MISSISSIPPI LEGISLATURE REGULAR SESSION 2021

By: Representative Evans (45th)

To: Transportation; Ways and Means

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 628

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

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

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

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

	RATE OF TAX		
GROSS WEIGHT OF VEHICLE NOT TO EXCEED IN POUNDS	COMMON AND CONTRACT CARRIERS OF PROPERTY	PRIVATE COMMERCIAL AND NONCOMMERCIAL	PRIVATE CARRIERS OF PROPERTY

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

70001 - 72000	996.00	996.00	528.00
72001 - 74000	1,128.00	1,128.00	576.00
74001 - 76000	1,248.00	1,248.00	612.00
76001 - 78000	1,380.00	1,380.00	720.00
78001 - 80000	1,512.00	1,512.00	864.00
80001 - 84000	1,776.00	1,776.00	1,152.00

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

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

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

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

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

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

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

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

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

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

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

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

ST: Highway privilege tax; add a gross vehicle weight category for carriers of property with additional tax.