

By: Representatives Lott, Chism, Martinson,
Palazzo, Robinson (84th)

To: Ways and Means

HOUSE BILL NO. 1219

1 AN ACT TO REPEAL SECTIONS 63-13-1 THROUGH 63-13-29,
2 MISSISSIPPI CODE OF 1972, WHICH CREATE THE MISSISSIPPI MOTOR
3 VEHICLE SAFETY INSPECTION LAW; TO AMEND SECTIONS 27-19-43,
4 27-19-99, 27-19-309 AND 27-19-325, MISSISSIPPI CODE OF 1972, TO
5 INCREASE THE REGISTRATION FEE FOR LICENSE TAGS AND TO DISTRIBUTE
6 SUCH INCREASE TO THE DEPARTMENT OF PUBLIC SAFETY ADMINISTRATIVE
7 FUND; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** Sections 63-13-1, 63-13-3, 63-13-5, 63-13-7,
10 63-13-8, 63-13-9, 63-13-11, 63-13-13, 63-13-15, 63-13-17,
11 63-13-19, 63-13-21, 63-13-23, 63-13-25, 63-13-27 and 63-13-29,
12 Mississippi Code of 1972, which create the Mississippi Motor
13 Vehicle Safety Inspection Law, are repealed.

14 **SECTION 2.** Section 27-19-43, Mississippi Code of 1972, is
15 amended as follows:

16 27-19-43. (1) License tags, substitute tags and decals for
17 individual fleets and for private carriers of passengers, school
18 buses (excluding school buses owned by a school district in the
19 state), church buses, taxicabs, ambulances, hearses, motorcycles
20 and private carriers of property, and private commercial carriers
21 of property of a gross weight of ten thousand (10,000) pounds and
22 less, shall be sold and issued by the tax collectors of the
23 several counties.

24 (2) Applications for license tags for motor vehicles in a
25 corporate fleet registered under Section 27-19-66, and
26 applications for all other license tags, substitute tags and
27 decals shall be filed with the commission or the local tax
28 collector of the respective counties and forwarded to the
29 commission for issuance to the applicant. All tags and decals for

30 vehicles owned by the state or any agency or instrumentality
31 thereof, and vehicles owned by a fire protection district, school
32 district or a county or municipality, and all vehicles owned by a
33 road, drainage or levee district shall be issued by the
34 commission.

35 (3) In addition to the privilege taxes levied herein, there
36 shall be collected the following registration or tag fee:

37 (a) For the issuance of both a license tag and two (2)
38 decals, a fee of Five Dollars (\$5.00).

39 (b) For the issuance of up to two (2) decals only, a
40 fee of Three Dollars and Seventy-five Cents (\$3.75).

41 No tag or decal shall be issued either by a tax collector or
42 by the commission without the collection of such registration fee
43 except substitute tags and decals and license tags for vehicles
44 owned by the State of Mississippi.

45 (4) Beginning July 1, 1987, and until the date specified in
46 Section 65-39-35, there shall be levied a registration fee of Five
47 Dollars (\$5.00) in addition to the regular registration fee
48 imposed under subsection (3) of this section. Such additional
49 registration fee shall be levied in the same manner as the regular
50 registration fee.

51 (5) In addition to the regular registration fee imposed
52 under subsections (3) and (4) of this section, there shall be
53 levied a registration fee of Two Dollars (\$2.00). Such additional
54 registration fee shall be levied in the same manner as the regular
55 registration fee.

56 **SECTION 3.** Section 27-19-99, Mississippi Code of 1972, is
57 amended as follows:

58 27-19-99. The State Tax Commission shall furnish the tax
59 collector of each county a sufficient supply of license tags or
60 plates and a sufficient supply of license receipts with which to
61 make the collection of the taxes imposed by the provisions of this
62 article, which such tax collectors are required to collect. The

63 license tag receipts shall be on forms prescribed by the
64 commission. Upon the payment of the taxes and fees required by
65 this article, the tax collector shall issue the license receipt in
66 the form prescribed by the commission. The commission shall keep
67 account against the tax collector for the license taxes and fees
68 collected. The tax collector shall keep a similar account.

69 The tax collector shall, at the end of each month or within
70 twenty (20) days thereafter, pay into the county road fund all
71 privilege taxes collected by him during the preceding month upon
72 motor vehicle privilege licenses which he is entitled to issue,
73 less the county's commission.

