

By: Senator(s) Seymour, Suber, DeBar, Younger

To: Highways and Transportation; Finance

SENATE BILL NO. 2491

1 AN ACT TO AMEND SECTION 63-31-3, MISSISSIPPI CODE OF 1972, TO
 2 ALLOW ALL-TERRAIN VEHICLES AND RECREATIONAL OFF-HIGHWAY VEHICLES
 3 TO OPERATE ON COUNTY RURAL, GRAVEL OR PAVED ROADS; TO REQUIRE, FOR
 4 SUCH OPERATION, COMPLIANCE WITH LICENSING AND TAGGING REQUIREMENTS
 5 AND OTHER MOTOR VEHICLE REGULATIONS, EXCEPT THOSE REQUIRING
 6 EQUIPPING WITH WINDSHIELD WIPERS; TO SPECIFY THAT A LICENSE TAG
 7 SHALL NOT AUTHORIZE THE USE OF AN ALL-TERRAIN VEHICLE OR
 8 RECREATIONAL OFF-HIGHWAY VEHICLE FOR TOWING, OR FOR OPERATION ON
 9 AN INTERSTATE HIGHWAY OR ANY OTHER ROAD FOR WHICH THE SPEED LIMIT
 10 EXCEEDS 40 MILES PER HOUR; TO AMEND SECTIONS 63-21-5, 27-19-3 AND
 11 27-19-5, MISSISSIPPI CODE OF 1972, TO CONFORM; AND FOR RELATED
 12 PURPOSES.

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

14 **SECTION 1.** Section 63-31-3, Mississippi Code of 1972, is
 15 amended as follows:

16 63-31-3. (1) No off-road vehicle shall be operated upon any
 17 public property by any person unless:

18 (a) (i) The person possesses a valid driver's license;
 19 or

20 (ii) The person possesses a certificate as
 21 provided under subsections (3) and (4) of this section.

22 (b) No person may operate any off-road vehicle upon any
 23 public property in this state unless each person under sixteen



24 (16) years of age who is operating or riding on the off-road
25 vehicle is wearing a crash helmet that complies with minimum
26 guidelines established by the National Highway Traffic Safety
27 Administration pursuant to the federal Motor Vehicle Safety
28 Standard No. 218 (49 CFR 571.218) for helmets designed for use by
29 motorcyclists.

30 (2) A violation of subsection (1) of this section is
31 punishable by a fine of not less than Twenty-five Dollars (\$25.00)
32 nor more than Fifty Dollars (\$50.00).

33 (3) Off-road vehicle safety courses shall be held by the
34 Cooperative Extension Service using 4-H safety course materials
35 and curricula, and shall be taught by instructors possessing
36 qualifications approved by the Department of Public Safety. The
37 Cooperative Extension Service shall issue a certificate to each
38 person who satisfactorily completes the off-road vehicle safety
39 course.

40 (4) Off-road vehicle safety courses may be held by any
41 organization approved by the Department of Public Safety. Such
42 organization shall issue a certificate to each person who
43 satisfactorily completes the off-road vehicle safety course.

44 (5) All-terrain vehicles and recreational off-highway
45 vehicles may be operated on county rural, gravel or paved roads.
46 All-terrain vehicles and recreational off-highway vehicles
47 operating under this subsection shall comply with licensing and
48 tagging requirements under Title 27, Chapter 19, Mississippi Code



49 of 1972, and with other motor vehicle regulations, except those
50 requiring equipping with windshield wipers. A license tag shall
51 not authorize the use of an all-terrain vehicle or recreational
52 off-highway vehicle for towing, or for operation on an interstate
53 highway or any other road for which the speed limit exceeds forty
54 (40) miles per hour.

55 (* * *6) For the purposes of this section:

56 (a) "Off-road vehicle" means any all-terrain vehicle,
57 dirt bike or recreational off-highway vehicle. The term "off-road
58 vehicle" shall not include electric bicycles.

