

By: Representative Gadd

To: Ways and Means

HOUSE BILL NO. 1543

1 AN ACT TO AMEND SECTIONS 27-19-51 AND 27-51-41, MISSISSIPPI
2 CODE OF 1972, TO AUTHORIZE ACTIVE OR RETIRED MEMBERS OF THE
3 MISSISSIPPI ARMY NATIONAL GUARD OR MISSISSIPPI AIR NATIONAL GUARD
4 WHO HAVE AT LEAST TEN (10) YEARS OF SERVICE TO BE ISSUED
5 DISTINCTIVE LICENSE TAGS IDENTIFYING SUCH PERSONS WITH THESE
6 ORGANIZATIONS WITHOUT PAYMENT OF ANY MOTOR VEHICLE REGISTRATION
7 FEES, PRIVILEGE TAXES OR MOTOR VEHICLE AD VALOREM TAXES; AND FOR
8 RELATED PURPOSES.

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

10 SECTION 1. Section 27-19-51, Mississippi Code of 1972, is
11 amended as follows:

12 27-19-51. (1) In recognition of their many and varied
13 patriotic services rendered the state, the United States and the
14 citizens thereof, Mississippians who have completed an active duty
15 career with the Armed Forces of the United States and active duty
16 and retired members of the Army National Guard, Air National Guard
17 of Mississippi, and the United States Reserves, including both
18 enlisted and officer personnel, upon application and subject to
19 the provisions of this section may be issued distinctive motor
20 vehicle license plates or tags identifying these persons with such
21 organizations. For the purposes of this section the term "Armed
22 Forces" includes the United States Merchant Marines and members
23 thereof in maritime service during the period from December 7,
24 1941 to August 15, 1945. The distinctive plates or tags so issued
25 shall comply with the provisions of Section 27-19-41 and shall be
26 of such color and design as may be agreed upon by the Adjutant
27 General and the State Tax Commission for the Army National Guard
28 or Air National Guard, by the Mississippi chapters of the Retired
29 Officers Association and the Retired Non-Commissioned Officers

30 Association and the State Tax Commission for retired active duty
31 members of the Armed Forces of the United States, and by the State
32 Tax Commission for retired members of the United States Merchant
33 Marines. Each distinctive license plate shall bear the words
34 "National Guard" or the name of the appropriate armed service and
35 need not bear prefixed numbers identifying the county of issuance.

36 (2) The surviving spouse of any person who was issued a
37 distinctive license plate or tag under subsection (1) of this
38 section because of completion of an active duty career with the
39 Armed Forces of the United States or because of retirement from
40 the Army National Guard, Air National Guard or United States
41 Reserves, or any prisoner of war issued a distinctive license
42 plate or tag under Section 27-19-54, shall be eligible to receive
43 the same type of distinctive license plate or tag which the
44 deceased spouse was issued.

45 (3) The distinctive license plates here provided for shall
46 be prepared by the State Tax Commission and shall be issued
47 through the tax collectors of the several counties of the state in
48 like manner as are other motor vehicle license plates or tags and,
49 except for applicants who qualify under subsection (8) of this
50 section, such officers shall be entitled to their regular fees for
51 such service. Applicants for such distinctive plates shall
52 present to the issuing official proof of their membership in the
53 Army National Guard, Air National Guard of Mississippi, or United
54 States Reserves by means of certificate signed by the commanding
55 officer of such applicant on forms prescribed by the Adjutant
56 General of Mississippi. Retired members of the Armed Forces of
57 the United States applying for such plates shall present to the
58 issuing officials a copy of their active duty retirement orders or
59 other proof of retirement from active service with one of the
60 Armed Forces of the United States. The distinctive license plates
61 or tags so issued shall be used only upon and for personally or
62 jointly owned private passenger vehicles (to include station
63 wagons, recreational motor vehicles and pickup trucks) registered
64 in the name, or jointly in the name, of the member making
65 application therefor, and when so issued to such applicant shall
66 be used upon the vehicle for which issued in lieu of the standard

67 license plate or license tag normally issued for such vehicle.

68 (4) In addition to use of such distinctive license plates or
69 tags on such personally or jointly owned vehicles, such
70 distinctive plate or tag may be used on state-owned vehicles
71 operated by the State Military Department provided the prefix
72 "MNG" is placed ahead of the number thereon. Motor vehicles for
73 which such distinctive license plates or tags are issued shall be
74 registered by the proper official as are other motor vehicles.

75 (5) The distinctive license plates issued hereunder shall
76 not be transferable between motor vehicle owners; and in the event
77 the owner of a vehicle bearing such distinctive plate shall sell,
78 trade, exchange or otherwise dispose of the vehicle, such plate
79 shall be retained by the owner to whom issued and returned by the
80 owner to the tax collector of the county or the State Tax
81 Commission, as the case may be.

82 (6) The Adjutant General is authorized to recognize not more
83 than one hundred (100) senior staff officers, commanders, command
84 sergeants major and senior enlisted advisors by designating the
85 issue of National Guard distinctive license plates or tags
86 numbered "1" through "100." These license plates or tags shall be
87 retained by the individual so designated and may be transferred
88 between vehicles or individuals under procedures established by
89 the State Tax Commission. The Adjutant General is responsible for
90 furnishing the State Tax Commission necessary information to
91 effect issue or transfer of these specially numbered license
92 plates or tags.

