

Senate Amendments to House Bill No. 310

TO THE CLERK OF THE HOUSE:

THIS IS TO INFORM YOU THAT THE SENATE HAS ADOPTED THE AMENDMENTS SET OUT BELOW:

AMENDMENT NO. 1

Amend by striking all after the enacting clause and inserting in lieu thereof the following:

7 **SECTION 1.** Section 63-21-69, Mississippi Code of 1972, is
8 amended as follows:

9 63-21-69. When a vehicle subject to titling under this
10 chapter is acquired from a dealer or another person by sale or
11 otherwise, the new owner of the vehicle shall have * * * thirty
12 (30) full working days, exclusive of the date of delivery, within
13 which to make application for the required privilege license tag.

14 No privilege license tag shall be issued by any tax collector
15 or the State Tax Commission if the vehicle is subject to titling
16 under this chapter unless the vehicle owner makes an application
17 therefor and shall thereupon tender his application for
18 certificate of title with the application for a privilege license.
19 If, however, the vehicle owner already has a certificate of title,
20 then the original certificate or, if his original certificate be
21 in the hands of a lienholder, then his duplicate certificate or
22 other official document as prescribed by the State Tax Commission
23 shall be tendered to the tax collector or the State Tax

24 Commission. The tax collector or the State Tax Commission, as the
25 case may be, shall thereupon enter the number of the application
26 or certificate on the privilege license application and on the
27 privilege license receipt.

28 The provisions and requirements of this section implement the
29 provisions and requirements of Section 27-19-59 and Section
30 27-19-61. Nothing contained in this section or in this chapter
31 shall in any way amend or supersede any of the existing statutes
32 of this state or any of the provisions or requirements of such
33 statutes with respect to the registration of vehicles and making
34 applications for privilege licenses for vehicles. However, the
35 State Tax Commission shall by suitable rules and regulations
36 provide for the implementation of the requirements of this section
37 and this chapter with the requirements of existing statutes with
38 respect to the registration of vehicles and with respect to
39 obtaining privilege licenses therefor.

40 **SECTION 2.** Section 27-19-63, Mississippi Code of 1972, is
41 amended as follows:

42 27-19-63. (1) Except as otherwise provided in this section,
43 the privilege license tax levied by the provisions of this article
44 shall be paid annually during the anniversary month of the
45 acquisition of the vehicle. The privilege license tax levied
46 shall be based on a period of twelve (12) months, even though the
47 actual time from the acquisition of the vehicle to the end of the
48 anniversary month of the next succeeding year may be more than
49 twelve (12) months. Any person subject to the provisions of this

50 article shall have an additional fifteen (15) days from the end of
51 the anniversary month in which to purchase the tag and/or decals
52 and to pay the privilege license tax without being in violation of
53 this section. Any person owning a vehicle subject to taxation
54 under the provisions of this article who fails or refuses to pay
55 such tax and obtain the privilege license required within the
56 prescribed period of time shall be guilty of violating the
57 provisions of this article, and shall be liable for the amount of
58 such tax plus a penalty as provided for in this section. If the
59 person owning a vehicle subject to taxation under the provisions
60 of this article does not operate such vehicle on the highways of
61 this state from the date of acquisition or, if previously
62 registered, from the end of the anniversary month of his tag and
63 decals to the date on which he makes application for the privilege
64 license, he shall pay such license tax for a period of twelve (12)
65 months beginning with the first day of the month in which he
66 applies for such privilege license. The owner shall submit an
67 affidavit with his application attesting to the fact that his
68 vehicle was not operated on the highways of this state from the
69 date of acquisition or, if previously registered, from the end of
70 the anniversary month of his tag and decals to the date on which
71 he makes application for the privilege license.

72 (2) Except as may be otherwise provided in subsection (3) of
73 this section, the privilege license tax levied by the provision of
74 this article on operators of motor vehicles in excess of ten
75 thousand (10,000) pounds, gross vehicle weight, apportioned

76 vehicles, rental and commercial trailers and buses shall be due
77 annually during the anniversary month which shall be established
78 by the Commissioner of Revenue; however, there shall be an
79 additional fifteen (15) days from the end of the anniversary month
80 in which to file an application with the department and pay the
81 privilege license tax. The annual license tag and/or decals
82 issued by the department for the license tax year shall be valid
83 for a period of time to be determined by the chairman but not to
84 exceed fifteen (15) months following the anniversary month;
85 provided, however, this does not extend the time for filing the
86 application with the department and the payment of the license
87 tax. Any person who fails or refuses to pay such tax and obtain
88 the privilege license required when due shall be guilty of
89 violating the provision of this article and shall be liable for
90 the entire amount of such tax from the date the liability was
91 incurred, plus penalty as provided for in this section.

92 (3) The privilege license tax levied by the provisions of
93 this article on operators of a motor vehicle that is in a
94 corporate fleet or an individual fleet registered under Section
95 27-19-66 or a trailer in a fleet registered under Section
96 27-19-66.1 shall be due annually during the anniversary month
97 which shall be established by the Commissioner of Revenue for
98 corporate fleets and trailer fleets, and by the county tax
99 collectors for individual fleets; however, there shall be an
100 additional fifteen (15) days from the end of the anniversary month
101 in which to file an application with the department or the county

102 tax collector, as the case may be, and to purchase the tag or
103 renew the registration of such motor vehicle and pay the privilege
104 license tax. The department or the county tax collector, as the
105 case may be, shall issue a tag or renew the annual registration of
106 such motor vehicle for the license tax year only after all ad
107 valorem taxes and privilege taxes due on such motor vehicle have
108 been paid. Any person who fails or refuses to pay the privilege
109 tax and obtain the privilege license required when due shall be
110 guilty of violating the provisions of this article and shall be
111 liable for the entire amount of such tax from the date the
112 liability was incurred, plus penalty as provided for in this
113 section.

