

By: Representative Massengill

To: Transportation

HOUSE BILL NO. 837

1 AN ACT TO REGULATE THE OPERATION OF UTILITY-TYPE VEHICLES  
2 (UTVS) OR SIDE-BY-SIDES ON PUBLIC NONSTRIPED AND GRAVEL ROADS  
3 WITHIN THE STATE OF MISSISSIPPI; TO DEFINE TERMS USED IN THIS ACT;  
4 TO REQUIRE THE REGISTRATION OF UTVS WITH THE DEPARTMENT OF REVENUE  
5 IN THE SAME MANNER AS PASSENGER MOTOR VEHICLES; TO REQUIRE OWNERS  
6 OF UTVS AND SIDE-BY-SIDES TO OBTAIN A LICENSE PLATE AND  
7 REGISTRATION FROM THE DEPARTMENT OF REVENUE UPON PRESENTING PROOF  
8 OF OWNERSHIP AND LIABILITY INSURANCE FOR THE UTV AND PAYMENT OF AN  
9 ANNUAL FIFTY-DOLLAR REGISTRATION FEE; TO REQUIRE THE DEPARTMENT OF  
10 REVENUE TO DETERMINE THE COLOR AND DESIGN OF THE LICENSE TAGS; TO  
11 EXEMPT OWNERS FROM THE PAYMENT OF AD VALOREM PROPERTY TAXES TO THE  
12 COUNTY WHERE THE VEHICLE IS REGISTERED; TO PROVIDE FOR THE DEPOSIT  
13 AND DISTRIBUTION OF THE REGISTRATION FEES BY THE DEPARTMENT OF  
14 REVENUE AND THE STATE TREASURER; TO PROVIDE THAT THE FUNDS  
15 DISTRIBUTED TO COUNTIES SHALL BE USED FOR THE MAINTENANCE OF ROADS  
16 AND BRIDGES THEREIN; TO REQUIRE OPERATORS OF UTVS AND  
17 SIDE-BY-SIDES TO BE AT LEAST SIXTEEN YEARS OLD AND POSSESS A VALID  
18 DRIVER'S LICENSE; TO REQUIRE OPERATORS OF UTVS TO HAVE THEIR  
19 DRIVER'S LICENSE AND PROOF OF FINANCIAL RESPONSIBILITY AT ALL  
20 TIMES WHILE OPERATING UTVS AND SIDE-BY-SIDES ON THE PUBLIC ROADS  
21 OF THE STATE; TO LIMIT THE OPERATION OF UTVS AND SIDE-BY-SIDES ON  
22 PUBLIC NONSTRIPED AND GRAVEL ROADS BY A SIXTEEN-YEAR OLD WITH ONLY  
23 A CONDITIONAL DRIVER'S LICENSE TO OPERATING THE UTV DURING  
24 DAYLIGHT HOURS WHILE ACCOMPANIED WITH A LICENSED ADULT DRIVER OVER  
25 THE AGE OF EIGHTEEN; TO PRESCRIBE THE SPECIFIC SAFETY FEATURES A  
26 UTV OR SIDE-BY-SIDE MUST BE EQUIPPED WITH TO BE REGISTERED WITH  
27 THE DEPARTMENT OF REVENUE FOR PURPOSES OF OPERATING ON PUBLIC  
28 ROADS; TO AMEND SECTIONS 63-2-1, 63-3-103, 63-15-3, 63-21-5,  
29 63-21-9, 27-19-3, 27-19-31, 27-51-5 AND 27-51-41, MISSISSIPPI CODE  
30 OF 1972, IN CONFORMITY TO THE PRECEDING PROVISIONS; TO BRING  
31 FORWARD SECTION 63-15-4, MISSISSIPPI CODE OF 1972, FOR THE PURPOSE  
32 OF POSSIBLE AMENDMENTS; AND FOR RELATED PURPOSES.

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



34           **SECTION 1.** The following words and phrases, when used in  
35 this chapter, shall, for the purposes of this chapter, have the  
36 meanings respectively ascribed to them in this section, except in  
37 those instances where the context clearly indicates a different  
38 meaning:

39           (a) "Department" means the Department of Revenue,  
40 except in such sections of this chapter in which some other state  
41 department is specifically named.

42           (b) "License" means any driver's, operator's,  
43 commercial operator's, or chauffeur's license, temporary  
44 instruction permit or temporary license, or restricted license,  
45 issued under the laws of the State of Mississippi pertaining to  
46 the licensing of persons to operate motor vehicles.

47           (c) "Registration" means a certificate or certificates  
48 and registration plates issued under the laws of this state  
49 pertaining to the registration of motor vehicles.

50           (d) "Utility-type vehicle," "UTV" or "side-by-side"  
51 means any motorized off-highway vehicle which is intended to  
52 transport individuals, cargo or both with a top speed over  
53 thirty-five (35) miles per hour and meets the following  
54 manufacturer design specifications:

55                   (i) Is seventy-five (75) inches in width or less;

56                   (ii) Is not more than one hundred eighty (180)  
57 inches, including the bumper, in length;



58 (iii) Has a dry weight of three thousand five  
59 hundred (3,500) pounds or less;  
60 (iv) Travels on four (4) or more nonhighway tires;  
61 and  
62 (v) Is equipped with side-by-side seating for the  
63 use of the operator and a passenger, or additional seating for  
64 multiple passengers.

65 The terms "utility-type vehicle" and "side-by-side," which  
66 may be used interchangeably, shall include recreational  
67 off-highway vehicles as defined in Section 63-31-3, but does not  
68 include all-terrain vehicles, golf car vehicles or low-speed  
69 vehicles.

70 **SECTION 2.** (1) The governing authorities of a county or  
71 municipality may, in their discretion, authorize the operation of  
72 utility-type vehicles and side-by-sides only upon public  
73 nonstriped and gravel roads and streets within their jurisdiction  
74 and control.

75 (2) To operate a utility-type vehicle (UTV) or side-by-side  
76 on a nonstriped or gravel road, the UTV or side-by-side must  
77 comply with the requirements of this section. The UTV or  
78 side-by-side must be registered by the Department of Revenue in  
79 the same manner as passenger motor vehicles pursuant to Section  
80 63-21-1 et seq., unless otherwise provided in this section.

81 (3) (a) An individual or business owner of a UTV must  
82 obtain a license plate to be affixed to the rear of the vehicle in



83 an unobscured manner and registration from the Department of  
84 Revenue upon presenting proof of ownership and liability insurance  
85 for the UTV or side-by-side and upon payment of a registration fee  
86 of Fifty Dollars (\$50.00). Upon complying with the motor vehicle  
87 laws relating to registration and licensing of motor vehicles,  
88 upon payment of the registration fee prescribed by this  
89 subsection, UTV and side-by-side owners shall be issued a license  
90 tag for each UTV or side-by-side registered in his or her name.

91 (b) The Department of Revenue shall determine the color  
92 and design of the license tags issued under this section and  
93 whether or not a county name shall be required to be displayed on  
94 the tag.

95 (c) UTV and side-by-side owners and registrants are  
96 exempt from the payment of ad valorem property taxes to the county  
97 in which the vehicle is registered. No county may charge any ad  
98 valorem property taxes nor county fees of any kind on this type of  
99 vehicle. Registrants of UTVs and side-by-sides shall renew their  
100 registration annually directly with the Department of Revenue,  
101 which shall deposit all fees collected under this section into the  
102 State Treasury on the day collected. At the end of each month,  
103 the Department of Revenue shall certify to the State Treasurer the  
104 total fees collected under this section from the issuance of UTV  
105 license tags. The State Treasurer shall distribute a portion of  
106 the fees collected, in an amount determined by the department and  
107 the several counties, for each such license tag issued under this



108 section to the State General Fund, and the remainder of the fees  
109 collected shall be proportionately distributed by the State  
110 Treasurer to the credit of the counties wherein the vehicles are  
111 registered, for the purpose of maintaining the roads and bridges  
112 therein.

113       **SECTION 3.** (1) Any person operating a utility-type vehicle  
114 or side-by-side on public county or municipal nonstriped and  
115 gravel roads under this chapter must be at least sixteen (16)  
116 years of age and have in his or her possession a valid driver's  
117 license or conditional driver's license and proof of financial  
118 responsibility as required under Section 63-15-1 et seq., at all  
119 times while operating the vehicle on public county or municipal  
120 nonstriped and gravel roads of the state.

121       (2) If the registered UTV or side-by-side operator is  
122 sixteen (16) years old and holds a conditional driver's license,  
123 the registered UTV or side-by-side may only be operated during  
124 daylight hours and shall not be allowed driving privileges without  
125 the supervision of a licensed adult driver over the age of  
126 eighteen (18). For purposes of this section, "daylight hours"  
127 means the time between 6:00 a.m. and no later than 6:00 p.m.  
128 However, beginning on the day that daylight saving time goes into  
129 effect through the day that daylight saving time ends, "daylight  
130 hours" means after 6:00 a.m. and no later than 8:00 p.m. All  
131 other hours are designated as nighttime hours.



132 (3) Registered UTVs and side-by-sides must not be operated  
133 by anyone who holds a learner's permit pursuant to Section  
134 63-1-21. This provision includes the operation of a UTV or  
135 side-by-side by a learner's permit holder even if there is a  
136 licensed driver with the learner's permit holder in the UTV.

