

By: Representative Massengill

To: Transportation; Ways and Means

HOUSE BILL NO. 529

1 AN ACT TO REGULATE THE OPERATION OF UTILITY-TYPE VEHICLES
2 (UTVS) OR SIDE-BY-SIDES ON THE PUBLIC COUNTY AND MUNICIPAL ROADS
3 AND STREETS WITHIN THE STATE OF MISSISSIPPI; TO DEFINE TERMS USED
4 IN THIS ACT; TO REQUIRE THE REGISTRATION OF UTVS WITH THE
5 DEPARTMENT OF REVENUE IN THE SAME MANNER AS PASSENGER MOTOR
6 VEHICLES; TO AUTHORIZE THE OPERATION OF ON COUNTY AND MUNICIPAL
7 PUBLIC ROADS AND STREETS WITH POSTED SPEED LIMIT OF 55 MILES PER
8 HOUR OR LESS; TO REQUIRE OWNERS OF UTVS AND SIDE-BY-SIDES TO
9 OBTAIN A LICENSE PLATE AND REGISTRATION FROM THE DEPARTMENT OF
10 REVENUE UPON PRESENTING PROOF OF OWNERSHIP AND LIABILITY INSURANCE
11 FOR THE UTV AND PAYMENT OF AN ANNUAL FIFTY-DOLLAR REGISTRATION
12 FEE; TO REQUIRE THE DEPARTMENT OF REVENUE TO DETERMINE THE COLOR
13 AND DESIGN OF THE LICENSE TAGS; TO EXEMPT OWNERS FROM THE PAYMENT
14 OF AD VALOREM PROPERTY TAXES TO THE COUNTY WHERE THE VEHICLE IS
15 REGISTERED; TO PROVIDE FOR THE DEPOSIT AND DISTRIBUTION OF THE
16 REGISTRATION FEES BY THE DEPARTMENT OF REVENUE AND THE STATE
17 TREASURER; TO PROVIDE THAT THE FUNDS DISTRIBUTED TO COUNTIES SHALL
18 BE USED FOR THE MAINTENANCE OF ROADS AND BRIDGES THEREIN; TO
19 REQUIRE OPERATORS OF UTVS AND SIDE-BY-SIDES TO BE AT LEAST SIXTEEN
20 YEARS OLD AND POSSESS A VALID DRIVER'S LICENSE; TO REQUIRE
21 OPERATORS OF UTVS TO HAVE THEIR DRIVER'S LICENSE AND PROOF OF
22 FINANCIAL RESPONSIBILITY AT ALL TIMES WHILE OPERATING UTVS AND
23 SIDE-BY-SIDES ON THE PUBLIC ROADS OF THE STATE; TO LIMIT THE
24 OPERATION OF UTVS AND SIDE-BY-SIDES ON PUBLIC ROADS BY A
25 SIXTEEN-YEAR OLD WITH ONLY A CONDITIONAL DRIVER'S LICENSE TO
26 OPERATING THE UTV DURING DAYLIGHT HOURS WHILE ACCOMPANIED WITH A
27 LICENSED ADULT DRIVER OVER THE AGE OF EIGHTEEN; TO PROHIBIT THE
28 OPERATION OF UTVS AND SIDE-BY-SIDES ON PUBLIC ROADS BY ANYONE
29 HOLDING ONLY A LEARNER'S PERMIT; TO PROVIDE THAT NO CHILD UNDER
30 THE AGE OF EIGHT MAY BE A PASSENGER IN A UTV OR SIDE-BY-SIDE WHILE
31 OPERATED ON A PUBLIC ROAD; TO PRESCRIBE THE SPECIFIC SAFETY
32 FEATURES A UTV OR SIDE-BY-SIDE MUST BE EQUIPPED WITH TO BE
33 REGISTERED WITH THE DEPARTMENT OF REVENUE FOR PURPOSES OF
34 OPERATING ON PUBLIC ROADS; TO AMEND SECTIONS 63-2-1, 63-3-103,



35 63-15-3, 63-21-5, 63-21-9, 27-19-3, 27-19-31, 27-51-5 AND
36 27-51-41, MISSISSIPPI CODE OF 1972, IN CONFORMITY TO THE PRECEDING
37 PROVISIONS; TO BRING FORWARD SECTION 63-15-4, MISSISSIPPI CODE OF
38 1972, FOR THE PURPOSE OF POSSIBLE AMENDMENTS; AND FOR RELATED
39 PURPOSES.

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

41 **SECTION 1.** The following words and phrases, when used in
42 this chapter, shall, for the purposes of this chapter, have the
43 meanings respectively ascribed to them in this section, except in
44 those instances where the context clearly indicates a different
45 meaning:

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

49 (b) "License" means any driver's, operator's,
50 commercial operator's, or chauffeur's license, temporary
51 instruction permit or temporary license, or restricted license,
52 issued under the laws of the State of Mississippi pertaining to
53 the licensing of persons to operate motor vehicles.

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

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



- 62 (i) Is seventy-five (75) inches in width or less;
- 63 (ii) Is not more than one hundred eighty (180)
- 64 inches, including the bumper, in length;
- 65 (iii) Has a dry weight of three thousand five
- 66 hundred (3,500) pounds or less;
- 67 (iv) Travels on four (4) or more nonhighway tires;
- 68 and
- 69 (v) Is equipped with side-by-side seating for the
- 70 use of the operator and a passenger, or additional seating for
- 71 multiple passengers.

72 The terms "utility-type vehicle" and "side-by-side," which

73 may be used interchangeably, shall include recreational

74 off-highway vehicles as defined in Section 63-31-3, but does not

75 include all-terrain vehicles, golf car vehicles or low-speed

76 vehicles.

77 **SECTION 2.** (1) The governing authorities of a county or

78 municipality may, in their discretion, authorize the operation of

79 utility-type vehicles and side-by-sides only upon public county

80 and municipal roads and streets within their jurisdiction and

81 control.

82 (2) (a) To operate a utility-type vehicle (UTV) or

83 side-by-side on a county or municipal road, the UTV or

84 side-by-side must comply with the requirements of this section.

85 The UTV or side-by-side must be registered by the Department of

86 Revenue in the same manner as passenger motor vehicles pursuant to



87 Section 63-21-1 et seq., unless otherwise provided in this
88 section.

89 (b) Utility-type vehicles and side-by-sides may be
90 operated on public county and municipal roads and streets upon
91 which motor vehicles are authorized by law to be operated for
92 which the posted speed limit is fifty-five (55) miles per hour or
93 less. UTVs and side-by-sides may not be operated on state
94 highways or federal highways except for the crossing at the
95 intersection thereof, in which case the shortest traveling
96 distance to do so shall be required.

97 (3) (a) An individual or business owner of a UTV must
98 obtain a license plate to be affixed to the rear of the vehicle in
99 an unobscured manner and registration from the Department of
100 Revenue upon presenting proof of ownership and liability insurance
101 for the UTV or side-by-side and upon payment of a registration fee
102 of Fifty Dollars (\$50.00). Upon complying with the motor vehicle
103 laws relating to registration and licensing of motor vehicles,
104 upon payment of the registration fee prescribed by this
105 subsection, UTV and side-by-side owners shall be issued a license
106 tag for each UTV or side-by-side registered in his or her name.

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



111 (c) UTV and side-by-side owners and registrants are
112 exempt from the payment of ad valorem property taxes to the county
113 in which the vehicle is registered. No county may charge any ad
114 valorem property taxes nor county fees of any kind on this type of
115 vehicle. Registrants of UTVs and side-by-sides shall renew their
116 registration annually directly with the Department of Revenue,
117 which shall deposit all fees collected under this section into the
118 State Treasury on the day collected. At the end of each month,
119 the Department of Revenue shall certify to the State Treasurer the
120 total fees collected under this section from the issuance of UTV
121 license tags. The State Treasurer shall distribute a portion of
122 the fees collected, in an amount determined by the department and
123 the several counties, for each such license tag issued under this
124 section to the State General Fund, and the remainder of the fees
125 collected shall be proportionately distributed by the State
126 Treasurer to the credit of the counties wherein the vehicles are
127 registered, for the purpose of maintaining the roads and bridges
128 therein.

