

**JOINT WAIVER OF TRIP PERMITS, MOTOR VEHICLE
PRIVILEGE TAXES AND FEES AND INTERSTATE
COMMERCIAL CARRIERS MOTOR FUEL TAXES AND FEES
BY THE MISSISSIPPI DEPARTMENT OF TRANSPORTATION
AND THE CHAIRMAN AND COMMISSIONER OF REVENUE
OF THE MISSISSIPPI STATE TAX COMMISSION**

WHEREAS, the States of Alabama, Florida, Louisiana and Mississippi have incurred major damage from Hurricane Katrina; and

WHEREAS, the President of the United States of America and the Governors of the States of Alabama, Florida, Louisiana and Mississippi have issued Declarations of Emergency as the result of this damage; and

WHEREAS, the conditions in these States which resulted from Hurricane Katrina now require and will continue to require a massive public and private response to provide immediate, emergency assistance and continuing emergency relief to individual persons, businesses, and federal, state and local governmental units; and

WHEREAS, such massive public and private relief response requires the transportation for food, supplies, tools, equipment, medicine, public and private health care, law enforcement, security services, public utility services, sanitation and waste disposal, cleanup of debris, property restoration and reconstruction, and other necessities, which threatens to overload the available transportation systems to, from, and within these States; and

WHEREAS, the safety and welfare to the inhabitants of these States require the operation of various motor vehicles, including, but not limited to commercial carriers, into, through and within the State of Mississippi to bring much needed relief to the victims of this natural disaster; and

WHEREAS, the Mississippi Department of Transportation has the authority under Miss. Code Ann. § 27-19-79(7) to waive the requirement of a trip permit and the payment of the motor vehicle privilege taxes and fees for the issuance of such permit whenever a motor vehicle is operated upon the public highways in this State in response to an emergency, a major disaster or the threat of a major disaster; and

WHEREAS, the Chairman of the Mississippi State Tax Commission has the authority under Miss. Code Ann. § 27-61-8 to waive the taxes and fees under Miss. Code Ann. §§ 27-61-5 and 27-61-7, being the Interstate Commercial Carriers Motor Fuel Tax and fees, 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; and

WHEREAS, it is without question that the damage resulting from Hurricane Katrina in the States of Alabama, Florida, Louisiana and Mississippi does constitute a major disaster to which the waivers under Miss. Code Ann. §§ 27-19-79(7) and 27-61-8 are applicable;


THEREFORE, the Mississippi Department of Transportation hereby waives the requirement of a trip permit and the payment of motor vehicle privilege taxes and fees for the issuance of such permit for any motor vehicle engaged in interstate disaster relief efforts in the States of Alabama, Florida, Louisiana and Mississippi; and

THEREFORE, Joseph L. Blount, Chairman and Commissioner of Revenue for the Mississippi State Tax Commission, hereby waives the taxes and fees set forth in Miss. Code Ann. §§ 27-61-5 and 27-61-7, being the Interstate Commercial Carrier Fuel Tax and fees, for any motor vehicle engaged in interstate disaster relief efforts in the State of Alabama, Florida, Louisiana and Mississippi; and

FURTHER, the above waivers shall continue in effect until the expiration date set forth in the National Declaration of Emergency issued by the President of the United States of America, the expiration dates of any emergency declarations issued by the Governors of the States of Alabama, Florida, Louisiana and Mississippi or September 30, 2005, whichever earlier occurs.


THUS DONE, this the 7th day of September, 2005.

**MISSISSIPPI DEPARTMENT OF
TRANSPORTATION**



Larry L. "Butch" Brown
Executive Director
Mississippi Department of
Transportation

**JOSEPH L. BLOUNT, CHAIRMAN
AND COMMISSIONER OF REVENUE
MISSISSIPPI STATE TAX COMMISSION**



Joseph L. Blount, Chairman and
Commissioner of Revenue
Mississippi State Tax Commission