 TO INCREASE THE MOTOR VEHICLE PRIVILEGE TAX ON LIGHT CARRIERS OF
5 PROPERTY; AND FOR RELATED PURPOSES.

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

7 SECTION 1. Section 27-19-5, Mississippi Code of 1972, is
8 amended as follows:

9 27-19-5. There is hereby levied the following annual highway
10 privilege tax on operators of private carriers of passengers as
11 reasonable compensation for the use of the highways of this state:

- 12 (a) On the owner or operator of each private carrier of
13 passengers..... \$13.00
14 (b) On each motorcycle, per annum..... 8.00

15 SECTION 2. Section 27-19-11, Mississippi Code of 1972, is
16 amended as follows:

17 27-19-11. On each carrier of property, for each motor
18 vehicle, truck-tractor or road tractor used in the operation of
19 any business as such, and on each bus, there is hereby levied an
20 annual highway privilege tax in accordance with the following
21 schedule, except that the gross vehicle weight of buses shall be
22 the gross weight of the vehicle plus one hundred fifty (150)
23 pounds per each regular seat.

Table with 4 columns: GROSS WEIGHT OF VEHICLE NOT TO EXCEED IN POUNDS, COMMON AND CONTRACT CARRIERS OF PROPERTY, PRIVATE COMMERCIAL CARRIERS OF PROPERTY, PRIVATE CARRIERS OF PROPERTY.



29	0000 - 6000	\$ <u>13.00</u>	\$ <u>13.00</u>	\$ <u>13.00</u>
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 In addition to the above levied annual highway privilege tax
58 on vehicles with a gross weight exceeding ten thousand (10,000)
59 pounds, there is levied and shall be collected an additional
60 privilege tax in the amount of One Thousand Three Hundred Fifty
61 Dollars (\$1,350.00) for each current or later year model vehicle



62 based upon a licensed weight of eighty thousand (80,000) pounds.
63 This additional privilege tax shall be reduced by the amount of
64 One Hundred Seventy-five Dollars (\$175.00) for each year of age to
65 a minimum of Fifty Dollars (\$50.00) and further reduced by the
66 ratio of licensed weight to the maximum weight of eighty thousand
67 (80,000) pounds. During the first year only, the privilege tax
68 monies collected under the provisions of this paragraph shall be
69 distributed to the various counties of the state on the basis of
70 the ratio of the last year of annual ad valorem taxes collected by
71 such counties on such vehicles to the total ad valorem taxes
72 collected by all counties on such vehicles in the same year. In
73 all subsequent years, such distribution to the counties shall be
74 made on the basis of the ratio of the number of motor vehicles
75 registered in excess of ten thousand (10,000) pounds, in each
76 taxing district in each county, to the total number of such
77 vehicles registered statewide. The counties should then
78 distribute these proceeds as they would if these collections were
79 ad valorem taxes. Provided, however, until July 1, 1993, vehicles
80 which are subject to the provisions of this section and were
81 licensed in another state shall not be subject to any other taxes
82 when registered in this state.

83 From the privilege tax monies collected under this section,
84 Three Million Seven Hundred Thirty-two Thousand Four Hundred Three
85 Dollars and Eleven Cents (\$3,732,403.11) shall be earmarked and
86 set aside to be apportioned and paid to the counties of the state
87 in the manner provided by Section 27-19-159, Mississippi Code of
88 1972. Any excess privilege tax monies collected under this
89 section shall be deposited into the State Highway Fund for the
90 construction, maintenance and reconstruction of highways and roads
91 of the State of Mississippi or the payment of interest and
92 principal on bonds authorized by the 1972 Regular Session of the
93 Legislature for construction and reconstruction of highways.



94 Provided that no privilege license shall be issued for any
95 period of time for less than One Dollar (\$1.00).

96 The annual highway privilege tax imposed on operators engaged
97 exclusively in the transportation of household goods shall be the
98 same as the tax imposed upon private commercial carriers by this
99 section. Provided that in determining the amount of privilege
100 taxes due under the provisions of this section, there shall be
101 allowed a maximum tolerance of five hundred (500) pounds on all
102 classes of carriers except carriers of liquefied compressed gases
103 and in the case of carriers of liquefied compressed gases there
104 shall be allowed a maximum tolerance of two thousand (2,000)
105 pounds.

106 Provided, however, any owner or operator who operates a motor
107 vehicle on the public highways, with a license tag attached
108 thereto which was issued for another or different vehicle, shall
109 be liable for the privilege tax on said vehicle for twelve (12)
110 months plus a penalty thereon of twenty-five percent (25%).

111 Provided further, that carriers of property duly registered
112 and licensed in another state and being used to transport farm
113 harvesting machinery or equipment to and from a particular county
114 in this state may, upon adoption of a resolution by the board of
115 supervisors of said county where such machinery or equipment is
116 being exclusively used in harvesting farm crops within said
117 county, be exempt from the taxes herein levied when said
118 resolution is filed with the State Tax Commission. Provided,
119 however, that said exemption shall not exceed a period of forty
120 (40) days for any annual period without a second resolution of
121 approval by the board of supervisors who shall have the authority
122 to extend said exemption not to exceed an additional period of
123 twenty (20) days during any annual period.

124 Provided further, a private commercial carrier of property
125 hauling interstate may purchase a common and contract carrier of
126 property license plate at the prescribed fee to allow the carrier



127 to lease on a one-way basis per trip without qualifying with the
128 Public Service Commission.

129 **SECTION 3.** This act shall take effect and be in force from
130 and after July 1, 2002.