129 **SECTION 3.** (1) Any person operating a utility-type vehicle
130 or side-by-side on public county or municipal roads and streets
131 under this chapter must be at least sixteen (16) years of age and
132 have in his or her possession a valid driver's license or
133 conditional driver's license and proof of financial responsibility
134 as required under Section 63-15-1 et seq., at all times while



135 operating the vehicle on public county or municipal roads and
136 streets of the state.

137 (2) If the registered UTV or side-by-side operator is
138 sixteen (16) years old and holds a conditional driver's license,
139 the registered UTV or side-by-side may only be operated during
140 daylight hours and shall not be allowed driving privileges without
141 the supervision of a licensed adult driver over the age of
142 eighteen (18). For purposes of this section, "daylight hours"
143 means the time between 6:00 a.m. and no later than 6:00 p.m.
144 However, beginning on the day that daylight saving time goes into
145 effect through the day that daylight saving time ends, "daylight
146 hours" means after 6:00 a.m. and no later than 8:00 p.m. All
147 other hours are designated as nighttime hours.

148 (3) Registered UTVs and side-by-sides must not be operated
149 by anyone who holds a learner's permit pursuant to Section
150 63-1-21. This provision includes the operation of a UTV or
151 side-by-side by a learner's permit holder even if there is a
152 licensed driver with the learner's permit holder in the UTV.

153 (4) No child under the age of eight (8) may be a passenger
154 in a registered UTV or side-by-side while operated on a public
155 road or street.

156 **SECTION 4.** Each utility-type vehicle and side-by-side
157 registered with the Department of Revenue to operate upon the
158 public county and municipal roads and streets of this state shall
159 be equipped with:



- 160 (a) Headlamps;
- 161 (b) Front and rear turn signal lamps;
- 162 (c) Taillamps;
- 163 (d) Stop lamps;
- 164 (e) Reflex reflectors: one (1) red on each side as far
165 to the rear as practicable, and one (1) red on the rear;
- 166 (f) An exterior mirror mounted on the driver's side of
167 the vehicle and either an exterior mirror mounted on the
168 passenger's side of the vehicle or an interior mirror;
- 169 (g) A parking brake;
- 170 (h) A windshield that conforms to the requirements of
171 49 CFR Section 571.205;
- 172 (i) A VIN that conforms to the requirements of 49 CFR
173 Section 565;
- 174 (j) A Type 1 or Type 2 seat belt assembly conforming to
175 the requirements of 49 CFR Section 571.209, installed at each
176 designated seating position;
- 177 (k) Rear visibility that conforms to the requirements
178 of 49 CFR Section 571.111; and
- 179 (l) An alert sound as required by 49 CFR Section
180 571.141.

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

183 63-2-1. (1) When a passenger motor vehicle is operated in
184 forward motion on a public road, street or highway within this



185 state, every operator and every passenger shall wear a properly
186 fastened safety seat belt system, required to be installed in the
187 vehicle when manufactured pursuant to Federal Motor Vehicle Safety
188 Standard 208.

189 (2) "Passenger motor vehicle" for purposes of this chapter
190 means a motor vehicle designed to carry fifteen (15) or fewer
191 passengers, including the driver, but does not include motorcycles
192 that are not autocycles as defined in Section 63-3-103, mopeds,
193 all-terrain vehicles or trailers. The term does include
194 utility-type vehicles and side-by-sides as defined in Section 1 of
195 this act, which are registered for operation on public county and
196 municipal roads and streets within this state.

197 (3) This section shall not apply to:

198 (a) Vehicles which may be registered for "farm" use,
199 including "implements of husbandry" as defined in Section
200 63-21-5(d), and "farm tractors" as defined in Section 63-3-105(a);

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

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

207 (d) Buses; or

208 (e) A child who is required to be protected by the use
209 of a child passenger restraint device or system or a



210 belt-positioning booster seat system under the provisions of
211 Sections 63-7-301 through 63-7-311.

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

214 63-3-103. (a) "Vehicle" means every device in, upon or by
215 which any person or property is or may be transported or drawn
216 upon a highway, except devices used exclusively upon stationary
217 rails or tracks.

218 (b) "Motor vehicle" means every vehicle which is
219 self-propelled and every vehicle which is propelled by electric
220 power obtained from overhead trolley wires, but not operated upon
221 rails. The term "motor vehicle" shall not include electric
222 personal assistive mobility devices, personal delivery devices or
223 electric bicycles.

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

230 (d) "Authorized emergency vehicle" means every vehicle of
231 the fire department (fire patrol), every police vehicle, every 911
232 Emergency Communications District vehicle, every such ambulance
233 and special use EMS vehicle as defined in Section 41-59-3, every
234 Mississippi Emergency Management Agency vehicle as is designated



235 or authorized by the Executive Director of MEMA and every
236 emergency vehicle of municipal departments or public service
237 corporations as is designated or authorized by the commission or
238 the chief of police of an incorporated city.

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

244 (f) "Recreational vehicle" means a vehicular type unit
245 primarily designed as temporary living quarters for recreational,
246 camping or travel use, which either has its own motive power or is
247 mounted on or drawn by another vehicle and includes travel
248 trailers, fifth-wheel trailers, camping trailers, truck campers
249 and motor homes.

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

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



258 (i) "Autocycle" means a three-wheel motorcycle with a
259 steering wheel, nonstraddle seating, rollover protection and seat
260 belts.

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

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

273 (l) "Electric bicycle" means a bicycle or tricycle equipped
274 with fully operable pedals, a saddle or seat for the rider, and an
275 electric motor of less than seven hundred fifty (750) watts that
276 meets the requirements of one (1) of the following three (3)
277 classes:

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



282 (ii) "Class 2 electric bicycle" means an electric
283 bicycle equipped with a motor that may be used exclusively to
284 propel the bicycle, and that is not capable of providing
285 assistance when the bicycle reaches the speed of twenty (20) miles
286 per hour.

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

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

292 (i) Solely powered by an electric motor;

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

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

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

299 (n) "Personal delivery device operator" means a person or
300 entity that exercises physical control or monitoring over the
301 operation of a personal delivery device, excluding a person or
302 entity that requests or receives the services of a personal
303 delivery device, arranges for or dispatches the requested services
304 of a personal delivery device, or stores, charges or maintains a
305 personal delivery device.



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

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

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

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

318 (iii) Has a dry weight of three thousand five hundred
319 (3,500) pounds or less;

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

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

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

326 63-15-3. The following words and phrases, when used in this
327 chapter, shall, for the purposes of this chapter, have the
328 meanings respectively ascribed to them in this section, except in
329 those instances where the context clearly indicates a different
330 meaning:



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

337 (b) "Judgment" means any judgment which shall have
338 become final by expiration, without appeal, of the time within
339 which an appeal might have been perfected, or by final affirmation
340 on appeal, rendered by a court of competent jurisdiction of any
341 state or of the United States, upon a cause of action arising out
342 of the ownership, maintenance or use of any motor vehicle, for
343 damages, including damages for care and loss of services, because
344 of bodily injury to or death of any person, or for damages because
345 of injury to or destruction of property, including the loss of use
346 thereof, or upon a cause of action on an agreement of settlement
347 for such damages.

348 (c) "Motor vehicle" means every self-propelled vehicle
349 (other than traction engines, road rollers and graders, tractor
350 cranes, power shovels, well drillers, implements of husbandry,
351 electric bicycles, personal delivery devices and electric personal
352 assistive mobility devices as defined in Section 63-3-103) which
353 is designed for use upon a highway, including trailers and
354 semitrailers designed for use with such vehicles, registered
355 utility-type vehicles and side-by-sides, and every vehicle which



356 is propelled by electric power obtained from overhead wires but
357 not operated upon rails.

358 For purposes of this definition, "implements of husbandry"
359 shall not include trucks, pickup trucks, trailers and semitrailers
360 designed for use with such trucks and pickup trucks.

361 (d) "License" means any driver's, operator's,
362 commercial operator's, or chauffeur's license, temporary
363 instruction permit or temporary license, or restricted license,
364 issued under the laws of the State of Mississippi pertaining to
365 the licensing of persons to operate motor vehicles.

