

By: Representatives King, Davis, Broomfield, To: Ways and Means  
Formby, Miles, Rogers, Weathersby, Barnett  
(92nd)

## HOUSE BILL NO. 1493

1 AN ACT TO AMEND SECTIONS 27-19-56.5 AND 27-51-41, MISSISSIPPI  
2 CODE OF 1972, TO PROVIDE THAT NO ADDITIONAL FEE SHALL BE CHARGED  
3 FOR THE ISSUANCE OF DISTINCTIVE LICENSE TAGS ISSUED TO RECIPIENTS  
4 OF THE PURPLE HEART MEDAL; TO PROVIDE THAT SUCH DISTINCTIVE TAGS  
5 SHALL BE EXEMPT FROM MOTOR VEHICLE PRIVILEGE TAXES, AD VALOREM  
6 TAXES AND ALL OTHER TAXES AND FEES; TO PROVIDE THAT IT SHALL BE  
7 UNLAWFUL FOR ANY PERSON TO VIOLATE THE PROVISIONS OF THIS ACT AND  
8 TO PRESCRIBE PENALTIES FOR SUCH VIOLATION; AND FOR RELATED  
9 PURPOSES.

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

11 SECTION 1. Section 27-19-56.5, Mississippi Code of 1972, is  
12 amended as follows:

13 27-19-56.5. In recognition of the patriotic service rendered  
14 by Mississippians who survived the attack on Pearl Harbor and by  
15 Mississippians who are recipients of the Purple Heart Medal, any  
16 such person is privileged to obtain one (1) distinctive motor  
17 vehicle license plate or tag identifying him as a Pearl Harbor  
18 survivor or a Purple Heart Medal recipient. The distinctive  
19 plates or tags shall be of a color and design designated by the  
20 Tax Commission.

21 The distinctive license plates shall be prepared by the Tax  
22 Commission and shall be issued through the tax collectors of the  
23 counties in the same manner as are other motor vehicle license  
24 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in  
25 addition to all other taxes and fees, shall be collected by the  
26 tax collector for the Pearl Harbor distinctive tag. No additional  
27 tag fee shall be charged for the issuance of a distinctive tag to  
28 a Purple Heart Medal recipient. Distinctive tags issued to Purple  
29 Heart Medal recipients under the provisions of this section shall

30 be exempt from ad valorem taxes, privilege taxes and all other  
31 taxes and fees. The tax collector shall forward the additional  
32 fee of Fifteen Dollars (\$15.00) charged for issuance of a Pearl  
33 Harbor distinctive tag to the Tax Commission which shall deposit  
34 such fee to the credit of the State General Fund. An applicant  
35 for such distinctive plates shall present to the issuing official  
36 either (a) written proof that the applicant is an honorably  
37 discharged former member of one of the Armed Forces of the United  
38 States and, while serving in the Armed Forces of the United  
39 States, was present during the attack on the island of Oahu,  
40 Territory of Hawaii, on December 7, 1941, between the hours of  
41 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof in the  
42 form of a DD-214 form designating the applicant as a Purple Heart  
43 Medal recipient, or a General Order designating the applicant as a  
44 recipient of a Purple Heart Medal. The distinctive license plates  
45 or tags so issued shall be used only upon a personally or jointly  
46 owned private passenger vehicle (to include station wagons,  
47 recreational motor vehicles and pickup trucks) registered in the  
48 name, or jointly in the name, of the person making application  
49 therefor, and when issued to such person shall be used upon the  
50 vehicle for which issued in lieu of the standard license plate or  
51 license tag normally issued for such vehicle.

52 The distinctive license plates shall not be transferable  
53 between motor vehicle owners; and in the event the owner of a  
54 vehicle bearing a distinctive plate shall sell, trade, exchange or  
55 otherwise dispose of the vehicle, such plate shall be retained by  
56 such owner and returned to the tax collector.

57 Any person evading or violating any of the provisions of this  
58 section, or attempting to secure benefits hereunder to which he is  
59 not entitled, shall be guilty of a misdemeanor and, upon  
60 conviction, shall be fined not less than One Hundred Dollars  
61 (\$100.00) nor more than One Thousand Dollars (\$1,000.00).