137 (4) No child under the age of eight (8) may be a passenger  
138 in a registered UTV or side-by-side while operated on a public  
139 nonstriped or gravel road.

140 **SECTION 4.** Each utility-type vehicle and side-by-side  
141 registered with the Department of Revenue to operate upon the  
142 public county and municipal nonstriped and gravel roads of this  
143 state shall be equipped with:

144 (a) Headlamps;

145 (b) Front and rear turn signal lamps;

146 (c) Taillamps;

147 (d) Stop lamps;

148 (e) Reflex reflectors: one (1) red on each side as far  
149 to the rear as practicable, and one (1) red on the rear;

150 (f) An exterior mirror mounted on the driver's side of  
151 the vehicle and either an exterior mirror mounted on the  
152 passenger's side of the vehicle or an interior mirror;

153 (g) A parking brake;

154 (h) A windshield that conforms to the requirements of  
155 49 CFR Section 571.205;



156 (i) A VIN that conforms to the requirements of 49 CFR  
157 Section 565;

158 (j) A Type 1 or Type 2 seat belt assembly conforming to  
159 the requirements of 49 CFR Section 571.209, installed at each  
160 designated seating position;

161 (k) Rear visibility that conforms to the requirements  
162 of 49 CFR Section 571.111; and

163 (l) An alert sound as required by 49 CFR Section  
164 571.141.

165 **SECTION 5.** Section 63-2-1, Mississippi Code of 1972, is  
166 amended as follows:

167 63-2-1. (1) When a passenger motor vehicle is operated in  
168 forward motion on a public road, street or highway within this  
169 state, every operator and every passenger shall wear a properly  
170 fastened safety seat belt system, required to be installed in the  
171 vehicle when manufactured pursuant to Federal Motor Vehicle Safety  
172 Standard 208.

173 (2) "Passenger motor vehicle" for purposes of this chapter  
174 means a motor vehicle designed to carry fifteen (15) or fewer  
175 passengers, including the driver, but does not include motorcycles  
176 that are not autocycles as defined in Section 63-3-103, mopeds,  
177 all-terrain vehicles or trailers. The term does include  
178 utility-type vehicles and side-by-sides as defined in Section 1 of  
179 this act, which are registered for operation on public county and  
180 municipal nonstriped and gravel roads within this state.



181 (3) This section shall not apply to:

182 (a) Vehicles which may be registered for "farm" use,  
183 including "implements of husbandry" as defined in Section  
184 63-21-5(d), and "farm tractors" as defined in Section 63-3-105(a);

185 (b) An operator or passenger possessing a written  
186 verification from a licensed physician that he is unable to wear a  
187 safety belt system for medical reasons;

188 (c) A passenger car operated by a rural letter carrier  
189 of the United States Postal Service or by a utility meter reader  
190 while on duty;

191 (d) Buses; or

192 (e) A child who is required to be protected by the use  
193 of a child passenger restraint device or system or a  
194 belt-positioning booster seat system under the provisions of  
195 Sections 63-7-301 through 63-7-311.

196 **SECTION 6.** Section 63-3-103, Mississippi Code of 1972, is  
197 amended as follows:

198 63-3-103. (a) "Vehicle" means every device in, upon or by  
199 which any person or property is or may be transported or drawn  
200 upon a highway, except devices used exclusively upon stationary  
201 rails or tracks.

202 (b) "Motor vehicle" means every vehicle which is  
203 self-propelled and every vehicle which is propelled by electric  
204 power obtained from overhead trolley wires, but not operated upon  
205 rails. The term "motor vehicle" shall not include electric





206 personal assistive mobility devices, personal delivery devices or  
207 electric bicycles.

208 (c) "Motorcycle" means every motor vehicle having a saddle  
209 for the use of the rider and designed to travel on not more than  
210 three (3) wheels in contact with the ground but excluding a  
211 tractor. The term "motorcycle" includes motor scooters as defined  
212 in subsection (j) of this section. The term "motorcycle" shall  
213 not include electric bicycles or personal delivery devices.

214 (d) "Authorized emergency vehicle" means every vehicle of  
215 the fire department (fire patrol), every police vehicle, every 911  
216 Emergency Communications District vehicle, every such ambulance  
217 and special use EMS vehicle as defined in Section 41-59-3, every  
218 Mississippi Emergency Management Agency vehicle as is designated  
219 or authorized by the Executive Director of MEMA and every  
220 emergency vehicle of municipal departments or public service  
221 corporations as is designated or authorized by the commission or  
222 the chief of police of an incorporated city.

223 (e) "School bus" means every motor vehicle operated for the  
224 transportation of children to or from any school, provided same is  
225 plainly marked "School Bus" on the front and rear thereof and  
226 meets the requirements of the State Board of Education as  
227 authorized under Section 37-41-1.

228 (f) "Recreational vehicle" means a vehicular type unit  
229 primarily designed as temporary living quarters for recreational,  
230 camping or travel use, which either has its own motive power or is



231 mounted on or drawn by another vehicle and includes travel  
232 trailers, fifth-wheel trailers, camping trailers, truck campers  
233 and motor homes.

234 (g) "Motor home" means a motor vehicle that is designed and  
235 constructed primarily to provide temporary living quarters for  
236 recreational, camping or travel use.

237 (h) "Electric assistive mobility device" means a  
238 self-balancing two-tandem wheeled device, designed to transport  
239 only one (1) person, with an electric propulsion system that  
240 limits the maximum speed of the device to fifteen (15) miles per  
241 hour.

242 (i) "Autocycle" means a three-wheel motorcycle with a  
243 steering wheel, nonstraddle seating, rollover protection and seat  
244 belts.

245 (j) "Motor scooter" means a two-wheeled vehicle that has a  
246 seat for the operator, one (1) wheel that is ten (10) inches or  
247 more in diameter, a step-through chassis, a motor with a rating of  
248 two and seven-tenths (2.7) brake horsepower or less if the motor  
249 is an internal combustion engine, an engine of 50cc or less and  
250 otherwise meets all safety requirements of motorcycles. The term  
251 "motor scooter" shall not include electric bicycles or personal  
252 delivery devices.

253 (k) "Platoon" means a group of individual motor vehicles  
254 traveling in a unified manner at electronically coordinated speeds



255 at following distances that are closer than would be reasonable  
256 and prudent without such coordination.

257 (1) "Electric bicycle" means a bicycle or tricycle equipped  
258 with fully operable pedals, a saddle or seat for the rider, and an  
259 electric motor of less than seven hundred fifty (750) watts that  
260 meets the requirements of one (1) of the following three (3)  
261 classes:

262 (i) "Class 1 electric bicycle" means an electric  
263 bicycle equipped with a motor that provides assistance only when  
264 the rider is pedaling, and that ceases to provide assistance when  
265 the bicycle reaches the speed of twenty (20) miles per hour.

266 (ii) "Class 2 electric bicycle" means an electric  
267 bicycle equipped with a motor that may be used exclusively to  
268 propel the bicycle, and that is not capable of providing  
269 assistance when the bicycle reaches the speed of twenty (20) miles  
270 per hour.

271 (iii) "Class 3 electric bicycle" means an electric  
272 bicycle equipped with a motor that provides assistance only when  
273 the rider is pedaling, and that ceases to provide assistance when  
274 the bicycle reaches the speed of twenty-eight (28) miles per hour.

275 (m) "Personal delivery device" means a device:

276 (i) Solely powered by an electric motor;

277 (ii) Intended to be operated primarily on sidewalks,  
278 crosswalks, and other pedestrian areas to transport cargo;



279 (iii) Intended primarily to transport property on  
280 public rights-of-way, and not intended to carry passengers; and

281 (iv) Capable of navigating with or without the active  
282 control or monitoring of a natural person.

283 (n) "Personal delivery device operator" means a person or  
284 entity that exercises physical control or monitoring over the  
285 operation of a personal delivery device, excluding a person or  
286 entity that requests or receives the services of a personal  
287 delivery device, arranges for or dispatches the requested services  
288 of a personal delivery device, or stores, charges or maintains a  
289 personal delivery device.

290 (o) "Fully autonomous vehicle" means a motor vehicle  
291 equipped with an automated driving system designed to function  
292 without a human driver as a Level 4 or Level 5 automation system  
293 under the Society of Automotive Engineers (SAE) Standard J3016.

294 (p) "Utility-type vehicle," "UTV" or "side-by-side" means  
295 any motorized off-highway vehicle which is intended to transport  
296 individuals, cargo or both with a top speed over thirty-five (35)  
297 miles per hour and meets the following manufacturer design  
298 specifications:

299 (i) Is seventy-five (75) inches in width or less;

300 (ii) Is not more than one hundred eighty (180) inches,  
301 including the bumper, in length;

302 (iii) Has a dry weight of three thousand five hundred  
303 (3,500) pounds or less;



304           (iv) Travels on four (4) or more nonhighway tires; and  
305           (v) Is equipped with side-by-side seating for the use  
306 of the operator and a passenger, or additional seating for  
307 multiple passengers.

