



States' Biofuels Statutes

STATE OF MISSISSIPPI

This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#).

Current through the 2013 Legislative Session of the Mississippi General Assembly.

§ 27-55-11. Excise tax on gasoline business

Any person in business as a distributor of gasoline or who acts as a distributor of gasoline, as defined in this article, shall pay for the privilege of engaging in such business or acting as such distributor an excise tax equal to Eighteen Cents (18¢) per gallon until the date specified in Section 65-39-35, and Fourteen and Four-tenths Cents (14.4¢) per gallon thereafter, on all gasoline and blend stock stored, sold, distributed, manufactured, refined, distilled, blended or compounded in this state or received in this state for sale, use on the highways, storage, distribution, or for any purpose.

Any person in business as a distributor of aviation gasoline, or who acts as a distributor of aviation gasoline, shall pay for the privilege of engaging in such business or acting as such distributor an excise tax equal to Six and Four-tenths Cents (6.4¢) per gallon on all aviation gasoline stored, sold, distributed, manufactured, refined, distilled, blended or compounded in this state or received in this state for sale, storage, distribution or for any purpose.

The excise taxes collected under this section shall be paid and distributed in accordance with Section 27-5-101.

The tax herein imposed and assessed shall be collected and paid to the State of Mississippi but once in respect to any gasoline. The basis for determining the tax liability shall be the correct invoiced gallons, adjusted to sixty (60) degrees Fahrenheit at the refinery or point of origin of shipment when such shipment is made by tank car or by motor carrier. The point of origin of shipment of gasoline transported into this state by pipelines shall be deemed to be that point in this state where such gasoline is withdrawn from the pipeline for storage or distribution, and adjustment to sixty (60) degrees Fahrenheit shall there be made. The basis for determining the tax liability on gasoline shipped into this state in barge cargoes and by pipeline shall be the actual number of gallons adjusted to sixty (60) degrees Fahrenheit unloaded into storage tanks or other containers in this state, such gallonage to be determined by measurement and/or gauge of storage tank or tanks or by any other method authorized by the commission. The tank or tanks into which barge cargoes of gasoline are discharged, or into which gasoline transported by pipeline is discharged, shall have correct gauge tables listing capacity, such

gauge tables to be prepared by some recognized calibrating agency and to be approved by the commission.

The tax levied herein shall accrue at the time gasoline is withdrawn from a refinery in this state except when withdrawal is by pipeline, barge, ship or vessel. The refiner shall pay to the commission the tax levied herein when gasoline is sold or delivered to persons who do not hold gasoline distributor permits. The refiner shall report to the commission all sales and deliveries of gasoline to bonded distributors of gasoline. The bonded distributor of gasoline who purchases, receives or acquires gasoline from a refinery in this state shall report such gasoline and pay the tax levied herein.

Gasoline imported by common carrier shall be deemed to be received by the distributor of gasoline, and the tax levied herein shall accrue, when the car or tank truck containing such gasoline is unloaded by the carrier.

With respect to distributors or other persons who bring, ship, have transported, or have brought into this state gasoline by means other than through a common carrier, the tax accrues and the tax liability attaches on the distributor or other person for each gallon of gasoline brought into the state at the time when and at the point where such gasoline is brought into the state.

The tax levied herein shall accrue on blend stock at the time it is blended with gasoline. The blender shall pay to the commission the tax levied herein when blend stock is sold or delivered to persons who do not hold gasoline distributor permits. The blender shall report to the commission all sales and deliveries of blend stock to bonded distributors of gasoline. The bonded distributor of gasoline who purchases, receives or acquires blend stock from a blender in this state shall report blend stock and pay the tax levied herein.

Credits: Laws 1969, 1st Ex. Sess., Ch. 58, § 5; Laws 1972, Ch. 485, § 1; Laws 1981, Ch. 464, § 27; Laws 1984, Ch. 446, § 2; Laws 1987, Ch. 322, § 6; Laws 1991, Ch. 384, § 2; Laws 1994, Ch. 557, § 18, eff. July 1, 1994.