

By: Senator(s) Suber

To: Highways and  
Transportation

SENATE BILL NO. 2258

1 AN ACT TO AMEND SECTION 63-31-3, MISSISSIPPI CODE OF 1972, TO  
 2 ALLOW ALL-TERRAIN VEHICLES AND RECREATIONAL OFF-HIGHWAY VEHICLES  
 3 TO OPERATE ON COUNTY RURAL, GRAVEL OR PAVED ROADS; TO REQUIRE, FOR  
 4 SUCH OPERATION, COMPLIANCE WITH LICENSING AND TAGGING REQUIREMENTS  
 5 AND OTHER MOTOR VEHICLE REGULATIONS, EXCEPT THOSE REQUIRING  
 6 EQUIPPING WITH WINDSHIELD WIPERS; TO SPECIFY THAT A LICENSE TAG  
 7 SHALL NOT AUTHORIZE THE USE OF AN ALL-TERRAIN VEHICLE OR  
 8 RECREATIONAL OFF-HIGHWAY VEHICLE FOR TOWING, OR FOR OPERATION ON  
 9 AN INTERSTATE HIGHWAY OR ANY OTHER ROAD FOR WHICH THE SPEED LIMIT  
 10 EXCEEDS 40 MILES PER HOUR, EXCEPT FOR CROSSING CERTAIN ROADS; TO  
 11 AMEND SECTION 27-19-99, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT  
 12 MONIES REMITTED OR RECEIVED AS REGISTRATION OR TAG FEES FROM THE  
 13 ADDITIONAL RATE OF \$5.00 SHALL, IN THE CASE OF ALL-TERRAIN  
 14 VEHICLES AND RECREATIONAL OFF-HIGHWAY VEHICLES, BE PAID TO THE  
 15 COUNTY IN WHICH THE VEHICLE IS REGISTERED; TO AMEND SECTIONS  
 16 27-19-3, 27-19-5, 27-19-43, 27-51-5, 63-3-103, 63-15-3 AND  
 17 63-21-5, MISSISSIPPI CODE OF 1972, TO CONFORM; AND FOR RELATED  
 18 PURPOSES.

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

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

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

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

25 or



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

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

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

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

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

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



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

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

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

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

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

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



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

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

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

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

93 \* \* \*

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

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



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

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

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



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

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

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



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

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

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

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



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

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

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

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

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

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





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

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

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

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

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

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

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

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



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

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

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

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



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

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

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

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



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

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

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



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

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

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

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

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

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

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



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

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

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

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



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

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

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

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

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

368           (33) "Bus" means any passenger vehicle with a seating  
369 capacity of more than ten (10) but shall not include "private  
370 carrier of passengers" and "school bus" as defined in paragraphs



371 (15) and (22) of this section. For purposes of this paragraph  
372 (33), seating capacity shall be determined according to the  
373 manufacturer's suggested seating capacity for a vehicle. If there  
374 is no manufacturer's suggested seating capacity for a vehicle, the  
375 seating capacity for the vehicle shall be determined according to  
376 regulations established by the Department of Revenue.

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

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

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





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

403           (38) "All-terrain vehicle," "ATV" and "recreational  
404 off-highway vehicle" have the meanings ascribed in Section  
405 63-31-3.

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

411           (2) Leased vehicles shall be considered as domiciled at  
412 the place in the State of Mississippi from which they operate in  
413 interstate or intrastate commerce, and for the purposes of this  
414 article shall be considered as owned by the lessee, who shall  
415 furnish all insurance on the vehicles and the driver of the  
416 vehicles shall be considered as an agent of the lessee for all  
417 purposes of this article.

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



420 27-19-5. There is hereby levied the following annual highway  
421 privilege tax on operators of private carriers of passengers as  
422 reasonable compensation for the use of the highways of this state:

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

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

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

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

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

440 (2) Applications for license tags for motor vehicles in a  
441 corporate fleet registered under Section 27-19-66, trailers in a  
442 fleet registered under Section 27-19-66.1, motor vehicles in a  
443 rental fleet registered under Section 27-19-66.2, and applications  
444 for all other license tags, substitute tags and decals shall be



445 filed with the department or the local tax collector of the  
446 respective counties and forwarded to the department for issuance  
447 to the applicant. All tags and decals for vehicles owned by the  
448 state or any agency or instrumentality thereof, and vehicles owned  
449 by a fire protection district, school district or a county or  
450 municipality, and all vehicles owned by a road, drainage or levee  
451 district shall be issued by the department.