308           **SECTION 7.** Section 63-15-3, Mississippi Code of 1972, is  
309 amended as follows:

310           63-15-3. The following words and phrases, when used in this  
311 chapter, shall, for the purposes of this chapter, have the  
312 meanings respectively ascribed to them in this section, except in  
313 those instances where the context clearly indicates a different  
314 meaning:

315           (a) "Highway" means the entire width between property  
316 lines of any road, street, way, thoroughfare or bridge in the  
317 State of Mississippi not privately owned or controlled, when any  
318 part thereof is open to the public for vehicular traffic and over  
319 which the state has legislative jurisdiction under its police  
320 power.

321           (b) "Judgment" means any judgment which shall have  
322 become final by expiration, without appeal, of the time within  
323 which an appeal might have been perfected, or by final affirmation  
324 on appeal, rendered by a court of competent jurisdiction of any  
325 state or of the United States, upon a cause of action arising out  
326 of the ownership, maintenance or use of any motor vehicle, for  
327 damages, including damages for care and loss of services, because  
328 of bodily injury to or death of any person, or for damages because



329 of injury to or destruction of property, including the loss of use  
330 thereof, or upon a cause of action on an agreement of settlement  
331 for such damages.

332 (c) "Motor vehicle" means every self-propelled vehicle  
333 (other than traction engines, road rollers and graders, tractor  
334 cranes, power shovels, well drillers, implements of husbandry,  
335 electric bicycles, personal delivery devices and electric personal  
336 assistive mobility devices as defined in Section 63-3-103) which  
337 is designed for use upon a highway, including trailers and  
338 semitrailers designed for use with such vehicles, registered  
339 utility-type vehicles and side-by-sides, and every vehicle which  
340 is propelled by electric power obtained from overhead wires but  
341 not operated upon rails.

342 For purposes of this definition, "implements of husbandry"  
343 shall not include trucks, pickup trucks, trailers and semitrailers  
344 designed for use with such trucks and pickup trucks.

345 (d) "License" means any driver's, operator's,  
346 commercial operator's, or chauffeur's license, temporary  
347 instruction permit or temporary license, or restricted license,  
348 issued under the laws of the State of Mississippi pertaining to  
349 the licensing of persons to operate motor vehicles.

350 (e) "Nonresident" means every person who is not a  
351 resident of the State of Mississippi.

352 (f) "Nonresident's operating privilege" means the  
353 privilege conferred upon a nonresident by the laws of Mississippi



354 pertaining to the operation by him of a motor vehicle, or the use  
355 of a motor vehicle owned by him, in the State of Mississippi.

356 (g) "Operator" means every person who is in actual  
357 physical control of a motor vehicle.

358 (h) "Owner" means a person who holds the legal title of  
359 a motor vehicle; in the event a motor vehicle is the subject of an  
360 agreement for the conditional sale or lease thereof with the right  
361 of purchase upon performance of the conditions stated in the  
362 agreement and with an immediate right of possession vested in the  
363 conditional vendee or lessee or in the event a mortgagor of a  
364 vehicle is entitled to possession, then such conditional vendee or  
365 lessee or mortgagor shall be deemed the owner for the purpose of  
366 this chapter.

367 (i) "Person" means every natural person, firm,  
368 copartnership, association or corporation.

369 (j) "Proof of financial responsibility" means proof of  
370 ability to respond in damages for liability, on account of  
371 accidents occurring subsequent to the effective date of said  
372 proof, arising out of the ownership, maintenance or use of a motor  
373 vehicle, in the amount of Twenty-five Thousand Dollars  
374 (\$25,000.00) because of bodily injury to or death of one (1)  
375 person in any one (1) accident, and subject to said limit for one  
376 (1) person, in the amount of Fifty Thousand Dollars (\$50,000.00)  
377 because of bodily injury to or death of two (2) or more persons in  
378 any one (1) accident, and in the amount of Twenty-five Thousand



379 Dollars (\$25,000.00) because of injury to or destruction of  
380 property of others in any one (1) accident. Liability insurance  
381 required under this paragraph (j) may contain exclusions and  
382 limitations on coverage as long as the exclusions and limitations  
383 language or form has been filed with and approved by the  
384 Commissioner of Insurance.

385 (k) "Registration" means a certificate or certificates  
386 and registration plates issued under the laws of this state  
387 pertaining to the registration of motor vehicles.

388 (l) "Department" means the Department of Public Safety  
389 of the State of Mississippi, acting directly or through its  
390 authorized officers and agents, except in such sections of this  
391 chapter in which some other state department is specifically  
392 named.

393 (m) "State" means any state, territory or possession of  
394 the United States, the District of Columbia, or any province of  
395 the Dominion of Canada.

396 (n) "Utility-type vehicle," "UTV" or "side-by-side"  
397 means any motorized off-highway vehicle which is intended to  
398 transport individuals, cargo or both with a top speed over  
399 thirty-five (35) miles per hour and meets the following  
400 manufacturer design specifications:

401 (i) Is seventy-five (75) inches in width or less;

402 (ii) Is not more than one hundred eighty (180)

403 inches, including the bumper, in length;





404                   (iii) Has a dry weight of three thousand five  
405 hundred (3,500) pounds or less;  
406                   (iv) Travels on four (4) or more nonhighway tires;  
407 and  
408                   (v) Is equipped with side-by-side seating for the  
409 use of the operator and a passenger, or additional seating for  
410 multiple passengers.

411           **SECTION 8.** Section 63-15-4, Mississippi Code of 1972, is  
412 brought forward as follows:

413           63-15-4. (1) The following vehicles are exempted from the  
414 requirements of this section:

415                   (a) Motor vehicles exempted by Section 63-15-5;

416                   (b) Motor vehicles for which a bond or a certificate of  
417 deposit of money or securities in at least the minimum amounts  
418 required for proof of financial responsibility is on file with the  
419 department;

420                   (c) Motor vehicles that are self-insured under Section  
421 63-15-53; and

422                   (d) Implements of husbandry.

423           (2) (a) Every motor vehicle operated in this state shall  
424 have a motor vehicle liability insurance policy that covers the  
425 vehicle and is in compliance with the liability limits required by  
426 Section 63-15-3(j). The insured parties shall be responsible for  
427 maintaining the insurance on each motor vehicle.



428           (b) An insurance company issuing a policy of motor  
429 vehicle liability insurance as required by this section shall  
430 furnish to the insured an insurance card for each motor vehicle at  
431 the time the insurance policy becomes effective. The insurance  
432 card may be furnished in either paper or electronic format as  
433 chosen by the insured. Acceptable electronic formats include  
434 display of electronic images on a cellular phone or any other type  
435 of electronic device. Beginning on July 1, 2013, insurers shall  
436 furnish commercial auto coverage customers with an insurance card  
437 clearly marked with the identifier, "Commercial Auto Insurance" or  
438 "Fleet" or similar language, to reflect that the vehicle is  
439 insured under a commercial auto policy.

440           (3) Upon stopping a motor vehicle at a roadblock where all  
441 passing motorists are checked as a method to enforce traffic laws  
442 or upon stopping a motor vehicle for any other statutory  
443 violation, a law enforcement officer, who is authorized to issue  
444 traffic citations, shall verify that the insurance card required  
445 by this section is in the motor vehicle or is displayed by  
446 electronic image on a cellular phone or other type of electronic  
447 device. However, no driver shall be stopped or detained solely  
448 for the purpose of verifying that the motor vehicle is covered by  
449 liability insurance in the amounts required under Section  
450 63-15-3(j) unless the stop is part of such roadblock. If the law  
451 enforcement officer uses the verification system created in  
452 Section 63-16-3 and receives a response from the system verifying



453 that the owner of the motor vehicle has liability insurance in the  
454 amounts required under Section 63-15-3(j), then the officer shall  
455 not issue a citation under this section notwithstanding any  
456 failure to display an insurance card by the owner or operator.

457 (4) Failure of the owner or the operator of a motor vehicle  
458 to have the insurance card in the motor vehicle, or to display the  
459 insurance card by electronic image on a cellular phone or other  
460 type of electronic device, is a misdemeanor and, upon conviction,  
461 is punishable by a fine of One Hundred Dollars (\$100.00) and  
462 suspension of driving privilege for a period of one (1) year or  
463 until the owner of the motor vehicle shows proof of liability  
464 insurance that is in compliance with the liability limits required  
465 by Section 63-15-3(j) and has paid the fines and assessments  
466 imposed and the driver's license reinstatement fees imposed by the  
467 Department of Public Safety. A judge shall determine whether the  
468 defendant is indigent, and if a determination of indigence is  
469 made, shall authorize the reinstatement of that person's driver's  
470 license upon proof of mandatory liability insurance subject to  
471 compliance with a payment plan for any fines, assessments and/or  
472 fees. Fraudulent use of an insurance card shall be punishable in  
473 accordance with Section 97-7-10. If such fines are levied in a  
474 municipal court, the funds from such fines shall be deposited in  
475 the general fund of the municipality. If such fines are levied in  
476 any of the courts of the county, the funds from such fines shall  
477 be deposited in the general fund of the county. A person



478 convicted of a criminal offense under this subsection (4) shall  
479 not be convicted of a criminal offense under Section 63-16-13(1)  
480 arising from the same incident.