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

368 (f) "Nonresident's operating privilege" means the
369 privilege conferred upon a nonresident by the laws of Mississippi
370 pertaining to the operation by him of a motor vehicle, or the use
371 of a motor vehicle owned by him, in the State of Mississippi.

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

374 (h) "Owner" means a person who holds the legal title of
375 a motor vehicle; in the event a motor vehicle is the subject of an
376 agreement for the conditional sale or lease thereof with the right
377 of purchase upon performance of the conditions stated in the
378 agreement and with an immediate right of possession vested in the
379 conditional vendee or lessee or in the event a mortgagor of a
380 vehicle is entitled to possession, then such conditional vendee or



381 lessee or mortgagor shall be deemed the owner for the purpose of
382 this chapter.

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

385 (j) "Proof of financial responsibility" means proof of
386 ability to respond in damages for liability, on account of
387 accidents occurring subsequent to the effective date of said
388 proof, arising out of the ownership, maintenance or use of a motor
389 vehicle, in the amount of Twenty-five Thousand Dollars
390 (\$25,000.00) because of bodily injury to or death of one (1)
391 person in any one (1) accident, and subject to said limit for one
392 (1) person, in the amount of Fifty Thousand Dollars (\$50,000.00)
393 because of bodily injury to or death of two (2) or more persons in
394 any one (1) accident, and in the amount of Twenty-five Thousand
395 Dollars (\$25,000.00) because of injury to or destruction of
396 property of others in any one (1) accident. Liability insurance
397 required under this paragraph (j) may contain exclusions and
398 limitations on coverage as long as the exclusions and limitations
399 language or form has been filed with and approved by the
400 Commissioner of Insurance.

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

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



406 authorized officers and agents, except in such sections of this
407 chapter in which some other state department is specifically
408 named.

409 (m) "State" means any state, territory or possession of
410 the United States, the District of Columbia, or any province of
411 the Dominion of Canada.

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

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

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

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

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

423 and

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

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

429 63-15-4. (1) The following vehicles are exempted from the
430 requirements of this section:



431 (a) Motor vehicles exempted by Section 63-15-5;
432 (b) Motor vehicles for which a bond or a certificate of
433 deposit of money or securities in at least the minimum amounts
434 required for proof of financial responsibility is on file with the
435 department;
436 (c) Motor vehicles that are self-insured under Section
437 63-15-53; and
438 (d) Implements of husbandry.

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

444 (b) An insurance company issuing a policy of motor
445 vehicle liability insurance as required by this section shall
446 furnish to the insured an insurance card for each motor vehicle at
447 the time the insurance policy becomes effective. The insurance
448 card may be furnished in either paper or electronic format as
449 chosen by the insured. Acceptable electronic formats include
450 display of electronic images on a cellular phone or any other type
451 of electronic device. Beginning on July 1, 2013, insurers shall
452 furnish commercial auto coverage customers with an insurance card
453 clearly marked with the identifier, "Commercial Auto Insurance" or
454 "Fleet" or similar language, to reflect that the vehicle is
455 insured under a commercial auto policy.



456 (3) Upon stopping a motor vehicle at a roadblock where all
457 passing motorists are checked as a method to enforce traffic laws
458 or upon stopping a motor vehicle for any other statutory
459 violation, a law enforcement officer, who is authorized to issue
460 traffic citations, shall verify that the insurance card required
461 by this section is in the motor vehicle or is displayed by
462 electronic image on a cellular phone or other type of electronic
463 device. However, no driver shall be stopped or detained solely
464 for the purpose of verifying that the motor vehicle is covered by
465 liability insurance in the amounts required under Section
466 63-15-3(j) unless the stop is part of such roadblock. If the law
467 enforcement officer uses the verification system created in
468 Section 63-16-3 and receives a response from the system verifying
469 that the owner of the motor vehicle has liability insurance in the
470 amounts required under Section 63-15-3(j), then the officer shall
471 not issue a citation under this section notwithstanding any
472 failure to display an insurance card by the owner or operator.

473 (4) Failure of the owner or the operator of a motor vehicle
474 to have the insurance card in the motor vehicle, or to display the
475 insurance card by electronic image on a cellular phone or other
476 type of electronic device, is a misdemeanor and, upon conviction,
477 is punishable by a fine of One Hundred Dollars (\$100.00) and
478 suspension of driving privilege for a period of one (1) year or
479 until the owner of the motor vehicle shows proof of liability
480 insurance that is in compliance with the liability limits required



481 by Section 63-15-3(j) and has paid the fines and assessments
482 imposed and the driver's license reinstatement fees imposed by the
483 Department of Public Safety. A judge shall determine whether the
484 defendant is indigent, and if a determination of indigence is
485 made, shall authorize the reinstatement of that person's driver's
486 license upon proof of mandatory liability insurance subject to
487 compliance with a payment plan for any fines, assessments and/or
488 fees. Fraudulent use of an insurance card shall be punishable in
489 accordance with Section 97-7-10. If such fines are levied in a
490 municipal court, the funds from such fines shall be deposited in
491 the general fund of the municipality. If such fines are levied in
492 any of the courts of the county, the funds from such fines shall
493 be deposited in the general fund of the county. A person
494 convicted of a criminal offense under this subsection (4) shall
495 not be convicted of a criminal offense under Section 63-16-13(1)
496 arising from the same incident.

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

502 (6) No law enforcement officer may access any function,
503 feature or other electronic image on a person's cellular phone or
504 other type of electronic device when enforcing the provisions of



505 this section except for the electronic image of an insurance card
506 shown to the officer.

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

509 63-21-5. The following words and phrases when used in this
510 chapter shall, for the purpose of this chapter, have the meanings
511 respectively ascribed to them in this section except where the
512 context clearly indicates a different meaning:

513 (a) " * * * Department of Revenue" or "department"
514 means the Department of Revenue of the State of Mississippi.

515 (b) "Dealer" means every person engaged regularly in
516 the business of buying, selling or exchanging motor vehicles,
517 trailers, semitrailers, trucks, tractors or other character of
518 commercial or industrial motor vehicles in this state, and having
519 in this state an established place of business as defined in
520 Section 27-19-303, Mississippi Code of 1972. The term "dealer"
521 shall also mean every person engaged regularly in the business of
522 buying, selling or exchanging manufactured housing in this state,
523 and licensed as a dealer of manufactured housing by the
524 Mississippi Department of Insurance.

525 (c) "Designated agent" means each county tax collector
526 in this state who may perform his duties under this chapter either
527 personally or through any of his deputies, or such other persons
528 as the Department of Revenue may designate. The term shall also
529 mean those "dealers" as herein defined and/or their officers and



530 employees and other persons who are appointed by the Department of
531 Revenue in the manner provided in Section 63-21-13, Mississippi
532 Code of 1972, to perform the duties of "designated agent" for the
533 purposes of this chapter.

534 (d) "Implement of husbandry" means every vehicle
535 designed and adapted exclusively for agricultural, horticultural
536 or livestock raising operations or for lifting or carrying an
537 implement of husbandry and in either case not subject to
538 registration if used upon the highways.

539 (e) "Vehicle identification number" means the numbers
540 and letters on a vehicle, manufactured home or mobile home
541 designated by the manufacturer or assigned by the Department of
542 Revenue for the purpose of identifying the vehicle, manufactured
543 home or mobile home.

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

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



554 (h) "Manufactured housing" or "manufactured home" means
555 any structure, transportable in one or more sections, which in the
556 traveling mode, is eight (8) body feet or more in width or forty
557 (40) body feet or more in length or, when erected on site, is
558 three hundred twenty (320) or more square feet and which is built
559 on a permanent chassis and designed to be used as a dwelling with
560 or without a permanent foundation when connected to the required
561 utilities, and includes the plumbing, heating, air-conditioning
562 and electrical systems contained therein; except that such terms
563 shall include any structure which meets all the requirements of
564 this paragraph except the size requirements and with respect to
565 which the manufacturer voluntarily files a certification required
566 by the Secretary of Housing and Urban Development and complies
567 with the standards established under the National Manufactured
568 Housing Construction and Safety Standards Act of 1974, 42 USCS,
569 Section 5401.

