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Chapter No. 395
11/HR07/R1286CS
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HOUSE BILL NO. 1115

Originated in House Don Richardson Clerk

HOUSE BILL NO. 1115

AN ACT TO PROVIDE THAT THE OWNER OF A FLEET OF 50 OR MORE UTILITY TRAILERS, EACH WITH A GROSS VEHICLE WEIGHT OF 6,000 POUNDS OR LESS, MAY REGISTER SUCH TRAILERS FOR A PERIOD OF FIVE YEARS OR ANY NUMBER OF YEARS DESIGNATED BY THE COMMISSIONER OF REVENUE; TO PROVIDE THAT THE REGISTRATION OF ALL TRAILERS SO REGISTERED SHALL EXPIRE IN THE ANNIVERSARY MONTH ESTABLISHED BY THE COMMISSIONER OF REVENUE FOR TRAILER FLEETS; TO PROVIDE FOR THE APPLICATION FOR REGISTRATION OF TRAILER FLEETS; TO PROVIDE A FEE FOR THE REGISTRATION OF TRAILER FLEETS; TO PROVIDE THAT UPON APPROVAL OF THE APPLICATION FOR TRAILER FLEET REGISTRATION AND PAYMENT OF ALL PRIVILEGE AND AD VALOREM TAXES AND FEES ON ALL TRAILERS IN THE FLEET, THE DEPARTMENT OF REVENUE SHALL ISSUE A TRAILER FLEET LICENSE TAG FOR EACH TRAILER IN THE FLEET; TO PROVIDE THAT THE COMMISSIONER OF REVENUE SHALL ANNUALLY ISSUE DECALS TO EVIDENCE THE PAYMENT OF AD VALOREM TAXES AND PRIVILEGE TAXES WHICH SHALL BE AFFIXED TO THE LICENSE PLATE IN THE MANNER DESIGNATED BY THE DEPARTMENT; TO PROVIDE THAT THE DEPARTMENT OF REVENUE SHALL ISSUE A REGISTRATION CERTIFICATE FOR EACH TRAILER REGISTERED UNDER THIS SECTION TO THE OWNERS OF THE TRAILERS THAT SHALL BE KEPT IN A PLACE PRESCRIBED BY THE DEPARTMENT; TO AMEND SECTIONS 27-19-3, 27-19-31, 27-19-43 AND 27-19-63, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

SECTION 1. (1) A corporation or other legal entity that owns a trailer fleet may register such trailers for a period of five (5) years or any number of years designated by the commissioner. The registration of all trailers so registered shall expire in the anniversary month established by the commissioner for trailer fleets as provided for in Section 27-19-63.

(2) A corporation or other legal entity desiring to register a trailer fleet shall apply for such registration with the department. The application shall contain information necessary for the department to determine whether the group of trailers for which registration is sought is eligible for registration as such

and shall provide a list of all trailers to be included in the trailer fleet. Upon making an application to the department under this section, the applicant shall pay to the department a filing fee of One Hundred Dollars (\$100.00).

(3) Every applicant for registration of a trailer fleet under this section shall submit proof of payment of ad valorem taxes and such other information as the commissioner may require. Upon approval of the application for trailer fleet registration and payment of all privilege and ad valorem taxes and fees on all trailers in the fleet, the department shall issue a trailer fleet license tag for each trailer in the fleet.

(4) A trailer added to a trailer fleet must be registered under the provisions of this section. To remove a trailer from a trailer fleet, the trailer fleet license plate must be surrendered to the department. If the license tag is lost or stolen, the person registering the trailer fleet shall submit a sworn statement giving the circumstances for the inability to surrender the license tag.

(5) The department shall issue a registration certificate for each trailer registered under this section to the owners of the trailers. The registration certificate shall be kept in a place prescribed by the department.

(6) The Department of Revenue, with the approval of the License Tag Commission, shall specify the size and design of the tags issued under this section.

SECTION 2. Section 27-19-3, Mississippi Code of 1972, is amended as follows:

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

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

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

(3) "Motor vehicle" means every vehicle as defined in this section which is self-propelled, including trackless street or trolley cars. The term "motor vehicle" shall not include electric personal assistive mobility devices as defined in Section 63-3-103.

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

(5) "Motorcycle" means every vehicle designed to travel on not more than three (3) wheels in contact with the ground, except vehicles included within the term "tractor" as herein classified and defined.

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

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

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

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

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

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

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

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

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

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

(16) "Dealer" means every person engaged regularly in the business of buying, selling or exchanging motor vehicles, trailers, semitrailers, trucks, tractors or other character of

commercial or industrial motor vehicles in this state, and having an established place of business in this state.