481 (5) If, at the hearing date or the date of payment of the  
482 fine the owner shows proof that such insurance was in effect at  
483 the time of citation, the case shall be dismissed as to the  
484 defendant with prejudice and all court costs shall be waived  
485 against the defendant.

486 (6) No law enforcement officer may access any function,  
487 feature or other electronic image on a person's cellular phone or  
488 other type of electronic device when enforcing the provisions of  
489 this section except for the electronic image of an insurance card  
490 shown to the officer.

491 **SECTION 9.** Section 63-21-5, Mississippi Code of 1972, is  
492 amended as follows:

493 63-21-5. The following words and phrases when used in this  
494 chapter shall, for the purpose of this chapter, have the meanings  
495 respectively ascribed to them in this section except where the  
496 context clearly indicates a different meaning:

497 (a) " \* \* \* Department of Revenue" or "department"  
498 means the Department of Revenue of the State of Mississippi.

499 (b) "Dealer" means every person engaged regularly in  
500 the business of buying, selling or exchanging motor vehicles,  
501 trailers, semitrailers, trucks, tractors or other character of  
502 commercial or industrial motor vehicles in this state, and having



503 in this state an established place of business as defined in  
504 Section 27-19-303, Mississippi Code of 1972. The term "dealer"  
505 shall also mean every person engaged regularly in the business of  
506 buying, selling or exchanging manufactured housing in this state,  
507 and licensed as a dealer of manufactured housing by the  
508 Mississippi Department of Insurance.

509 (c) "Designated agent" means each county tax collector  
510 in this state who may perform his duties under this chapter either  
511 personally or through any of his deputies, or such other persons  
512 as the Department of Revenue may designate. The term shall also  
513 mean those "dealers" as herein defined and/or their officers and  
514 employees and other persons who are appointed by the Department of  
515 Revenue in the manner provided in Section 63-21-13, Mississippi  
516 Code of 1972, to perform the duties of "designated agent" for the  
517 purposes of this chapter.

518 (d) "Implement of husbandry" means every vehicle  
519 designed and adapted exclusively for agricultural, horticultural  
520 or livestock raising operations or for lifting or carrying an  
521 implement of husbandry and in either case not subject to  
522 registration if used upon the highways.

523 (e) "Vehicle identification number" means the numbers  
524 and letters on a vehicle, manufactured home or mobile home  
525 designated by the manufacturer or assigned by the Department of  
526 Revenue for the purpose of identifying the vehicle, manufactured  
527 home or mobile home.



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

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

538 (h) "Manufactured housing" or "manufactured home" means  
539 any structure, transportable in one or more sections, which in the  
540 traveling mode, is eight (8) body feet or more in width or forty  
541 (40) body feet or more in length or, when erected on site, is  
542 three hundred twenty (320) or more square feet and which is built  
543 on a permanent chassis and designed to be used as a dwelling with  
544 or without a permanent foundation when connected to the required  
545 utilities, and includes the plumbing, heating, air-conditioning  
546 and electrical systems contained therein; except that such terms  
547 shall include any structure which meets all the requirements of  
548 this paragraph except the size requirements and with respect to  
549 which the manufacturer voluntarily files a certification required  
550 by the Secretary of Housing and Urban Development and complies  
551 with the standards established under the National Manufactured



552 Housing Construction and Safety Standards Act of 1974, 42 USCS,  
553 Section 5401.

554 (i) "Manufacturer" means any person regularly engaged  
555 in the business of manufacturing, constructing or assembling motor  
556 vehicles, manufactured homes or mobile homes, either within or  
557 without this state.

558 (j) "Mobile home" means any structure, transportable in  
559 one or more sections, which in the traveling mode, is eight (8)  
560 body feet or more in width or forty (40) body feet or more in  
561 length or, when erected on site, is three hundred twenty (320) or  
562 more square feet and which is built on a permanent chassis and  
563 designed to be used as a dwelling with or without a permanent  
564 foundation when connected to the required utilities, and includes  
565 the plumbing, heating, air-conditioning and electrical systems  
566 contained therein and manufactured prior to June 15, 1976. Any  
567 mobile home designated as realty on or before July 1, 1999, shall  
568 continue to be designated as realty so that a security interest  
569 will be made by incorporating such mobile home in a deed of trust.

570 (k) "Motorcycle" means every motor vehicle having a  
571 seat or saddle for the use of the rider and designed to travel on  
572 not more than three (3) wheels in contact with the ground, but  
573 excluding a farm tractor, personal delivery device and electric  
574 bicycle.

575 (l) "Motor vehicle" means every automobile, motorcycle,  
576 mobile trailer, semitrailer, truck, truck tractor, trailer,



577 utility-type vehicle, side-by-side and every other device in,  
578 upon, or by which any person or property is or may be transported  
579 or drawn upon a public highway which is required to have a road or  
580 bridge privilege license, except such as is moved by animal power  
581 or used exclusively upon stationary rails or tracks, and excepting  
582 electric bicycles and personal delivery devices.

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

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

589 (o) "Owner" means a person or persons holding the legal  
590 title of a vehicle, manufactured home or mobile home; in the event  
591 a vehicle, manufactured home or mobile home is the subject of a  
592 deed of trust or a chattel mortgage or an agreement for the  
593 conditional sale or lease thereof or other like agreement, with  
594 the right of purchase upon performance of the conditions stated in  
595 the agreement and with the immediate right of possession vested in  
596 the grantor in the deed of trust, mortgagor, conditional vendee or  
597 lessee, the grantor, mortgagor, conditional vendee or lessee shall  
598 be deemed the owner for the purpose of this chapter.

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





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

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

610 (s) "Security interest" means an interest in a vehicle,  
611 manufactured home or mobile home reserved or created by agreement  
612 and which secures payment or performance of an obligation. The  
613 term includes the interest of a lessor under a lease intended as  
614 security. A security interest is "perfected" when it is valid  
615 against third parties generally, subject only to specific  
616 statutory exceptions.

617 (t) "Special mobile equipment" means every vehicle not  
618 designed or used primarily for the transportation of persons or  
619 property and only incidentally operated or moved over a highway,  
620 including, but not limited to: ditch-digging apparatus,  
621 well-boring apparatus and road construction and maintenance  
622 machinery such as asphalt spreaders, bituminous mixers, bucket  
623 loaders, tractors other than truck tractors, ditchers, leveling  
624 graders, finishing machines, motor graders, road rollers,  
625 scarifiers, earth-moving carryalls and scrapers, power shovels and



626 draglines, and self-propelled cranes, vehicles so constructed that  
627 they exceed eight (8) feet in width and/or thirteen (13) feet six  
628 (6) inches in height, and earth-moving equipment. The term does  
629 not include house trailers, dump trucks, truck-mounted transit  
630 mixers, cranes or shovels, or other vehicles designed for the  
631 transportation of persons or property to which machinery has been  
632 attached.

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

635 (v) "Current address" means a new address different  
636 from the address shown on the application or on the certificate of  
637 title. The owner shall within thirty (30) days after his address  
638 is changed from that shown on the application or on the  
639 certificate of title notify the department of the change of  
640 address in the manner prescribed by the department.

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

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

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



651 (z) "Mileage" means actual distance that a vehicle has  
652 traveled.

653 (aa) "Trailer" means every vehicle other than a "pole  
654 trailer" as defined in this chapter without motive power designed  
655 to be drawn by another vehicle and attached to the towing vehicle  
656 for the purpose of hauling goods or products. The term "trailer"  
657 shall not refer to any structure, transportable in one or more  
658 sections regardless of size, when erected on site, and which is  
659 built on a permanent chassis and designed to be used as a dwelling  
660 with or without a permanent foundation when connected to the  
661 required utilities, and includes the plumbing, heating,  
662 air-conditioning and electrical systems contained therein  
663 regardless of the date of manufacture.

664 (bb) "Salvage mobile home" or "salvage manufactured  
665 home" means a mobile home or manufactured home for which a  
666 certificate of title has been issued that an insurance company  
667 obtains from the owner as a result of paying a total loss claim  
668 resulting from collision, fire, flood, wind or other occurrence.  
669 The term "salvage mobile home" or "salvage manufactured home" does  
670 not mean or include and is not applicable to a mobile home or  
671 manufactured home that is twenty (20) years old or older.

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



675 (dd) "All-terrain vehicle" means a motor vehicle that  
676 is designed for off-road use and is not required to have a motor  
677 vehicle privilege license. The term "all-terrain vehicle" shall  
678 not include electric bicycles.

679 (ee) "Utility-type vehicle," "UTV" or side-by-side  
680 means any motorized off-highway vehicle which is intended to  
681 transport individuals, cargo or both with a top speed over  
682 thirty-five (35) miles per hour and meets the following  
683 manufacturer design specifications:

684 (i) Is seventy-five (75) inches in width or less;

685 (ii) Is not more than one hundred eighty (180)  
686 inches, including the bumper, in length;

687 (iii) Has a dry weight of three thousand five  
688 hundred (3,500) pounds or less;

689 (iv) Travels on four (4) or more nonhighway tires;

690 and

691 (v) Is equipped with side-by-side seating for the  
692 use of the operator and a passenger, or additional seating for  
693 multiple passengers.