59 (b) "All-terrain vehicle" or "ATV" means any motorized
60 vehicle manufactured and designed exclusively for off-road use
61 that is fifty (50) inches or less in width; has an unladen dry
62 weight of one thousand (1,000) pounds or less; and travels on
63 three (3), four (4) or more nonhighway tires. The term
64 "all-terrain vehicle" shall not include electric bicycles.

65 (c) "Dirt bike" means a motor-powered vehicle
66 possessing two (2) or more tires, designed to travel over any
67 terrain and capable of travelling off of paved roads, whether or
68 not the vehicle may be operated legally on a public street. The
69 term "dirt bike" shall not include electric bicycles.

70 (d) "Recreational off-highway vehicle" means any
71 motorized vehicle manufactured and designed exclusively for
72 off-road use that is sixty-five (65) inches or less in width; has



73 an unladen dry weight of two thousand (2,000) pounds or less; and
74 travels on four (4) or more nonhighway tires.

75 * * *

76 **SECTION 2.** Section 63-21-5, Mississippi Code of 1972, is
77 amended as follows:

78 63-21-5. The following words and phrases when used in this
79 chapter shall, for the purpose of this chapter, have the meanings
80 respectively ascribed to them in this section except where the
81 context clearly indicates a different meaning:

82 (a) "State Tax Commission" or "department" means the
83 Department of Revenue of the State of Mississippi.

84 (b) "Dealer" means every person engaged regularly in
85 the business of buying, selling or exchanging motor vehicles,
86 trailers, semitrailers, trucks, tractors or other character of
87 commercial or industrial motor vehicles in this state, and having
88 in this state an established place of business as defined in
89 Section 27-19-303, Mississippi Code of 1972. The term "dealer"
90 shall also mean every person engaged regularly in the business of
91 buying, selling or exchanging manufactured housing in this state,
92 and licensed as a dealer of manufactured housing by the
93 Mississippi Department of Insurance.

94 (c) "Designated agent" means each county tax collector
95 in this state who may perform his duties under this chapter either
96 personally or through any of his deputies, or such other persons
97 as the Department of Revenue may designate. The term shall also



98 mean those "dealers" as herein defined and/or their officers and
99 employees and other persons who are appointed by the Department of
100 Revenue in the manner provided in Section 63-21-13, Mississippi
101 Code of 1972, to perform the duties of "designated agent" for the
102 purposes of this chapter.

103 (d) "Implement of husbandry" means every vehicle
104 designed and adapted exclusively for agricultural, horticultural
105 or livestock raising operations or for lifting or carrying an
106 implement of husbandry and in either case not subject to
107 registration if used upon the highways.

108 (e) "Vehicle identification number" means the numbers
109 and letters on a vehicle, manufactured home or mobile home
110 designated by the manufacturer or assigned by the Department of
111 Revenue for the purpose of identifying the vehicle, manufactured
112 home or mobile home.

113 (f) "Lien" means every kind of written lease which is
114 substantially equivalent to an installment sale or which provides
115 for a right of purchase; conditional sale; reservation of title;
116 deed of trust; chattel mortgage; trust receipt; and every other
117 written agreement or instrument of whatever kind or character
118 whereby an interest other than absolute title is sought to be held
119 or given on a motor vehicle, manufactured home or mobile home.

120 (g) "Lienholder" means any natural person, firm,
121 copartnership, association or corporation holding a lien as herein
122 defined on a motor vehicle, manufactured home or mobile home.



123 (h) "Manufactured housing" or "manufactured home" means
124 any structure, transportable in one or more sections, which in the
125 traveling mode, is eight (8) body feet or more in width or forty
126 (40) body feet or more in length or, when erected on site, is
127 three hundred twenty (320) or more square feet and which is built
128 on a permanent chassis and designed to be used as a dwelling with
129 or without a permanent foundation when connected to the required
130 utilities, and includes the plumbing, heating, air-conditioning
131 and electrical systems contained therein; except that such terms
132 shall include any structure which meets all the requirements of
133 this paragraph except the size requirements and with respect to
134 which the manufacturer voluntarily files a certification required
135 by the Secretary of Housing and Urban Development and complies
136 with the standards established under the National Manufactured
137 Housing Construction and Safety Standards Act of 1974, 42 USCS,
138 Section 5401.

