

By: Senator(s) Suber

To: Highways and
Transportation; Finance

SENATE BILL NO. 2660

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, EXCEPT FOR CROSSING CERTAIN ROADS; TO
 11 AMEND SECTION 27-19-99, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT
 12 MONIES REMITTED OR RECEIVED AS REGISTRATION OR TAG FEES FROM THE
 13 ADDITIONAL RATE OF \$5.00 SHALL, IN THE CASE OF ALL-TERRAIN
 14 VEHICLES AND RECREATIONAL OFF-HIGHWAY VEHICLES, BE PAID TO THE
 15 COUNTY IN WHICH THE VEHICLE IS REGISTERED; TO AMEND SECTIONS
 16 27-19-3, 27-19-5, 27-19-43, 27-51-5, 63-3-103, 63-15-3 AND
 17 63-21-5, MISSISSIPPI CODE OF 1972, TO CONFORM; AND FOR RELATED
 18 PURPOSES.

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

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

22 63-31-3. (1) No off-road vehicle shall be operated upon any
 23 public property by any person unless:

24 (a) (i) The person possesses a valid driver's license;

25 or



26 (ii) The person possesses a certificate as
27 provided under subsections (3) and (4) of this section * * *; and

28 (b) * * * Each person under sixteen (16) years of age
29 who is operating or riding on the off-road vehicle is wearing a
30 crash helmet that complies with minimum guidelines established by
31 the National Highway Traffic Safety Administration pursuant to the
32 federal Motor Vehicle Safety Standard No. 218 (49 CFR 571.218) for
33 helmets designed for use by motorcyclists.

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

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

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

48 (5) All-terrain vehicles and recreational off-highway
49 vehicles may be operated on county rural, gravel or paved roads.
50 All-terrain vehicles and recreational off-highway vehicles



51 operating under this subsection shall comply with licensing and
52 tagging requirements under Title 27, Chapter 19, Mississippi Code
53 of 1972, and with other motor vehicle regulations, except those
54 requiring equipping with windshield wipers. A license tag shall
55 not authorize the use of an all-terrain vehicle or recreational
56 off-highway vehicle for towing, or for operation on an interstate
57 highway or any other road for which the speed limit exceeds forty
58 (40) miles per hour. However, such a vehicle may, for the purpose
59 of crossing from one (1) road, field or area of operation to
60 another, be operated on a state-maintained highway or other
61 noncounty road, other than the interstate and national defense
62 highway system, if:

63 (a) The crossing is made at an angle of approximately
64 ninety (90) degrees to the direction of the highway and at a place
65 where no obstruction prevents a quick and safe crossing;

66 (b) The vehicle is brought to a complete stop before
67 crossing the shoulder or main traveled way of the highway;

68 (c) The operator yields the right-of-way to all
69 oncoming traffic that constitutes an immediate potential hazard;
70 and

71 (d) Both the headlights and the taillights are
72 illuminated when the crossing is made.

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



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

77 (b) "All-terrain vehicle" or "ATV" means any motorized
78 vehicle manufactured and designed exclusively for off-road use
79 that is fifty-five (55) inches or less in width; has an unladen
80 dry weight of one thousand (1,000) pounds or less; and travels on
81 three (3), four (4) or more nonhighway tires. The term
82 "all-terrain vehicle" shall not include electric bicycles.

83 (c) "Dirt bike" means a motor-powered vehicle
84 possessing two (2) or more tires, designed to travel over any
85 terrain and capable of * * * traveling off of paved roads, whether
86 or not the vehicle may be operated legally on a public street.
87 The term "dirt bike" shall not include electric bicycles.

88 (d) "Recreational off-highway vehicle" means any
89 motorized vehicle manufactured and designed exclusively for
90 off-road use that is seventy-five (75) inches or less in width;
91 has an unladen dry weight of three thousand five hundred (3,500)
92 pounds or less; and travels on four (4) or more nonhighway tires.

93 * * *

94 **SECTION 2.** Section 27-19-99, Mississippi Code of 1972, is
95 amended as follows:

96 27-19-99. (1) The Department of Revenue shall furnish the
97 tax collector of each county a sufficient supply of license tags
98 or plates and a sufficient supply of license receipts with which



99 to make the collection of the taxes imposed by the provisions of
100 this article, which such tax collectors are required to collect.
101 The license tag receipts shall be on forms prescribed by the
102 department. Upon the payment of the taxes and fees required by
103 this article, the tax collector shall issue the license receipt in
104 the form prescribed by the department. The department shall keep
105 account against the tax collector for the license taxes and fees
106 collected. The tax collector shall keep a similar account.

