

FROM THE JURISDICTION OF MISSISSIPPI

Section 27-61-08, Mississippi Code of 1972, allows the Chairman of the Tax Commission to waive the taxes and fees set forth in Sections 27-61-05 and 27-61-07 of the Interstate Fuel Tax Law when motor vehicles are operated on the highways of this state in response to an emergency, a major disaster or the threat of a major disaster.

Such waiver was issued on September 7, 2005 and was effective through September 30, 2005. The waiver has not been renewed.

The waiver applies to motor vehicles operated on the highways of Mississippi in response to Hurricane Katrina.

The waiver does not apply to motor vehicles licensed under IFTA and operated on Mississippi's highways as a part of the licensee business operations. The miles traveled and fuel consumed by such motor vehicles should be included on the licensee's IFTA report.