139 (i) "Manufacturer" means any person regularly engaged
140 in the business of manufacturing, constructing or assembling motor
141 vehicles, manufactured homes or mobile homes, either within or
142 without this state.

143 (j) "Mobile home" means any structure, transportable in
144 one or more sections, which in the traveling mode, is eight (8)
145 body feet or more in width or forty (40) body feet or more in
146 length or, when erected on site, is three hundred twenty (320) or
147 more square feet and which is built on a permanent chassis and



148 designed to be used as a dwelling with or without a permanent
149 foundation when connected to the required utilities, and includes
150 the plumbing, heating, air-conditioning and electrical systems
151 contained therein and manufactured prior to June 15, 1976. Any
152 mobile home designated as realty on or before July 1, 1999, shall
153 continue to be designated as realty so that a security interest
154 will be made by incorporating such mobile home in a deed of trust.

155 (k) "Motorcycle" means every motor vehicle having a
156 seat or saddle for the use of the rider and designed to travel on
157 not more than three (3) wheels in contact with the ground, but
158 excluding a farm tractor and electric bicycle.

159 (l) "Motor vehicle" means every automobile, motorcycle,
160 mobile trailer, semitrailer, truck, truck tractor, trailer and
161 every other device in, upon, or by which any person or property is
162 or may be transported or drawn upon a public highway which is
163 required to have a road or bridge privilege license, except such
164 as is moved by animal power or used exclusively upon stationary
165 rails or tracks, and excepting electric bicycles.

166 (m) "New vehicle" means a motor vehicle, manufactured
167 home or mobile home which has never been the subject of a first
168 sale for use.

169 (n) "Used vehicle" means a motor vehicle, manufactured
170 home or mobile home that has been the subject of a first sale for
171 use, whether within this state or elsewhere.



172 (o) "Owner" means a person or persons holding the legal
173 title of a vehicle, manufactured home or mobile home; in the event
174 a vehicle, manufactured home or mobile home is the subject of a
175 deed of trust or a chattel mortgage or an agreement for the
176 conditional sale or lease thereof or other like agreement, with
177 the right of purchase upon performance of the conditions stated in
178 the agreement and with the immediate right of possession vested in
179 the grantor in the deed of trust, mortgagor, conditional vendee or
180 lessee, the grantor, mortgagor, conditional vendee or lessee shall
181 be deemed the owner for the purpose of this chapter.

182 (p) "Person" includes every natural person, firm,
183 copartnership, association or corporation.

184 (q) "Pole trailer" means every vehicle without motive
185 power designed to be drawn by another vehicle and attached to the
186 towing vehicle by means of a reach or pole, or by being boomed or
187 otherwise secured to the towing vehicle, and ordinarily used for
188 transporting long or irregularly shaped loads such as poles,
189 pipes, boats or structural members capable generally of sustaining
190 themselves as beams between the supporting connections.

191 (r) "Security agreement" means a written agreement
192 which reserves or creates a security interest.

193 (s) "Security interest" means an interest in a vehicle,
194 manufactured home or mobile home reserved or created by agreement
195 and which secures payment or performance of an obligation. The
196 term includes the interest of a lessor under a lease intended as



197 security. A security interest is "perfected" when it is valid
198 against third parties generally, subject only to specific
199 statutory exceptions.

