

Ed Buelow, Jr., Chairman
and Commissioner of Revenue

Terry L. Jordan
Associate Commissioner

Donald L. Green
Associate Commissioner



MISSISSIPPI

STATE TAX COMMISSION

March 13, 2003

Sales and Use Tax Bureau
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Notice 03-03

Notice to All County Tax Collectors

Effective July 1, 1999, retail sales of truck-tractors and semitrailers used in interstate commerce and registered under the International Registration Plan (IRP) or any similar reciprocity agreement are subject to tax at the rate of 3% of the portion of the sale that is attributable to the usage of such truck-tractor or semitrailer in Mississippi. This prorated tax is to be collected by the State Tax Commission rather than by the dealer.

Anyone purchasing a truck-tractor or semitrailer from a dealer must either pay the full 3% Mississippi sales tax or certify to the dealer that the truck-tractor or semitrailer is to be used in interstate commerce. If the truck or trailer is purchased for use in interstate commerce, tax must be paid at the Tax Commission office when an apportioned tag is bought .

It has been recently brought to our attention that there is the possibility for someone to purchase a truck or trailer from a Mississippi dealer, certify that it is for use in interstate commerce and then attempt to purchase a regular county issued tag. Please ensure that you and your staff verify Mississippi tax is paid before issuing a license tag for truck-tractors or semitrailers purchased from in-state dealers. This should be accomplished by checking the sales invoice. You should not sell a tag without verifying that the sales tax has been paid to the dealer. We are asking for your help and assistance in ensuring that Mississippi sales tax is being handled correctly in all instances.

Sincerely,

A handwritten signature in cursive script that reads "Meg Barnes".

Meg Barnes, Director
Sales and Use Tax Bureau