74 The tax collector shall keep a record of the information
75 furnished by the owners of each motor vehicle registered. The
76 record shall be made in numerical order by tag number or decal
77 number, whichever is appropriate. At the end of each month, or
78 within twenty (20) days thereafter, the tax collector shall submit
79 to the commission a copy of such record, together with the copy of
80 each registration receipt, and shall, at the same time, remit to
81 the commission the registration fee for each license tag or decal
82 sold by him during the preceding month. When the tax collector
83 shall have complied with the provisions of this section and shall
84 have forwarded to the commission, within the time specified, all
85 reports required of him hereunder, he shall then be entitled to
86 retain five percent (5%) of the registration fees imposed in
87 paragraphs (a) and (b) of Section 27-19-43, Mississippi Code of
88 1972, to be paid into the county general fund; otherwise the
89 county's commission shall be forfeited. The five percent (5%)
90 shall not apply to any additional registration fee imposed above
91 the amounts imposed in paragraphs (a) and (b) of Section 27-19-43.
92 The commission shall keep a record from the duplicates filed by
93 the tax collectors of all registered vehicles.

94 Counties that use their existing computer system to
95 communicate all data regarding vehicle title and registration

96 transactions to the state's central computer system shall be
97 allotted Fifty Cents (50¢) for each registration fee collected by
98 the county and remitted to the State Tax Commission. Such
99 communication must successfully pass any edit features and
100 successfully create or update title/registration records on the
101 network system. This amount paid to the county shall be deposited
102 into the county general fund to be expended only for costs
103 incurred for the purchase of equipment, software, maintenance or
104 other costs directly related to the title/registration network
105 system.

106 All monies remitted to the commission by tax collectors as
107 registration or tag fees from the portion of the rate imposed in
108 paragraphs (a) and (b) of Section 27-19-43(3), and all monies
109 received by the commission directly as registration or tag fees
110 from the portion of the rate imposed in paragraphs (a) and (b) of
111 Section 27-19-43(3), shall be paid by the commission into the
112 General Fund of the State Treasury on the first day of the month
113 succeeding the month in which such fees are received by the
114 commission. Except as otherwise provided in Section 31-17-127,
115 all monies remitted to the commission by tax collectors as
116 registration or tag fees from the additional rate of Five Dollars
117 (\$5.00) imposed under Section 27-19-43(4) and all monies received
118 by the commission directly as registration or tag fees from the
119 additional rate of Five Dollars (\$5.00) imposed under Section
120 27-19-43(4) shall be paid into the State Treasury to the credit of
121 the State Highway Fund for the construction or reconstruction of
122 highways designated under the highway program created under
123 Section 65-3-97. All monies remitted to the commission by tax
124 collectors as registration or tag fees from the additional rate of
125 Two Dollars (\$2.00) imposed under Section 27-19-43(5) and all
126 monies received by the commission directly as registration or tag
127 fees from the additional rate of Two Dollars (\$2.00) imposed under
128 Section 27-19-43(5) shall be paid into the State Treasury to the

129 credit of the Department of Public Safety Administrative Fund
130 created under Section 45-1-23.

131 **SECTION 4.** Section 27-19-309, Mississippi Code of 1972, is
132 amended as follows:

133 27-19-309. (1) An application for a motor vehicle dealer
134 tag permit, new or used, must be accompanied by a fee of One
135 Hundred Dollars (\$100.00). The State Tax Commission shall furnish
136 distinguishing number tags at a fee of Thirty-five Dollars
137 (\$35.00) each and a tag fee of Three Dollars and Seventy-five
138 Cents (\$3.75). A dealer shall be limited to twelve (12) tags at
139 Thirty-five Dollars (\$35.00) each and any additional tags shall be
140 Seventy-five Dollars (\$75.00) each, plus a tag fee of Three
141 Dollars and Seventy-five Cents (\$3.75) for each tag. Provided,
142 that the application required herein shall have a space on same
143 for the inclusion of the sales tax number of the applicant.

144 (2) If a motor vehicle dealer is engaged only in buying,
145 selling or exchanging motorcycles, the application for a motor
146 vehicle dealer tag permit must be accompanied by a fee of Fifty
147 Dollars (\$50.00). The State Tax Commission shall furnish
148 motorcycle dealer tags at a fee of Six Dollars (\$6.00) each, and
149 Three Dollars and Seventy-five Cents (\$3.75) for each tag fee.
150 Such dealer shall be issued only motorcycle dealer distinguishing
151 number tags, and the tags shall be displayed only upon a
152 motorcycle.

153 (3) A motor vehicle dealer engaged only in buying, selling,
154 or exchanging of trailers, semitrailers or house trailers shall
155 pay a fee of Seventy-five Dollars (\$75.00) for his permit. The
156 State Tax Commission shall furnish distinguishing number tags for
157 such at a fee of Ten Dollars (\$10.00) each, plus Three Dollars and
158 Seventy-five Cents (\$3.75) for each tag fee. Such dealer shall be
159 issued only trailer dealer distinguishing number tags, and the
160 tags shall be displayed only upon a trailer, semitrailer or house
161 trailer.