200 (t) "Special mobile equipment" means every vehicle not
201 designed or used primarily for the transportation of persons or
202 property and only incidentally operated or moved over a highway,
203 including, but not limited to: ditch-digging apparatus,
204 well-boring apparatus and road construction and maintenance
205 machinery such as asphalt spreaders, bituminous mixers, bucket
206 loaders, tractors other than truck tractors, ditchers, leveling
207 graders, finishing machines, motor graders, road rollers,
208 scarifiers, earth-moving carryalls and scrapers, power shovels and
209 draglines, and self-propelled cranes, vehicles so constructed that
210 they exceed eight (8) feet in width and/or thirteen (13) feet six
211 (6) inches in height, and earth-moving equipment. The term does
212 not include house trailers, dump trucks, truck-mounted transit
213 mixers, cranes or shovels, or other vehicles designed for the
214 transportation of persons or property to which machinery has been
215 attached.

216 (u) "Nonresident" means every person who is not a
217 resident of this state.

218 (v) "Current address" means a new address different
219 from the address shown on the application or on the certificate of
220 title. The owner shall within thirty (30) days after his address
221 is changed from that shown on the application or on the



222 certificate of title notify the department of the change of
223 address in the manner prescribed by the department.

224 (w) "Odometer" means an instrument for measuring and
225 recording the actual distance a motor vehicle travels while in
226 operation; but shall not include any auxiliary instrument designed
227 to be reset by the operator of the motor vehicle for the purpose
228 of recording the distance traveled on trips.

229 (x) "Odometer reading" means the actual cumulative
230 distance traveled disclosed on the odometer.

231 (y) "Odometer disclosure statement" means a statement
232 certified by the owner of the motor vehicle to the transferee or
233 to the department as to the odometer reading.

234 (z) "Mileage" means actual distance that a vehicle has
235 traveled.

236 (aa) "Trailer" means every vehicle other than a "pole
237 trailer" as defined in this chapter without motive power designed
238 to be drawn by another vehicle and attached to the towing vehicle
239 for the purpose of hauling goods or products. The term "trailer"
240 shall not refer to any structure, transportable in one or more
241 sections regardless of size, when erected on site, and which is
242 built on a permanent chassis and designed to be used as a dwelling
243 with or without a permanent foundation when connected to the
244 required utilities, and includes the plumbing, heating,
245 air-conditioning and electrical systems contained therein
246 regardless of the date of manufacture.



247 (bb) "Salvage mobile home" or "salvage manufactured
248 home" means a mobile home or manufactured home for which a
249 certificate of title has been issued that an insurance company
250 obtains from the owner as a result of paying a total loss claim
251 resulting from collision, fire, flood, wind or other occurrence.
252 The term "salvage mobile home" or "salvage manufactured home" does
253 not mean or include and is not applicable to a mobile home or
254 manufactured home that is twenty (20) years old or older.

255 (cc) "Salvage certificate of title" means a document
256 issued by the department for a salvage mobile home or salvage
257 manufactured home as defined in this chapter.

258 (dd) "All-terrain vehicle" means a motor vehicle that
259 is designed for off-road use and is not required to have a motor
260 vehicle privilege license, unless it is operated on roads under
261 the terms of Section 63-31-3. The term "all-terrain vehicle"
262 shall not include electric bicycles.

263 **SECTION 3.** Section 27-19-3, Mississippi Code of 1972, is
264 amended as follows:

265 27-19-3. (a) The following words and phrases when used in
266 this article for the purpose of this article have the meanings
267 respectively ascribed to them in this section, except in those
268 instances where the context clearly describes and indicates a
269 different meaning:

270 (1) "Vehicle" means every device in, upon or by which
271 any person or property is or may be transported or drawn upon a



272 public highway, except devices moved by muscular power or used
273 exclusively upon stationary rails or tracks.

274 (2) "Commercial vehicle" means every vehicle used or
275 operated upon the public roads, highways or bridges in connection
276 with any business function.

277 (3) "Motor vehicle" means every vehicle as defined in
278 this section which is self-propelled, including trackless street
279 or trolley cars. The term "motor vehicle" shall not include
280 electric bicycles or electric personal assistive mobility devices
281 as defined in Section 63-3-103, or golf carts or low-speed
282 vehicles as defined in Section 63-32-1.