570 (i) "Manufacturer" means any person regularly engaged
571 in the business of manufacturing, constructing or assembling motor
572 vehicles, manufactured homes or mobile homes, either within or
573 without this state.

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



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

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

591 (l) "Motor vehicle" means every automobile, motorcycle,
592 mobile trailer, semitrailer, truck, truck tractor, trailer,
593 utility-type vehicle, side-by-side and every other device in,
594 upon, or by which any person or property is or may be transported
595 or drawn upon a public highway which is required to have a road or
596 bridge privilege license, except such as is moved by animal power
597 or used exclusively upon stationary rails or tracks, and excepting
598 electric bicycles and personal delivery devices.

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



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

605 (o) "Owner" means a person or persons holding the legal
606 title of a vehicle, manufactured home or mobile home; in the event
607 a vehicle, manufactured home or mobile home is the subject of a
608 deed of trust or a chattel mortgage or an agreement for the
609 conditional sale or lease thereof or other like agreement, with
610 the right of purchase upon performance of the conditions stated in
611 the agreement and with the immediate right of possession vested in
612 the grantor in the deed of trust, mortgagor, conditional vendee or
613 lessee, the grantor, mortgagor, conditional vendee or lessee shall
614 be deemed the owner for the purpose of this chapter.

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

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

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



626 (s) "Security interest" means an interest in a vehicle,
627 manufactured home or mobile home reserved or created by agreement
628 and which secures payment or performance of an obligation. The
629 term includes the interest of a lessor under a lease intended as
630 security. A security interest is "perfected" when it is valid
631 against third parties generally, subject only to specific
632 statutory exceptions.

633 (t) "Special mobile equipment" means every vehicle not
634 designed or used primarily for the transportation of persons or
635 property and only incidentally operated or moved over a highway,
636 including, but not limited to: ditch-digging apparatus,
637 well-boring apparatus and road construction and maintenance
638 machinery such as asphalt spreaders, bituminous mixers, bucket
639 loaders, tractors other than truck tractors, ditchers, leveling
640 graders, finishing machines, motor graders, road rollers,
641 scarifiers, earth-moving carryalls and scrapers, power shovels and
642 draglines, and self-propelled cranes, vehicles so constructed that
643 they exceed eight (8) feet in width and/or thirteen (13) feet six
644 (6) inches in height, and earth-moving equipment. The term does
645 not include house trailers, dump trucks, truck-mounted transit
646 mixers, cranes or shovels, or other vehicles designed for the
647 transportation of persons or property to which machinery has been
648 attached.

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



651 (v) "Current address" means a new address different
652 from the address shown on the application or on the certificate of
653 title. The owner shall within thirty (30) days after his address
654 is changed from that shown on the application or on the
655 certificate of title notify the department of the change of
656 address in the manner prescribed by the department.

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

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

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

667 (z) "Mileage" means actual distance that a vehicle has
668 traveled.

669 (aa) "Trailer" means every vehicle other than a "pole
670 trailer" as defined in this chapter without motive power designed
671 to be drawn by another vehicle and attached to the towing vehicle
672 for the purpose of hauling goods or products. The term "trailer"
673 shall not refer to any structure, transportable in one or more
674 sections regardless of size, when erected on site, and which is
675 built on a permanent chassis and designed to be used as a dwelling



676 with or without a permanent foundation when connected to the
677 required utilities, and includes the plumbing, heating,
678 air-conditioning and electrical systems contained therein
679 regardless of the date of manufacture.

680 (bb) "Salvage mobile home" or "salvage manufactured
681 home" means a mobile home or manufactured home for which a
682 certificate of title has been issued that an insurance company
683 obtains from the owner as a result of paying a total loss claim
684 resulting from collision, fire, flood, wind or other occurrence.
685 The term "salvage mobile home" or "salvage manufactured home" does
686 not mean or include and is not applicable to a mobile home or
687 manufactured home that is twenty (20) years old or older.

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

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

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

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



701 (ii) Is not more than one hundred eighty (180)
702 inches, including the bumper, in length;
703 (iii) Has a dry weight of three thousand five
704 hundred (3,500) pounds or less;
705 (iv) Travels on four (4) or more nonhighway tires;
706 and
707 (v) Is equipped with side-by-side seating for the
708 use of the operator and a passenger, or additional seating for
709 multiple passengers.

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

712 63-21-9. (1) Except as provided in Section 63-21-11, every
713 owner of a motor vehicle as defined in this chapter, which is in
714 this state and which is manufactured or assembled after July 1,
715 1969, or which is the subject of first sale for use after July 1,
716 1969, every owner of a manufactured home as defined in this
717 chapter, which is in this state and which is manufactured or
718 assembled after July 1, 1999, or which is the subject of first
719 sale for use after July 1, 1999, and every owner of a fully
720 autonomous vehicle as defined in Section 63-35-5, which is in this
721 state and which is manufactured or assembled after July 1, 2023,
722 or which is the subject of first sale for use after July 1, 2023,
723 shall make application to the Department of Revenue for a
724 certificate of title with the following exceptions:



725 (a) Voluntary application for title may be made for any
726 model motor vehicle which is in this state after July 1, 1969, for
727 any model manufactured home or mobile home which is in this state
728 after July 1, 1999, and for any model fully autonomous vehicles
729 which is in this state after July 1, 2023, and any person bringing
730 a motor vehicle, manufactured home, mobile home or fully
731 autonomous vehicle into this state from a state which requires
732 titling shall make application for title to the Department of
733 Revenue within thirty (30) days thereafter.

734 (b) After July 1, 1969, any dealer, acting for himself,
735 or another, who sells, trades or otherwise transfers any new or
736 used vehicle as defined in this chapter, after July 1, 1999, any
737 dealer, acting for himself, or another, who sells, trades or
738 otherwise transfers any new or used manufactured home or mobile
739 home as defined in this chapter, and after July 1, 2023, any
740 dealer, acting for himself, or another, who sells, trades or
741 otherwise transfers any new or used fully autonomous vehicle as
742 defined in Section 63-35-5, or any designated agent, shall furnish
743 to the purchaser or transferee, without charge for either
744 application or certificate of title, an application for title of
745 said vehicle, manufactured home, mobile home or fully autonomous
746 vehicle and cause to be forwarded to the Department of
747 Revenue * * * all documents required by the department to issue
748 certificate of title to the purchaser or transferee. The
749 purchaser or transferee may then use the duplicate application for



750 title as a permit to operate vehicle as provided in Section
751 63-21-67, until certificate of title is received.

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

754 (b) A dealer who sells, trades or otherwise transfers
755 any new or used all-terrain vehicles as defined in this chapter,
756 may furnish to the purchaser or transferee, without charge for
757 either application or certificate of title, an application for
758 title of said vehicle, and cause to be forwarded to the * * *
759 Department of Revenue * * * all documents required by the
760 commission to issue certificate of title to the purchaser or
761 transferee.

762 (3) Any dealer, acting for himself or another who sells,
763 trades or otherwise transfers any vehicle, manufactured home,
764 mobile home or fully autonomous vehicle required to be titled
765 under this chapter who does not comply with the provisions of this
766 chapter shall be guilty of a misdemeanor and upon conviction shall
767 be fined a sum not exceeding Five Hundred Dollars (\$500.00).

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

770 27-19-3. (a) The following words and phrases when used in
771 this article for the purpose of this article have the meanings
772 respectively ascribed to them in this section, except in those
773 instances where the context clearly describes and indicates a
774 different meaning:



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

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

782 (3) "Motor vehicle" means every vehicle as defined in
783 this section which is self-propelled, including utility-type
784 vehicles, side-by-side trackless street or trolley cars. The term
785 "motor vehicle" shall not include electric bicycles, personal
786 delivery devices or electric personal assistive mobility devices
787 as defined in Section 63-3-103, or golf carts or low-speed
788 vehicles as defined in Section 63-32-1.

