

By: Representative Evans (45th)

To: Transportation; Ways and Means

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 628

1 AN ACT TO AMEND SECTION 27-19-11, MISSISSIPPI CODE OF 1972,
2 TO ADD GROSS WEIGHT CATEGORY FROM 80,001 POUNDS TO 84,000 POUNDS
3 FOR CARRIERS OF PROPERTY AND SPECIFY PRIVILEGE TAX RATES FOR THE
4 NEW WEIGHT CATEGORY WHICH SHALL BE LIMITED TO TRANSPORT OF
5 PRODUCTS AS PROVIDED FOR HARVEST PERMITS; AND FOR RELATED
6 PURPOSES.

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

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

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

16 RATE OF TAX

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



	CARRIERS OF		
	PROPERTY		
21			
22			
23	0000 - 6000	\$ 7.20	\$ 7.20 \$ 7.20
24	6001 - 10000	33.60	25.20 16.80
25	10001 - 16000	78.40	70.70 39.20
26	16001 - 20000	156.00	129.00 78.00
27	20001 - 26000	228.00	192.00 114.00
28	26001 - 30000	300.00	247.00 150.00
29	30001 - 36000	384.00	318.00 192.00
30	36001 - 40000	456.00	378.00 228.00
31	40001 - 42000	504.00	420.00 264.00
32	42001 - 44000	528.00	444.00 276.00
33	44001 - 46000	552.00	456.00 282.00
34	46001 - 48000	588.00	492.00 300.00
35	48001 - 50000	612.00	507.00 312.00
36	50001 - 52000	660.00	540.00 336.00
37	52001 - 54000	684.00	564.00 348.00
38	54001 - 56000	708.00	588.00 360.00
39	56001 - 58000	756.00	624.00 384.00
40	58001 - 60000	780.00	642.00 396.00
41	60001 - 62000	828.00	828.00 420.00
42	62001 - 64000	852.00	852.00 432.00
43	64001 - 66000	900.00	900.00 482.00
44	66001 - 68000	936.00	936.00 504.00
45	68001 - 70000	972.00	972.00 516.00



46	70001 - 72000	996.00	996.00	528.00
47	72001 - 74000	1,128.00	1,128.00	576.00
48	74001 - 76000	1,248.00	1,248.00	612.00
49	76001 - 78000	1,380.00	1,380.00	720.00
50	78001 - 80000	1,512.00	1,512.00	864.00
51	<u>80001 - 84000</u>	<u>1,776.00</u>	<u>1,776.00</u>	<u>1,152.00</u>

52 The purchase of the license tag exceeding 80,000 gross
53 vehicle weight is limited to the transport of products as provided
54 for harvest permits as defined in Section 27-19-81(4). Such
55 license tag shall be a "HP" license tag with weight allowance
56 printed on the cab card only.

57 In addition to the above levied annual highway privilege tax
58 on vehicles with a gross weight exceeding ten thousand (10,000)
59 pounds, there is levied and shall be collected an additional
60 privilege tax in the amount of * * * One Thousand Eight Hundred
61 Seventy-five Dollars (\$1,875.00) for each current or later year
62 model vehicle based upon a licensed weight of * * * eighty-four
63 thousand (84,000) pounds. This additional privilege tax shall be
64 reduced by the amount of One Hundred Seventy-five Dollars
65 (\$175.00) for each year of age to a minimum of Fifty Dollars
66 (\$50.00) and further reduced by the ratio of licensed weight to
67 the maximum weight of * * * eighty-four thousand (84,000) pounds.
68 During the first year only, the privilege tax monies collected
69 under the provisions of this paragraph shall be distributed to the
70 various counties of the state on the basis of the ratio of the



71 last year of annual ad valorem taxes collected by such counties on
72 such vehicles to the total ad valorem taxes collected by all
73 counties on such vehicles in the same year. In all subsequent
74 years, the distribution to the counties shall be made on the basis
75 of the ratio of the number of motor vehicles registered in excess
76 of ten thousand (10,000) pounds, in each taxing district in each
77 county, to the total number of such vehicles registered statewide.
78 The counties shall then distribute these proceeds as they would if
79 these collections were ad valorem taxes.

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

91 No privilege license shall be issued for any period of time
92 for less than One Dollar (\$1.00). Any person making application
93 for the license tag under this section is required to sign an
94 affidavit attesting to facts indicating the applicability of this



95 section. Proof of purchase of valid harvest permit for the
96 vehicle must be presented at time of purchase of the license tag.

97 The annual highway privilege tax imposed on operators engaged
98 exclusively in the transportation of household goods shall be the
99 same as the tax imposed upon private commercial carriers by this
100 section. In determining the amount of privilege taxes due under
101 the provisions of this section, there shall be allowed a maximum
102 tolerance of five hundred (500) pounds on all classes of carriers
103 except carriers of liquefied compressed gases and in the case of
104 carriers of liquefied compressed gases there shall be allowed a
105 maximum tolerance of two thousand (2,000) pounds.

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

111 Carriers of property duly registered and licensed in another
112 state and being used to transport farm harvesting machinery or
113 equipment to and from a particular county in this state may, upon
114 adoption of a resolution by the board of supervisors of the county
115 where such machinery or equipment is being exclusively used in
116 harvesting farm crops within the county, be exempt from the taxes
117 herein levied when the resolution is filed with the * * *
118 Department of Revenue. However, the exemption shall not exceed a
119 period of forty (40) days for any annual period without a second



120 resolution of approval by the board of supervisors who shall have
121 the authority to extend the exemption not to exceed an additional
122 period of twenty (20) days during any annual period.

123 A private commercial carrier of property hauling interstate
124 may purchase a common and contract carrier of property license
125 plate at the prescribed fee to allow the carrier to lease on a
126 one-way basis per trip without qualifying with the Public Service
127 Commission.

128 **SECTION 2.** This act shall take effect and be in force from
129 and after July 1, 2021.