283 (4) "Tractor" means every vehicle designed, constructed
284 or used for drawing other vehicles.

285 (5) "Motorcycle" means every vehicle designed to travel
286 on not more than three (3) wheels in contact with the ground,
287 except electric bicycles and vehicles included within the term
288 "tractor" as herein classified and defined.

289 (6) "Truck tractor" means every motor vehicle designed
290 and used for drawing other vehicles and so constructed as to carry
291 a load other than a part of the weight of the vehicle and load so
292 drawn and has a gross vehicle weight (GVW) in excess of ten
293 thousand (10,000) pounds.

294 (7) "Trailer" means every vehicle without motive power,
295 designed to carry property or passengers wholly on its structure
296 and which is drawn by a motor vehicle.



297 (8) "Semitrailer" means every vehicle (of the trailer
298 type) so designed and used in conjunction with a truck tractor.

299 (9) "Foreign vehicle" means every motor vehicle,
300 trailer or semitrailer, which shall be brought into the state
301 otherwise than by or through a manufacturer or dealer for resale
302 and which has not been registered in this state.

303 (10) "Pneumatic tires" means all tires inflated with
304 compressed air.

305 (11) "Solid rubber tires" means every tire made of
306 rubber other than pneumatic tires.

307 (12) "Solid tires" means all tires, the surface of
308 which in contact with the highway is wholly or partly of metal or
309 other hard, nonresilient material.

310 (13) "Person" means every natural person, firm,
311 copartnership, corporation, joint-stock or other association or
312 organization.

313 (14) "Owner" means a person who holds the legal title
314 of a vehicle or in the event a vehicle is the subject of an
315 agreement for the conditional sale, lease or transfer of the
316 possession, the person with the right of purchase upon performance
317 of conditions stated in the agreement, and with an immediate right
318 of possession vested in the conditional vendee, lessee, possessor
319 or in the event such or similar transaction is had by means of a
320 mortgage, and the mortgagor of a vehicle is entitled to
321 possession, then such conditional vendee, lessee, possessor or



322 mortgagor shall be deemed the owner for the purposes of this
323 article.

324 (15) "School bus" means every motor vehicle engaged
325 solely in transporting school children or school children and
326 teachers to and from schools; however, such vehicles may transport
327 passengers on weekends and legal holidays and during summer months
328 between the terms of school for compensation when the
329 transportation of passengers is over a route of which not more
330 than fifty percent (50%) traverses the route of a common carrier
331 of passengers by motor vehicle and when no passengers are picked
332 up on the route of any such carrier.

333 (16) "Dealer" means every person engaged regularly in
334 the business of buying, selling or exchanging motor vehicles,
335 trailers, semitrailers, trucks, tractors or other character of
336 commercial or industrial motor vehicles in this state, and having
337 an established place of business in this state.

338 (17) "Highway" means and includes every way or place of
339 whatever nature, including public roads, streets and alleys of
340 this state generally open to the use of the public or to be opened
341 or reopened to the use of the public for the purpose of vehicular
342 travel, and notwithstanding that the same may be temporarily
343 closed for the purpose of construction, reconstruction,
344 maintenance or repair.

345 (18) "State Tax Commission," "commission" or
346 "department" means the Commissioner of Revenue of the Department



347 of Revenue of this state, acting directly or through his duly
348 authorized officers, agents, representatives and employees.

349 (19) "Common carrier by motor vehicle" means any person
350 who or which undertakes, whether directly or by a lease or any
351 other arrangement, to transport passengers or property or any
352 class or classes of property for the general public in interstate
353 or intrastate commerce on the public highways of this state by
354 motor vehicles for compensation, whether over regular or irregular
355 routes. The term "common carrier by motor vehicle" shall not
356 include passenger buses operating within the corporate limits of a
357 municipality in this state or not exceeding five (5) miles beyond
358 the corporate limits of the municipality, and hearses, ambulances,
359 and school buses as such. In addition, this definition shall not
360 include taxicabs.