107 (2) The tax collector shall, at the end of each month or
108 within twenty (20) days thereafter, pay into the county road fund
109 all privilege taxes collected by him or her during the preceding
110 month upon motor vehicle privilege licenses which he or she is
111 entitled to issue, less the county's commission.

112 (3) The tax collector shall keep a record of the information
113 furnished by the owners of each motor vehicle registered. The
114 record shall be made in numerical order by tag number or decal
115 number, whichever is appropriate. At the end of each month, or
116 within twenty (20) days thereafter, the tax collector shall submit
117 to the department a copy of such record, together with the copy of
118 each registration receipt, and shall, at the same time, remit to
119 the department the registration fee for each license tag or decal
120 sold by him or her during the preceding month. When the tax
121 collector shall have complied with the provisions of this section
122 and shall have forwarded to the department, within the time
123 specified, all reports required of him or her hereunder, he or she



124 shall then be entitled to retain five percent (5%) of the
125 registration fees imposed in Section 27-19-43(3) (a) and (b), to be
126 paid into the county general fund; otherwise the county's
127 commission shall be forfeited. The five percent (5%) shall not
128 apply to any additional registration fee imposed above the amounts
129 imposed in Section 27-19-43(3) (a) and (b). The department shall
130 keep a record from the duplicates filed by the tax collectors of
131 all registered vehicles.

132 (4) Counties that use their existing computer system to
133 communicate all data regarding vehicle title and registration
134 transactions to the state's central computer system shall be
135 allotted Fifty Cents (50¢) for each registration fee collected by
136 the county and remitted to the Department of Revenue. Such
137 communication must successfully pass any edit features and
138 successfully create or update title/registration records on the
139 network system. This amount paid to the county shall be deposited
140 into the county general fund to be expended only for costs
141 incurred for the purchase of equipment, software,
142 maintenance * * * or other costs directly related to the
143 title/registration network system, and for education and training.

144 (5) All monies remitted to the department by tax collectors
145 as registration or tag fees from the portion of the rate imposed
146 in Section 27-19-43(3) (a) and (b), and all monies received by the
147 department directly as registration or tag fees from the portion
148 of the rate imposed in Section 27-19-43(3) (a) and (b), except as



149 otherwise provided in subsection (7) of this section, shall be
150 paid by the department into the General Fund of the State Treasury
151 on the first day of the month succeeding the month in which such
152 fees are received by the department.

153 (6) Except as otherwise provided in Section 31-17-127, and
154 except in the case of all-terrain vehicles and recreational
155 off-highway vehicles, all monies remitted to the department by tax
156 collectors as registration or tag fees from the additional rate of
157 Five Dollars (\$5.00) and all monies received by the department
158 directly as registration or tag fees from the additional rate of
159 Five Dollars (\$5.00) shall be paid into the State Treasury to the
160 credit of the State Highway Fund for the construction or
161 reconstruction of highways designated under the highway program
162 created under Section 65-3-97. In the case of all-terrain
163 vehicles and recreational off-highway vehicles, these monies from
164 the additional rate of Five Dollars (\$5.00) shall be paid to the
165 county in which the vehicle is registered.

166 (7) On July 1, 2021, and on the first day of each month
167 succeeding the month in which registration or tag fees are
168 received by the Department of Revenue, the portion of the receipts
169 equal to the cost of the license tags, decals and associated
170 freight costs shall be deposited into the special fund created in
171 Section 27-19-179.

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



174 27-19-3. (a) The following words and phrases when used in
175 this article for the purpose of this article have the meanings
176 respectively ascribed to them in this section, except in those
177 instances where the context clearly describes and indicates a
178 different meaning:

179 (1) "Vehicle" means every device in, upon or by which
180 any person or property is or may be transported or drawn upon a
181 public highway, except devices moved by muscular power or used
182 exclusively upon stationary rails or tracks. The term "vehicle"
183 includes all-terrain vehicles and recreational off-highway
184 vehicles operated on county rural, gravel or paved roads under
185 Section 63-31-3.

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

189 (3) "Motor vehicle" means every vehicle as defined in
190 this section which is self-propelled, including trackless street
191 or trolley cars. The term "motor vehicle" shall not include
192 electric bicycles, personal delivery devices or electric personal
193 assistive mobility devices as defined in Section 63-3-103, or golf
194 carts or low-speed vehicles as defined in Section 63-32-1.

