

By: Representative Lamar

To: Ways and Means

HOUSE BILL NO. 868

1 AN ACT TO AMEND SECTION 27-19-11, MISSISSIPPI CODE OF 1972,
2 TO ADD A GROSS WEIGHT CATEGORY FROM 80,001 POUNDS TO 84,000 POUNDS
3 FOR CARRIERS OF PROPERTY AND IMPOSE AN ADDITIONAL HIGHWAY
4 PRIVILEGE TAX FOR THE NEW WEIGHT CATEGORY; AND FOR RELATED
5 PURPOSES.

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

7 **SECTION 1.** Section 27-19-11, Mississippi Code of 1972, is
8 amended as follows:

9 27-19-11. On each carrier of property, for each commercial
10 motor vehicle, truck-tractor or road tractor, and on each bus,
11 there is hereby levied an annual highway privilege tax in
12 accordance with the following schedule, except that the gross
13 vehicle weight of buses shall be the gross weight of the vehicle
14 plus one hundred fifty (150) pounds per each regular seat.

15 RATE OF TAX

16 GROSS WEIGHT	COMMON AND	PRIVATE	PRIVATE
17 OF VEHICLE	CONTRACT	COMMERCIAL	CARRIERS
18 NOT TO EXCEED	CARRIERS OF	AND	OF
19 IN POUNDS	PROPERTY	NONCOMMERCIAL	PROPERTY



	CARRIERS OF		
	PROPERTY		
20			
21			
22	0000 - 6000	\$ 7.20	\$ 7.20 \$ 7.20
23	6001 - 10000	33.60	25.20 16.80
24	10001 - 16000	78.40	70.70 39.20
25	16001 - 20000	156.00	129.00 78.00
26	20001 - 26000	228.00	192.00 114.00
27	26001 - 30000	300.00	247.00 150.00
28	30001 - 36000	384.00	318.00 192.00
29	36001 - 40000	456.00	378.00 228.00
30	40001 - 42000	504.00	420.00 264.00
31	42001 - 44000	528.00	444.00 276.00
32	44001 - 46000	552.00	456.00 282.00
33	46001 - 48000	588.00	492.00 300.00
34	48001 - 50000	612.00	507.00 312.00
35	50001 - 52000	660.00	540.00 336.00
36	52001 - 54000	684.00	564.00 348.00
37	54001 - 56000	708.00	588.00 360.00
38	56001 - 58000	756.00	624.00 384.00
39	58001 - 60000	780.00	642.00 396.00
40	60001 - 62000	828.00	828.00 420.00
41	62001 - 64000	852.00	852.00 432.00
42	64001 - 66000	900.00	900.00 482.00
43	66001 - 68000	936.00	936.00 504.00
44	68001 - 70000	972.00	972.00 516.00



45	70001 - 72000	996.00	996.00	528.00
46	72001 - 74000	1,128.00	1,128.00	576.00
47	74001 - 76000	1,248.00	1,248.00	612.00
48	76001 - 78000	1,380.00	1,380.00	720.00
49	78001 - 80000	1,512.00	1,512.00	864.00
50	<u>80001 - 84000</u>	<u>1,644.00</u>	<u>1,644.00</u>	<u>1,008.00</u>

51 In addition to the above levied annual highway privilege tax
52 on vehicles with a gross weight exceeding ten thousand (10,000)
53 pounds, there is levied and shall be collected an additional
54 privilege tax in the amount of One Thousand Three Hundred Fifty
55 Dollars (\$1,350.00) for each current or later year model vehicle
56 based upon a licensed weight of eighty thousand (80,000) pounds
57 and from eighty thousand one (80,001) pounds to eighty-four
58 thousand (84,000) pounds. This additional privilege tax shall be
59 reduced by the amount of One Hundred Seventy-five Dollars
60 (\$175.00) for each year of age to a minimum of Fifty Dollars
61 (\$50.00) and further reduced by the ratio of licensed weight to
62 the maximum weight of * * * eighty-four thousand (84,000) pounds.
63 During the first year only, the privilege tax monies collected
64 under the provisions of this paragraph shall be distributed to the
65 various counties of the state on the basis of the ratio of the
66 last year of annual ad valorem taxes collected by such counties on
67 such vehicles to the total ad valorem taxes collected by all
68 counties on such vehicles in the same year. In all subsequent
69 years, the distribution to the counties shall be made on the basis



70 of the ratio of the number of motor vehicles registered in excess
71 of ten thousand (10,000) pounds, in each taxing district in each
72 county, to the total number of such vehicles registered statewide.
73 The counties shall then distribute these proceeds as they would if
74 these collections were ad valorem taxes.

75 From the privilege tax monies collected under this section,
76 Three Million Seven Hundred Thirty-two Thousand Four Hundred Three
77 Dollars and Eleven Cents (\$3,732,403.11) shall be earmarked and
78 set aside to be apportioned and paid to the counties of the state
79 in the manner provided by Section 27-19-159, Mississippi Code of
80 1972. Any excess privilege tax monies collected under this
81 section shall be deposited into the State Highway Fund for the
82 construction, maintenance and reconstruction of highways and roads
83 of the State of Mississippi or the payment of interest and
84 principal on bonds authorized by the 1972 Regular Session of the
85 Legislature for construction and reconstruction of highways.

86 No privilege license shall be issued for any period of time
87 for less than One Dollar (\$1.00). Any person making application
88 for a license tag subject to the privilege taxes in this section
89 is required to sign an affidavit attesting to facts indicating the
90 applicability of this section.

91 The annual highway privilege tax imposed on operators engaged
92 exclusively in the transportation of household goods shall be the
93 same as the tax imposed upon private commercial carriers by this
94 section. In determining the amount of privilege taxes due under



95 the provisions of this section, there shall be allowed a maximum
96 tolerance of five hundred (500) pounds on all classes of carriers
97 except carriers of liquefied compressed gases and in the case of
98 carriers of liquefied compressed gases there shall be allowed a
99 maximum tolerance of two thousand (2,000) pounds.

100 Any owner or operator who operates a motor vehicle on the
101 public highways, with a license tag attached to it which was
102 issued for another or different vehicle, shall be liable for the
103 privilege tax on said vehicle for twelve (12) months plus a
104 penalty thereon of twenty-five percent (25%).

105 Carriers of property duly registered and licensed in another
106 state and being used to transport farm harvesting machinery or
107 equipment to and from a particular county in this state may, upon
108 adoption of a resolution by the board of supervisors of the county
109 where such machinery or equipment is being exclusively used in
110 harvesting farm crops within the county, be exempt from the taxes
111 herein levied when the resolution is filed with the * * *
112 Department of Revenue. However, the exemption shall not exceed a
113 period of forty (40) days for any annual period without a second
114 resolution of approval by the board of supervisors who shall have
115 the authority to extend the exemption not to exceed an additional
116 period of twenty (20) days during any annual period.

117 A private commercial carrier of property hauling interstate
118 may purchase a common and contract carrier of property license
119 plate at the prescribed fee to allow the carrier to lease on a



120 one-way basis per trip without qualifying with the Public Service
121 Commission.

122 **SECTION 2.** This act shall take effect and be in force from
123 and after July 1, 2020.