114 (4) Penalties shall be assessed on the privilege license tax
115 at the rate of five percent (5%) for the first fifteen (15) days
116 of delinquency, or part thereof, and five percent (5%) for each
117 additional thirty-day period of delinquency, or part thereof, not
118 to exceed a maximum penalty of twenty-five percent (25%); however,
119 a penalty of Two Hundred Fifty Dollars (\$250.00), in addition to
120 the maximum penalty for delinquency, shall be assessed against any
121 person who is liable for the motor vehicle privilege license tax
122 but who (a) displays an out-of-state license tag on the motor
123 vehicle; or (b) displays a license tag or privilege license decal
124 on the motor vehicle which was issued for another vehicle. The
125 department, for good reason shown, may waive all or any part of
126 the penalties imposed. No private passenger vehicle registered
127 under this chapter shall have displayed on the front of such

128 vehicle, or elsewhere, the official license tag of another state,
129 whether or not such license tag has expired. Law enforcement
130 officers of this state may remove from private passenger vehicles
131 any out-of-state license tags so displayed.

132 (5) The requirement that the privilege tax be paid during
133 the anniversary month of each year shall not apply in the
134 following cases:

135 (a) When a motor vehicle is acquired, the owner or
136 operator of the vehicle purchased shall have * * * thirty (30)
137 full working days, exclusive of the date of delivery, after the
138 vehicle has been delivered to him, within which to make the
139 application for the required privilege license, otherwise such
140 person shall be liable for penalty as provided for in this
141 section. Provided, however, that when any person shall acquire a
142 vehicle as herein provided, and it shall be necessary that such
143 vehicle be remodeled, changed or altered by such person before
144 same is suitable for the purposes for which it was acquired, then
145 such person shall have seven (7) full working days, exclusive of
146 the day of the completion of such remodeling, change or
147 alteration, after the completion thereof, or thirty (30) full
148 working days, exclusive of the date of delivery, after the vehicle
149 has been delivered to him, whichever is greater, within which to
150 make application for the required privilege license; provided,
151 that if such person fails to make application within such period,
152 such person shall be liable for penalty as provided for in this
153 section.

154 "Delivery" as used herein shall be construed to mean receipt
155 of such vehicle by the purchaser thereof at his residence or place
156 of business, and, in the event the vehicle is purchased at any
157 place other than in the county of residence or place of business
158 of such person, he shall be entitled to forty-eight (48) hours
159 within which to transport such vehicle to the county of his
160 residence or place of business. At all times during such
161 transportation, the owner or operator of such vehicle shall have
162 in his possession a true bill of sale, giving the description of
163 the vehicle, the name and address of the dealer from whom
164 purchased, the name and address of the owner or operator, and the
165 date on which the vehicle was acquired. For failure to have such
166 bill of sale in his possession during the entire time during which
167 the vehicle is being transported, the owner or operator shall be
168 liable for the annual privilege tax plus penalty as provided for
169 in this section.

170 (b) Where a person has paid the current privilege
171 license tax required by the laws of another state and applies for
172 a privilege license in this state within thirty (30) days, no
173 penalty shall be assessed; however, any person who fails to comply
174 herewith shall be liable for the full annual tax, plus penalty as
175 provided for in this section.

176 (6) Any nonresident of the State of Mississippi who has paid
177 the current privilege license required by the laws of another
178 state upon a private carrier of passengers, and thereafter becomes
179 a resident of the State of Mississippi, or brings such vehicle

180 into the State of Mississippi for use in connection with his
181 business in this state, or who is gainfully employed in this state
182 shall be entitled to operate such vehicle without obtaining a
183 privilege license in this state for a period of not more than
184 thirty (30) days.

185 "Resident" for the purpose of registration and operation of
186 motor vehicles shall include, but not be limited to, the
187 following:

188 (a) Any person, except a tourist or out-of-town
189 student, who owns, leases or rents a place within the state and
190 occupies same as a place of residence.

191 (b) Any person who engages in a trade, profession or
192 occupation in this state or who accepts employment in other than
193 seasonal agricultural work.

194 **SECTION 3.** This act shall take effect and be in force from
195 and after July 1, 2024.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

1 AN ACT TO AMEND SECTION 63-21-69, MISSISSIPPI CODE OF 1972,
2 TO REVISE THE NUMBER OF DAYS BY WHICH THE NEW OWNER OF THE VEHICLE
3 HAS TO MAKE APPLICATION FOR ISSUANCE OF THE PRIVILEGE LICENSE TAG
4 FROM SEVEN TO THIRTY WORKING DAYS; TO AMEND SECTION 27-19-63,
5 MISSISSIPPI CODE OF 1972, TO CONFORM; AND FOR RELATED PURPOSES.

SS26\HB310A.J

Amanda White
Secretary of the Senate