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

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

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

(20) "Contract carrier by motor vehicle" means any person who or which under the special and individual contract or agreements, and whether directly or by a lease or any other arrangement, transports passengers or property in interstate or intrastate commerce on the public highways of this state by motor vehicle for compensation. The term "contract carrier by motor vehicle" shall not include passenger buses operating wholly within the corporate limits of a municipality in this state or not

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

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

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

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

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

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

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

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

(b) Any person transporting his own fish, including shellfish, in his own truck.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 3. Section 27-19-31, Mississippi Code of 1972, is amended as follows:

27-19-31. (1) The Department of Revenue is authorized and directed to establish and maintain a vehicle registration renewal system whereby the license tag attached upon a motor vehicle or

trailer may be issued for five (5) years with the approval of the License Tag Commission, except for motor vehicles registered in excess of ten thousand (10,000) pounds gross vehicle weight, and motor vehicles in a fleet registered under Section 27-19-66, apportioned vehicles, rental and commercial trailers and buses, which shall be issued for a period of time determined by the Department of Revenue. During each intervening year of the period for which license tags are issued, the Department of Revenue shall issue up to two (2) license decals, in lieu of the license tags, which will specify the month and year in which the license tag shall expire. Motor vehicles in a corporate fleet registered under Section 27-19-66 and trailers in a fleet registered under Section 1 of this act, shall not be issued decals specifying the month and year of expiration.

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

(2) The license decals issued in lieu of the license tags shall indicate the month and the last two (2) figures of the year for which such license shall expire, and these decals shall be color coded so that it shall be possible to distinguish the year and the month for which such decals shall expire. The license decals shall be attached to the license tag of the motor vehicle or trailer, and when so attached shall be deemed to be the license tag for the ensuing registration year. The month decal shall be attached in an upright position in the lower left corner of the license tag, and the year decal shall be attached in an upright position in the lower right corner of the license tag. Decals specifying the month and year of expiration shall not be required to be attached to license tags on motor vehicles in a corporate fleet registered under Section 27-19-66 or trailers in a fleet registered under Section 1 of this act.

Except as otherwise provided in this paragraph, the registration year shall be a period of one (1) year commencing on the first day of the month following the month in which the vehicle was acquired. Beginning October 1, 1982, original registrations of motor vehicles, except motor vehicles registered in excess of ten thousand (10,000) pounds gross vehicle weight, apportioned vehicles and buses, may be made and shall be prorated for a period of from six (6) to eleven (11) months according to regulations established by the Department of Revenue to reduce a disproportionate number of registrations for a particular month. Beginning July 1, 1995, original registrations and renewal registrations of motor vehicles in corporate fleets registered under Section 27-19-66, shall be prorated according to regulations established by the Department of Revenue so as to cause the registration of such fleet motor vehicles to coincide with the anniversary month for corporate fleets established by the Department of Revenue. Beginning July 1, 2011, original registrations and renewal registrations of trailers in trailer fleets registered under Section 1 of this act shall be prorated according to regulations established by the Department of Revenue so as to cause the registration of such trailers to coincide with the anniversary month for trailer fleets established by the Department of Revenue. Where a vehicle is registered for a period less than twelve (12) months, the anniversary month shall be the month of the expiration of the original license tag.

Beginning July 1, 1996, original registrations and renewal registrations of motor vehicles in individual fleets registered under Section 27-19-66 shall be prorated according to regulations established by the Department of Revenue so as to cause the registration of such fleet motor vehicles to coincide with the anniversary month for individual fleets established by the county tax collector. Where a vehicle is registered for a period less

than twelve (12) months, the anniversary month shall be the month of the expiration of the original license tag.

The Department of Revenue, with the approval of the License Tag Commission, shall so specify the area or areas on the license tag where the license decals shall be attached. The number of the license tag shall be written across its face, and the number of the tag shall represent the registration number; and upon all the tags for private passenger vehicles the word "MISSISSIPPI" shall be written across the top of the tag in capital letters sufficiently large to be easily read, but upon all other tags such word may be abbreviated. The number of the license tag shall not exceed seven (7) letters, numbers or a combination of such letters and numbers. Also, on all tags sold and issued, an appropriate place will be provided thereon to place license decals indicating the expiration date of the tag. For the purposes of this section and Section 27-19-32, Mississippi Code of 1972, the term "decal," "decals" or "license decal" shall mean a tab, sticker or other similar device attached to a license tag which validates same for a stated period of time. One (1) license tag and up to two (2) license decals shall be furnished for all vehicles and shall be fastened immovably twelve (12) inches or more above the ground, at the rear of the vehicle under or over the rear light, with the number in upright position so that it will be plainly visible and legible at all times, and at night at a distance of sixty (60) feet. In the case of tractors or other motor vehicles drawing or pulling trailers, semitrailers or farm implements, the tag shall be fastened upon such vehicle twelve (12) inches or more above the ground, upon the front or back of such vehicle, with the number in an upright position. Such license plate, all characters and any legally affixed decals shall not be defaced, covered or obstructed from view by any object, decal, sticker, paint, marking or license plate bracket or holder. Any person who defaces, covers or obstructs any portion of a license tag with any sticker,