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

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

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

458 (c) Additionally, the tax collector or the department,  
459 as the case may be, shall assess and collect a fee of Four Dollars  
460 (\$4.00) upon each set of license tags and two (2) decals issued,  
461 or upon each set of two (2) decals issued, and that sum shall be  
462 deposited in the Mississippi Trauma Care Systems Fund established  
463 in Section 41-59-75, to be used for the purposes set out in that  
464 section.

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



469 Beginning July 1, 1987, and until the date specified in  
470 Section 65-39-35, there shall be levied a registration fee of Five  
471 Dollars (\$5.00) in addition to the regular registration fee  
472 imposed in paragraphs (a) and (b) of this subsection. Such  
473 additional registration fee shall be levied in the same manner as  
474 the regular registration fee.

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

477 27-51-5. The subject words and terms of this section, for  
478 the purpose of this chapter, shall have meanings as follows:

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

486 However, mobile homes which are detached from any self-propelled  
487 vehicles and parked on land in the state are hereby expressly  
488 exempt from the motor vehicle ad valorem taxes, but house trailers  
489 which are actually in transit and which are not parked for more  
490 than an overnight stop are not exempted. The term "motor vehicle"  
491 includes all-terrain vehicles and recreational off-highway  
492 vehicles, as defined in Section 63-31-3, operated on roads under  
493 Section 63-31-3.



494 (b) "Public highway" means and includes every way or  
495 place of whatever nature, including public roads, streets and  
496 alleys of this state generally open to the use of the public or to  
497 be opened or reopened to the use of the public for the purpose of  
498 vehicular travel, notwithstanding that the same may be temporarily  
499 closed for the purpose of construction, reconstruction,  
500 maintenance \* \* \* or repair.

501 (c) "Administrator of the road and bridge privilege tax  
502 law" means the official authorized by law to administer the road  
503 and bridge privilege tax law of this state.

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

506 63-3-103. (a) "Vehicle" means every device in, upon or by  
507 which any person or property is or may be transported or drawn  
508 upon a highway, except devices used exclusively upon stationary  
509 rails or tracks. The term "vehicle" includes all-terrain vehicles  
510 and recreational off-highway vehicles, as defined in Section  
511 63-31-3, operated on roads under Section 63-31-3. This inclusion  
512 subjects such all-terrain vehicles and recreational off-highway  
513 vehicles to the requirements of this chapter, except as to those  
514 provisions that by their nature can have no application; however,  
515 this inclusion does not permit all-terrain vehicles or  
516 recreational off-highway vehicles to be operated on public roads  
517 other than as authorized under Section 63-31-3.



518           (b) "Motor vehicle" means every vehicle which is  
519 self-propelled and every vehicle which is propelled by electric  
520 power obtained from overhead trolley wires, but not operated upon  
521 rails. The term "motor vehicle" shall not include electric  
522 personal assistive mobility devices, personal delivery devices or  
523 electric bicycles.

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

530           (d) "Authorized emergency vehicle" means every vehicle of  
531 the fire department (fire patrol), every police vehicle, every 911  
532 Emergency Communications District vehicle, every such ambulance  
533 and special use EMS vehicle as defined in Section 41-59-3, every  
534 Mississippi Emergency Management Agency vehicle as is designated  
535 or authorized by the Executive Director of MEMA and every  
536 emergency vehicle of municipal departments or public service  
537 corporations as is designated or authorized by the commission or  
538 the chief of police of an incorporated city.

539           (e) "School bus" means every motor vehicle operated for the  
540 transportation of children to or from any school, provided same is  
541 plainly marked "School Bus" on the front and rear thereof and



542 meets the requirements of the State Board of Education as  
543 authorized under Section 37-41-1.

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

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

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

558 (i) "Autocycle" means a three-wheel motorcycle with a  
559 steering wheel, nonstraddle seating, rollover protection and seat  
560 belts.

561 (j) "Motor scooter" means a two-wheeled vehicle that has a  
562 seat for the operator, one (1) wheel that is ten (10) inches or  
563 more in diameter, a step-through chassis, a motor with a rating of  
564 two and seven-tenths (2.7) brake horsepower or less if the motor  
565 is an internal combustion engine, an engine of 50cc or less and  
566 otherwise meets all safety requirements of motorcycles. The term



567 "motor scooter" shall not include electric bicycles or personal  
568 delivery devices.

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

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

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

582 (ii) "Class 2 electric bicycle" means an electric  
583 bicycle equipped with a motor that may be used exclusively to  
584 propel the bicycle, and that is not capable of providing  
585 assistance when the bicycle reaches the speed of twenty (20) miles  
586 per hour.