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

197 (5) "Motorcycle" means every vehicle designed to travel
198 on not more than three (3) wheels in contact with the ground,



199 except electric bicycles, personal delivery devices and vehicles
200 included within the term "tractor" as herein classified and
201 defined.

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

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

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

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

216 (10) "Pneumatic tires" means all tires inflated with
217 compressed air.

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

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



223 (13) "Person" means every natural person, firm,
224 copartnership, corporation, joint-stock or other association or
225 organization.

226 (14) "Owner" means a person who holds the legal title
227 of a vehicle or in the event a vehicle is the subject of an
228 agreement for the conditional sale, lease or transfer of the
229 possession, the person with the right of purchase upon performance
230 of conditions stated in the agreement, and with an immediate right
231 of possession vested in the conditional vendee, lessee, possessor
232 or in the event such or similar transaction is had by means of a
233 mortgage, and the mortgagor of a vehicle is entitled to
234 possession, then such conditional vendee, lessee, possessor or
235 mortgagor shall be deemed the owner for the purposes of this
236 article.

237 (15) "School bus" means every motor vehicle engaged
238 solely in transporting school children or school children and
239 teachers to and from schools; however, such vehicles may transport
240 passengers on weekends and legal holidays and during summer months
241 between the terms of school for compensation when the
242 transportation of passengers is over a route of which not more
243 than fifty percent (50%) traverses the route of a common carrier
244 of passengers by motor vehicle and when no passengers are picked
245 up on the route of any such carrier.

246 (16) "Dealer" means every person engaged regularly in
247 the business of buying, selling or exchanging motor vehicles,



248 trailers, semitrailers, trucks, tractors or other character of
249 commercial or industrial motor vehicles in this state, and having
250 an established place of business in this state.

251 (17) "Highway" means and includes every way or place of
252 whatever nature, including public roads, streets and alleys of
253 this state generally open to the use of the public or to be opened
254 or reopened to the use of the public for the purpose of vehicular
255 travel, and notwithstanding that the same may be temporarily
256 closed for the purpose of construction, reconstruction,
257 maintenance or repair.

258 (18) "State Tax Commission," "commission" or
259 "department" means the Commissioner of Revenue of the Department
260 of Revenue of this state, acting directly or through his duly
261 authorized officers, agents, representatives and employees.

262 (19) "Common carrier by motor vehicle" means any person
263 who or which undertakes, whether directly or by a lease or any
264 other arrangement, to transport passengers or property or any
265 class or classes of property for the general public in interstate
266 or intrastate commerce on the public highways of this state by
267 motor vehicles for compensation, whether over regular or irregular
268 routes. The term "common carrier by motor vehicle" shall not
269 include passenger buses operating within the corporate limits of a
270 municipality in this state or not exceeding five (5) miles beyond
271 the corporate limits of the municipality, and hearses, ambulances,



272 and school buses as such. In addition, this definition shall not
273 include taxicabs.

274 (20) "Contract carrier by motor vehicle" means any
275 person who or which under the special and individual contract or
276 agreements, and whether directly or by a lease or any other
277 arrangement, transports passengers or property in interstate or
278 intrastate commerce on the public highways of this state by motor
279 vehicle for compensation. The term "contract carrier by motor
280 vehicle" shall not include passenger buses operating wholly within
281 the corporate limits of a municipality in this state or not
282 exceeding five (5) miles beyond the corporate limits of the
283 municipality, and hearses, ambulances * * * and school buses as
284 such. In addition, this definition shall not include taxicabs.

285 (21) "Private commercial and noncommercial carrier of
286 property by motor vehicle" means any person not included in the
287 terms "common carrier by motor vehicle" or "contract carrier by
288 motor vehicle," who or which transports in interstate or
289 intrastate commerce on the public highways of this state by motor
290 vehicle, property of which such person is the owner, lessee * * *
291 or bailee, other than for hire. The term "private commercial and
292 noncommercial carrier of private property by motor vehicle" shall
293 not include passenger buses operated wholly within the corporate
294 limits of a municipality of this state, or not exceeding five (5)
295 miles beyond the corporate limits of the municipality, and



296 hearses, ambulances * * * and school buses as such. In addition,
297 this definition shall not include taxicabs.

298 Haulers of fertilizer shall be classified as private
299 commercial carriers of property by motor vehicle.

300 (22) "Private carrier of passengers" means all other
301 passenger motor vehicle carriers not included in the above
302 definitions. The term "private carrier of passengers" shall not
303 include passenger buses operating wholly within the corporate
304 limits of a municipality in this state, or not exceeding five (5)
305 miles beyond the corporate limits of the municipality, and
306 hearses, ambulances * * * and school buses as such. In addition,
307 this definition shall not include taxicabs.

