




STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
PHIL BRYANT
AUDITOR

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Memo

To: Chancery Clerks
County Tax Collectors
Sheriffs

From: Phil Bryant 

Subject: Collection and Settlement of Penalties Under Mississippi Code Section 27-19-63 (when sheriff issues ticket)

Section 27-19-63 of the Mississippi Code, as amended in the 1989 legislative session, provides for a \$250 penalty on certain license tag violations. Section 27-19-127 of the Mississippi Code, as amended in the 1989 legislative session, further provides that if a sheriff enforces the penalty, then one-half (1/2) of the \$250 penalty and one-half (1/2) of the penalty on the delinquent privilege license tax shall be deposited into a special fund for the sheriff's department.

The State Auditor's Office has prescribed the attached procedures to provide guidance to chancery clerks, tax collectors and sheriffs in the collection and settlement of the \$250 penalty and the penalty on the delinquent privilege license tax. This publication is OSA Circular No. 8.

If you have any questions regarding these prescribed procedures, please call the Division of Technical Assistance at 1-800-321-1275.



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OSA Circular No. 8

**MISSISSIPPI STATE AUDITOR'S OFFICE
PRESCRIBED PROCEDURES
COLLECTION AND SETTLEMENT OF PENALTIES
UNDER MISSISSIPPI CODE SECTION 27-19-63
(when sheriff issues ticket)**

1. A sheriff may issue a ticket if a Mississippi resident displays an out-of-state license tag on his or her motor vehicle or displays a license tag or privilege license decal on an inappropriate motor vehicle. The sheriff should inform the offender of the \$250 penalty.
2. The sheriff shall transmit a copy of the ticket to the tax collector in the county in which the offender resides.
3. The county tax collector shall collect the \$250 penalty and any other applicable penalties when the offender pays the privilege license tax.
4. The county tax collector shall send the \$250 penalty and any other applicable penalties to the chancery clerk of the county where the offender resides. These amounts are part of the monthly settlement. The county tax collector must identify the law enforcement officer (constable, sheriff or municipal police officer) that issued the applicable ticket.
5. If the sheriff issued the ticket, then the chancery clerk shall deposit one-half ($\frac{1}{2}$) of the \$250 penalty and one-half ($\frac{1}{2}$) of any delinquent penalties on the privilege license tax into the county road fund. The other one-half ($\frac{1}{2}$) of the applicable penalties shall be deposited into a special fund for the sheriff's department and may be used for any lawful purpose. The sheriff is not personally entitled to any of the penalties.

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SUMMARY OF APPLICABLE LAWS

Section 7-7-211(b) of the Mississippi Code gives the State Auditor's Office the authority to prescribe, for all public offices, systems of reporting financial facts in conformity with legal requirements.

Section 27-19-63 of the Mississippi Code states that a \$250 penalty shall be assessed against any person who is liable for the motor vehicle privilege license tax and who (1) displays an out-of-state license tag on the vehicle or (2) displays a license tag or privilege license decal on the motor vehicle which was issued for another vehicle. It also states that "penalties shall be assessed on the privilege license tax at the rate of five percent (5%) for the first fifteen (15) days of delinquency, or part thereof, and five percent (5%) for each additional thirty-day period of delinquency, or part thereof, not to exceed a maximum penalty of twenty-five percent (25%)."

Section 27-19-127 of the Mississippi Code states that a constable shall personally be entitled to one-half ($\frac{1}{2}$) of the \$250 penalty and one-half ($\frac{1}{2}$) of the penalty assessed on delinquent privilege license taxes if the constable enforced the collection. If a sheriff or a municipal law enforcement officer enforces the collection then one-half ($\frac{1}{2}$) of the \$250 penalty and one-half ($\frac{1}{2}$) of the penalty assessed on delinquent privilege license taxes "shall be paid into a special fund of the county or municipality, as the case may be, and may be appropriated and expended by the governing authorities of the county or municipality for any lawful purpose." This section also states that all delinquent privilege taxes and penalties imposed and collected under its provisions shall be handled and disposed of in the same manner as the regular taxes.