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

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

796 (6) "Truck tractor" means every motor vehicle designed
797 and used for drawing other vehicles and so constructed as to carry
798 a load other than a part of the weight of the vehicle and load so



799 drawn and has a gross vehicle weight (GVW) in excess of ten
800 thousand (10,000) pounds.

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

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

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

810 (10) "Pneumatic tires" means all tires inflated with
811 compressed air.

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

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

817 (13) "Person" means every natural person, firm,
818 copartnership, corporation, joint-stock or other association or
819 organization.

820 (14) "Owner" means a person who holds the legal title
821 of a vehicle or in the event a vehicle is the subject of an
822 agreement for the conditional sale, lease or transfer of the
823 possession, the person with the right of purchase upon performance



824 of conditions stated in the agreement, and with an immediate right
825 of possession vested in the conditional vendee, lessee, possessor
826 or in the event such or similar transaction is had by means of a
827 mortgage, and the mortgagor of a vehicle is entitled to
828 possession, then such conditional vendee, lessee, possessor or
829 mortgagor shall be deemed the owner for the purposes of this
830 article.

831 (15) "School bus" means every motor vehicle engaged
832 solely in transporting school children or school children and
833 teachers to and from schools; however, such vehicles may transport
834 passengers on weekends and legal holidays and during summer months
835 between the terms of school for compensation when the
836 transportation of passengers is over a route of which not more
837 than fifty percent (50%) traverses the route of a common carrier
838 of passengers by motor vehicle and when no passengers are picked
839 up on the route of any such carrier.

840 (16) "Dealer" means every person engaged regularly in
841 the business of buying, selling or exchanging motor vehicles,
842 trailers, semitrailers, trucks, tractors or other character of
843 commercial or industrial motor vehicles in this state, and having
844 an established place of business in this state.

845 (17) "Highway" means and includes every way or place of
846 whatever nature, including public roads, streets and alleys of
847 this state generally open to the use of the public or to be opened
848 or reopened to the use of the public for the purpose of vehicular



849 travel, and notwithstanding that the same may be temporarily
850 closed for the purpose of construction, reconstruction,
851 maintenance or repair.

852 (18) " * * * Department of Revenue," "commission" or
853 "department" means the Commissioner of Revenue of the Department
854 of Revenue of this state, acting directly or through his duly
855 authorized officers, agents, representatives and employees.

856 (19) "Common carrier by motor vehicle" means any person
857 who or which undertakes, whether directly or by a lease or any
858 other arrangement, to transport passengers or property or any
859 class or classes of property for the general public in interstate
860 or intrastate commerce on the public highways of this state by
861 motor vehicles for compensation, whether over regular or irregular
862 routes. The term "common carrier by motor vehicle" shall not
863 include passenger buses operating within the corporate limits of a
864 municipality in this state or not exceeding five (5) miles beyond
865 the corporate limits of the municipality, and hearses, ambulances,
866 and school buses as such. In addition, this definition shall not
867 include taxicabs.

868 (20) "Contract carrier by motor vehicle" means any
869 person who or which under the special and individual contract or
870 agreements, and whether directly or by a lease or any other
871 arrangement, transports passengers or property in interstate or
872 intrastate commerce on the public highways of this state by motor
873 vehicle for compensation. The term "contract carrier by motor



874 vehicle" shall not include passenger buses operating wholly within
875 the corporate limits of a municipality in this state or not
876 exceeding five (5) miles beyond the corporate limits of the
877 municipality, and hearses, ambulances, and school buses as such.
878 In addition, this definition shall not include taxicabs.

879 (21) "Private commercial and noncommercial carrier of
880 property by motor vehicle" means any person not included in the
881 terms "common carrier by motor vehicle" or "contract carrier by
882 motor vehicle," who or which transports in interstate or
883 intrastate commerce on the public highways of this state by motor
884 vehicle, property of which such person is the owner, lessee, or
885 bailee, other than for hire. The term "private commercial and
886 noncommercial carrier of private property by motor vehicle" shall
887 not include passenger buses operated wholly within the corporate
888 limits of a municipality of this state, or not exceeding five (5)
889 miles beyond the corporate limits of the municipality, and
890 hearses, ambulances, and school buses as such. In addition, this
891 definition shall not include taxicabs.

892 Haulers of fertilizer shall be classified as private
893 commercial carriers of property by motor vehicle.

894 (22) "Private carrier of passengers" means all other
895 passenger motor vehicle carriers not included in the above
896 definitions. The term "private carrier of passengers" shall not
897 include passenger buses operating wholly within the corporate
898 limits of a municipality in this state, or not exceeding five (5)



899 miles beyond the corporate limits of the municipality, and
900 hearses, ambulances, and school buses as such. In addition, this
901 definition shall not include taxicabs.

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

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

908 (25) "Private carrier of property" means any person
909 transporting property on the highways of this state as defined
910 below:

911 (i) Any person, or any employee of such person,
912 transporting farm products, farm supplies, materials and/or
913 equipment used in the growing or production of his own
914 agricultural products in his own truck.

915 (ii) Any person transporting his own fish,
916 including shellfish, in his own truck.

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

920 (26) "Taxicab" means any passenger motor vehicle for
921 hire with a seating capacity not greater than ten (10) passengers.
922 For purposes of this paragraph (26), seating capacity shall be
923 determined according to the manufacturer's suggested seating



924 capacity for a vehicle. If there is no manufacturer's suggested
925 seating capacity for a vehicle, the seating capacity for the
926 vehicle shall be determined according to regulations established
927 by the Department of Revenue.

928 (27) "Passenger coach" means any passenger motor
929 vehicle with a seating capacity greater than ten (10) passengers,
930 operating wholly within the corporate limits of a municipality of
931 this state or within five (5) miles of the corporate limits of the
932 municipality, or motor vehicles substituted for abandoned electric
933 railway systems in or between municipalities. For purposes of
934 this paragraph (27), seating capacity shall be determined
935 according to the manufacturer's suggested seating capacity for a
936 vehicle. If there is no manufacturer's suggested seating capacity
937 for a vehicle, the seating capacity for the vehicle shall be
938 determined according to regulations established by the Department
939 of Revenue.

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

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

946 (30) "Ambulance and hearse" shall have the meaning
947 generally ascribed to them. A hearse or funeral coach shall be



948 classified as a light carrier of property, as defined in Section
949 27-51-101.

950 (31) "Regular seats" means each seat ordinarily and
951 customarily used by one (1) passenger, including all temporary,
952 emergency, and collapsible seats. Where any seats are not
953 distinguished or separated by separate cushions and backs, a seat
954 shall be counted for each eighteen (18) inches of space on such
955 seats or major fraction thereof. In the case of a regular
956 passenger-type automobile which is used as a common or contract
957 carrier of passengers, three (3) seats shall be counted for the
958 rear seat of such automobile and one (1) seat shall be counted for
959 the front seat of such automobile.

960 (32) "Ton" means two thousand (2,000) pounds
961 avoirdupois.

962 (33) "Bus" means any passenger vehicle with a seating
963 capacity of more than ten (10) but shall not include "private
964 carrier of passengers" and "school bus" as defined in paragraphs
965 (15) and (22) of this section. For purposes of this paragraph
966 (33), seating capacity shall be determined according to the
967 manufacturer's suggested seating capacity for a vehicle. If there
968 is no manufacturer's suggested seating capacity for a vehicle, the
969 seating capacity for the vehicle shall be determined according to
970 regulations established by the Department of Revenue.

971 (34) "Corporate fleet" means a group of two hundred
972 (200) or more marked private carriers of passengers or light



973 carriers of property, as defined in Section 27-51-101, trailers,
974 semitrailers, or motor vehicles in excess of ten thousand (10,000)
975 pounds gross vehicle weight, except for those vehicles registered
976 for interstate travel, owned or leased on a long-term basis by a
977 corporation or other legal entity. In order to be considered
978 marked, the motor vehicle must have a name, trademark or logo
979 located either on the sides or the rear of the vehicle in sharp
980 contrast to the background, and of a size, shape and color that is
981 legible during daylight hours from a distance of fifty (50) feet.

