

MISSISSIPPI CODE of 1972

*** Current through the 2011 Regular Session and 1st Extraordinary Session ***

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

Miss. Code Ann. § 27-59-11 (2011)

§ 27-59-11. Levy of tax

(1) A tax at the rate of One-fourth Cent (1/4 cent(s)) per gallon is hereby levied upon any person engaged in business as a distributor of compressed gas, excepting natural gas, for the privilege of engaging in such business or acting as such distributor. The tax shall be based on all compressed gas, excepting natural gas, stored, used, distributed, manufactured, refined, distilled, blended or compounded in this state or received in this state for sale, storage, distribution or for any other purpose.

The tax levied herein shall become due and payable when:

- (a) Compressed gas is withdrawn from storage at a refinery, marine or pipeline terminal, or underground caverns or cavities except when withdrawal is by pipeline or barge;
- (b) Compressed gas imported by a common carrier is unloaded by that carrier unless the compressed gas is unloaded directly into an underground cavern or cavity for storage or directly into the storage tanks of a refinery, marine or pipeline terminal; or
- (c) Compressed gas imported by any person, other than a common carrier, enters the State of Mississippi, unless the compressed gas is unloaded directly into an underground cavern or cavity for storage or directly into the storage tanks of a refinery, marine or pipeline terminal.

(2) A tax at the rate of Seventeen Cents (17 cent(s)) per gallon until the date specified in Section 65-39-35, and Thirteen and Four-tenths Cents (13.4 cent(s)) per gallon thereafter, is levied upon any distributor of compressed gas for the privilege of engaging in the business of selling or delivering compressed gas, excepting compressed natural gas and liquefied natural gas, for use in a motor vehicle or motor vehicles on the highways of this state. A tax at the rate of Eighteen Cents (18 cent(s)) per one hundred (100) cubic feet until the date specified in Section 65-39-35, and Fourteen and Four-tenths Cents (14.4 cent(s)) per one hundred (100) cubic feet thereafter, is levied upon any distributor of compressed gas for the privilege of engaging in the business of selling or delivering compressed natural gas and liquefied natural gas for use in a motor vehicle or motor vehicles on the highways of this state. A tax at the rate of Eighteen Cents (18 cent(s)) per one hundred (100) cubic feet until the date specified in Section 65-39-35, and Fourteen and Four-tenths Cents (14.4 cent(s)) per one hundred (100) cubic feet thereafter, is levied upon any public utility for the privilege of engaging in the business of selling or delivering natural gas to a user for the purpose of being used as a fuel in a motor vehicle or motor vehicles on the highways of this state, and the taxes shall be collected from the user whenever practical. The taxes levied in this subsection shall not apply when sales or deliveries are made to persons who are holders of permitted compressed gas user's decals.

(3) Upon every person operating on the highways of this state a motor vehicle or motor vehicles using or capable of using compressed gas as a motor fuel and having a gross license tag weight classification of ten thousand (10,000) pounds or less, there is hereby levied an annual privilege tax of One Hundred Ninety-five Dollars (\$ 195.00) until the date specified in Section 65-39-35, and One Hundred Sixty-five Dollars (\$ 165.00) thereafter.

(4) Upon every person operating on the highways of this state a motor vehicle or motor vehicles using or capable of using compressed gas and having a gross license tag weight classification greater than ten

thousand (10,000) pounds, there is hereby levied a privilege tax of Seventeen Cents (17 cent(s)) per gallon until the date specified in Section 65-39-35, and Thirteen and Four-tenths Cents (13.4 cent(s)) per gallon thereafter, on all compressed gas, excepting compressed natural gas and liquefied natural gas, used on the highways of this state. There is hereby levied a privilege tax of Eighteen Cents (18 cent(s)) per one hundred (100) cubic feet until the date specified in Section 65-39-35, and Fourteen and Four-tenths Cents (14.4 cent(s)) per one hundred (100) cubic feet thereafter, on all compressed natural gas and liquefied natural gas used on the highways of this state. The taxes levied in this paragraph shall not apply to owners or operators classified by the commission as nonpermitted users.

(5) All owners and operators of motor vehicles that have a gross license tag weight classification greater than ten thousand (10,000) pounds, but not exceeding twenty thousand (20,000) pounds shall prepay Two Hundred Twenty-five Dollars (\$ 225.00) of such tax annually, and all owners and operators of motor vehicles that have a gross license tag weight classification greater than twenty thousand (20,000) pounds shall prepay Three Hundred Dollars (\$ 300.00) of such tax annually. On motor vehicles that have a gross license tag weight exceeding ten thousand (10,000) pounds, that are exclusively used by a farmer for transporting farm products produced on his own farm and also farm supplies, materials and equipment used in the growing or production of his agricultural products and have a "farm" or "F" motor vehicle license tag, the prepaid portion of said privilege tax shall be One Hundred Fifty Dollars (\$ 150.00).

(6) The commission, in its discretion, may authorize or require the owner or operator of five (5) or more motor vehicles that use or are capable of using compressed gas on the highway to pay the excise tax on all compressed gas purchased for any purpose and the excise tax shall be collected by the distributor of compressed gas at the time of sale or delivery. The owners or operators authorized or required to do so shall be classified as nonpermitted users.

HISTORY: SOURCES: Codes, 1942, § 10079-06; Laws, 1969 Ex Sess, ch. 55, § 6; Laws, 1981, ch. 468, § 56; Laws, 1982, ch. 410, § 7; Laws, 1984, ch. 427, § 1; Laws, 1987, ch. 322, § 16; Laws, 1994, ch. 518, § 1; Laws, 1994, ch. 557, § 21, eff from and after July 2, 1994.