

**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 Louisiana and Mississippi have incurred major damage from Hurricane Gustav; and

WHEREAS, the Governors of the States of Louisiana and Mississippi have issued Declarations of Emergency as a result of this damage; and

WHEREAS, the conditions in these States which resulted from Hurricane Gustav 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, federal, state and local government 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, clean up 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 of 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. 37-61-8 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 upon the public 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 Gustav in the States of 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 for 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 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 Carriers Motor Fuel Tax and Fees, for any motor vehicle engaged in interstate disaster relief efforts in the States of Louisiana and Mississippi; and

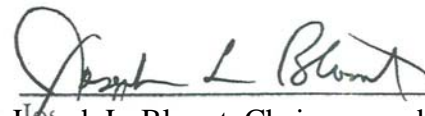
FURTHERMORE, the above waivers shall continue in effect until the expiration dates of the Emergency Declarations issued by the Governors of the States of Louisiana and Mississippi or September 30, 2008, whichever earlier occurs.

THUS DONE, this the 2nd day of September

2008.  
**MISSISSIPPI DEPARTMENT OF  
TRANSPORTATION**

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

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

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