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

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

314 (25) "Private carrier of property" means any person
315 transporting property on the highways of this state as defined
316 below:

317 (i) Any person, or any employee of such person,
318 transporting farm products, farm supplies, materials and/or
319 equipment used in the growing or production of his or her own
320 agricultural products in his or her own truck.



321 (ii) Any person transporting his or her own fish,
322 including shellfish, in his or her own truck.

323 (iii) Any person, or any employee of such person,
324 transporting unprocessed forest products, or timber harvesting
325 equipment wherein ownership remains the same, in his or her own
326 truck.

327 (26) "Taxicab" means any passenger motor vehicle for
328 hire with a seating capacity not greater than ten (10) passengers.
329 For purposes of this paragraph (26), seating capacity shall be
330 determined according to the manufacturer's suggested seating
331 capacity for a vehicle. If there is no manufacturer's suggested
332 seating capacity for a vehicle, the seating capacity for the
333 vehicle shall be determined according to regulations established
334 by the Department of Revenue.

335 (27) "Passenger coach" means any passenger motor
336 vehicle with a seating capacity greater than ten (10) passengers,
337 operating wholly within the corporate limits of a municipality of
338 this state or within five (5) miles of the corporate limits of the
339 municipality, or motor vehicles substituted for abandoned electric
340 railway systems in or between municipalities. For purposes of
341 this paragraph (27), seating capacity shall be determined
342 according to the manufacturer's suggested seating capacity for a
343 vehicle. If there is no manufacturer's suggested seating capacity
344 for a vehicle, the seating capacity for the vehicle shall be



345 determined according to regulations established by the Department
346 of Revenue.

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

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

353 (30) "Ambulance and hearse" shall have the meaning
354 generally ascribed to them. A hearse or funeral coach shall be
355 classified as a light carrier of property, as defined in Section
356 27-51-101.

357 (31) "Regular seats" means each seat ordinarily and
358 customarily used by one (1) passenger, including all temporary,
359 emergency * * * and collapsible seats. Where any seats are not
360 distinguished or separated by separate cushions and backs, a seat
361 shall be counted for each eighteen (18) inches of space on such
362 seats or major fraction thereof. In the case of a regular
363 passenger-type automobile which is used as a common or contract
364 carrier of passengers, three (3) seats shall be counted for the
365 rear seat of such automobile and one (1) seat shall be counted for
366 the front seat of such automobile.

367 (32) "Ton" means two thousand (2,000) pounds
368 avoirdupois.



369 (33) "Bus" means any passenger vehicle with a seating
370 capacity of more than ten (10) but shall not include "private
371 carrier of passengers" and "school bus" as defined in paragraphs
372 (15) and (22) of this section. For purposes of this paragraph
373 (33), seating capacity shall be determined according to the
374 manufacturer's suggested seating capacity for a vehicle. If there
375 is no manufacturer's suggested seating capacity for a vehicle, the
376 seating capacity for the vehicle shall be determined according to
377 regulations established by the Department of Revenue.

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

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



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

396 (37) "All-terrain vehicle," "ATV" and "recreational
397 off-highway vehicle" have the meanings ascribed in Section
398 63-31-3.

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

404 (2) Leased vehicles shall be considered as domiciled at
405 the place in the State of Mississippi from which they operate in
406 interstate or intrastate commerce, and for the purposes of this
407 article shall be considered as owned by the lessee, who shall
408 furnish all insurance on the vehicles and the driver of the
409 vehicles shall be considered as an agent of the lessee for all
410 purposes of this article.

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

413 27-19-5. There is hereby levied the following annual highway
414 privilege tax on operators of private carriers of passengers as
415 reasonable compensation for the use of the highways of this state:

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



418 (b) On each motorcycle, per annum.....8.00

419 (c) On each all-terrain vehicle or recreational
420 off-highway vehicle operated on roads under Section 63-31-3, per
421 annum.....8.00

422 **SECTION 5.** Section 27-19-43, Mississippi Code of 1972, is
423 amended as follows:

424 27-19-43. (1) License tags, substitute tags and decals for
425 individual fleets and for private carriers of passengers, school
426 buses (excluding school buses owned by a school district in the
427 state), church buses, taxicabs, ambulances, hearses,
428 motorcycles * * *, all-terrain vehicles and recreational
429 off-highway vehicles operated on roads, private carriers of
430 property, and private commercial carriers of property of a gross
431 weight of ten thousand (10,000) pounds and less, shall be sold and
432 issued by the tax collectors of the several counties.