694 **SECTION 10.** Section 63-21-9, Mississippi Code of 1972, is  
695 amended as follows:

696 63-21-9. (1) Except as provided in Section 63-21-11, every  
697 owner of a motor vehicle as defined in this chapter, which is in  
698 this state and which is manufactured or assembled after July 1,  
699 1969, or which is the subject of first sale for use after July 1,



700 1969, every owner of a manufactured home as defined in this  
701 chapter, which is in this state and which is manufactured or  
702 assembled after July 1, 1999, or which is the subject of first  
703 sale for use after July 1, 1999, and every owner of a fully  
704 autonomous vehicle as defined in Section 63-35-5, which is in this  
705 state and which is manufactured or assembled after July 1, 2023,  
706 or which is the subject of first sale for use after July 1, 2023,  
707 shall make application to the Department of Revenue for a  
708 certificate of title with the following exceptions:

709 (a) Voluntary application for title may be made for any  
710 model motor vehicle which is in this state after July 1, 1969, for  
711 any model manufactured home or mobile home which is in this state  
712 after July 1, 1999, and for any model fully autonomous vehicles  
713 which is in this state after July 1, 2023, and any person bringing  
714 a motor vehicle, manufactured home, mobile home or fully  
715 autonomous vehicle into this state from a state which requires  
716 titling shall make application for title to the Department of  
717 Revenue within thirty (30) days thereafter.

718 (b) After July 1, 1969, any dealer, acting for himself,  
719 or another, who sells, trades or otherwise transfers any new or  
720 used vehicle as defined in this chapter, after July 1, 1999, any  
721 dealer, acting for himself, or another, who sells, trades or  
722 otherwise transfers any new or used manufactured home or mobile  
723 home as defined in this chapter, and after July 1, 2023, any  
724 dealer, acting for himself, or another, who sells, trades or



725 otherwise transfers any new or used fully autonomous vehicle as  
726 defined in Section 63-35-5, or any designated agent, shall furnish  
727 to the purchaser or transferee, without charge for either  
728 application or certificate of title, an application for title of  
729 said vehicle, manufactured home, mobile home or fully autonomous  
730 vehicle and cause to be forwarded to the Department of  
731 Revenue \* \* \* all documents required by the department to issue  
732 certificate of title to the purchaser or transferee. The  
733 purchaser or transferee may then use the duplicate application for  
734 title as a permit to operate vehicle as provided in Section  
735 63-21-67, until certificate of title is received.

736 (2) (a) Voluntary application for title may be made for any  
737 model all-terrain vehicle which is in this state.

738 (b) A dealer who sells, trades or otherwise transfers  
739 any new or used all-terrain vehicles as defined in this chapter,  
740 may furnish to the purchaser or transferee, without charge for  
741 either application or certificate of title, an application for  
742 title of said vehicle, and cause to be forwarded to the \* \* \*  
743 Department of Revenue \* \* \* all documents required by the  
744 commission to issue certificate of title to the purchaser or  
745 transferee.

746 (3) Any dealer, acting for himself or another who sells,  
747 trades or otherwise transfers any vehicle, manufactured home,  
748 mobile home or fully autonomous vehicle required to be titled  
749 under this chapter who does not comply with the provisions of this



750 chapter shall be guilty of a misdemeanor and upon conviction shall  
751 be fined a sum not exceeding Five Hundred Dollars (\$500.00).

752         **SECTION 11.** Section 27-19-3, Mississippi Code of 1972, is  
753 amended as follows:

754         27-19-3. (a) The following words and phrases when used in  
755 this article for the purpose of this article have the meanings  
756 respectively ascribed to them in this section, except in those  
757 instances where the context clearly describes and indicates a  
758 different meaning:

759             (1) "Vehicle" means every device in, upon or by which  
760 any person or property is or may be transported or drawn upon a  
761 public highway, except devices moved by muscular power or used  
762 exclusively upon stationary rails or tracks.

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

766             (3) "Motor vehicle" means every vehicle as defined in  
767 this section which is self-propelled, including utility-type  
768 vehicles, side-by-sides and trackless street or trolley cars. The  
769 term "motor vehicle" shall not include electric bicycles, personal  
770 delivery devices or electric personal assistive mobility devices  
771 as defined in Section 63-3-103, or golf carts or low-speed  
772 vehicles as defined in Section 63-32-1.

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



775           (5) "Motorcycle" means every vehicle designed to travel  
776 on not more than three (3) wheels in contact with the ground,  
777 except electric bicycles, personal delivery devices and vehicles  
778 included within the term "tractor" as herein classified and  
779 defined.

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

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

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

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

794           (10) "Pneumatic tires" means all tires inflated with  
795 compressed air.

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





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

801           (13) "Person" means every natural person, firm,  
802 copartnership, corporation, joint-stock or other association or  
803 organization.

804           (14) "Owner" means a person who holds the legal title  
805 of a vehicle or in the event a vehicle is the subject of an  
806 agreement for the conditional sale, lease or transfer of the  
807 possession, the person with the right of purchase upon performance  
808 of conditions stated in the agreement, and with an immediate right  
809 of possession vested in the conditional vendee, lessee, possessor  
810 or in the event such or similar transaction is had by means of a  
811 mortgage, and the mortgagor of a vehicle is entitled to  
812 possession, then such conditional vendee, lessee, possessor or  
813 mortgagor shall be deemed the owner for the purposes of this  
814 article.

815           (15) "School bus" means every motor vehicle engaged  
816 solely in transporting school children or school children and  
817 teachers to and from schools; however, such vehicles may transport  
818 passengers on weekends and legal holidays and during summer months  
819 between the terms of school for compensation when the  
820 transportation of passengers is over a route of which not more  
821 than fifty percent (50%) traverses the route of a common carrier



822 of passengers by motor vehicle and when no passengers are picked  
823 up on the route of any such carrier.

824 (16) "Dealer" means every person engaged regularly in  
825 the business of buying, selling or exchanging motor vehicles,  
826 trailers, semitrailers, trucks, tractors or other character of  
827 commercial or industrial motor vehicles in this state, and having  
828 an established place of business in this state.

829 (17) "Highway" means and includes every way or place of  
830 whatever nature, including public roads, streets and alleys of  
831 this state generally open to the use of the public or to be opened  
832 or reopened to the use of the public for the purpose of vehicular  
833 travel, and notwithstanding that the same may be temporarily  
834 closed for the purpose of construction, reconstruction,  
835 maintenance or repair.

836 (18) " \* \* \* Department of Revenue," "commission" or  
837 "department" means the Commissioner of Revenue of the Department  
838 of Revenue of this state, acting directly or through his duly  
839 authorized officers, agents, representatives and employees.

840 (19) "Common carrier by motor vehicle" means any person  
841 who or which undertakes, whether directly or by a lease or any  
842 other arrangement, to transport passengers or property or any  
843 class or classes of property for the general public in interstate  
844 or intrastate commerce on the public highways of this state by  
845 motor vehicles for compensation, whether over regular or irregular  
846 routes. The term "common carrier by motor vehicle" shall not



847 include passenger buses operating within the corporate limits of a  
848 municipality in this state or not exceeding five (5) miles beyond  
849 the corporate limits of the municipality, and hearses, ambulances,  
850 and school buses as such. In addition, this definition shall not  
851 include taxicabs.

852 (20) "Contract carrier by motor vehicle" means any  
853 person who or which under the special and individual contract or  
854 agreements, and whether directly or by a lease or any other  
855 arrangement, transports passengers or property in interstate or  
856 intrastate commerce on the public highways of this state by motor  
857 vehicle for compensation. The term "contract carrier by motor  
858 vehicle" shall not include passenger buses operating wholly within  
859 the corporate limits of a municipality in this state or not  
860 exceeding five (5) miles beyond the corporate limits of the  
861 municipality, and hearses, ambulances, and school buses as such.  
862 In addition, this definition shall not include taxicabs.

863 (21) "Private commercial and noncommercial carrier of  
864 property by motor vehicle" means any person not included in the  
865 terms "common carrier by motor vehicle" or "contract carrier by  
866 motor vehicle," who or which transports in interstate or  
867 intrastate commerce on the public highways of this state by motor  
868 vehicle, property of which such person is the owner, lessee, or  
869 bailee, other than for hire. The term "private commercial and  
870 noncommercial carrier of private property by motor vehicle" shall  
871 not include passenger buses operated wholly within the corporate



872 limits of a municipality of this state, or not exceeding five (5)  
873 miles beyond the corporate limits of the municipality, and  
874 hearses, ambulances, and school buses as such. In addition, this  
875 definition shall not include taxicabs.

876 Haulers of fertilizer shall be classified as private  
877 commercial carriers of property by motor vehicle.

878 (22) "Private carrier of passengers" means all other  
879 passenger motor vehicle carriers not included in the above  
880 definitions. The term "private carrier of passengers" shall not  
881 include passenger buses operating wholly within the corporate  
882 limits of a municipality in this state, or not exceeding five (5)  
883 miles beyond the corporate limits of the municipality, and  
884 hearses, ambulances, and school buses as such. In addition, this  
885 definition shall not include taxicabs.

886 (23) "Operator" means any person, partnership,  
887 joint-stock company or corporation operating on the public  
888 highways of the state one or more motor vehicles as the beneficial  
889 owner or lessee.