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

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

989 (37) "Rental fleet" means a group of two hundred (200)
990 or more private carriers of passengers or light carriers of
991 property, as defined in Section 27-51-101, trailers, semitrailers,
992 or motor vehicles in excess of ten thousand (10,000) pounds gross
993 vehicle weight, except for those vehicles registered for
994 interstate travel, owned or leased on a long-term basis by a
995 corporation or other legal entity and exempt from ad valorem
996 taxation under Section 27-51-41(2)(n).



997 (38) "Utility-type vehicle," "UTV" or side-by-side
998 means any motorized off-highway vehicle which is intended to
999 transport individuals, cargo or both with a top speed over
1000 thirty-five (35) miles per hour and meets the following
1001 manufacturer design specifications:
1002 (i) Is seventy-five (75) inches in width or less;
1003 (ii) Is not more than one hundred eighty (180)
1004 inches, including the bumper, in length;
1005 (iii) Has a dry weight of three thousand five
1006 hundred (3,500) pounds or less;
1007 (iv) Travels on four (4) or more nonhighway tires;
1008 and
1009 (v) Is equipped with side-by-side seating for the
1010 use of the operator and a passenger, or additional seating for
1011 multiple passengers.

1012 (b) (1) No lease shall be recognized under the provisions
1013 of this article unless it shall be in writing and shall fully
1014 define a bona fide relationship of lessor and lessee, signed by
1015 both parties, dated and be in the possession of the driver of the
1016 leased vehicle at all times.

1017 (2) Leased vehicles shall be considered as domiciled at
1018 the place in the State of Mississippi from which they operate in
1019 interstate or intrastate commerce, and for the purposes of this
1020 article shall be considered as owned by the lessee, who shall
1021 furnish all insurance on the vehicles and the driver of the



1022 vehicles shall be considered as an agent of the lessee for all
1023 purposes of this article.

1024 **SECTION 12.** Section 27-19-31, Mississippi Code of 1972, is
1025 amended as follows:

1026 27-19-31. (1) The Department of Revenue is authorized and
1027 directed to establish and maintain a vehicle registration renewal
1028 system whereby the license tag attached upon a motor vehicle,
1029 utility-type vehicle side-by-side or trailer may be issued for
1030 five (5) years with the approval of the License Tag Commission,
1031 except for motor vehicles registered in excess of ten thousand
1032 (10,000) pounds gross vehicle weight, motor vehicles in a fleet
1033 registered under Section 27-19-66, motor vehicles in a rental
1034 fleet registered under Section 27-19-66.2, apportioned vehicles,
1035 rental and commercial trailers and buses, which shall be issued
1036 for a period of time determined by the Department of Revenue.
1037 During each intervening year of the period for which license tags
1038 are issued, the Department of Revenue shall issue up to two (2)
1039 license decals, in lieu of the license tags, the month and year in
1040 which the license tag expires shall be specified on one (1) of the
1041 decals so issued. Motor vehicles in a corporate fleet registered
1042 under Section 27-19-66, trailers in a fleet registered under
1043 Section 27-19-66.1, motor vehicles in a rental fleet registered
1044 under Section 27-19-66.2, and apportioned vehicles shall not be
1045 issued decals specifying the month and year of expiration.



1046 Any series of tags may be cancelled by the commissioner with
1047 the approval of the License Tag Commission and a new series of
1048 tags issued.

1049 (2) (a) The license decals issued in lieu of the license
1050 tags shall indicate the month and the last two (2) figures of the
1051 year for which such license shall expire. The license decals
1052 shall be attached to the license tag of the motor vehicle,
1053 utility-type vehicle side-by-side or trailer, and when so attached
1054 shall be deemed to be the license tag for the ensuing registration
1055 year. The month and year decal shall be attached in an upright
1056 position in the lower right corner of the license tag. Decals
1057 specifying the month and year of expiration shall not be required
1058 to be attached to license tags on motor vehicles in a corporate
1059 fleet registered under Section 27-19-66, trailers in a fleet
1060 registered under Section 27-19-66.1, motor vehicles in a rental
1061 fleet registered under Section 27-19-66.2, or apportioned
1062 vehicles.

1063 Except as otherwise provided in this paragraph, the
1064 registration year shall be a period of one (1) year commencing on
1065 the first day of the month following the month in which the
1066 vehicle was acquired. Beginning October 1, 1982, original
1067 registrations of motor vehicles, except motor vehicles registered
1068 in excess of ten thousand (10,000) pounds gross vehicle weight,
1069 apportioned vehicles and buses, may be made and shall be prorated
1070 for a period of from six (6) to eleven (11) months according to



1071 regulations established by the Department of Revenue to reduce a
1072 disproportionate number of registrations for a particular month.
1073 Beginning July 1, 1995, original registrations and renewal
1074 registrations of motor vehicles in corporate fleets registered
1075 under Section 27-19-66, shall be prorated according to regulations
1076 established by the Department of Revenue so as to cause the
1077 registration of such fleet motor vehicles to coincide with the
1078 anniversary month for corporate fleets established by the
1079 Department of Revenue. Beginning July 1, 2011, original
1080 registrations and renewal registrations of trailers in trailer
1081 fleets registered under Section 27-19-66.1 shall be prorated
1082 according to regulations established by the Department of Revenue
1083 so as to cause the registration of such trailers to coincide with
1084 the anniversary month for trailer fleets established by the
1085 Department of Revenue. Beginning January 1, 2025, original
1086 registrations and renewal registrations of motor vehicles in
1087 rental fleets registered under Section 27-19-66.2 shall be
1088 prorated according to regulations established by the Department of
1089 Revenue so as to cause the registration of such fleet motor
1090 vehicles to coincide with the anniversary month for rental fleets
1091 established by the Department of Revenue. Where a vehicle is
1092 registered for a period less than twelve (12) months, the
1093 anniversary month shall be the month of the expiration of the
1094 original license tag.



1095 Beginning July 1, 1996, original registrations and renewal
1096 registrations of motor vehicles in individual fleets registered
1097 under Section 27-19-66 shall be prorated according to regulations
1098 established by the Department of Revenue so as to cause the
1099 registration of such fleet motor vehicles to coincide with the
1100 anniversary month for individual fleets established by the county
1101 tax collector. Where a vehicle is registered for a period less
1102 than twelve (12) months, the anniversary month shall be the month
1103 of the expiration of the original license tag.

1104 The Department of Revenue, with the approval of the License
1105 Tag Commission, shall so specify the area or areas on the license
1106 tag where the license decals shall be attached. The number of the
1107 license tag shall be written across its face, and the number of
1108 the tag shall represent the registration number; and upon all the
1109 tags for private passenger vehicles the word "MISSISSIPPI" shall
1110 be written across the top of the tag in capital letters
1111 sufficiently large to be easily read, but upon all other tags such
1112 word may be abbreviated. The number of the license tag shall not
1113 exceed seven (7) letters, numbers or a combination of such letters
1114 and numbers. Also, on all tags sold and issued, an appropriate
1115 place will be provided thereon to place license decals indicating
1116 the expiration date of the tag. For the purposes of this section
1117 and Section 27-19-32, Mississippi Code of 1972, the term "decal,"
1118 "decals" or "license decal" shall mean a tab, sticker or other
1119 similar device attached to a license tag which validates same for



1120 a stated period of time. One (1) license tag and up to two (2)
1121 license decals shall be furnished for all vehicles and shall be
1122 fastened immovably twelve (12) inches or more above the ground, at
1123 the rear of the vehicle under or over the rear light, with the
1124 number in upright position so that it will be plainly visible and
1125 legible at all times, and at night at a distance of sixty (60)
1126 feet. In the case of tractors or other motor vehicles drawing or
1127 pulling trailers, semitrailers or farm implements, the tag shall
1128 be fastened upon such vehicle twelve (12) inches or more above the
1129 ground, upon the front or back of such vehicle, with the number in
1130 an upright position. Such license plate, all characters and any
1131 legally affixed decals shall not be defaced, covered or obstructed
1132 from view by any object, decal, sticker, paint, marking or license
1133 plate bracket or holder. Any person who defaces, covers or
1134 obstructs any portion of a license tag with any sticker,
1135 decoration, paint, marking, license plate bracket or holder or any
1136 other thing or device, in such a manner that the characters and
1137 any legally affixed decals on the tag cannot be read, shall be
1138 guilty of a misdemeanor and, upon conviction, shall be punished by
1139 a fine of not more than Twenty-five Dollars (\$25.00). However, it
1140 shall not be unlawful for the county name to be partially or
1141 completely obstructed from view by any object, decal, sticker or
1142 license plate bracket or holder. Unless the license tag with
1143 current decals is fastened to the vehicle as herein provided, the
1144 said vehicle shall be regarded as operating without a license tag,



1145 and the owner or operator shall be liable for the penalties herein
1146 provided.