decoration, paint, marking, license plate bracket or holder or any other thing or device, in such a manner that the characters and any legally affixed decals on the tag cannot be read, shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not more than Twenty-five Dollars (\$25.00). However, it shall not be unlawful for the county name to be partially or completely obstructed from view by any object, decal, sticker or license plate bracket or holder. Unless the license tag with current decals is fastened to the vehicle as herein provided, the said vehicle shall be regarded as operating without a license tag, and the owner or operator shall be liable for the penalties herein provided.

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

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

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

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

SECTION 4. Section 27-19-43, Mississippi Code of 1972, is amended as follows:

27-19-43. (1) License tags, substitute tags and decals for individual fleets and for private carriers of passengers, school buses (excluding school buses owned by a school district in the state), church buses, taxicabs, ambulances, hearses, motorcycles and private carriers of property, and private commercial carriers of property of a gross weight of ten thousand (10,000) pounds and less, shall be sold and issued by the tax collectors of the several counties.

(2) Applications for license tags for motor vehicles in a corporate fleet registered under Section 27-19-66 and trailers in a fleet registered under Section 1 of this act, and applications for all other license tags, substitute tags and decals shall be filed with the department or the local tax collector of the respective counties and forwarded to the department for issuance to the applicant. All tags and decals for vehicles owned by the state or any agency or instrumentality thereof, and vehicles owned by a fire protection district, school district or a county or municipality, and all vehicles owned by a road, drainage or levee district shall be issued by the department.

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

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

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

(c) Additionally, the tax collector or the department, as the case may be, shall assess and collect a fee of Four Dollars

(\$4.00) upon each set of license tags and two (2) decals issued, or upon each set of two (2) decals issued, and that sum shall be deposited in the Mississippi Trauma Care Systems Fund established in Section 41-59-75, to be used for the purposes set out in that section.

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

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

SECTION 5. Section 27-19-63, Mississippi Code of 1972, is amended as follows:

27-19-63. (1) Except as otherwise provided in this section, the privilege license tax levied by the provisions of this article shall be paid annually during the anniversary month of the acquisition of the vehicle. The privilege license tax levied shall be based on a period of twelve (12) months, even though the actual time from the acquisition of the vehicle to the end of the anniversary month of the next succeeding year may be more than twelve (12) months. Any person subject to the provisions of this article shall have an additional fifteen (15) days from the end of the anniversary month in which to purchase the tag and/or decals and to pay the privilege license tax without being in violation of this section. Any person owning a vehicle subject to taxation under the provisions of this article who fails or refuses to pay such tax and obtain the privilege license required within the prescribed period of time shall be guilty of violating the provisions of this article, and shall be liable for the amount of

such tax plus a penalty as provided for in this section. If the person owning a vehicle subject to taxation under the provisions of this article does not operate such vehicle on the highways of this state from the date of acquisition or, if previously registered, from the end of the anniversary month of his tag and decals to the date on which he makes application for the privilege license, he shall pay such license tax for a period of twelve (12) months beginning with the first day of the month in which he applies for such privilege license. The owner shall submit an affidavit with his application attesting to the fact that his vehicle was not operated on the highways of this state from the date of acquisition or, if previously registered, from the end of the anniversary month of his tag and decals to the date on which he makes application for the privilege license.

(2) Except as may be otherwise provided in subsection (3) of this section, the privilege license tax levied by the provision of this article on operators of motor vehicles in excess of ten thousand (10,000) pounds, gross vehicle weight, apportioned vehicles, rental and commercial trailers and buses shall be due annually during the anniversary month which shall be established by the Commissioner of Revenue; * * * however, there shall be an additional fifteen (15) days from the end of the anniversary month in which to file an application with the department and pay the privilege license tax. The annual license tag and/or decals issued by the department for the license tax year shall be valid for a period of time to be determined by the chairman but not to exceed fifteen (15) months following the anniversary month; provided, however, this does not extend the time for filing the application with the department and the payment of the license tax. Any person who fails or refuses to pay such tax and obtain the privilege license required when due shall be guilty of violating the provision of this article and shall be liable for

the entire amount of such tax from the date the liability was incurred, plus penalty as provided for in this section.