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

892 (25) "Private carrier of property" means any person  
893 transporting property on the highways of this state as defined  
894 below:

895 (i) Any person, or any employee of such person,  
896 transporting farm products, farm supplies, materials and/or



897 equipment used in the growing or production of his own  
898 agricultural products in his own truck.

899 (ii) Any person transporting his own fish,  
900 including shellfish, in his own truck.

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

904 (26) "Taxicab" means any passenger motor vehicle for  
905 hire with a seating capacity not greater than ten (10) passengers.  
906 For purposes of this paragraph (26), seating capacity shall be  
907 determined according to the manufacturer's suggested seating  
908 capacity for a vehicle. If there is no manufacturer's suggested  
909 seating capacity for a vehicle, the seating capacity for the  
910 vehicle shall be determined according to regulations established  
911 by the Department of Revenue.

912 (27) "Passenger coach" means any passenger motor  
913 vehicle with a seating capacity greater than ten (10) passengers,  
914 operating wholly within the corporate limits of a municipality of  
915 this state or within five (5) miles of the corporate limits of the  
916 municipality, or motor vehicles substituted for abandoned electric  
917 railway systems in or between municipalities. For purposes of  
918 this paragraph (27), seating capacity shall be determined  
919 according to the manufacturer's suggested seating capacity for a  
920 vehicle. If there is no manufacturer's suggested seating capacity  
921 for a vehicle, the seating capacity for the vehicle shall be



922 determined according to regulations established by the Department  
923 of Revenue.

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

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

930 (30) "Ambulance and hearse" shall have the meaning  
931 generally ascribed to them. A hearse or funeral coach shall be  
932 classified as a light carrier of property, as defined in Section  
933 27-51-101.

934 (31) "Regular seats" means each seat ordinarily and  
935 customarily used by one (1) passenger, including all temporary,  
936 emergency, and collapsible seats. Where any seats are not  
937 distinguished or separated by separate cushions and backs, a seat  
938 shall be counted for each eighteen (18) inches of space on such  
939 seats or major fraction thereof. In the case of a regular  
940 passenger-type automobile which is used as a common or contract  
941 carrier of passengers, three (3) seats shall be counted for the  
942 rear seat of such automobile and one (1) seat shall be counted for  
943 the front seat of such automobile.

944 (32) "Ton" means two thousand (2,000) pounds  
945 avoirdupois.



946 (33) "Bus" means any passenger vehicle with a seating  
947 capacity of more than ten (10) but shall not include "private  
948 carrier of passengers" and "school bus" as defined in paragraphs  
949 (15) and (22) of this section. For purposes of this paragraph  
950 (33), seating capacity shall be determined according to the  
951 manufacturer's suggested seating capacity for a vehicle. If there  
952 is no manufacturer's suggested seating capacity for a vehicle, the  
953 seating capacity for the vehicle shall be determined according to  
954 regulations established by the Department of Revenue.

955 (34) "Corporate fleet" means a group of two hundred  
956 (200) or more marked private carriers of passengers or light  
957 carriers of property, as defined in Section 27-51-101, trailers,  
958 semitrailers, or motor vehicles in excess of ten thousand (10,000)  
959 pounds gross vehicle weight, except for those vehicles registered  
960 for interstate travel, owned or leased on a long-term basis by a  
961 corporation or other legal entity. In order to be considered  
962 marked, the motor vehicle must have a name, trademark or logo  
963 located either on the sides or the rear of the vehicle in sharp  
964 contrast to the background, and of a size, shape and color that is  
965 legible during daylight hours from a distance of fifty (50) feet.

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



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

973 (37) "Utility-type vehicle," "UTV" or side-by-side  
974 means any motorized off-highway vehicle which is intended to  
975 transport individuals, cargo or both with a top speed over  
976 thirty-five (35) miles per hour and meets the following  
977 manufacturer design specifications:

978 (i) Is seventy-five (75) inches in width or less;

979 (ii) Is not more than one hundred eighty (180)  
980 inches, including the bumper, in length;

981 (iii) Has a dry weight of three thousand five  
982 hundred (3,500) pounds or less;

983 (iv) Travels on four (4) or more nonhighway tires;  
984 and

985 (v) Is equipped with side-by-side seating for the  
986 use of the operator and a passenger, or additional seating for  
987 multiple passengers.

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

993 (2) Leased vehicles shall be considered as domiciled at  
994 the place in the State of Mississippi from which they operate in





995 interstate or intrastate commerce, and for the purposes of this  
996 article shall be considered as owned by the lessee, who shall  
997 furnish all insurance on the vehicles and the driver of the  
998 vehicles shall be considered as an agent of the lessee for all  
999 purposes of this article.

1000         **SECTION 12.** Section 27-19-31, Mississippi Code of 1972, is  
1001 amended as follows:

1002         27-19-31. (1) The Department of Revenue is authorized and  
1003 directed to establish and maintain a vehicle registration renewal  
1004 system whereby the license tag attached upon a motor vehicle,  
1005 utility-type vehicle side-by-side or trailer may be issued for  
1006 five (5) years with the approval of the License Tag Commission,  
1007 except for motor vehicles registered in excess of ten thousand  
1008 (10,000) pounds gross vehicle weight, and motor vehicles in a  
1009 fleet registered under Section 27-19-66, apportioned vehicles,  
1010 rental and commercial trailers and buses, which shall be issued  
1011 for a period of time determined by the Department of Revenue.  
1012 During each intervening year of the period for which license tags  
1013 are issued, the Department of Revenue shall issue up to two (2)  
1014 license decals, in lieu of the license tags, the month and year in  
1015 which the license tag expires shall be specified on one (1) of the  
1016 decals so issued. Motor vehicles in a corporate fleet registered  
1017 under Section 27-19-66, trailers in a fleet registered under  
1018 Section 27-19-66.1, and apportioned vehicles shall not be issued  
1019 decals specifying the month and year of expiration.



1020 Any series of tags may be cancelled by the commissioner with  
1021 the approval of the License Tag Commission and a new series of  
1022 tags issued.

1023 (2) (a) The license decals issued in lieu of the license  
1024 tags shall indicate the month and the last two (2) figures of the  
1025 year for which such license shall expire. The license decals  
1026 shall be attached to the license tag of the motor vehicle,  
1027 utility-type vehicle side-by-side or trailer, and when so attached  
1028 shall be deemed to be the license tag for the ensuing registration  
1029 year. The month and year decal shall be attached in an upright  
1030 position in the lower right corner of the license tag. Decals  
1031 specifying the month and year of expiration shall not be required  
1032 to be attached to license tags on motor vehicles in a corporate  
1033 fleet registered under Section 27-19-66, trailers in a fleet  
1034 registered under Section 27-19-66.1, or apportioned vehicles.

1035 Except as otherwise provided in this paragraph, the  
1036 registration year shall be a period of one (1) year commencing on  
1037 the first day of the month following the month in which the  
1038 vehicle was acquired. Beginning October 1, 1982, original  
1039 registrations of motor vehicles, except motor vehicles registered  
1040 in excess of ten thousand (10,000) pounds gross vehicle weight,  
1041 apportioned vehicles and buses, may be made and shall be prorated  
1042 for a period of from six (6) to eleven (11) months according to  
1043 regulations established by the Department of Revenue to reduce a  
1044 disproportionate number of registrations for a particular month.



1045 Beginning July 1, 1995, original registrations and renewal  
1046 registrations of motor vehicles in corporate fleets registered  
1047 under Section 27-19-66, shall be prorated according to regulations  
1048 established by the Department of Revenue so as to cause the  
1049 registration of such fleet motor vehicles to coincide with the  
1050 anniversary month for corporate fleets established by the  
1051 Department of Revenue. Beginning July 1, 2011, original  
1052 registrations and renewal registrations of trailers in trailer  
1053 fleets registered under Section 27-19-66.1 shall be prorated  
1054 according to regulations established by the Department of Revenue  
1055 so as to cause the registration of such trailers to coincide with  
1056 the anniversary month for trailer fleets established by the  
1057 Department of Revenue. Where a vehicle is registered for a period  
1058 less than twelve (12) months, the anniversary month shall be the  
1059 month of the expiration of the original license tag.

1060 Beginning July 1, 1996, original registrations and renewal  
1061 registrations of motor vehicles in individual fleets registered  
1062 under Section 27-19-66 shall be prorated according to regulations  
1063 established by the Department of Revenue so as to cause the  
1064 registration of such fleet motor vehicles to coincide with the  
1065 anniversary month for individual fleets established by the county  
1066 tax collector. Where a vehicle is registered for a period less  
1067 than twelve (12) months, the anniversary month shall be the month  
1068 of the expiration of the original license tag.



