

By: Representative Martinson

To: Ways and Means

HOUSE BILL NO. 463

1 AN ACT TO CREATE A NEW CODE SECTION TO BE CODIFIED AS SECTION
2 27-19-47.2, MISSISSIPPI CODE OF 1972, TO PROVIDE FOR THE ISSUANCE
3 OF A SPECIAL ANTIQUE PRIVATE TRAILER LICENSE PLATE; TO PROVIDE
4 THAT A SPECIAL ANTIQUE PRIVATE TRAILER PLATE SHALL BE ISSUED IN
5 LIEU OF, AND SHALL HAVE THE SAME LEGAL SIGNIFICANCE AS, ORDINARY
6 REGISTRATION PLATES; TO PRESCRIBE A FEE FOR SUCH PLATE; TO DEFINE
7 THE TERM ANTIQUE PRIVATE TRAILER; TO AMEND SECTION 27-51-41,
8 MISSISSIPPI CODE OF 1972, TO EXEMPT ANTIQUE PRIVATE TRAILERS FROM
9 ALL AD VALOREM TAXES; AND FOR RELATED PURPOSES.

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

11 SECTION 1. The following shall be codified as Section

12 27-19-42.2, Mississippi Code of 1972:

13 27-19-47.2. (1) Any citizen of the State of Mississippi who
14 owns a registered antique private trailer may apply to the tax
15 collector in the county of his legal residence, on forms
16 prescribed by the State Tax Commission, for a special antique
17 private trailer plate to be displayed on such antique private
18 trailer.

19 Upon receipt of an application for a special antique private
20 trailer plate, on a form prescribed by the commission, and upon
21 payment of the fee as prescribed in subsection (2) of this
22 section, the tax collector shall issue to such applicant a special
23 antique private trailer plate on a permanent basis, and it shall
24 bear no date, but shall bear the inscription "Antique Private
25 Trailer" and shall be valid without renewal as long as the trailer
26 is in existence. This special plate shall be issued for the
27 applicant's use only for such private trailer and in the event of
28 a transfer of title, the owner shall surrender the special plate
29 to the tax collector.

30 Such special antique private trailer plate shall be issued in
31 lieu of, and shall have the same legal significance as, ordinary
32 registration plates.

33 (2) In lieu of the annual license tax and registration fees
34 levied under Mississippi law, a special license tax fee shall be
35 levied on the operation of antique private trailers. The fee for
36 a license shall be Fifteen Dollars (\$15.00) and it shall be issued
37 on a permanent basis without renewal. The fee, less five percent
38 (5%) thereof to be retained by the county tax collector, shall be
39 remitted to the State Tax Commission within seven (7) days of the
40 date the application for the special license tag is made. The
41 portion of the additional fee retained by the tax collector shall
42 be deposited into the county general fund. The portion of the fee
43 remitted to the tax commission shall be deposited into the State
44 Treasury on the day it is received and shall be deposited by the
45 State Treasurer into the State General Fund.

46 (3) For the purposes of this section, the term "antique
47 private trailer" means a trailer or semitrailer that is drawn by
48 an automobile or light weight pickup truck having a gross weight
49 of ten thousand (10,000) pounds or less and that was manufactured
50 more than twenty-five (25) years before the date of application
51 for a special license plate under this section. A trailer for
52 which an antique license plate is issued under this section shall
53 be exempt from all ad valorem taxes levied by state, municipal,
54 county and other taxing districts.

55 SECTION 2. Section 27-51-41, Mississippi Code of 1972, is
56 amended as follows:

57 27-51-41. (1) The exemptions from the provisions of this
58 chapter shall be confined to those persons or property exempted by
59 this chapter or by the provisions of the Constitution of the
60 United States or the State of Mississippi. No exemption as now
61 provided by any other statute shall be valid as against the tax
62 levied by this chapter. Any subsequent exemption from the tax

63 levied hereunder shall be provided by amendment to this section
64 which shall be inserted in the bill at length.

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

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

71 (b) All motor vehicles belonging to the federal
72 government or the State of Mississippi or any agencies or
73 instrumentalities thereof shall be exempt from all ad valorem
74 taxes.

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

77 (d) All motor vehicles owned by any fire protection
78 district incorporated in accordance with Sections 19-5-151 through
79 19-5-207 or by any fire protection grading district incorporated
80 in accordance with Sections 19-5-215 through 19-5-243 shall be
81 exempt from all ad valorem taxes.

82 (e) All motor vehicles owned by units of the
83 Mississippi National Guard shall be exempt from all ad valorem
84 taxes.

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

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

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

95 (i) Street rods as defined in Section 27-19-56.6 shall

96 be exempt from all ad valorem taxes.

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

101 (k) One (1) motor vehicle owned by the unremarried
102 surviving spouse of a member of the Armed Forces of the United
103 States who, while on active duty, is killed or dies and one (1)
104 motor vehicle owned by the unremarried surviving spouse of a
105 member of a reserve component of the Armed Forces of the United
106 States or of the National Guard who, while on active duty for
107 training, is killed or dies shall be exempt from ad valorem taxes.