162 (4) A manufacturer or manufacturer's branch, who is engaged
163 only in delivering to and from the factory and located within the
164 State of Mississippi, shall pay a fee of Fifty Dollars (\$50.00)
165 for his permit and may purchase a distinguishing number tag upon
166 making application to the State Tax Commission for a fee of Ten
167 Dollars (\$10.00), plus Three Dollars and Seventy-five Cents
168 (\$3.75) for a tag fee. Such manufacturer shall be issued only
169 manufacturer tags, and the tags shall be displayed only upon those
170 manufactured vehicles.

171 (5) A heavy truck dealer shall pay a fee of One Hundred
172 Dollars (\$100.00) for his permit and may purchase, for use in
173 accordance with Section 27-19-319, distinguishing number tags for
174 a fee of One Hundred Twenty-five Dollars (\$125.00) each, plus a
175 tag fee of Three Dollars and Seventy-five Cents (\$3.75) each.
176 Such dealer shall be issued only heavy truck tags and the tags
177 shall be displayed only upon a heavy truck.

178 (6) A manufacturer whose distribution or import companies
179 operate a regional vehicle parts warehouse, distribution or
180 preparation facilities located in a county wherein U.S. Highway 51
181 and State Highway 4 intersect within the State of Mississippi,
182 shall pay an annual fee of One Hundred Dollars (\$100.00) for a
183 permit and may purchase a distinguishing number tag upon making
184 application to the State Tax Commission for a fee of Fifty Dollars
185 (\$50.00), plus Three Dollars and Seventy-five Cents (\$3.75) for a
186 tag fee. Such manufacturer shall be issued tags to be utilized by
187 vehicles owned by the manufacturer and which are used by the
188 manufacturer for testing, distribution, evaluation, incentives and
189 promotion. The number of tags issued to a manufacturer by the
190 State Tax Commission shall not exceed fifty (50).

191 (7) Beginning July 1, 1987, and until the date specified in
192 Section 65-39-35, there shall be levied a tag fee of Five Dollars
193 (\$5.00) in addition to the tag fee of Three Dollars and
194 Seventy-five Cents (\$3.75) levied in this section. Such

195 additional fee shall be levied in the same manner as the tag fee
196 of Three Dollars and Seventy-five Cents (\$3.75).

197 (8) A motor vehicle manufacturer operating a project as
198 defined in Section 57-75-5(f)(iv)1 shall pay an annual fee of One
199 Hundred Dollars (\$100.00) for a permit and may purchase a
200 distinguishing number tag upon making application to the State Tax
201 Commission for a fee of Fifty Dollars (\$50.00), plus Three Dollars
202 and Seventy-five Cents (\$3.75) for a tag fee. Such manufacturer
203 shall be issued tags to be utilized by vehicles owned by the
204 manufacturer and which are used by the manufacturer primarily for
205 maintenance at the project site and for testing, demonstration,
206 evaluation, incentives and promotion. The number of tags issued
207 to such manufacturer by the State Tax Commission shall not exceed
208 three hundred (300).

209 (9) In addition to the tag fee of Three Dollars and
210 Seventy-five Cents (\$3.75) levied under this section, there shall
211 be levied a tag fee of Two Dollars (\$2.00). Such additional fee
212 shall be levied in the same manner as the tag fee of Three Dollars
213 and Seventy-five Cents (\$3.75) levied under this section.

214 (10) The number of distinguishing number tags issued to each
215 dealer shall be determined by the State Tax Commission. In
216 addition, only those dealer distinguishing number tags authorized
217 and purchased by the State Tax Commission will be considered as a
218 valid dealer distinguishing number tag and any tag manufactured by
219 any other means and held out to the public as being a dealer
220 distinguishing number tag shall be a violation of this section and
221 a penalty of Five Hundred Dollars (\$500.00) shall be assessed by
222 the State Tax Commission, which shall be in addition to any
223 penalty authorized by law. Display of the tag in question on a
224 vehicle shall be considered prima facia evidence of the violation.

225 **SECTION 5.** Section 27-19-325, Mississippi Code of 1972, is
226 amended as follows:

227 27-19-325. All monies collected by the State Tax Commission
228 as proceeds from the tax imposed by this article shall be
229 distributed to the various counties of the state according to the
230 provisions of Section 27-19-159, except as follows:

231 (a) Except as otherwise provided in Section 31-17-127,
232 the additional tag fee of Five Dollars (\$5.00) levied under
233 subsection (7) of Section 27-19-309 shall be paid into the State
234 Treasury to the credit of the State Highway Fund for the
235 construction or reconstruction of highways designated under the
236 Four-Lane Highway Program created in Section 65-3-97; and

237 (b) The additional tag fee of Two Dollars (\$2.00)
238 levied under subsection (9) of Section 27-19-309 shall be paid
239 into the State Treasury to the credit of the Department of Public
240 Safety Administrative Fund created under Section 45-1-23.

241 **SECTION 6.** This act shall take effect and be in force from
242 and after July 1, 2007.