433 (2) Applications for license tags for motor vehicles in a
434 corporate fleet registered under Section 27-19-66 and trailers in
435 a fleet registered under Section 27-19-66.1, and applications for
436 all other license tags, substitute tags and decals shall be filed
437 with the department or the local tax collector of the respective
438 counties and forwarded to the department for issuance to the
439 applicant. All tags and decals for vehicles owned by the state or
440 any agency or instrumentality thereof, and vehicles owned by a
441 fire protection district, school district or a county or



442 municipality, and all vehicles owned by a road, drainage or levee
443 district shall be issued by the department.

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

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

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

450 (c) Additionally, the tax collector or the department,
451 as the case may be, shall assess and collect a fee of Four Dollars
452 (\$4.00) upon each set of license tags and two (2) decals issued,
453 or upon each set of two (2) decals issued, and that sum shall be
454 deposited in the Mississippi Trauma Care Systems Fund established
455 in Section 41-59-75, to be used for the purposes set out in that
456 section.

457 No tag or decal shall be issued either by a tax collector or
458 by the department without the collection of such registration fee
459 except substitute tags and decals and license tags for vehicles
460 owned by the State of Mississippi.

461 Beginning July 1, 1987, and until the date specified in
462 Section 65-39-35, there shall be levied a registration fee of Five
463 Dollars (\$5.00) in addition to the regular registration fee
464 imposed in paragraphs (a) and (b) of this subsection. Such
465 additional registration fee shall be levied in the same manner as
466 the regular registration fee.



467 **SECTION 6.** Section 27-51-5, Mississippi Code of 1972, is
468 amended as follows:

469 27-51-5. The subject words and terms of this section, for
470 the purpose of this chapter, shall have meanings as follows:

471 (a) "Motor vehicle" means any device and attachments
472 supported by one or more wheels which is propelled or drawn by any
473 power other than muscular power over the highways, streets or
474 alleys of this state. The term "motor vehicle" shall not include
475 electric bicycles, personal delivery devices or electric personal
476 assistive mobility devices as defined in Section 63-3-103, or golf
477 carts or low-speed vehicles as defined in Section 63-32-1.

478 However, mobile homes which are detached from any self-propelled
479 vehicles and parked on land in the state are hereby expressly
480 exempt from the motor vehicle ad valorem taxes, but house trailers
481 which are actually in transit and which are not parked for more
482 than an overnight stop are not exempted. The term "motor vehicle"
483 includes all-terrain vehicles and recreational off-highway
484 vehicles, as defined in Section 63-31-3, operated on roads under
485 Section 63-31-3.

486 (b) "Public highway" means and includes every way or
487 place of whatever nature, including public roads, streets and
488 alleys of this state generally open to the use of the public or to
489 be opened or reopened to the use of the public for the purpose of
490 vehicular travel, notwithstanding that the same may be temporarily



491 closed for the purpose of construction, reconstruction,
492 maintenance * * * or repair.

493 (c) "Administrator of the road and bridge privilege tax
494 law" means the official authorized by law to administer the road
495 and bridge privilege tax law of this state.

496 **SECTION 7.** Section 63-3-103, Mississippi Code of 1972, is
497 amended as follows:

498 63-3-103. (a) "Vehicle" means every device in, upon or by
499 which any person or property is or may be transported or drawn
500 upon a highway, except devices used exclusively upon stationary
501 rails or tracks. The term "vehicle" includes all-terrain vehicles
502 and recreational off-highway vehicles, as defined in Section
503 63-31-3, operated on roads under Section 63-31-3. This inclusion
504 subjects such all-terrain vehicles and recreational off-highway
505 vehicles to the requirements of this chapter, except as to those
506 provisions that by their nature can have no application; however,
507 this inclusion does not permit all-terrain vehicles or
508 recreational off-highway vehicles to be operated on public roads
509 other than as authorized under Section 63-31-3.

510 (b) "Motor vehicle" means every vehicle which is
511 self-propelled and every vehicle which is propelled by electric
512 power obtained from overhead trolley wires, but not operated upon
513 rails. The term "motor vehicle" shall not include electric
514 personal assistive mobility devices, personal delivery devices or
515 electric bicycles.



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

522 (d) "Authorized emergency vehicle" means every vehicle of
523 the fire department (fire patrol), every police vehicle, every 911
524 Emergency Communications District vehicle, every such ambulance
525 and special use EMS vehicle as defined in Section 41-59-3, every
526 Mississippi Emergency Management Agency vehicle as is designated
527 or authorized by the Executive Director of MEMA and every
528 emergency vehicle of municipal departments or public service
529 corporations as is designated or authorized by the commission or
530 the chief of police of an incorporated city.

