

By: Representative Reeves

To: Ways and Means

HOUSE BILL NO. 306

1 AN ACT TO AMEND SECTION 27-19-57, MISSISSIPPI CODE OF 1972,
2 TO CLARIFY THE REQUIREMENT FOR REGISTRATION OF A VEHICLE IN THE
3 COUNTY IN WHICH THE VEHICLE IS DOMICILED OR GARAGED; AND FOR
4 RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-19-57, Mississippi Code of 1972, is
7 amended as follows:

8 27-19-57. (1) All persons required to pay the privilege
9 license prescribed by this article shall register their private or
10 commercial vehicle and pay such tax in the county in which such
11 vehicles are domiciled or the county from which such vehicles most
12 frequently leave and return. The tax collector of a county shall
13 not issue a tag or decals to any vehicle domiciled or garaged in
14 another county.

15 (2) Any person owning a vehicle registered in accordance
16 with Section 27-19-43 which changes county of domicile during a
17 registration year shall, upon registration anniversary date,
18 surrender to the tax collector in the new county of domicile the
19 old tag and decals and shall be issued a new tag displaying the
20 proper county of domicile and decals. This provision shall not
21 apply to vehicles with a gross vehicle weight in excess of ten
22 thousand (10,000) pounds. Any person owning a vehicle with a
23 gross vehicle weight in excess of ten thousand (10,000) pounds
24 which changes county of domicile during a registration year shall,
25 upon registration anniversary date, register the vehicle in the
26 new county of domicile but shall not be required to surrender the
27 old tag and decals.

28 (3) Each person required to pay the privilege license
29 prescribed by this article and claiming homestead exemption on a
30 home * * * shall register in the same county in which the home is
31 located all private or commercial vehicles registered in his or
32 her name that are domiciled or garaged in that county.

33 (4) If any vehicle, the license for which is issued by the
34 county tax collector or the State Tax Commission, shall be
35 registered in any county other than the county in which the
36 vehicle is domiciled or garaged, * * * then the vehicle shall be
37 regarded as having no privilege license; and the owner or operator
38 thereof shall be liable for the full annual tax in the county in
39 which such vehicle is domiciled or garaged * * *, plus a penalty
40 thereon of twenty-five percent (25%).

41 **SECTION 2.** This act shall take effect and be in force from
42 and after July 1, 2005.