

By: Representative Rogers

To: Military Affairs

HOUSE BILL NO. 336  
(As Sent to Governor)

1 AN ACT TO AMEND SECTION 35-1-3, MISSISSIPPI CODE OF 1972, TO  
2 REVISE THE STATE VETERANS AFFAIRS BOARD'S AUTHORITY TO APPOINT  
3 THREE DIVISION DIRECTORS, A MANAGEMENT INFORMATION SPECIALIST AND  
4 A MEDICAL CONSULTANT; TO AMEND SECTION 35-1-5, MISSISSIPPI CODE OF  
5 1972, IN CONFORMITY THERETO; TO AMEND SECTIONS 27-19-56.5 AND  
6 27-51-41, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT DISTINCTIVE  
7 LICENSE TAGS ISSUED TO RECIPIENTS OF THE PURPLE HEART MEDAL SHALL  
8 BE EXEMPT FROM MOTOR VEHICLE PRIVILEGE TAXES, AD VALOREM TAXES AND  
9 ALL OTHER TAXES AND FEES; AND FOR RELATED PURPOSES.

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

11 SECTION 1. Section 35-1-3, Mississippi Code of 1972, is  
12 amended as follows:

13 35-1-3. The State Veterans Affairs Board shall appoint, to  
14 serve at the will and pleasure of the board, and who will be  
15 subject to a biennial personnel performance review every two (2)  
16 years, an executive director, (who shall also serve as Executive  
17 Secretary of the State Veterans Affairs Board), a deputy director  
18 and division directors \* \* \*. The executive director and deputy  
19 director \* \* \* shall be honorably discharged or honorably released  
20 veterans of \* \* \* the Armed Forces of the United States \* \* \*.  
21 The board may establish additional minimum qualifications for  
22 agency positions.

23 \* \* \*

24 SECTION 2. Section 35-1-5, Mississippi Code of 1972, is  
25 amended as follows:

26 35-1-5. The members of the State Veterans Affairs Board  
27 shall receive no salary but shall be entitled to a per diem  
28 allowance in the amount provided in Section 25-3-69 while in  
29 attendance at any regular or called meeting of the board or while

30 in the performance of other official duties in connection with the  
31 work of the board as authorized or directed by the board. The  
32 members of the board shall receive, in addition thereto, actual  
33 and necessary expenses as provided by law in the performance of  
34 such duties.

35 The compensation of all employees of the board, including the  
36 executive director, deputy director and division directors, shall  
37 be paid from such monies as the Legislature shall from time to  
38 time appropriate.

39 \* \* \*

40 SECTION 3. Section 27-19-56.5, Mississippi Code of 1972, is  
41 amended as follows:

42 27-19-56.5. In recognition of the patriotic service rendered  
43 by Mississippians who survived the attack on Pearl Harbor and by  
44 Mississippians who are recipients of the Purple Heart Medal, any  
45 such person is privileged to obtain one (1) distinctive motor  
46 vehicle license plate or tag identifying him as a Pearl Harbor  
47 survivor or a Purple Heart Medal recipient. The distinctive  
48 plates or tags shall be of a color and design designated by the  
49 tax commission.

50 The distinctive license plates shall be prepared by the tax  
51 commission and shall be issued through the tax collectors of the  
52 counties in the same manner as are other motor vehicle license  
53 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in  
54 addition to all other taxes and fees, shall be collected by the  
55 tax collector for the Pearl Harbor distinctive tag. Distinctive  
56 tags issued to Purple Heart Medal recipients under the provisions  
57 of this section shall be exempt from ad valorem taxes, privilege  
58 taxes and all other taxes and fees. The tax collector shall  
59 forward the additional fee of Fifteen Dollars (\$15.00) charged for  
60 issuance of a Pearl Harbor distinctive tag to the Tax Commission  
61 which shall deposit such fee to the credit of the State General  
62 Fund. An applicant for such distinctive plates shall present to  
63 the issuing official either (a) written proof that the applicant  
64 is an honorably discharged former member of one of the Armed  
65 Forces of the United States and, while serving in the Armed Forces  
66 of the United States, was present during the attack on the island

67 of Oahu, Territory of Hawaii, on December 7, 1941, between the  
68 hours of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written  
69 proof that the applicant is a Purple Heart Medal recipient. The  
70 distinctive license plates or tags so issued shall be used only  
71 upon a personally or jointly owned private passenger vehicle (to  
72 include station wagons, recreational motor vehicles and pickup  
73 trucks) registered in the name, or jointly in the name, of the  
74 person making application therefor, and when issued to such person  
75 shall be used upon the vehicle for which issued in lieu of the  
76 standard license plate or license tag normally issued for such  
77 vehicle.