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

536 (f) "Recreational vehicle" means a vehicular type unit
537 primarily designed as temporary living quarters for recreational,
538 camping or travel use, which either has its own motive power or is
539 mounted on or drawn by another vehicle and includes travel



540 trailers, fifth-wheel trailers, camping trailers, truck campers
541 and motor homes.

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

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

550 (i) "Autocycle" means a three-wheel motorcycle with a
551 steering wheel, nonstraddle seating, rollover protection and seat
552 belts.

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

561 (k) "Platoon" means a group of individual motor vehicles
562 traveling in a unified manner at electronically coordinated speeds
563 at following distances that are closer than would be reasonable
564 and prudent without such coordination.



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

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

574 (ii) "Class 2 electric bicycle" means an electric
575 bicycle equipped with a motor that may be used exclusively to
576 propel the bicycle, and that is not capable of providing
577 assistance when the bicycle reaches the speed of twenty (20) miles
578 per hour.

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

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

584 (i) Solely powered by an electric motor;

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

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



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

591 (n) "Personal delivery device operator" means a person or
592 entity that exercises physical control or monitoring over the
593 operation of a personal delivery device, excluding a person or
594 entity that requests or receives the services of a personal
595 delivery device, arranges for or dispatches the requested services
596 of a personal delivery device, or stores, charges or maintains a
597 personal delivery device.

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

602 **SECTION 8.** Section 63-15-3, Mississippi Code of 1972, is
603 amended as follows:

604 63-15-3. The following words and phrases, when used in this
605 chapter, shall, for the purposes of this chapter, have the
606 meanings respectively ascribed to them in this section, except in
607 those instances where the context clearly indicates a different
608 meaning:

609 (a) "Highway" means the entire width between property
610 lines of any road, street, way, thoroughfare or bridge in the
611 State of Mississippi not privately owned or controlled, when any
612 part thereof is open to the public for vehicular traffic and over



613 which the state has legislative jurisdiction under its police
614 power.

615 (b) "Judgment" means any judgment which shall have
616 become final by expiration, without appeal, of the time within
617 which an appeal might have been perfected, or by final affirmation
618 on appeal, rendered by a court of competent jurisdiction of any
619 state or of the United States, upon a cause of action arising out
620 of the ownership, maintenance or use of any motor vehicle, for
621 damages, including damages for care and loss of services, because
622 of bodily injury to or death of any person, or for damages because
623 of injury to or destruction of property, including the loss of use
624 thereof, or upon a cause of action on an agreement of settlement
625 for such damages.

626 (c) "Motor vehicle" means every self-propelled vehicle
627 (other than traction engines, road rollers and graders, tractor
628 cranes, power shovels, well drillers, implements of husbandry,
629 electric bicycles, personal delivery devices and electric personal
630 assistive mobility devices as defined in Section 63-3-103) which
631 is designed for use upon a highway, including trailers and
632 semitrailers designed for use with such vehicles, and every
633 vehicle which is propelled by electric power obtained from
634 overhead wires but not operated upon rails. The term "motor
635 vehicle" includes all-terrain vehicles and recreational
636 off-highway vehicles, as defined in Section 63-31-3, operated on
637 roads under Section 63-31-3.



638 For purposes of this definition, "implements of husbandry"
639 shall not include trucks, pickup trucks, trailers and semitrailers
640 designed for use with such trucks and pickup trucks.

641 (d) "License" means any driver's, operator's,
642 commercial operator's, or chauffeur's license, temporary
643 instruction permit or temporary license, or restricted license,
644 issued under the laws of the State of Mississippi pertaining to
645 the licensing of persons to operate motor vehicles.

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

648 (f) "Nonresident's operating privilege" means the
649 privilege conferred upon a nonresident by the laws of Mississippi
650 pertaining to the operation by him or her of a motor vehicle, or
651 the use of a motor vehicle owned by him or her, in the State of
652 Mississippi.

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

655 (h) "Owner" means a person who holds the legal title of
656 a motor vehicle; in the event a motor vehicle is the subject of an
657 agreement for the conditional sale or lease thereof with the right
658 of purchase upon performance of the conditions stated in the
659 agreement and with an immediate right of possession vested in the
660 conditional vendee or lessee or in the event a mortgagor of a
661 vehicle is entitled to possession, then such conditional vendee or



662 lessee or mortgagor shall be deemed the owner for the purpose of
663 this chapter.