1069           The Department of Revenue, with the approval of the License  
1070 Tag Commission, shall so specify the area or areas on the license  
1071 tag where the license decals shall be attached. The number of the  
1072 license tag shall be written across its face, and the number of  
1073 the tag shall represent the registration number; and upon all the  
1074 tags for private passenger vehicles the word "MISSISSIPPI" shall  
1075 be written across the top of the tag in capital letters  
1076 sufficiently large to be easily read, but upon all other tags such  
1077 word may be abbreviated. The number of the license tag shall not  
1078 exceed seven (7) letters, numbers or a combination of such letters  
1079 and numbers. Also, on all tags sold and issued, an appropriate  
1080 place will be provided thereon to place license decals indicating  
1081 the expiration date of the tag. For the purposes of this section  
1082 and Section 27-19-32, Mississippi Code of 1972, the term "decal,"  
1083 "decals" or "license decal" shall mean a tab, sticker or other  
1084 similar device attached to a license tag which validates same for  
1085 a stated period of time. One (1) license tag and up to two (2)  
1086 license decals shall be furnished for all vehicles and shall be  
1087 fastened immovably twelve (12) inches or more above the ground, at  
1088 the rear of the vehicle under or over the rear light, with the  
1089 number in upright position so that it will be plainly visible and  
1090 legible at all times, and at night at a distance of sixty (60)  
1091 feet. In the case of tractors or other motor vehicles drawing or  
1092 pulling trailers, semitrailers or farm implements, the tag shall  
1093 be fastened upon such vehicle twelve (12) inches or more above the



1094 ground, upon the front or back of such vehicle, with the number in  
1095 an upright position. Such license plate, all characters and any  
1096 legally affixed decals shall not be defaced, covered or obstructed  
1097 from view by any object, decal, sticker, paint, marking or license  
1098 plate bracket or holder. Any person who defaces, covers or  
1099 obstructs any portion of a license tag with any sticker,  
1100 decoration, paint, marking, license plate bracket or holder or any  
1101 other thing or device, in such a manner that the characters and  
1102 any legally affixed decals on the tag cannot be read, shall be  
1103 guilty of a misdemeanor and, upon conviction, shall be punished by  
1104 a fine of not more than Twenty-five Dollars (\$25.00). However, it  
1105 shall not be unlawful for the county name to be partially or  
1106 completely obstructed from view by any object, decal, sticker or  
1107 license plate bracket or holder. Unless the license tag with  
1108 current decals is fastened to the vehicle as herein provided, the  
1109 said vehicle shall be regarded as operating without a license tag,  
1110 and the owner or operator shall be liable for the penalties herein  
1111 provided.

1112 In addition to the above requirements, license tags for  
1113 private passenger vehicles shall have a county designation thereon  
1114 referencing the name of the county in which such vehicle is  
1115 registered.

1116 Law enforcement officers of this state shall remove from a  
1117 motor vehicle or trailer any license tag and/or decals which are  
1118 so defaced that proper identification cannot be reasonably made.



1119 The officer shall issue to the driver of such vehicle a tag permit  
1120 which shall be valid for a period of five (5) days. Each person  
1121 receiving such tag permit shall purchase, within five (5) days  
1122 from the date of the issuance of the permit, a new tag and/or  
1123 decals for the fee set forth in Section 27-19-37, Mississippi Code  
1124 of 1972, for a substitute tag.

1125 Any person who has a license tag or decals on a vehicle which  
1126 may be so defaced that proper identification cannot be reasonably  
1127 made may remove such and purchase another license tag and/or  
1128 decals for the same fee required for a substitute tag. If any  
1129 license tag shall deteriorate due to age so that identification  
1130 cannot be reasonably made, the owner may surrender such tag to the  
1131 issuing authority and be issued a new tag and like decals at no  
1132 cost.

1133 (b) Beginning January 1, 2024, an owner of a private  
1134 carrier of passengers or motorcycle may choose a tag with a black  
1135 background and a white pinstripe border. "Mississippi" shall be  
1136 printed at the top, and the name of the county shall be printed at  
1137 the bottom. The application and the additional fee of  
1138 Thirty-eight Dollars and Twenty-five Cents (\$38.25), less Two  
1139 Dollars (\$2.00) to be remitted to the Department of Revenue  
1140 License Tag Acquisition Fund created in Section 27-19-179, shall  
1141 be remitted to the department on a monthly basis as prescribed by  
1142 the department. The remaining Thirty-six Dollars and Twenty-five  
1143 Cents (\$36.25) of the additional fee shall be deposited to the



1144 credit of the Law Enforcement Officers and Fire Fighters Death  
1145 Benefits Trust Fund established in Section 45-2-1. In all other  
1146 respects, tags issued under this paragraph (b) shall follow the  
1147 guidelines for tags issued under paragraph (a) of this subsection.

1148 (3) The Department of Revenue is authorized to promulgate  
1149 appropriate rules and regulations to govern the use and display of  
1150 license decals and to publish a summary thereof which shall be  
1151 available to state officials and the public upon request.

1152 **SECTION 13.** Section 27-51-5, Mississippi Code of 1972, is  
1153 amended as follows:

1154 27-51-5. The subject words and terms of this section, for  
1155 the purpose of this chapter, shall have meanings as follows:

1156 (a) "Motor vehicle" means any device and attachments  
1157 supported by one or more wheels which is propelled or drawn by any  
1158 power other than muscular power, including utility-type vehicles  
1159 and side-by-sides, over the highways, streets or alleys of this  
1160 state. The term "motor vehicle" shall not include electric  
1161 bicycles, personal delivery devices or electric personal assistive  
1162 mobility devices as defined in Section 63-3-103, or golf carts or  
1163 low-speed vehicles as defined in Section 63-32-1. However, mobile  
1164 homes which are detached from any self-propelled vehicles and  
1165 parked on land in the state are hereby expressly exempt from the  
1166 motor vehicle ad valorem taxes, but house trailers which are  
1167 actually in transit and which are not parked for more than an  
1168 overnight stop are not exempted.



1169 (b) "Public highway" means and includes every way or  
1170 place of whatever nature, including public roads, streets and  
1171 alleys of this state generally open to the use of the public or to  
1172 be opened or reopened to the use of the public for the purpose of  
1173 vehicular travel, notwithstanding that the same may be temporarily  
1174 closed for the purpose of construction, reconstruction,  
1175 maintenance, or repair.

1176 (c) "Administrator of the road and bridge privilege tax  
1177 law" means the official authorized by law to administer the road  
1178 and bridge privilege tax law of this state.

1179 (d) "Utility-type vehicle," "UTV" or side-by-side means  
1180 any motorized off-highway vehicle which is intended to transport  
1181 individuals, cargo or both with a top speed over thirty-five (35)  
1182 miles per hour and meets the following manufacturer design  
1183 specifications:

1184 (i) Is seventy-five (75) inches in width or less;

1185 (ii) Is not more than one hundred eighty (180)  
1186 inches, including the bumper, in length;

1187 (iii) Has a dry weight of three thousand five  
1188 hundred (3,500) pounds or less;

1189 (iv) Travels on four (4) or more nonhighway tires;

1190 and

1191 (v) Is equipped with side-by-side seating for the  
1192 use of the operator and a passenger, or additional seating for  
1193 multiple passengers.





1194           **SECTION 14.** Section 27-51-41, Mississippi Code of 1972, is  
1195 amended as follows:

1196           27-51-41. (1) The exemptions from the provisions of this  
1197 chapter shall be confined to those persons or property exempted by  
1198 this chapter or by the provisions of the Constitution of the  
1199 United States or the State of Mississippi. No exemption as now  
1200 provided by any other statute shall be valid as against the tax  
1201 levied by this chapter. Any subsequent exemption from the tax  
1202 levied hereunder shall be provided by amendment to this section  
1203 which shall be inserted in the bill at length.

1204           (2) The following shall be exempt from ad valorem taxation:

1205                   (a) All motor vehicles, as defined in this chapter, and  
1206 including motor-propelled farm implements and vehicles, while in  
1207 the hands of bona fide dealers as merchandise and which are not  
1208 being operated upon the highways of this state.

1209                   (b) All motor vehicles belonging to the federal  
1210 government or the State of Mississippi or any agencies or  
1211 instrumentalities thereof.

1212                   (c) All motor vehicles owned by any school district in  
1213 the state.

1214                   (d) All motor vehicles owned by any fire protection  
1215 district incorporated in accordance with Sections 19-5-151 through  
1216 19-5-207 or by any fire protection grading district incorporated  
1217 in accordance with Sections 19-5-215 through 19-5-241.



1218 (e) All motor vehicles owned by units of the  
1219 Mississippi National Guard.

1220 (f) All motor vehicles which are exempted from highway  
1221 privilege taxes under Section 27-19-1 et seq.

1222 (g) All motor vehicles operated in this state as common  
1223 and contract carriers of property, private commercial carriers of  
1224 property, private carriers of property and buses, all of which  
1225 have a gross weight in excess of ten thousand (10,000) pounds.

1226 (h) Antique automobiles as defined in Section 27-19-47,  
1227 and antique pickup trucks as provided for under Section  
1228 27-19-47.2, Mississippi Code of 1972.

1229 (i) Street rods as defined in Section 27-19-56.6.

1230 (j) (i) Two (2) motor vehicles owned by a disabled  
1231 American veteran, or by the spouse of a deceased disabled American  
1232 veteran, who is entitled to purchase a distinctive license plate  
1233 or tag in accordance with Section 27-19-53, regardless of the  
1234 license plate or tag issued to the disabled American veteran or  
1235 the veteran's spouse if the disabled American veteran is deceased.