1147 In addition to the above requirements, license tags for
1148 private passenger vehicles shall have a county designation thereon
1149 referencing the name of the county in which such vehicle is
1150 registered.

1151 Law enforcement officers of this state shall remove from a
1152 motor vehicle or trailer any license tag and/or decals which are
1153 so defaced that proper identification cannot be reasonably made.
1154 The officer shall issue to the driver of such vehicle a tag permit
1155 which shall be valid for a period of five (5) days. Each person
1156 receiving such tag permit shall purchase, within five (5) days
1157 from the date of the issuance of the permit, a new tag and/or
1158 decals for the fee set forth in Section 27-19-37, Mississippi Code
1159 of 1972, for a substitute tag.

1160 Any person who has a license tag or decals on a vehicle which
1161 may be so defaced that proper identification cannot be reasonably
1162 made may remove such and purchase another license tag and/or
1163 decals for the same fee required for a substitute tag. If any
1164 license tag shall deteriorate due to age so that identification
1165 cannot be reasonably made, the owner may surrender such tag to the
1166 issuing authority and be issued a new tag and like decals at no
1167 cost.

1168 (b) Beginning January 1, 2024, an owner of a private
1169 carrier of passengers or motorcycle may choose a tag with a black



1170 background and a white pinstripe border. "Mississippi" shall be
1171 printed at the top, and the name of the county shall be printed at
1172 the bottom. The application and the additional fee of
1173 Thirty-eight Dollars and Twenty-five Cents (\$38.25), less Two
1174 Dollars (\$2.00) to be remitted to the Department of Revenue
1175 License Tag Acquisition Fund created in Section 27-19-179, shall
1176 be remitted to the department on a monthly basis as prescribed by
1177 the department. The remaining Thirty-six Dollars and Twenty-five
1178 Cents (\$36.25) of the additional fee shall be deposited to the
1179 credit of the Law Enforcement Officers and Fire Fighters Death
1180 Benefits Trust Fund established in Section 45-2-1. In all other
1181 respects, tags issued under this paragraph (b) shall follow the
1182 guidelines for tags issued under paragraph (a) of this subsection.

1183 (3) The Department of Revenue is authorized to promulgate
1184 appropriate rules and regulations to govern the use and display of
1185 license decals and to publish a summary thereof which shall be
1186 available to state officials and the public upon request.

1187 **SECTION 13.** Section 27-51-5, Mississippi Code of 1972, is
1188 amended as follows:

1189 27-51-5. The subject words and terms of this section, for
1190 the purpose of this chapter, shall have meanings as follows:

1191 (a) "Motor vehicle" means any device and attachments
1192 supported by one or more wheels which is propelled or drawn by any
1193 power other than muscular power, including utility-type vehicles
1194 and side-by-sides, over the highways, streets or alleys of this



1195 state. The term "motor vehicle" shall not include electric
1196 bicycles, personal delivery devices or electric personal assistive
1197 mobility devices as defined in Section 63-3-103, or golf carts or
1198 low-speed vehicles as defined in Section 63-32-1. However, mobile
1199 homes which are detached from any self-propelled vehicles and
1200 parked on land in the state are hereby expressly exempt from the
1201 motor vehicle ad valorem taxes, but house trailers which are
1202 actually in transit and which are not parked for more than an
1203 overnight stop are not exempted.

1204 (b) "Public highway" means and includes every way or
1205 place of whatever nature, including public roads, streets and
1206 alleys of this state generally open to the use of the public or to
1207 be opened or reopened to the use of the public for the purpose of
1208 vehicular travel, notwithstanding that the same may be temporarily
1209 closed for the purpose of construction, reconstruction,
1210 maintenance, or repair.

1211 (c) "Administrator of the road and bridge privilege tax
1212 law" means the official authorized by law to administer the road
1213 and bridge privilege tax law of this state.

1214 (d) "Utility-type vehicle," "UTV" or side-by-side means
1215 any motorized off-highway vehicle which is intended to transport
1216 individuals, cargo or both with a top speed over thirty-five (35)
1217 miles per hour and meets the following manufacturer design
1218 specifications:

1219 (i) Is seventy-five (75) inches in width or less;



1220 (ii) Is not more than one hundred eighty (180)
1221 inches, including the bumper, in length;
1222 (iii) Has a dry weight of three thousand five
1223 hundred (3,500) pounds or less;
1224 (iv) Travels on four (4) or more nonhighway tires;
1225 and
1226 (v) Is equipped with side-by-side seating for the
1227 use of the operator and a passenger, or additional seating for
1228 multiple passengers.

1229 **SECTION 14.** Section 27-51-41, Mississippi Code of 1972, is
1230 amended as follows:

1231 27-51-41. (1) The exemptions from the provisions of this
1232 chapter shall be confined to those persons or property exempted by
1233 this chapter or by the provisions of the Constitution of the
1234 United States or the State of Mississippi. No exemption as now
1235 provided by any other statute shall be valid as against the tax
1236 levied by this chapter. Any subsequent exemption from the tax
1237 levied hereunder shall be provided by amendment to this section
1238 which shall be inserted in the bill at length.

1239 (2) The following shall be exempt from ad valorem taxation:

1240 (a) All motor vehicles, as defined in this chapter, and
1241 including motor-propelled farm implements and vehicles, while in
1242 the hands of bona fide dealers as merchandise and which are not
1243 being operated upon the highways of this state.



1244 (b) All motor vehicles belonging to the federal
1245 government or the State of Mississippi or any agencies or
1246 instrumentalities thereof.

1247 (c) All motor vehicles owned by any school district in
1248 the state.

1249 (d) All motor vehicles owned by any fire protection
1250 district incorporated in accordance with Sections 19-5-151 through
1251 19-5-207 or by any fire protection grading district incorporated
1252 in accordance with Sections 19-5-215 through 19-5-241.

1253 (e) All motor vehicles owned by units of the
1254 Mississippi National Guard.

1255 (f) All motor vehicles which are exempted from highway
1256 privilege taxes under Section 27-19-1 et seq.

1257 (g) All motor vehicles operated in this state as common
1258 and contract carriers of property, private commercial carriers of
1259 property, private carriers of property and buses, all of which
1260 have a gross weight in excess of ten thousand (10,000) pounds.

1261 (h) Antique automobiles as defined in Section 27-19-47,
1262 and antique pickup trucks as provided for under Section
1263 27-19-47.2, Mississippi Code of 1972.

1264 (i) Street rods as defined in Section 27-19-56.6.

1265 (j) (i) Two (2) motor vehicles owned by a disabled
1266 American veteran, or by the spouse of a deceased disabled American
1267 veteran, who is entitled to purchase a distinctive license plate
1268 or tag in accordance with Section 27-19-53, regardless of the



1269 license plate or tag issued to the disabled American veteran or
1270 the veteran's spouse if the disabled American veteran is deceased.

1271 (ii) One (1) motorcycle owned by a disabled
1272 American veteran, or by the spouse of a deceased disabled American
1273 veteran, who is entitled to purchase a distinctive license plate
1274 or tag in accordance with Section 27-19-53, regardless of the
1275 license plate or tag issued to the disabled American veteran or
1276 the veteran's spouse if the disabled American veteran is deceased.

1277 (k) One (1) motor vehicle owned by the unremarried
1278 surviving spouse of a member of the Armed Forces of the United
1279 States who, while on active duty, is killed or dies and one (1)
1280 motor vehicle owned by the unremarried surviving spouse of a
1281 member of a reserve component of the Armed Forces of the United
1282 States or of the National Guard who, while on active duty for
1283 training, is killed or dies.