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

666 (j) "Proof of financial responsibility" means proof of
667 ability to respond in damages for liability, on account of
668 accidents occurring subsequent to the effective date of said
669 proof, arising out of the ownership, maintenance or use of a motor
670 vehicle, in the amount of Twenty-five Thousand Dollars
671 (\$25,000.00) because of bodily injury to or death of one (1)
672 person in any one (1) accident, and subject to said limit for one
673 (1) person, in the amount of Fifty Thousand Dollars (\$50,000.00)
674 because of bodily injury to or death of two (2) or more persons in
675 any one (1) accident, and in the amount of Twenty-five Thousand
676 Dollars (\$25,000.00) because of injury to or destruction of
677 property of others in any one (1) accident. Liability insurance
678 required under this paragraph (j) may contain exclusions and
679 limitations on coverage as long as the exclusions and limitations
680 language or form has been filed with and approved by the
681 Commissioner of Insurance.

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

685 (l) "Department" means the Department of Public Safety
686 of the State of Mississippi, acting directly or through its



687 authorized officers and agents, except in such sections of this
688 chapter in which some other state department is specifically
689 named.

690 (m) "State" means any state, territory or possession of
691 the United States, the District of Columbia, or any province of
692 the Dominion of Canada.

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

695 63-21-5. The following words and phrases when used in this
696 chapter shall, for the purpose of this chapter, have the meanings
697 respectively ascribed to them in this section except where the
698 context clearly indicates a different meaning:

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

701 (b) "Dealer" means every person engaged regularly in
702 the business of buying, selling or exchanging motor vehicles,
703 trailers, semitrailers, trucks, tractors or other character of
704 commercial or industrial motor vehicles in this state, and having
705 in this state an established place of business as defined in
706 Section 27-19-303 * * *. The term "dealer" shall also mean every
707 person engaged regularly in the business of buying, selling or
708 exchanging manufactured housing in this state, and licensed as a
709 dealer of manufactured housing by the Mississippi Department of
710 Insurance.



711 (c) "Designated agent" means each county tax collector
712 in this state who may perform his duties under this chapter either
713 personally or through any of his deputies, or such other persons
714 as the Department of Revenue may designate. The term shall also
715 mean those "dealers" as herein defined and/or their officers and
716 employees and other persons who are appointed by the Department of
717 Revenue in the manner provided in Section 63-21-13 * * * to
718 perform the duties of "designated agent" for the purposes of this
719 chapter.

720 (d) "Implement of husbandry" means every vehicle
721 designed and adapted exclusively for agricultural, horticultural
722 or livestock raising operations or for lifting or carrying an
723 implement of husbandry and in either case not subject to
724 registration if used upon the highways.

725 (e) "Vehicle identification number" means the numbers
726 and letters on a vehicle, manufactured home or mobile home
727 designated by the manufacturer or assigned by the Department of
728 Revenue for the purpose of identifying the vehicle, manufactured
729 home or mobile home.

730 (f) "Lien" means every kind of written lease which is
731 substantially equivalent to an installment sale or which provides
732 for a right of purchase; conditional sale; reservation of title;
733 deed of trust; chattel mortgage; trust receipt; and every other
734 written agreement or instrument of whatever kind or character



735 whereby an interest other than absolute title is sought to be held
736 or given on a motor vehicle, manufactured home or mobile home.

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

740 (h) "Manufactured housing" or "manufactured home" means
741 any structure, transportable in one or more sections, which in the
742 traveling mode, is eight (8) body feet or more in width or forty
743 (40) body feet or more in length or, when erected on site, is
744 three hundred twenty (320) or more square feet and which is built
745 on a permanent chassis and designed to be used as a dwelling with
746 or without a permanent foundation when connected to the required
747 utilities, and includes the plumbing, heating, air-conditioning
748 and electrical systems contained therein; except that such terms
749 shall include any structure which meets all the requirements of
750 this paragraph except the size requirements and with respect to
751 which the manufacturer voluntarily files a certification required
752 by the Secretary of Housing and Urban Development and complies
753 with the standards established under the National Manufactured
754 Housing Construction and Safety Standards Act of 1974, 42 USCS,
755 Section 5401.

756 (i) "Manufacturer" means any person regularly engaged
757 in the business of manufacturing, constructing or assembling motor
758 vehicles, manufactured homes or mobile homes, either within or
759 without this state.



