

By: Representatives Manning, Thornton,  
Bozeman, Evans, Foster, Green (96th),  
Livingston, Moody, Robinson (63rd), Smith  
(35th), Wallace, West

To: Ways and Means

## HOUSE BILL NO. 1518

1 AN ACT PROVIDING FOR THE ISSUANCE OF A DISTINCTIVE MOTOR  
2 VEHICLE LICENSE PLATE OR TAG TO RECIPIENTS OF THE PURPLE HEART  
3 MEDAL; TO EXEMPT ONE MOTOR VEHICLE OWNED BY A PERSON WHO IS ISSUED  
4 SUCH A PLATE OR TAG FROM AD VALOREM AND PRIVILEGE TAXES; TO  
5 PROVIDE A PENALTY FOR VIOLATIONS OF THIS SECTION; TO AMEND  
6 SECTIONS 27-19-56.5 AND 27-51-41, MISSISSIPPI CODE OF 1972, IN  
7 CONFORMITY THERETO; AND FOR RELATED PURPOSES. BE IT ENACTED BY  
8 THE LEGISLATURE OF THE STATE OF MISSISSIPPI:  
9

10 SECTION 1. (1) In recognition of the patriotic service  
11 rendered by Mississippians who are recipients of the Purple Heart  
12 Medal, any such person is privileged to obtain in his or her  
13 county of legal residence for the sum of One Dollar (\$1.00) in  
14 total cost, one (1) distinctive motor vehicle license plate or tag  
15 identifying him as a Purple Heart Medal recipient. The  
16 distinctive plates or tags shall be of a color and design  
17 designated by the State Tax Commission.

18 (2) The distinctive license plate shall be prepared by the  
19 State Tax Commission and shall be issued through the tax  
20 collectors of the counties in the same manner as are other motor  
21 vehicle license plates or tags. An applicant for such a  
22 distinctive plate shall present to the issuing official a duly  
23 authenticated military discharge or general order on Department of  
24 Defense Form 214 showing that the applicant is a Purple Heart  
25 Medal recipient.

26 (3) (a) The distinctive license plates or tags so issued  
27 shall be used only upon a personally or jointly owned private  
28 passenger vehicle (to include station wagons, recreational motor  
29 vehicles and pickup trucks) registered in the name, or jointly in

30 the name, of the person making application therefor, and when  
31 issued to such person shall be used upon the vehicle for which  
32 issued in lieu of the standard license plate or license tag  
33 normally issued for such vehicle.

34 (b) Not more than one (1) such motor vehicle license  
35 plate or tag shall be issued to each qualified applicant.

36 (c) The vehicles for which motor vehicle license plates  
37 or tags are issued under this section are hereby exempt from all  
38 ad valorem and privilege taxes. The surviving spouse of a  
39 deceased person who was issued a license plate or tag under this  
40 section shall be entitled to apply for or retain a license issued  
41 under this section and may continue annually to renew registration  
42 for one (1) motor vehicle license plate or tag under this section  
43 for as long as the spouse remains unmarried. At the time for  
44 application or renewal registration, a surviving spouse who  
45 desires to retain the distinctive plate or tag issued under this  
46 section shall file with the county tax collector a sworn statement  
47 that the spouse is unmarried. Any such vehicle when so registered  
48 shall be exempt from all ad valorem and privilege taxes.

49 (d) The distinctive license plate shall not be  
50 transferable between motor vehicle owners; and in the event the  
51 owner of a vehicle bearing a distinctive plate shall sell, trade,  
52 exchange or otherwise dispose of the vehicle, such plate shall be  
53 retained by such owner and returned to the tax collector.

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

59 SECTION 2. Section 27-19-56.5, Mississippi Code of 1972, is  
60 amended as follows:

61 27-19-56.5. In recognition of the patriotic service rendered  
62 by Mississippians who survived the attack on Pearl Harbor \* \* \*,  
63 any such person is privileged to obtain one (1) distinctive motor  
64 vehicle license plate or tag identifying him as a Pearl Harbor  
65 survivor \* \* \*. The distinctive plates or tags shall be of a  
66 color and design designated by the Tax Commission.