(3) The privilege license tax levied by the provisions of this article on operators of a motor vehicle that is in a corporate fleet or an individual fleet registered under Section 27-19-66 or a trailer in a fleet registered under Section 1 of this act shall be due annually during the anniversary month which shall be established by the Commissioner of Revenue for corporate fleets and trailer fleets, and by the county tax collectors for individual fleets; * * * however, there shall be an additional fifteen (15) days from the end of the anniversary month in which to file an application with the department or the county tax collector, as the case may be, and to purchase the tag or renew the registration of such motor vehicle and pay the privilege license tax. The department or the county tax collector, as the case may be, shall issue a tag or renew the annual registration of such motor vehicle for the license tax year only after all ad valorem taxes and privilege taxes due on such motor vehicle have been paid. Any person who fails or refuses to pay the privilege tax and obtain the privilege license required when due shall be guilty of violating the provisions of this article and shall be liable for the entire amount of such tax from the date the liability was incurred, plus penalty as provided for in this section.

(4) Penalties shall be assessed on the privilege license tax at the rate of five percent (5%) for the first fifteen (15) days of delinquency, or part thereof, and five percent (5%) for each additional thirty-day period of delinquency, or part thereof, not to exceed a maximum penalty of twenty-five percent (25%); however, a penalty of Two Hundred Fifty Dollars (\$250.00), in addition to the maximum penalty for delinquency, shall be assessed against any person who is liable for the motor vehicle privilege license tax but who (a) displays an out-of-state license tag on the motor

vehicle; or (b) displays a license tag or privilege license decal on the motor vehicle which was issued for another vehicle. The department, for good reason shown, may waive all or any part of the penalties imposed. No private passenger vehicle registered under this chapter shall have displayed on the front of such vehicle, or elsewhere, the official license tag of another state, whether or not such license tag has expired. Law enforcement officers of this state may remove from private passenger vehicles any out-of-state license tags so displayed.

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

(a) When a motor vehicle is acquired, the owner or operator of the vehicle purchased shall have seven (7) full working days, exclusive of the date of delivery, after the vehicle has been delivered to him, within which to make the application for the required privilege license, otherwise such person shall be liable for penalty as provided for in this section. Provided, however, that when any person shall acquire a vehicle as herein provided, and it shall be necessary that such vehicle be remodeled, changed or altered by such person before same is suitable for the purposes for which it was acquired, then such person shall have seven (7) full working days, exclusive of the day of the completion of such remodeling, change or alteration, after the completion thereof within which to make application for the required privilege license; provided, that if such person fails to make application within such period, such person shall be liable for penalty as provided for in this section.

"Delivery" as used herein shall be construed to mean receipt of such vehicle by the purchaser thereof at his residence or place of business, and, in the event the vehicle is purchased at any place other than in the county of residence or place of business of such person, he shall be entitled to forty-eight (48) hours

within which to transport such vehicle to the county of his residence or place of business. At all times during such transportation, the owner or operator of such vehicle shall have in his possession a true bill of sale, giving the description of the vehicle, the name and address of the dealer from whom purchased, the name and address of the owner or operator, and the date on which the vehicle was acquired. For failure to have such bill of sale in his possession during the entire time during which the vehicle is being transported, the owner or operator shall be liable for the annual privilege tax plus penalty as provided for in this section.

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

(6) Any nonresident of the State of Mississippi who has paid the current privilege license required by the laws of another state upon a private carrier of passengers, and thereafter becomes a resident of the State of Mississippi, or brings such vehicle into the State of Mississippi for use in connection with his business in this state, or who is gainfully employed in this state shall be entitled to operate such vehicle without obtaining a privilege license in this state for a period of not more than thirty (30) days.

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

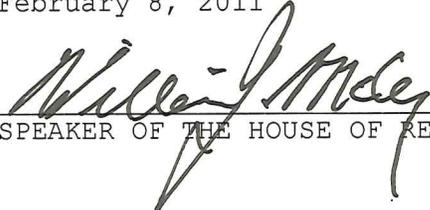
(a) Any person, except a tourist or out-of-town student, who owns, leases or rents a place within the state and occupies same as a place of residence.

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

SECTION 6. Section 1 of this act shall be codified in Chapter 19, Title 27, Mississippi Code of 1972.

SECTION 7. This act shall take effect and be in force from and after July 1, 2011.

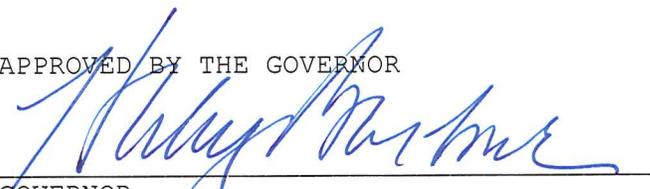
PASSED BY THE HOUSE OF REPRESENTATIVES
February 8, 2011


SPEAKER OF THE HOUSE OF REPRESENTATIVES

PASSED BY THE SENATE
March 3, 2011


PRESIDENT OF THE SENATE

APPROVED BY THE GOVERNOR


GOVERNOR
 