1284 (l) Motor vehicles owned by recipients of the
1285 Congressional Medal of Honor or by former prisoners of war, or by
1286 spouses of such deceased persons, in accordance with Section
1287 27-19-54.

1288 (m) (i) One (1) private carrier of passengers, as
1289 defined in Section 27-19-3, owned by any religious society,
1290 ecclesiastical body or any congregation thereof which is used
1291 exclusively for such society and not for profit.

1292 (ii) All motor vehicles owned by any such
1293 religious society or any educational institution having a seating



1294 capacity greater than seven (7) passengers and used exclusively
1295 for transporting passengers for religious or educational purposes
1296 and not for profit.

1297 (n) All motor vehicles primarily used as rentals under
1298 rental agreements with a term of not more than thirty (30)
1299 continuous days each and under the control of persons who are
1300 engaged in the business of renting such motor vehicles and who are
1301 subject to the tax under Section 27-65-231.

1302 (o) Antique motorcycles as defined in Section
1303 27-19-47.1.

1304 (p) One (1) motor vehicle owned by a recipient of the
1305 Purple Heart, and one (1) motor vehicle owned by the unremarried
1306 surviving spouse of a recipient of the Purple Heart, as provided
1307 in Section 27-19-56.5.

1308 (q) Motor vehicles that are eligible to display an
1309 authentic historical license plate as provided for in Section
1310 27-19-56.11.

1311 (r) Motor vehicles that are (i) designed or adapted to
1312 be used exclusively in the preparation and loading of chemicals or
1313 other material for aerial agricultural application to crops; and
1314 (ii) only incidentally used on public roadways in this state.

1315 (s) One (1) motor vehicle owned by the mother of a
1316 service member who died while serving on active duty in the Armed
1317 Forces of the United States while the United States was engaged in



1318 hostile activities or a time of war after September 11, 2001, as
1319 provided for in Section 27-19-56.162 or Section 27-19-56.524(5).

1320 (t) One (1) motor vehicle owned by the unremarried
1321 spouse of a service member who died while serving on active duty
1322 in the Armed Forces of the United States while the United States
1323 was engaged in hostile activities or a time of war after September
1324 11, 2001, as provided for in Section 27-19-56.162 or Section
1325 27-19-56.524(5).

1326 (u) Buses and other motor vehicles that are (a) owned
1327 and operated by an entity that has entered into a contract with a
1328 school board under Section 37-41-31 for the purpose of
1329 transporting students to and from schools and (b) used by the
1330 entity for such transportation purposes. This paragraph (u) shall
1331 apply to contracts entered into or renewed on or after July 1,
1332 2010.

1333 (v) One (1) motor vehicle owned by a recipient of the
1334 Silver Star, and one (1) motor vehicle owned by the unremarried
1335 surviving spouse of a recipient of the Silver Star, as provided in
1336 Section 27-19-56.284.

1337 (w) One (1) motor vehicle owned by a person who is a
1338 law enforcement officer and who (i) was wounded or otherwise
1339 received intentional or accidental bodily injury, regardless of
1340 whether occurring before or after July 1, 2014, while engaged in
1341 the performance of his official duties, provided the wound or
1342 injury was not self-inflicted, (ii) was required to receive



1343 medical treatment for the wound or injury due to the nature and
1344 extent of the wound or injury, and (iii) is eligible to receive a
1345 special license plate or tag under Section 27-19-56 as a result of
1346 such wound or injury, regardless of whether the person obtains
1347 such a plate or tag. Application for the exemption provided in
1348 this paragraph (w) may be made at the time of initial registration
1349 of a vehicle and renewal of registration. In addition, an
1350 applicant for the exemption must provide official written
1351 documentation that (i) the applicant is a law enforcement officer
1352 who was wounded or otherwise received intentional or accidental
1353 bodily injury while engaged in the performance of his official
1354 duties and that the wound or injury was not self-inflicted along
1355 with official written documentation verifying receipt of medical
1356 treatment for the wound or injury and the nature and extent of the
1357 wound or injury, and (ii) the applicant is eligible to receive a
1358 special license plate or tag under Section 27-19-56 as a result of
1359 such wound or injury, regardless of whether the person obtains
1360 such a plate or tag.

1361 (x) One (1) motor vehicle owned by an honorably
1362 discharged veteran of the Armed Forces of the United States who
1363 served during World War II, and one (1) motor vehicle owned by the
1364 unremarried surviving spouse of such veteran, as provided in
1365 Section 27-19-56.438.

1366 (y) All utility-type vehicles (UTVs) and side-by-sides
1367 registered with the Department of Revenue for operation on the



1368 public county and municipal roads of this state as provided in
1369 Sections 1 through 4 of this act.

1370 (3) Any claim for tax exemption by authority of the
1371 above-mentioned code sections or by any other legal authority
1372 shall be set out in the application for the road and bridge
1373 privilege license, and the specific legal authority for such tax
1374 exemption claim shall be cited in said application, and such
1375 authority cited shall be shown by the tax collector on the tax
1376 receipt as his authority for not collecting such ad valorem taxes,
1377 and the tax collector shall carry forward such information in his
1378 tax collection reports.

1379 (4) Any motor vehicle driven over the highways of this state
1380 to the extent that the owner of such motor vehicle is required to
1381 purchase a road and bridge privilege license in this state, yet
1382 the legal situs of such motor vehicle is located in another state,
1383 shall be exempt from ad valorem taxes authorized by this chapter.

1384 (5) If a taxpayer shall sell, trade or otherwise dispose of
1385 a vehicle on which the ad valorem and road and bridge privilege
1386 taxes have been paid in any county in the state, he shall remove
1387 the license plate from the vehicle. Such license plate must be
1388 surrendered to the issuing authority with the corresponding tax
1389 receipt, if required, and credit shall be allowed for the taxes
1390 paid for the remaining tax year on like privilege or ad valorem
1391 taxes due on another vehicle owned by the seller or transferor or
1392 by the seller's or transferor's spouse or dependent child. If the



1393 seller or transferor does not elect to receive such credit at the
1394 time the license plate is surrendered, the issuing authority shall
1395 issue a certificate of credit to the seller or transferor, or to
1396 the seller's or transferor's spouse or dependent child, or to any
1397 other person, business or corporation, at the direction of the
1398 seller or transferor, for the remaining unexpired taxes prorated
1399 from the first day of the month following the month in which the
1400 license plate is surrendered. The total of such credit may be
1401 used by the person or entity to whom the certificate of credit is
1402 issued, regardless of the relative amounts attributed to privilege
1403 taxes or to county, school or municipal ad valorem taxes. Any
1404 credit allowed for taxes due or any certificate of credit issued
1405 may be applied to like taxes owed in any county by the person to
1406 whom the credit is allowed or by the person possessing the
1407 certificate of credit. No credit, however, shall be allowed on
1408 the charge made for the license plate. Such license plates
1409 surrendered to the tax collector shall be retained by him, and in
1410 no event shall such license plate be attached to any vehicle after
1411 being surrendered to the tax collector, nor shall any license
1412 plate be transferred from one (1) vehicle to any other vehicle.

1413 (6) If the person owning a vehicle subject to taxation under
1414 the provisions of this chapter does not operate such vehicle on
1415 the highways of this state from the date of acquisition or, if
1416 previously registered, from the end of the anniversary month of
1417 the tag and decals to the date on which he makes application for a



1418 current license tag or decals, he shall pay such ad valorem tax
1419 for a period of twelve (12) months beginning with the first day of
1420 the month in which he applies for a current license tag or decals
1421 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
1422 shall submit an affidavit with an application attesting to the
1423 fact that the vehicle was not operated on the highways of this
1424 state from the date of acquisition or, if previously registered,
1425 from the end of the anniversary month of the tag and decals to the
1426 date on which he makes application for the current license tag or
1427 decals.

1428 (7) Any person found violating any of the provisions of this
1429 section shall be arrested and tried, and if found guilty shall be
1430 fined in an amount double the total amount of taxes involved.

1431 **SECTION 15.** This act shall take effect and be in force from
1432 and after July 1, 2025.