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

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





592 (i) Solely powered by an electric motor;  
593 (ii) Intended to be operated primarily on sidewalks,  
594 crosswalks, and other pedestrian areas to transport cargo;  
595 (iii) Intended primarily to transport property on  
596 public rights-of-way, and not intended to carry passengers; and  
597 (iv) Capable of navigating with or without the active  
598 control or monitoring of a natural person.

599 (n) "Personal delivery device operator" means a person or  
600 entity that exercises physical control or monitoring over the  
601 operation of a personal delivery device, excluding a person or  
602 entity that requests or receives the services of a personal  
603 delivery device, arranges for or dispatches the requested services  
604 of a personal delivery device, or stores, charges or maintains a  
605 personal delivery device.

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

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

612 63-15-3. The following words and phrases, when used in this  
613 chapter, shall, for the purposes of this chapter, have the  
614 meanings respectively ascribed to them in this section, except in  
615 those instances where the context clearly indicates a different  
616 meaning:



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

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

634           (c) "Motor vehicle" means every self-propelled vehicle  
635 (other than traction engines, road rollers and graders, tractor  
636 cranes, power shovels, well drillers, implements of husbandry,  
637 electric bicycles, personal delivery devices and electric personal  
638 assistive mobility devices as defined in Section 63-3-103) which  
639 is designed for use upon a highway, including trailers and  
640 semitrailers designed for use with such vehicles, and every  
641 vehicle which is propelled by electric power obtained from



642 overhead wires but not operated upon rails. The term "motor  
643 vehicle" includes all-terrain vehicles and recreational  
644 off-highway vehicles, as defined in Section 63-31-3, operated on  
645 roads under Section 63-31-3.

646 For purposes of this definition, "implements of husbandry"  
647 shall not include trucks, pickup trucks, trailers and semitrailers  
648 designed for use with such trucks and pickup trucks.

649 (d) "License" means any driver's, operator's,  
650 commercial operator's, or chauffeur's license, temporary  
651 instruction permit or temporary license, or restricted license,  
652 issued under the laws of the State of Mississippi pertaining to  
653 the licensing of persons to operate motor vehicles.

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

656 (f) "Nonresident's operating privilege" means the  
657 privilege conferred upon a nonresident by the laws of Mississippi  
658 pertaining to the operation by him or her of a motor vehicle, or  
659 the use of a motor vehicle owned by him or her, in the State of  
660 Mississippi.

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

663 (h) "Owner" means a person who holds the legal title of  
664 a motor vehicle; in the event a motor vehicle is the subject of an  
665 agreement for the conditional sale or lease thereof with the right  
666 of purchase upon performance of the conditions stated in the



667 agreement and with an immediate right of possession vested in the  
668 conditional vendee or lessee or in the event a mortgagor of a  
669 vehicle is entitled to possession, then such conditional vendee or  
670 lessee or mortgagor shall be deemed the owner for the purpose of  
671 this chapter.

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

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



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

693 (l) "Department" means the Department of Public Safety  
694 of the State of Mississippi, acting directly or through its  
695 authorized officers and agents, except in such sections of this  
696 chapter in which some other state department is specifically  
697 named.

698 (m) "State" means any state, territory or possession of  
699 the United States, the District of Columbia, or any province of  
700 the Dominion of Canada.

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

703 63-21-5. The following words and phrases when used in this  
704 chapter shall, for the purpose of this chapter, have the meanings  
705 respectively ascribed to them in this section except where the  
706 context clearly indicates a different meaning:

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

709 (b) "Dealer" means every person engaged regularly in  
710 the business of buying, selling or exchanging motor vehicles,  
711 trailers, semitrailers, trucks, tractors or other character of  
712 commercial or industrial motor vehicles in this state, and having  
713 in this state an established place of business as defined in  
714 Section 27-19-303 \* \* \*. The term "dealer" shall also mean every



715 person engaged regularly in the business of buying, selling or  
716 exchanging manufactured housing in this state, and licensed as a  
717 dealer of manufactured housing by the Mississippi Department of  
718 Insurance.

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

728 (d) "Implement of husbandry" means every vehicle  
729 designed and adapted exclusively for agricultural, horticultural  
730 or livestock raising operations or for lifting or carrying an  
731 implement of husbandry and in either case not subject to  
732 registration if used upon the highways.

733 (e) "Vehicle identification number" means the numbers  
734 and letters on a vehicle, manufactured home or mobile home  
735 designated by the manufacturer or assigned by the Department of  
736 Revenue for the purpose of identifying the vehicle, manufactured  
737 home or mobile home.