108 (l) Motor vehicles owned by recipients of the
109 Congressional Medal of Honor or by former prisoners of war, or by
110 spouses of such deceased persons, in accordance with Section
111 27-19-54, shall be exempt from all ad valorem taxes.

112 (m) Any religious society, ecclesiastical body or any
113 congregation thereof shall be exempt from ad valorem taxation on
114 one (1) private carrier of passengers, as defined in Section
115 27-19-3, owned by it, which is used exclusively for such society
116 and not for profit. All motor vehicles owned by any such
117 religious society or any educational institution having a seating
118 capacity greater than seven (7) passengers and used exclusively
119 for transporting passengers for religious or educational purposes
120 and not for profit shall be exempt from all ad valorem taxes.

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

127 (o) Antique motorcycles as defined in Section
128 27-19-47.1 shall be exempt from all ad valorem taxes.

129 (p) Antique private trailers as defined in Section
130 27-19-47.2 shall be exempt from all ad valorem taxes.

131 (3) Any claim for tax exemption by authority of the
132 above-mentioned code sections or by any other legal authority
133 shall be set out in the application for the road and bridge
134 privilege license, and the specific legal authority for such tax
135 exemption claim shall be cited in said application, and such
136 authority cited shall be shown by the tax collector on the tax
137 receipt as his authority for not collecting such ad valorem taxes,
138 and the tax collector shall carry forward such information in his
139 tax collection reports.

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

145 (5) If a taxpayer shall sell, trade or otherwise dispose of
146 a vehicle on which the ad valorem and road and bridge privilege
147 taxes have been paid in any county in the state, he shall remove
148 the license plate from the vehicle. Such license plate must be
149 surrendered to the issuing authority with the corresponding tax
150 receipt, if required, and credit shall be allowed for the taxes
151 paid for the remaining tax year on like privilege or ad valorem
152 taxes due on another vehicle owned by the seller or transferor or
153 by the seller's or transferor's spouse or dependent child. If the
154 seller or transferor does not elect to receive such credit at the
155 time the license plate is surrendered, the issuing authority shall
156 issue a certificate of credit to the seller or transferor, or to
157 the seller's or transferor's spouse or dependent child, or to any
158 other person, business or corporation, at the direction of the
159 seller or transferor, for the remaining unexpired taxes prorated
160 from the first day of the month following the month in which the
161 license plate is surrendered. The total of such credit may be

162 used by the person or entity to whom the certificate of credit is
163 issued, regardless of the relative amounts attributed to privilege
164 taxes or to county, school or municipal ad valorem taxes. Any
165 credit allowed for taxes due or any certificate of credit issued
166 may be applied to like taxes owed in any county by the person to
167 whom the credit is allowed or by the person possessing the
168 certificate of credit. No credit, however, shall be allowed on
169 the charge made for the license plate. Such license plates
170 surrendered to the tax collector shall be retained by him, and in
171 no event shall such license plate be attached to any vehicle after
172 being surrendered to the tax collector, nor shall any license
173 plate be transferred from one (1) vehicle to any other vehicle.

174 (6) If the person owning a vehicle subject to taxation under
175 the provisions of this chapter does not operate such vehicle on
176 the highways of this state from the date of acquisition or, if
177 previously registered, from the end of the anniversary month of
178 the tag and decals to the date on which he makes application for a
179 current license tag or decals, he shall pay such ad valorem tax
180 for a period of twelve (12) months beginning with the first day of
181 the month in which he applies for a current license tag or decals
182 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
183 shall submit an affidavit with an application attesting to the
184 fact that the vehicle was not operated on the highways of this
185 state from the date of acquisition or, if previously registered,
186 from the end of the anniversary month of the tag and decals to the
187 date on which he makes application for the current license tag or
188 decals.

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

192 SECTION 3. Nothing in this act shall affect or defeat any
193 claim, assessment, appeal, suit, right or cause of action for
194 taxes due or accrued under the highway privilege tax laws or the

195 Motor Vehicle Ad Valorem Tax Law of 1958 before the date on which
196 this act becomes effective, whether such claims, assessments,
197 appeals, suits or actions have been begun before the date on which
198 this act becomes effective or are begun thereafter; and the
199 provisions of the highway privilege tax laws and the Motor Vehicle
200 Ad Valorem Tax Law of 1958 are expressly continued in full force,
201 effect and operation for the purpose of the assessment, collection
202 and enrollment of liens for any taxes due or accrued and the
203 execution of any warrant under such laws before the date on which
204 this act becomes effective, and for the imposition of any
205 penalties, forfeitures or claims for failure to comply with such
206 laws.

207 SECTION 4. This act shall take effect and be in force from
208 and after July 1, 1999.