361 (20) "Contract carrier by motor vehicle" means any
362 person who or which under the special and individual contract or
363 agreements, and whether directly or by a lease or any other
364 arrangement, transports passengers or property in interstate or
365 intrastate commerce on the public highways of this state by motor
366 vehicle for compensation. The term "contract carrier by motor
367 vehicle" shall not include passenger buses operating wholly within
368 the corporate limits of a municipality in this state or not
369 exceeding five (5) miles beyond the corporate limits of the
370 municipality, and hearses, ambulances, and school buses as such.
371 In addition, this definition shall not include taxicabs.



372 (21) "Private commercial and noncommercial carrier of
373 property by motor vehicle" means any person not included in the
374 terms "common carrier by motor vehicle" or "contract carrier by
375 motor vehicle," who or which transports in interstate or
376 intrastate commerce on the public highways of this state by motor
377 vehicle, property of which such person is the owner, lessee, or
378 bailee, other than for hire. The term "private commercial and
379 noncommercial carrier of private property by motor vehicle" shall
380 not include passenger buses operated wholly within the corporate
381 limits of a municipality of this state, or not exceeding five (5)
382 miles beyond the corporate limits of the municipality, and
383 hearses, ambulances, and school buses as such. In addition, this
384 definition shall not include taxicabs.

385 Haulers of fertilizer shall be classified as private
386 commercial carriers of property by motor vehicle.

387 (22) "Private carrier of passengers" means all other
388 passenger motor vehicle carriers not included in the above
389 definitions. The term "private carrier of passengers" shall not
390 include passenger buses operating wholly within the corporate
391 limits of a municipality in this state, or not exceeding five (5)
392 miles beyond the corporate limits of the municipality, and
393 hearses, ambulances, and school buses as such. In addition, this
394 definition shall not include taxicabs.

395 (23) "Operator" means any person, partnership,
396 joint-stock company or corporation operating on the public



397 highways of the state one or more motor vehicles as the beneficial
398 owner or lessee.

399 (24) "Driver" means the person actually driving or
400 operating such motor vehicle at any given time.

401 (25) "Private carrier of property" means any person
402 transporting property on the highways of this state as defined
403 below:

404 (i) Any person, or any employee of such person,
405 transporting farm products, farm supplies, materials and/or
406 equipment used in the growing or production of his own
407 agricultural products in his own truck.

408 (ii) Any person transporting his own fish,
409 including shellfish, in his own truck.

410 (iii) Any person, or any employee of such person,
411 transporting unprocessed forest products, or timber harvesting
412 equipment wherein ownership remains the same, in his own truck.

413 (26) "Taxicab" means any passenger motor vehicle for
414 hire with a seating capacity not greater than ten (10) passengers.
415 For purposes of this paragraph (26), seating capacity shall be
416 determined according to the manufacturer's suggested seating
417 capacity for a vehicle. If there is no manufacturer's suggested
418 seating capacity for a vehicle, the seating capacity for the
419 vehicle shall be determined according to regulations established
420 by the Department of Revenue.



421 (27) "Passenger coach" means any passenger motor
422 vehicle with a seating capacity greater than ten (10) passengers,
423 operating wholly within the corporate limits of a municipality of
424 this state or within five (5) miles of the corporate limits of the
425 municipality, or motor vehicles substituted for abandoned electric
426 railway systems in or between municipalities. For purposes of
427 this paragraph (27), seating capacity shall be determined
428 according to the manufacturer's suggested seating capacity for a
429 vehicle. If there is no manufacturer's suggested seating capacity
430 for a vehicle, the seating capacity for the vehicle shall be
431 determined according to regulations established by the Department
432 of Revenue.

433 (28) "Empty weight" means the actual weight of a
434 vehicle including fixtures and equipment necessary for the
435 transportation of load hauled or to be hauled.

