

### Chapter 03 Private Carriers of Property (F-Tag)

- 100 Miss. Code Ann. Section 27-19-11 outlines the rate of privilege tax on carriers of property, including the rates for the farm tag (F-Tag) that is available for approved private carriers of property.
- 101 Miss. Code Ann. Section 27-19-3(25) provides that a “Private carrier of property” means transporting property on Mississippi highways as one of the following:
1. Any person, or their employee, transporting farm products produced on his own farm, farm supplies, materials, and/or equipment used in the growing or production of his own agricultural products in his own truck.
  2. Any person transporting his own fish, including shellfish, in his own truck.
  3. Any person, or their employee, transporting unprocessed forest products or timber harvesting equipment, wherein ownership remains the same, in their own truck.
- 102 For purposes of this chapter, a forest product shall be considered “unprocessed” until such time as the same has undergone a physical change at the mill. Any change or procedure performed on the product at the mill, which changes the product in any manner, is deemed to be processed. By-products produced from forest products are also considered processed.
- 103 The ownership of the product must remain the same from the time the product leaves the forest. If ownership changes, then the product no longer qualifies as a forest product.
- 104 If said forest product is transported from one mill to another but is still in exactly the same form as when it was transported from the forest the first time (for example, the product has been in a holding yard); it is still considered to be “unprocessed” and can be transported as a “private carrier of property”, and pay “common and contract carriers of property” privilege tax.
- 105 Any person making application for the farm license plate (F-tag) under the above restrictions is required to sign an affidavit attesting to these facts.
- 106 (Reserved)

*35.VII.2.03 revised effective December 1, 2018*

### Chapter 03 Private Carriers of Property (F-Tag)

- 100 Miss. Code Ann. Section 27-19-11 outlines the rate of privilege tax on carriers of property, including the rates for the farm tag (F-Tag) that is available for approved private carriers of property.
- 101 Miss. Code Ann. Section 27-19-3(25) provides that a “Private carrier of property” means transporting property on Mississippi highways as one of the following:
1. Any person, or their employee, transporting farm products produced on his own farm, farm supplies, materials, and/or equipment used in the growing or production of his own agricultural products in his own truck.
  2. Any person transporting his own fish, including shellfish, in his own truck.
  3. Any person, or their employee, transporting unprocessed forest products or timber harvesting equipment, wherein ownership remains the same, in their own truck.
- 102 For purposes of this chapter, a forest product shall be considered “unprocessed” until such time as the same has undergone a physical change at the mill. Any change or procedure performed on the product at the mill, which changes the product in any manner, is deemed to be processed. By-products produced from forest products are also considered processed.
- 103 The ownership of the product must remain the same from the time the product leaves the forest. If ownership changes, then the product no longer qualifies as a forest product.
- 104 If said forest product is transported from one mill to another but is still in exactly the same form as when it was transported from the forest the first time (for example, the product has been in a holding yard); it is still considered to be “unprocessed” and can be transported as a “private carrier of property-”, and pay “common and contract carriers of property” privilege tax.
- 105 Any person making application for the farm license plate (F-tag) under the above restrictions is required to sign an affidavit attesting to these facts.
- 106 (Reserved)

*35.VII.2.03 revised effective December 1, 2018*