Miss. Code Ann. § 27-59-29

MISSISSIPPI CODE of 1972

*** Current through the 2012 Regular Session ***

TITLE 27. TAXATION AND FINANCE
CHAPTER 59. LIQUEFIED COMPRESSED GAS TAX
ARTICLE 1. GENERAL PROVISIONS

Miss. Code Ann. § 27-59-29 (2013)

§ 27-59-29. Compressed gas user's decal for motor vehicles; fee; classifications

Any person operating a motor vehicle or motor vehicles of any type on the highways of the State of Mississippi that use or are capable of using compressed gas as a motor fuel shall, before operating such motor vehicle or motor vehicles, obtain from the commission a compressed gas user's decal.

The owner or operator of such motor vehicle or motor vehicles shall no later than fifteen (15) days after the installation of the compressed gas carburetion equipment or the acquisition of such motor vehicle or motor vehicles, file with the commission an application for a compressed gas user's decal for each vehicle. Such application shall be made on forms prescribed by the commission and shall contain such information as the commission may deem reasonably necessary for administration of this chapter.

No motor vehicle privilege license tag and decal shall be issued by the county tax collector to the operator of a motor vehicle that uses or is capable of using compressed gas on the highways of this state unless an application for a compressed gas user's decal has been filed or the motor vehicle bears a current compressed gas user's decal. The county tax collector shall require an application and the annual privilege tax required by this chapter from each applicant for a motor vehicle privilege license tag and decals, whether the tag and decals are to be issued by the tax collector or by the commission. If said applicant has obtained the approval of the commission to operate as a "nonpermitted user," then the prepayment of taxes is not required; however, an application for a decal must be made. The county tax collector shall forward the application and fee to the commission within fifteen (15) days from the date received by him, and the county tax collector shall be entitled to retain One Dollar ($ 1.00) for each application and fee received by him and forwarded to the commission. Said fee shall be forfeited by the county tax collector if he fails to forward any application and remittance within fifteen (15) days of receipt by him. Every person engaged in business as a dealer of compressed gas carburetion equipment or in the business of installing such equipment shall, at the time of installation, collect the compressed gas

user's annual privilege tax. If the operator of said motor vehicle has obtained the approval of the commission to operate as a nonpermitted user, then the prepayment of taxes is not required; however, an application for a decal must be made. The dealer or installer shall forward any application and remittance to the commission within fifteen (15) days of receipt by him. The dealer and installer shall be subject to the same requirements and penalties as a distributor of compressed gas.

No automobile or truck dealer shall operate any motor vehicle, for demonstration purposes bearing a Mississippi motor vehicle dealer tag, that uses or is capable of using compressed gas on the highways of this state, unless said dealer has paid the annual privilege tax applicable to each vehicle and secured from the commission a certificate of authority to operate the motor vehicle or motor vehicles on the highways of this state for demonstration purposes only. No dealer may receive or use a certificate of authority for the operation of any motor vehicle that does not bear a Mississippi dealer tag.

Motor vehicles using or capable of using compressed gas as a motor fuel and:

(a) Having a gross license tag weight classification of ten thousand (10,000) pounds or less shall be designated "Class I" motor vehicles;

(b) Having a gross license tag weight classification of ten thousand (10,000) pounds but not exceeding twenty thousand (20,000) pounds shall be designated "Class II" motor vehicles;

(c) Having a gross license tag weight classification greater than twenty thousand (20,000) pounds shall be designated "Class III" motor vehicles; and

(d) Owned or operated by nonpermitted users shall be designated "Class IV" motor vehicles.

The commission shall provide for the issuance of decals for each of the aforesaid user's classifications and such decals shall be in such form and size as the commission may prescribe. Such decals shall be displayed on the motor vehicle at all times and in a manner prescribed by the commission.

The decals shall expire at the same time as the motor vehicle privilege license tag expires and shall be valid for one (1) year; provided, however, that when a motor vehicle is converted to compressed gas in a month other than when the license tag is purchased or renewed, then the pro rata portion of the annual privilege tax shall be due on the number of months until the motor vehicle privilege license tag expires. Provided further, that when a motor vehicle equipped with a compressed gas carburetion system is acquired or a motor vehicle is converted to compressed gas, the compressed gas decal year shall begin with the month following the month in which the

motor vehicle is acquired or converted.

HISTORY: SOURCES: Codes, 1942, § 10079-15; Laws, 1969 Ex Sess, ch. 55, § 15; Laws, 1976, ch. 361, § 19; Laws, 1978, ch. 374, § 1; Laws, 1981, ch. 468, § 59; Laws, 1982, ch. 410, § 12; Laws, 1991, ch. 384, § 5, eff from and after July 1, 1991.