78 The distinctive license plates shall not be transferable  
79 between motor vehicle owners; and in the event the owner of a  
80 vehicle bearing a distinctive plate shall sell, trade, exchange or  
81 otherwise dispose of the vehicle, such plate shall be retained by  
82 such owner and returned to the tax collector.

83 SECTION 4. Section 27-51-41, Mississippi Code of 1972, is  
84 amended as follows:

85 27-51-41. (1) The exemptions from the provisions of this  
86 chapter shall be confined to those persons or property exempted by  
87 this chapter or by the provisions of the Constitution of the  
88 United States or the State of Mississippi. No exemption as now  
89 provided by any other statute shall be valid as against the tax  
90 levied by this chapter. Any subsequent exemption from the tax  
91 levied hereunder shall be provided by amendment to this section  
92 which shall be inserted in the bill at length.

93 (2) The following shall be exempt from ad valorem taxation:

94 (a) All motor vehicles, as defined in this chapter, and  
95 including motor-propelled farm implements and vehicles, while in  
96 the hands of bona fide dealers as merchandise and which are not  
97 being operated upon the highways of this state, shall be exempt  
98 from all ad valorem taxes.

99 (b) All motor vehicles belonging to the federal

100 government or the State of Mississippi or any agencies or  
101 instrumentalities thereof shall be exempt from all ad valorem  
102 taxes.

103 (c) All motor vehicles owned by any school district in  
104 the state shall be exempt from all ad valorem taxes.

105 (d) All motor vehicles owned by any fire protection  
106 district incorporated in accordance with Sections 19-5-151 through  
107 19-5-207 or by any fire protection grading district incorporated  
108 in accordance with Sections 19-5-215 through 19-5-243 shall be  
109 exempt from all ad valorem taxes.

110 (e) All motor vehicles owned by units of the  
111 Mississippi National Guard shall be exempt from all ad valorem  
112 taxes.

113 (f) All motor vehicles which are exempted from highway  
114 privilege taxes under Section 27-19-1 et seq. shall be exempt from  
115 ad valorem taxes.

116 (g) All motor vehicles operated in this state as common  
117 and contract carriers of property, private commercial carriers of  
118 property, private carriers of property and buses, all of which  
119 have a gross weight in excess of ten thousand (10,000) pounds,  
120 shall be exempt from all ad valorem taxes.

121 (h) Antique automobiles as defined in Section 27-19-47  
122 shall be exempt from all ad valorem taxes.

123 (i) Street rods as defined in Section 27-19-56.6 shall  
124 be exempt from all ad valorem taxes.

125 (j) Motor vehicles owned by disabled American veterans,  
126 or by spouses of deceased disabled American veterans, in  
127 accordance with Section 27-19-53, shall be exempt from all ad  
128 valorem taxes.

129 (k) One (1) motor vehicle owned by the unremarried  
130 surviving spouse of a member of the Armed Forces of the United  
131 States who, while on active duty, is killed or dies and one (1)  
132 motor vehicle owned by the unremarried surviving spouse of a

133 member of a reserve component of the Armed Forces of the United  
134 States or of the National Guard who, while on active duty for  
135 training, is killed or dies shall be exempt from ad valorem taxes.

136 (l) Motor vehicles owned by recipients of the  
137 Congressional Medal of Honor or by former prisoners of war, or by  
138 spouses of such deceased persons, in accordance with Section  
139 27-19-54, shall be exempt from all ad valorem taxes.

140 (m) Any religious society, ecclesiastical body or any  
141 congregation thereof shall be exempt from ad valorem taxation on  
142 one (1) private carrier of passengers, as defined in Section  
143 27-19-3, owned by it, which is used exclusively for such society  
144 and not for profit. All motor vehicles owned by any such  
145 religious society or any educational institution having a seating  
146 capacity greater than seven (7) passengers and used exclusively  
147 for transporting passengers for religious or educational purposes  
148 and not for profit shall be exempt from all ad valorem taxes.

149 (n) All motor vehicles primarily used as rentals under  
150 rental agreements with a term of not more than thirty (30)  
151 continuous days each and under the control of persons who are  
152 engaged in the business of renting such motor vehicles and who are  
153 subject to the tax under Section 27-65-231 shall be exempt from  
154 all ad valorem taxes.

155 (o) Antique motorcycles as defined in Section  
156 27-19-47.1, shall be exempt from all ad valorem taxes.