67           The distinctive license plate shall be prepared by the Tax  
68 Commission and shall be issued through the tax collectors of the  
69 counties in the same manner as are other motor vehicle license  
70 plates or tags. An additional tag fee of Fifteen Dollars (\$15.00)  
71 shall be collected by the tax collector for such license plates or  
72 tags and shall be forwarded to the Tax Commission which shall  
73 deposit such fee to the credit of the State General Fund. An  
74 applicant for such a distinctive plate shall present to the  
75 issuing official \* \* \* written proof that the applicant is an  
76 honorably discharged former member of one of the Armed Forces of  
77 the United States and, while serving in the Armed Forces of the  
78 United States, was present during the attack on the island of  
79 Oahu, Territory of Hawaii, on December 7, 1941, between the hours  
80 of 7:55 a.m. and 9:45 a.m., Hawaii time \* \* \*. The distinctive  
81 license plates or tags so issued shall be used only upon a  
82 personally or jointly owned private passenger vehicle (to include  
83 station wagons, recreational motor vehicles and pickup trucks)  
84 registered in the name, or jointly in the name, of the person  
85 making application therefor, and when issued to such person shall  
86 be used upon the vehicle for which issued in lieu of the standard  
87 license plate or license tag normally issued for such vehicle.

88           The distinctive license plate shall not be transferable  
89 between motor vehicle owners; and in the event the owner of a  
90 vehicle bearing a distinctive plate shall sell, trade, exchange or  
91 otherwise dispose of the vehicle, such plate shall be retained by  
92 such owner and returned to the tax collector.

93           SECTION 3. Section 27-51-41, Mississippi Code of 1972, is  
94 amended as follows:

95           27-51-41. (1) The exemptions from the provisions of this  
96 chapter shall be confined to those persons or property exempted by  
97 this chapter or by the provisions of the Constitution of the  
98 United States or the State of Mississippi. No exemption as now  
99 provided by any other statute shall be valid as against the tax

100 levied by this chapter. Any subsequent exemption from the tax  
101 levied hereunder shall be provided by amendment to this section  
102 which shall be inserted in the bill at length.

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

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

109 (b) All motor vehicles belonging to the federal  
110 government or the State of Mississippi or any agencies or  
111 instrumentalities thereof shall be exempt from all ad valorem  
112 taxes.

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

115 (d) All motor vehicles owned by any fire protection  
116 district incorporated in accordance with Sections 19-5-151 through  
117 19-5-207 or by any fire protection grading district incorporated  
118 in accordance with Sections 19-5-215 through 19-5-243 shall be  
119 exempt from all ad valorem taxes.

120 (e) All motor vehicles owned by units of the  
121 Mississippi National Guard shall be exempt from all ad valorem  
122 taxes.

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

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

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

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

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

139           (k) One (1) motor vehicle owned by the unremarried  
140 surviving spouse of a member of the Armed Forces of the United  
141 States who, while on active duty, is killed or dies and one (1)  
142 motor vehicle owned by the unremarried surviving spouse of a  
143 member of a reserve component of the Armed Forces of the United  
144 States or of the National Guard who, while on active duty for  
145 training, is killed or dies shall be exempt from ad valorem taxes.

146           (l) Motor vehicles owned by recipients of the  
147 Congressional Medal of Honor or by former prisoners of war, or by  
148 spouses of such deceased persons, in accordance with Section  
149 27-19-54, shall be exempt from all ad valorem taxes.

150           (m) Any religious society, ecclesiastical body or any  
151 congregation thereof shall be exempt from ad valorem taxation on  
152 one (1) private carrier of passengers, as defined in Section  
153 27-19-3, owned by it, which is used exclusively for such society  
154 and not for profit. All motor vehicles owned by any such  
155 religious society or any educational institution having a seating  
156 capacity greater than seven (7) passengers and used exclusively  
157 for transporting passengers for religious or educational purposes  
158 and not for profit shall be exempt from all ad valorem taxes.

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

165           (o) Antique motorcycles as defined in Section

166 27-19-47.1, shall be exempt from all ad valorem taxes.

167 (p) Motor vehicles owned by Mississippians who are  
168 recipients of the Purple Heart Medal, or by spouses of such  
169 persons, who are issued a license plate or tag under Section 1 of  
170 House Bill No. \_\_\_\_\_, 1999 Regular Session, shall be exempt from ad  
171 valorem taxation.