738 (f) "Lien" means every kind of written lease which is  
739 substantially equivalent to an installment sale or which provides



740 for a right of purchase; conditional sale; reservation of title;  
741 deed of trust; chattel mortgage; trust receipt; and every other  
742 written agreement or instrument of whatever kind or character  
743 whereby an interest other than absolute title is sought to be held  
744 or given on a motor vehicle, manufactured home or mobile home.

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

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



764 (i) "Manufacturer" means any person regularly engaged  
765 in the business of manufacturing, constructing or assembling motor  
766 vehicles, manufactured homes or mobile homes, either within or  
767 without this state.

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

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

785 (l) "Motor vehicle" means every automobile, motorcycle,  
786 mobile trailer, semitrailer, truck, truck tractor, trailer and  
787 every other device in, upon, or by which any person or property is  
788 or may be transported or drawn upon a public highway which is





789 required to have a road or bridge privilege license, except such  
790 as is moved by animal power or used exclusively upon stationary  
791 rails or tracks, and excepting electric bicycles and personal  
792 delivery devices.

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

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

799 (o) "Owner" means a person or persons holding the legal  
800 title of a vehicle, manufactured home or mobile home; in the event  
801 a vehicle, manufactured home or mobile home is the subject of a  
802 deed of trust or a chattel mortgage or an agreement for the  
803 conditional sale or lease thereof or other like agreement, with  
804 the right of purchase upon performance of the conditions stated in  
805 the agreement and with the immediate right of possession vested in  
806 the grantor in the deed of trust, mortgagor, conditional vendee or  
807 lessee, the grantor, mortgagor, conditional vendee or lessee shall  
808 be deemed the owner for the purpose of this chapter.

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

811 (q) "Pole trailer" means every vehicle without motive  
812 power designed to be drawn by another vehicle and attached to the  
813 towing vehicle by means of a reach or pole, or by being boomed or



814 otherwise secured to the towing vehicle, and ordinarily used for  
815 transporting long or irregularly shaped loads such as poles,  
816 pipes, boats or structural members capable generally of sustaining  
817 themselves as beams between the supporting connections.

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

820 (s) "Security interest" means an interest in a vehicle,  
821 manufactured home or mobile home reserved or created by agreement  
822 and which secures payment or performance of an obligation. The  
823 term includes the interest of a lessor under a lease intended as  
824 security. A security interest is "perfected" when it is valid  
825 against third parties generally, subject only to specific  
826 statutory exceptions.

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



839 not include house trailers, dump trucks, truck-mounted transit  
840 mixers, cranes or shovels, or other vehicles designed for the  
841 transportation of persons or property to which machinery has been  
842 attached.

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

845 (v) "Current address" means a new address different  
846 from the address shown on the application or on the certificate of  
847 title. The owner shall within thirty (30) days after his or her  
848 address is changed from that shown on the application or on the  
849 certificate of title notify the department of the change of  
850 address in the manner prescribed by the department.

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

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

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

861 (z) "Mileage" means actual distance that a vehicle has  
862 traveled.



863           (aa) "Trailer" means every vehicle other than a "pole  
864 trailer" as defined in this chapter without motive power designed  
865 to be drawn by another vehicle and attached to the towing vehicle  
866 for the purpose of hauling goods or products. The term "trailer"  
867 shall not refer to any structure, transportable in one or more  
868 sections regardless of size, when erected on site, and which is  
869 built on a permanent chassis and designed to be used as a dwelling  
870 with or without a permanent foundation when connected to the  
871 required utilities, and includes the plumbing, heating,  
872 air-conditioning and electrical systems contained therein  
873 regardless of the date of manufacture.

874           (bb) "Salvage mobile home" or "salvage manufactured  
875 home" means a mobile home or manufactured home for which a  
876 certificate of title has been issued that an insurance company  
877 obtains from the owner as a result of paying a total loss claim  
878 resulting from collision, fire, flood, wind or other occurrence.  
879 The term "salvage mobile home" or "salvage manufactured home" does  
880 not mean or include and is not applicable to a mobile home or  
881 manufactured home that is twenty (20) years old or older.

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

885           (dd) "All-terrain vehicle" means a motor vehicle that  
886 is designed for off-road use and is not required to have a motor  
887 vehicle privilege license unless operated on roads under Section



888 63-31-3. The term "all-terrain vehicle" shall not include  
889 electric bicycles.

890 **SECTION 10.** This act shall take effect and be in force from  
891 and after July 1, 2025.