436 (29) "Gross weight" means the empty weight of the
437 vehicle, as defined herein, plus any load being transported or to
438 be transported.

439 (30) "Ambulance and hearse" shall have the meaning
440 generally ascribed to them. A hearse or funeral coach shall be
441 classified as a light carrier of property, as defined in Section
442 27-51-101.

443 (31) "Regular seats" means each seat ordinarily and
444 customarily used by one (1) passenger, including all temporary,
445 emergency, and collapsible seats. Where any seats are not



446 distinguished or separated by separate cushions and backs, a seat
447 shall be counted for each eighteen (18) inches of space on such
448 seats or major fraction thereof. In the case of a regular
449 passenger-type automobile which is used as a common or contract
450 carrier of passengers, three (3) seats shall be counted for the
451 rear seat of such automobile and one (1) seat shall be counted for
452 the front seat of such automobile.

453 (32) "Ton" means two thousand (2,000) pounds
454 avoirdupois.

455 (33) "Bus" means any passenger vehicle with a seating
456 capacity of more than ten (10) but shall not include "private
457 carrier of passengers" and "school bus" as defined in paragraphs
458 (15) and (22) of this section. For purposes of this paragraph
459 (33), seating capacity shall be determined according to the
460 manufacturer's suggested seating capacity for a vehicle. If there
461 is no manufacturer's suggested seating capacity for a vehicle, the
462 seating capacity for the vehicle shall be determined according to
463 regulations established by the Department of Revenue.

464 (34) "Corporate fleet" means a group of two hundred
465 (200) or more marked private carriers of passengers or light
466 carriers of property, as defined in Section 27-51-101, trailers,
467 semitrailers, or motor vehicles in excess of ten thousand (10,000)
468 pounds gross vehicle weight, except for those vehicles registered
469 for interstate travel, owned or leased on a long-term basis by a
470 corporation or other legal entity. In order to be considered



471 marked, the motor vehicle must have a name, trademark or logo
472 located either on the sides or the rear of the vehicle in sharp
473 contrast to the background, and of a size, shape and color that is
474 legible during daylight hours from a distance of fifty (50) feet.

475 (35) "Individual fleet" means a group of five (5) or
476 more private carriers of passengers or light carriers of property,
477 as defined in Section 27-51-101, owned or leased by the same
478 person and principally garaged in the same county.

479 (36) "Trailer fleet" means a group of fifty (50) or
480 more utility trailers each with a gross vehicle weight of six
481 thousand (6,000) pounds or less.

482 (37) "All-terrain vehicle," "ATV" and "recreational
483 off-highway vehicle" shall have the meanings ascribed in Section
484 63-31-3.

485 (b) (1) No lease shall be recognized under the provisions
486 of this article unless it shall be in writing and shall fully
487 define a bona fide relationship of lessor and lessee, signed by
488 both parties, dated and be in the possession of the driver of the
489 leased vehicle at all times.

490 (2) Leased vehicles shall be considered as domiciled at
491 the place in the State of Mississippi from which they operate in
492 interstate or intrastate commerce, and for the purposes of this
493 article shall be considered as owned by the lessee, who shall
494 furnish all insurance on the vehicles and the driver of the



495 vehicles shall be considered as an agent of the lessee for all
496 purposes of this article.

497 **SECTION 4.** Section 27-19-5, Mississippi Code of 1972, is
498 amended as follows:

499 27-19-5. There is hereby levied the following annual highway
500 privilege tax on operators of private carriers of passengers as
501 reasonable compensation for the use of the highways of this state:

502 (a) On the owner or operator of each private carrier of
503 passengers.....\$15.00

504 (b) On each motorcycle, per annum.....\$ 8.00

505 (c) On each all-terrain vehicle or recreational
506 off-highway vehicle operated under Section 63-31-3,
507 per annum.....\$ 8.00

508 **SECTION 5.** This act shall take effect and be in force from
509 and after July 1, 2022.