172 (3) Any claim for tax exemption by authority of the  
173 above-mentioned Code sections or by any other legal authority  
174 shall be set out in the application for the road and bridge  
175 privilege license, and the specific legal authority for such tax  
176 exemption claim shall be cited in said application, and such  
177 authority cited shall be shown by the tax collector on the tax  
178 receipt as his authority for not collecting such ad valorem taxes,  
179 and the tax collector shall carry forward such information in his  
180 tax collection reports.

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

186 (5) If a taxpayer shall sell, trade or otherwise dispose of  
187 a vehicle on which the ad valorem and road and bridge privilege  
188 taxes have been paid in any county in the state, he shall remove  
189 the license plate from the vehicle. Such license plate must be  
190 surrendered to the issuing authority with the corresponding tax  
191 receipt, if required, and credit shall be allowed for the taxes  
192 paid for the remaining tax year on like privilege or ad valorem  
193 taxes due on another vehicle owned by the seller or transferor or  
194 by the seller's or transferor's spouse or dependent child. If the  
195 seller or transferor does not elect to receive such credit at the  
196 time the license plate is surrendered, the issuing authority shall  
197 issue a certificate of credit to the seller or transferor, or to  
198 the seller's or transferor's spouse or dependent child, or to any

199 other person, business or corporation, at the direction of the  
200 seller or transferor, for the remaining unexpired taxes prorated  
201 from the first day of the month following the month in which the  
202 license plate is surrendered. The total of such credit may be  
203 used by the person or entity to whom the certificate of credit is  
204 issued, regardless of the relative amounts attributed to privilege  
205 taxes or to county, school or municipal ad valorem taxes. Any  
206 credit allowed for taxes due or any certificate of credit issued  
207 may be applied to like taxes owed in any county by the person to  
208 whom the credit is allowed or by the person possessing the  
209 certificate of credit. No credit, however, shall be allowed on  
210 the charge made for the license plate. Such license plates  
211 surrendered to the tax collector shall be retained by him, and in  
212 no event shall such license plate be attached to any motor vehicle  
213 after being surrendered to the tax collector, nor shall any  
214 license plate be transferred from one (1) vehicle to any other  
215 vehicle.

216 (6) If the person owning a vehicle subject to taxation under  
217 the provisions of this chapter does not operate such vehicle on  
218 the highways of this state from the date of acquisition or, if  
219 previously registered, from the end of the anniversary month of  
220 the tag and decals to the date on which he makes application for a  
221 current license tag or decals, he shall pay such ad valorem tax  
222 for a period of twelve (12) months beginning with the first day of  
223 the month in which he applies for a current license tag or decals  
224 under Chapter 19, Title 27, Mississippi Code of 1972. The owner  
225 shall submit an affidavit with an application attesting to the  
226 fact that the vehicle was not operated on the highways of this  
227 state from the date of acquisition or, if previously registered,  
228 from the end of the anniversary month of the tag and decals to the  
229 date on which he makes application for the current license tag or  
230 decals.

231 (7) Any person found violating any of the provisions of this

232 section shall be arrested and tried, and if found guilty shall be  
233 fined in an amount double the total amount of taxes involved.

234 SECTION 4. Nothing in this act shall affect or defeat any  
235 claim, assessment, appeal, suit, right or cause of action for  
236 taxes due or accrued under the highway privilege tax laws or the  
237 motor vehicle ad valorem tax laws before the date on which this  
238 act becomes effective, whether such claims, assessments, appeals,  
239 suits or actions have been begun before the date on which this act  
240 becomes effective or are begun thereafter; and the provisions of  
241 the highway privilege tax laws and the motor vehicle ad valorem  
242 tax laws are expressly continued in full force, effect and  
243 operation for the purpose of the assessment, collection and  
244 enrollment of liens for any taxes due or accrued and the execution  
245 of any warrant under such laws before the date on which this act  
246 becomes effective, and for the imposition of any penalties,  
247 forfeitures or claims for failure to comply with such laws.

248 SECTION 5. This act shall take effect and be in force from  
249 and after October 1, 1999.