

By: Senator(s) Burton

To: Finance

SENATE BILL NO. 2631

1 AN ACT TO AMEND SECTION 27-19-11, MISSISSIPPI CODE OF 1972,  
2 TO MAKE IT CLEAR THAT THE PROCEEDS OF THE ADDITIONAL PRIVILEGE TAX  
3 ON CERTAIN HEAVY VEHICLES SHALL BE DISTRIBUTED BY COUNTIES AS THEY  
4 WOULD IF THESE COLLECTIONS WERE AD VALOREM TAXES; AND FOR RELATED  
5 PURPOSES.

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

7 SECTION 1. Section 27-19-11, Mississippi Code of 1972, is  
8 amended as follows:

9 27-19-11. On each carrier of property, for each motor  
10 vehicle, truck-tractor or road tractor used in the operation of  
11 any business as such, and on each bus, there is hereby levied an  
12 annual highway privilege tax in accordance with the following  
13 schedule, except that the gross vehicle weight of buses shall be  
14 the gross weight of the vehicle plus one hundred fifty (150)  
15 pounds per each regular seat.

RATE OF TAX			
GROSS WEIGHT OF VEHICLE NOT TO EXCEED IN POUNDS	COMMON AND CONTRACT CARRIERS OF PROPERTY	PRIVATE COMMERCIAL CARRIERS OF PROPERTY	PRIVATE CARRIERS OF PROPERTY
0000 - 6000	\$ 7.20	\$ 7.20	\$ 7.20
6001 - 10000	33.60	25.20	16.80
10001 - 16000	78.40	70.70	39.20
16001 - 20000	156.00	129.00	78.00
20001 - 26000	228.00	192.00	114.00
26001 - 30000	300.00	247.00	150.00
30001 - 36000	384.00	318.00	192.00
36001 - 40000	456.00	378.00	228.00

29	40001 - 42000	504.00	420.00	264.00
30	42001 - 44000	528.00	444.00	276.00
31	44001 - 46000	552.00	456.00	282.00
32	46001 - 48000	588.00	492.00	300.00
33	48001 - 50000	612.00	507.00	312.00
34	50001 - 52000	660.00	540.00	336.00
35	52001 - 54000	684.00	564.00	348.00
36	54001 - 56000	708.00	588.00	360.00
37	56001 - 58000	756.00	624.00	384.00
38	58001 - 60000	780.00	642.00	396.00
39	60001 - 62000	828.00	828.00	420.00
40	62001 - 64000	852.00	852.00	432.00
41	64001 - 66000	900.00	900.00	482.00
42	66001 - 68000	936.00	936.00	504.00
43	68001 - 70000	972.00	972.00	516.00
44	70001 - 72000	996.00	996.00	528.00
45	72001 - 74000	1,128.00	1,128.00	576.00
46	74001 - 76000	1,248.00	1,248.00	612.00
47	76001 - 78000	1,380.00	1,380.00	720.00
48	78001 - 80000	1,512.00	1,512.00	864.00

49           In addition to the above levied annual highway privilege tax  
50 on vehicles with a gross weight exceeding ten thousand (10,000)  
51 pounds, there is levied and shall be collected an additional  
52 privilege tax in the amount of One Thousand Three Hundred Fifty  
53 Dollars (\$1,350.00) for each current or later year model vehicle  
54 based upon a licensed weight of eighty thousand (80,000) pounds.  
55 This additional privilege tax shall be reduced by the amount of  
56 One Hundred Seventy-five Dollars (\$175.00) for each year of age to  
57 a minimum of Fifty Dollars (\$50.00) and further reduced by the  
58 ratio of licensed weight to the maximum weight of eighty thousand  
59 (80,000) pounds. During the first year only, the privilege tax  
60 monies collected under the provisions of this paragraph shall be  
61 distributed to the various counties of the state on the basis of

62 the ratio of the last year of annual ad valorem taxes collected by  
63 such counties on such vehicles to the total ad valorem taxes  
64 collected by all counties on such vehicles in the same year. In  
65 all subsequent years, such distribution to the counties shall be  
66 made on the basis of the ratio of the number of motor vehicles  
67 registered in excess of ten thousand (10,000) pounds, in each  
68 taxing district in each county, to the total number of such  
69 vehicles registered statewide. The counties shall then distribute  
70 these proceeds as they would if these collections were ad valorem  
71 taxes. Provided, however, until July 1, 1993, vehicles which are  
72 subject to the provisions of this section and were licensed in  
73 another state shall not be subject to any other taxes when  
74 registered in this state.

75 From the privilege tax monies collected under this section,  
76 Three Million Seven Hundred Thirty-two Thousand Four Hundred Three  
77 Dollars and Eleven Cents (\$3,732,403.11) shall be earmarked and  
78 set aside to be apportioned and paid to the counties of the state  
79 in the manner provided by Section 27-19-159, Mississippi Code of  
80 1972. Any excess privilege tax monies collected under this  
81 section shall be deposited into the State Highway Fund for the  
82 construction, maintenance and reconstruction of highways and roads  
83 of the State of Mississippi or the payment of interest and  
84 principal on bonds authorized by the 1972 Regular Session of the  
85 Legislature for construction and reconstruction of highways.

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

88 The annual highway privilege tax imposed on operators engaged  
89 exclusively in the transportation of household goods shall be the  
90 same as the tax imposed upon private commercial carriers by this  
91 section. Provided that in determining the amount of privilege  
92 taxes due under the provisions of this section, there shall be  
93 allowed a maximum tolerance of five hundred (500) pounds on all  
94 classes of carriers except carriers of liquefied compressed gases

95 and in the case of carriers of liquefied compressed gases there  
96 shall be allowed a maximum tolerance of two thousand (2,000)  
97 pounds.

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

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

116         Provided further, a private commercial carrier of property  
117 hauling interstate may purchase a common and contract carrier of  
118 property license plate at the prescribed fee to allow the carrier  
119 to lease on a one-way basis per trip without qualifying with the  
120 Public Service Commission.

121         **SECTION 2.** This act shall take effect and be in force from  
122 and after July 1, 2004.