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

64 27-51-41. (1) The exemptions from the provisions of this  
65 chapter shall be confined to those persons or property exempted by  
66 this chapter or by the provisions of the Constitution of the

67 United States or the State of Mississippi. No exemption as now  
68 provided by any other statute shall be valid as against the tax  
69 levied by this chapter. Any subsequent exemption from the tax  
70 levied hereunder shall be provided by amendment to this section  
71 which shall be inserted in the bill at length.

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

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

78 (b) All motor vehicles belonging to the federal  
79 government or the State of Mississippi or any agencies or  
80 instrumentalities thereof shall be exempt from all ad valorem  
81 taxes.

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

84 (d) All motor vehicles owned by any fire protection  
85 district incorporated in accordance with Sections 19-5-151 through  
86 19-5-207 or by any fire protection grading district incorporated  
87 in accordance with Sections 19-5-215 through 19-5-243 shall be  
88 exempt from all ad valorem taxes.

89 (e) All motor vehicles owned by units of the  
90 Mississippi National Guard shall be exempt from all ad valorem  
91 taxes.

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

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

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

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

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

108           (k) One (1) motor vehicle owned by the unremarried  
109 surviving spouse of a member of the Armed Forces of the United  
110 States who, while on active duty, is killed or dies and one (1)  
111 motor vehicle owned by the unremarried surviving spouse of a  
112 member of a reserve component of the Armed Forces of the United  
113 States or of the National Guard who, while on active duty for  
114 training, is killed or dies shall be exempt from ad valorem taxes.

115           (l) Motor vehicles owned by recipients of the  
116 Congressional Medal of Honor or by former prisoners of war, or by  
117 spouses of such deceased persons, in accordance with Section  
118 27-19-54, shall be exempt from all ad valorem taxes.

119           (m) Any religious society, ecclesiastical body or any  
120 congregation thereof shall be exempt from ad valorem taxation on  
121 one (1) private carrier of passengers, as defined in Section  
122 27-19-3, owned by it, which is used exclusively for such society  
123 and not for profit. All motor vehicles owned by any such  
124 religious society or any educational institution having a seating  
125 capacity greater than seven (7) passengers and used exclusively  
126 for transporting passengers for religious or educational purposes  
127 and not for profit shall be exempt from all ad valorem taxes.

128           (n) All motor vehicles primarily used as rentals under  
129 rental agreements with a term of not more than thirty (30)  
130 continuous days each and under the control of persons who are  
131 engaged in the business of renting such motor vehicles and who are  
132 subject to the tax under Section 27-65-231 shall be exempt from

133 all ad valorem taxes.

134 (o) Antique motorcycles as defined in Section  
135 27-19-47.1, shall be exempt from all ad valorem taxes.

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

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

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

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

166 seller or transferor, for the remaining unexpired taxes prorated  
167 from the first day of the month following the month in which the  
168 license plate is surrendered. The total of such credit may be  
169 used by the person or entity to whom the certificate of credit is  
170 issued, regardless of the relative amounts attributed to privilege  
171 taxes or to county, school or municipal ad valorem taxes. Any  
172 credit allowed for taxes due or any certificate of credit issued  
173 may be applied to like taxes owed in any county by the person to  
174 whom the credit is allowed or by the person possessing the  
175 certificate of credit. No credit, however, shall be allowed on  
176 the charge made for the license plate. Such license plates  
177 surrendered to the tax collector shall be retained by him, and in  
178 no event shall such license plate be attached to any vehicle after  
179 being surrendered to the tax collector, nor shall any license  
180 plate be transferred from one (1) vehicle to any other vehicle.

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

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

199 SECTION 3. Nothing in this act shall affect or defeat any  
200 claim, assessment, appeal, suit, right or cause of action for  
201 taxes due or accrued under the highway privilege tax laws or the  
202 Motor Vehicle Ad Valorem Tax Law of 1958 before the date on which  
203 this act becomes effective, whether such claims, assessments,  
204 appeals, suits or actions have been begun before the date on which  
205 this act becomes effective or are begun thereafter; and the  
206 provisions of the highway privilege tax laws or the Motor Vehicle  
207 Ad Valorem Tax Law of 1958 are expressly continued in full force,  
208 effect and operation for the purpose of the assessment, collection  
209 and enrollment of liens for any taxes due or accrued and the  
210 execution of any warrant under such laws before the date on which  
211 this act becomes effective, and for the imposition of any  
212 penalties, forfeitures or claims for failure to comply with such  
213 laws.

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