1236 (ii) One (1) motorcycle owned by a disabled  
1237 American veteran, or by the spouse of a deceased disabled American  
1238 veteran, who is entitled to purchase a distinctive license plate  
1239 or tag in accordance with Section 27-19-53, regardless of the  
1240 license plate or tag issued to the disabled American veteran or  
1241 the veteran's spouse if the disabled American veteran is deceased.



1242 (k) One (1) motor vehicle owned by the unremarried  
1243 surviving spouse of a member of the Armed Forces of the United  
1244 States who, while on active duty, is killed or dies and one (1)  
1245 motor vehicle owned by the unremarried surviving spouse of a  
1246 member of a reserve component of the Armed Forces of the United  
1247 States or of the National Guard who, while on active duty for  
1248 training, is killed or dies.

1249 (l) Motor vehicles owned by recipients of the  
1250 Congressional Medal of Honor or by former prisoners of war, or by  
1251 spouses of such deceased persons, in accordance with Section  
1252 27-19-54.

1253 (m) (i) One (1) private carrier of passengers, as  
1254 defined in Section 27-19-3, owned by any religious society,  
1255 ecclesiastical body or any congregation thereof which is used  
1256 exclusively for such society and not for profit.

1257 (ii) All motor vehicles owned by any such  
1258 religious society or any educational institution having a seating  
1259 capacity greater than seven (7) passengers and used exclusively  
1260 for transporting passengers for religious or educational purposes  
1261 and not for profit.

1262 (n) All motor vehicles primarily used as rentals under  
1263 rental agreements with a term of not more than thirty (30)  
1264 continuous days each and under the control of persons who are  
1265 engaged in the business of renting such motor vehicles and who are  
1266 subject to the tax under Section 27-65-231.



1267 (o) Antique motorcycles as defined in Section  
1268 27-19-47.1.

1269 (p) One (1) motor vehicle owned by a recipient of the  
1270 Purple Heart, and one (1) motor vehicle owned by the unremarried  
1271 surviving spouse of a recipient of the Purple Heart, as provided  
1272 in Section 27-19-56.5.

1273 (q) Motor vehicles that are eligible to display an  
1274 authentic historical license plate as provided for in Section  
1275 27-19-56.11.

1276 (r) Motor vehicles that are (i) designed or adapted to  
1277 be used exclusively in the preparation and loading of chemicals or  
1278 other material for aerial agricultural application to crops; and  
1279 (ii) only incidentally used on public roadways in this state.

1280 (s) One (1) motor vehicle owned by the mother of a  
1281 service member who died while serving on active duty in the Armed  
1282 Forces of the United States while the United States was engaged in  
1283 hostile activities or a time of war after September 11, 2001, as  
1284 provided for in Section 27-19-56.162 or Section 27-19-56.524(5).

1285 (t) One (1) motor vehicle owned by the unremarried  
1286 spouse of a service member who died while serving on active duty  
1287 in the Armed Forces of the United States while the United States  
1288 was engaged in hostile activities or a time of war after September  
1289 11, 2001, as provided for in Section 27-19-56.162 or Section  
1290 27-19-56.524(5).



1291 (u) Buses and other motor vehicles that are (a) owned  
1292 and operated by an entity that has entered into a contract with a  
1293 school board under Section 37-41-31 for the purpose of  
1294 transporting students to and from schools and (b) used by the  
1295 entity for such transportation purposes. This paragraph (u) shall  
1296 apply to contracts entered into or renewed on or after July 1,  
1297 2010.

1298 (v) One (1) motor vehicle owned by a recipient of the  
1299 Silver Star, and one (1) motor vehicle owned by the unremarried  
1300 surviving spouse of a recipient of the Silver Star, as provided in  
1301 Section 27-19-56.284.

1302 (w) One (1) motor vehicle owned by a person who is a  
1303 law enforcement officer and who (i) was wounded or otherwise  
1304 received intentional or accidental bodily injury, regardless of  
1305 whether occurring before or after July 1, 2014, while engaged in  
1306 the performance of his official duties, provided the wound or  
1307 injury was not self-inflicted, (ii) was required to receive  
1308 medical treatment for the wound or injury due to the nature and  
1309 extent of the wound or injury, and (iii) is eligible to receive a  
1310 special license plate or tag under Section 27-19-56 as a result of  
1311 such wound or injury, regardless of whether the person obtains  
1312 such a plate or tag. Application for the exemption provided in  
1313 this paragraph (w) may be made at the time of initial registration  
1314 of a vehicle and renewal of registration. In addition, an  
1315 applicant for the exemption must provide official written



1316 documentation that (i) the applicant is a law enforcement officer  
1317 who was wounded or otherwise received intentional or accidental  
1318 bodily injury while engaged in the performance of his official  
1319 duties and that the wound or injury was not self-inflicted along  
1320 with official written documentation verifying receipt of medical  
1321 treatment for the wound or injury and the nature and extent of the  
1322 wound or injury, and (ii) the applicant is eligible to receive a  
1323 special license plate or tag under Section 27-19-56 as a result of  
1324 such wound or injury, regardless of whether the person obtains  
1325 such a plate or tag.

1326 (x) One (1) motor vehicle owned by an honorably  
1327 discharged veteran of the Armed Forces of the United States who  
1328 served during World War II, and one (1) motor vehicle owned by the  
1329 unmarried surviving spouse of such veteran, as provided in  
1330 Section 27-19-56.438.

1331 (y) All utility-type vehicles (UTVs) and side-by-sides  
1332 registered with the Department of Revenue for operation on the  
1333 public county and municipal nonstriped and gravel roads of this  
1334 state as provided in Sections 1 through 4 of this act.

1335 (3) Any claim for tax exemption by authority of the  
1336 above-mentioned code sections or by any other legal authority  
1337 shall be set out in the application for the road and bridge  
1338 privilege license, and the specific legal authority for such tax  
1339 exemption claim shall be cited in said application, and such  
1340 authority cited shall be shown by the tax collector on the tax



1341 receipt as his authority for not collecting such ad valorem taxes,  
1342 and the tax collector shall carry forward such information in his  
1343 tax collection reports.

1344 (4) Any motor vehicle driven over the highways of this state  
1345 to the extent that the owner of such motor vehicle is required to  
1346 purchase a road and bridge privilege license in this state, yet  
1347 the legal situs of such motor vehicle is located in another state,  
1348 shall be exempt from ad valorem taxes authorized by this chapter.

1349 (5) If a taxpayer shall sell, trade or otherwise dispose of  
1350 a vehicle on which the ad valorem and road and bridge privilege  
1351 taxes have been paid in any county in the state, he shall remove  
1352 the license plate from the vehicle. Such license plate must be  
1353 surrendered to the issuing authority with the corresponding tax  
1354 receipt, if required, and credit shall be allowed for the taxes  
1355 paid for the remaining tax year on like privilege or ad valorem  
1356 taxes due on another vehicle owned by the seller or transferor or  
1357 by the seller's or transferor's spouse or dependent child. If the  
1358 seller or transferor does not elect to receive such credit at the  
1359 time the license plate is surrendered, the issuing authority shall  
1360 issue a certificate of credit to the seller or transferor, or to  
1361 the seller's or transferor's spouse or dependent child, or to any  
1362 other person, business or corporation, at the direction of the  
1363 seller or transferor, for the remaining unexpired taxes prorated  
1364 from the first day of the month following the month in which the  
1365 license plate is surrendered. The total of such credit may be



1366 used by the person or entity to whom the certificate of credit is  
1367 issued, regardless of the relative amounts attributed to privilege  
1368 taxes or to county, school or municipal ad valorem taxes. Any  
1369 credit allowed for taxes due or any certificate of credit issued  
1370 may be applied to like taxes owed in any county by the person to  
1371 whom the credit is allowed or by the person possessing the  
1372 certificate of credit. No credit, however, shall be allowed on  
1373 the charge made for the license plate. Such license plates  
1374 surrendered to the tax collector shall be retained by him, and in  
1375 no event shall such license plate be attached to any vehicle after  
1376 being surrendered to the tax collector, nor shall any license  
1377 plate be transferred from one (1) vehicle to any other vehicle.

1378 (6) If the person owning a vehicle subject to taxation under  
1379 the provisions of this chapter does not operate such vehicle on  
1380 the highways of this state from the date of acquisition or, if  
1381 previously registered, from the end of the anniversary month of  
1382 the tag and decals to the date on which he makes application for a  
1383 current license tag or decals, he shall pay such ad valorem tax  
1384 for a period of twelve (12) months beginning with the first day of  
1385 the month in which he applies for a current license tag or decals  
1386 under Chapter 19, Title 27, Mississippi Code of 1972. The owner  
1387 shall submit an affidavit with an application attesting to the  
1388 fact that the vehicle was not operated on the highways of this  
1389 state from the date of acquisition or, if previously registered,  
1390 from the end of the anniversary month of the tag and decals to the





1391 date on which he makes application for the current license tag or  
1392 decals.

1393 (7) Any person found violating any of the provisions of this  
1394 section shall be arrested and tried, and if found guilty shall be  
1395 fined in an amount double the total amount of taxes involved.

1396 **SECTION 15.** This act shall take effect and be in force from  
1397 and after July 1, 2024.

