

By: Senator(s) Walley

To: Finance

SENATE BILL NO. 2438

1 AN ACT TO REQUIRE A NONRESIDENT TO OBTAIN A PERMIT FROM THE
2 STATE TAX COMMISSION IN ORDER FOR THE NONRESIDENT TO PARTICIPATE
3 IN ONLINE AUTOMOBILE AUCTIONS CONDUCTED IN THIS STATE; TO PROVIDE
4 FOR A FEE FOR SUCH PERMIT; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** A nonresident of this state who does not possess
7 a motor vehicle tag permit issued by the State Tax Commission
8 shall not participate in motor vehicle auctions conducted in this
9 state online without first registering with the State Tax
10 Commission and obtaining a permit to participate in online
11 automobile auctions conducted in this state. A person shall make
12 application for such a permit to the State Tax Commission on forms
13 prescribed by the commission. The State Tax Commission shall
14 issue a permit to the nonresident containing such information as
15 the commission may determine to be necessary. An application for
16 an online automobile auction permit shall be accompanied by a fee
17 of One Thousand Dollars (\$1,000.00).

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