760 (j) "Mobile home" means any structure, transportable in
761 one or more sections, which in the traveling mode, is eight (8)
762 body feet or more in width or forty (40) body feet or more in
763 length or, when erected on site, is three hundred twenty (320) or
764 more square feet and which is built on a permanent chassis and
765 designed to be used as a dwelling with or without a permanent
766 foundation when connected to the required utilities, and includes
767 the plumbing, heating, air-conditioning and electrical systems
768 contained therein and manufactured prior to June 15, 1976. Any
769 mobile home designated as realty on or before July 1, 1999, shall
770 continue to be designated as realty so that a security interest
771 will be made by incorporating such mobile home in a deed of trust.

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

777 (l) "Motor vehicle" means every automobile, motorcycle,
778 mobile trailer, semitrailer, truck, truck tractor, trailer and
779 every other device in, upon, or by which any person or property is
780 or may be transported or drawn upon a public highway which is
781 required to have a road or bridge privilege license, except such
782 as is moved by animal power or used exclusively upon stationary
783 rails or tracks, and excepting electric bicycles and personal
784 delivery devices.



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

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

791 (o) "Owner" means a person or persons holding the legal
792 title of a vehicle, manufactured home or mobile home; in the event
793 a vehicle, manufactured home or mobile home is the subject of a
794 deed of trust or a chattel mortgage or an agreement for the
795 conditional sale or lease thereof or other like agreement, with
796 the right of purchase upon performance of the conditions stated in
797 the agreement and with the immediate right of possession vested in
798 the grantor in the deed of trust, mortgagor, conditional vendee or
799 lessee, the grantor, mortgagor, conditional vendee or lessee shall
800 be deemed the owner for the purpose of this chapter.

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

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



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

812 (s) "Security interest" means an interest in a vehicle,
813 manufactured home or mobile home reserved or created by agreement
814 and which secures payment or performance of an obligation. The
815 term includes the interest of a lessor under a lease intended as
816 security. A security interest is "perfected" when it is valid
817 against third parties generally, subject only to specific
818 statutory exceptions.

819 (t) "Special mobile equipment" means every vehicle not
820 designed or used primarily for the transportation of persons or
821 property and only incidentally operated or moved over a highway,
822 including, but not limited to: ditch-digging apparatus,
823 well-boring apparatus and road construction and maintenance
824 machinery such as asphalt spreaders, bituminous mixers, bucket
825 loaders, tractors other than truck tractors, ditchers, leveling
826 graders, finishing machines, motor graders, road rollers,
827 scarifiers, earth-moving carryalls and scrapers, power shovels and
828 draglines, and self-propelled cranes, vehicles so constructed that
829 they exceed eight (8) feet in width and/or thirteen (13) feet six
830 (6) inches in height, and earth-moving equipment. The term does
831 not include house trailers, dump trucks, truck-mounted transit
832 mixers, cranes or shovels, or other vehicles designed for the
833 transportation of persons or property to which machinery has been
834 attached.



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

837 (v) "Current address" means a new address different
838 from the address shown on the application or on the certificate of
839 title. The owner shall within thirty (30) days after his or her
840 address is changed from that shown on the application or on the
841 certificate of title notify the department of the change of
842 address in the manner prescribed by the department.

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

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

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

853 (z) "Mileage" means actual distance that a vehicle has
854 traveled.

855 (aa) "Trailer" means every vehicle other than a "pole
856 trailer" as defined in this chapter without motive power designed
857 to be drawn by another vehicle and attached to the towing vehicle
858 for the purpose of hauling goods or products. The term "trailer"
859 shall not refer to any structure, transportable in one or more



860 sections regardless of size, when erected on site, and which is
861 built on a permanent chassis and designed to be used as a dwelling
862 with or without a permanent foundation when connected to the
863 required utilities, and includes the plumbing, heating,
864 air-conditioning and electrical systems contained therein
865 regardless of the date of manufacture.

866 (bb) "Salvage mobile home" or "salvage manufactured
867 home" means a mobile home or manufactured home for which a
868 certificate of title has been issued that an insurance company
869 obtains from the owner as a result of paying a total loss claim
870 resulting from collision, fire, flood, wind or other occurrence.
871 The term "salvage mobile home" or "salvage manufactured home" does
872 not mean or include and is not applicable to a mobile home or
873 manufactured home that is twenty (20) years old or older.

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

877 (dd) "All-terrain vehicle" means a motor vehicle that
878 is designed for off-road use and is not required to have a motor
879 vehicle privilege license unless operated on roads under Section
880 63-31-3. The term "all-terrain vehicle" shall not include
881 electric bicycles.

882 **SECTION 10.** This act shall take effect and be in force from
883 and after July 1, 2024.