157 (p) Motor vehicles owned by recipients of the Purple  
158 Heart as provided in Section 27-19-56.5.

159 (3) Any claim for tax exemption by authority of the  
160 above-mentioned code sections or by any other legal authority  
161 shall be set out in the application for the road and bridge  
162 privilege license, and the specific legal authority for such tax  
163 exemption claim shall be cited in said application, and such  
164 authority cited shall be shown by the tax collector on the tax  
165 receipt as his authority for not collecting such ad valorem taxes,

166 and the tax collector shall carry forward such information in his  
167 tax collection reports.

168 (4) Any motor vehicle driven over the highways of this state  
169 to the extent that the owner of such motor vehicle is required to  
170 purchase a road and bridge privilege license in this state, yet  
171 the legal situs of such motor vehicle is located in another state,  
172 shall be exempt from ad valorem taxes authorized by this chapter.

173 (5) If a taxpayer shall sell, trade or otherwise dispose of  
174 a vehicle on which the ad valorem and road and bridge privilege  
175 taxes have been paid in any county in the state, he shall remove  
176 the license plate from the vehicle. Such license plate must be  
177 surrendered to the issuing authority with the corresponding tax  
178 receipt, if required, and credit shall be allowed for the taxes  
179 paid for the remaining tax year on like privilege or ad valorem  
180 taxes due on another vehicle owned by the seller or transferor or  
181 by the seller's or transferor's spouse or dependent child. If the  
182 seller or transferor does not elect to receive such credit at the  
183 time the license plate is surrendered, the issuing authority shall  
184 issue a certificate of credit to the seller or transferor, or to  
185 the seller's or transferor's spouse or dependent child, or to any  
186 other person, business or corporation, at the direction of the  
187 seller or transferor, for the remaining unexpired taxes prorated  
188 from the first day of the month following the month in which the  
189 license plate is surrendered. The total of such credit may be  
190 used by the person or entity to whom the certificate of credit is  
191 issued, regardless of the relative amounts attributed to privilege  
192 taxes or to county, school or municipal ad valorem taxes. Any  
193 credit allowed for taxes due or any certificate of credit issued  
194 may be applied to like taxes owed in any county by the person to  
195 whom the credit is allowed or by the person possessing the  
196 certificate of credit. No credit, however, shall be allowed on  
197 the charge made for the license plate. Such license plates  
198 surrendered to the tax collector shall be retained by him, and in

199 no event shall such license plate be attached to any vehicle after  
200 being surrendered to the tax collector, nor shall any license  
201 plate be transferred from one (1) vehicle to any other vehicle.

202 (6) If the person owning a vehicle subject to taxation under  
203 the provisions of this chapter does not operate such vehicle on  
204 the highways of this state from the date of acquisition or, if  
205 previously registered, from the end of the anniversary month of  
206 the tag and decals to the date on which he makes application for a  
207 current license tag or decals, he shall pay such ad valorem tax  
208 for a period of twelve (12) months beginning with the first day of  
209 the month in which he applies for a current license tag or decals  
210 under Chapter 19, Title 27, Mississippi Code of 1972. The owner  
211 shall submit an affidavit with an application attesting to the  
212 fact that the vehicle was not operated on the highways of this  
213 state from the date of acquisition or, if previously registered,  
214 from the end of the anniversary month of the tag and decals to the  
215 date on which he makes application for the current license tag or  
216 decals.

217 (7) Any person found violating any of the provisions of this  
218 section shall be arrested and tried, and if found guilty shall be  
219 fined in an amount double the total amount of taxes involved.

220 SECTION 5. Nothing in this act shall affect or defeat any  
221 claim, assessment, appeal, suit, right or cause of action for  
222 taxes due or accrued under the highway privilege tax laws or the  
223 Motor Vehicle Ad Valorem Tax Law of 1958 before the date on which  
224 this act becomes effective, whether such claims, assessments,  
225 appeals, suits or actions have been begun before the date on which  
226 this act becomes effective or are begun thereafter; and the  
227 provisions of the highway privilege tax laws or the Motor Vehicle  
228 Ad Valorem Tax Law of 1958 are expressly continued in full force,  
229 effect and operation for the purpose of the assessment, collection  
230 and enrollment of liens for any taxes due or accrued and the  
231 execution of any warrant under such laws before the date on which

232 this act becomes effective, and for the imposition of any  
233 penalties, forfeitures or claims for failure to comply with such  
234 laws.

235 SECTION 6. This act shall take effect and be in force from  
236 and after its passage.