93 (7) National Guard plates or tags shall be prepared and
94 furnished for the licensing year commencing November 1, 1962, and
95 annually thereafter. The Adjutant General shall furnish the State
96 Tax Commission with an estimate of the number of such distinctive
97 plates or tags required in each of the several counties of the
98 state.

99 (8) Active or retired members of the Mississippi Army

100 National Guard or Mississippi Air National Guard who have at least
101 ten (10) years of service shall be issued the distinctive license
102 tags authorized by this section without payment of any motor
103 vehicle registration fees or privilege taxes. The State Tax
104 Commission, by rule and regulation, shall prescribe the
105 documentation necessary for proof of such service.

106 (9) The provisions of this section are supplementary to the
107 laws of this state pertaining to the licensing of motor vehicles
108 and nothing herein shall be construed as abridging or repealing
109 any of such laws.

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

112 27-51-41. (1) The exemptions from the provisions of this
113 chapter shall be confined to those persons or property exempted by
114 this chapter or by the provisions of the Constitution of the
115 United States or the State of Mississippi. No exemption as now
116 provided by any other statute shall be valid as against the tax
117 levied by this chapter. Any subsequent exemption from the tax
118 levied hereunder shall be provided by amendment to this section
119 which shall be inserted in the bill at length.

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

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

126 (b) All motor vehicles belonging to the federal
127 government or the State of Mississippi or any agencies or
128 instrumentalities thereof shall be exempt from all ad valorem
129 taxes.

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

132 (d) All motor vehicles owned by any fire protection

133 district incorporated in accordance with Sections 19-5-151 through
134 19-5-207 or by any fire protection grading district incorporated
135 in accordance with Sections 19-5-215 through 19-5-243 shall be
136 exempt from all ad valorem taxes.

137 (e) All motor vehicles owned by units of the
138 Mississippi National Guard shall be exempt from all ad valorem
139 taxes.

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

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

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

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

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

156 (k) One (1) motor vehicle owned by the unremarried
157 surviving spouse of a member of the Armed Forces of the United
158 States who, while on active duty, is killed or dies and one (1)
159 motor vehicle owned by the unremarried surviving spouse of a
160 member of a reserve component of the Armed Forces of the United
161 States or of the National Guard who, while on active duty for
162 training, is killed or dies shall be exempt from ad valorem taxes.

163 (l) Motor vehicles owned by recipients of the
164 Congressional Medal of Honor or by former prisoners of war, or by
165 spouses of such deceased persons, in accordance with Section

166 27-19-54, shall be exempt from all ad valorem taxes.

167 (m) Any religious society, ecclesiastical body or any
168 congregation thereof shall be exempt from ad valorem taxation on
169 one (1) private carrier of passengers, as defined in Section
170 27-19-3, owned by it, which is used exclusively for such society
171 and not for profit. All motor vehicles owned by any such
172 religious society or any educational institution having a seating
173 capacity greater than seven (7) passengers and used exclusively
174 for transporting passengers for religious or educational purposes
175 and not for profit shall be exempt from all ad valorem taxes.

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

182 (o) Antique motorcycles as defined in Section
183 27-19-47.1, shall be exempt from all ad valorem taxes.

184 (p) Motor vehicles owned by active or retired members
185 of the Mississippi Army National Guard or the Mississippi Air
186 National Guard as provided for under Section 27-19-51(8).

187 (3) Any claim for tax exemption by authority of the
188 above-mentioned code sections or by any other legal authority
189 shall be set out in the application for the road and bridge
190 privilege license, and the specific legal authority for such tax
191 exemption claim shall be cited in said application, and such
192 authority cited shall be shown by the tax collector on the tax
193 receipt as his authority for not collecting such ad valorem taxes,
194 and the tax collector shall carry forward such information in his
195 tax collection reports.

196 (4) Any motor vehicle driven over the highways of this state
197 to the extent that the owner of such motor vehicle is required to
198 purchase a road and bridge privilege license in this state, yet

199 the legal situs of such motor vehicle is located in another state,
200 shall be exempt from ad valorem taxes authorized by this chapter.

201 (5) If a taxpayer shall sell, trade or otherwise dispose of
202 a vehicle on which the ad valorem and road and bridge privilege
203 taxes have been paid in any county in the state, he shall remove
204 the license plate from the vehicle. Such license plate must be
205 surrendered to the issuing authority with the corresponding tax
206 receipt, if required, and credit shall be allowed for the taxes
207 paid for the remaining tax year on like privilege or ad valorem
208 taxes due on another vehicle owned by the seller or transferor or
209 by the seller's or transferor's spouse or dependent child. If the
210 seller or transferor does not elect to receive such credit at the
211 time the license plate is surrendered, the issuing authority shall
212 issue a certificate of credit to the seller or transferor, or to
213 the seller's or transferor's spouse or dependent child, or to any
214 other person, business or corporation, at the direction of the
215 seller or transferor, for the remaining unexpired taxes prorated
216 from the first day of the month following the month in which the
217 license plate is surrendered. The total of such credit may be
218 used by the person or entity to whom the certificate of credit is
219 issued, regardless of the relative amounts attributed to privilege
220 taxes or to county, school or municipal ad valorem taxes. Any
221 credit allowed for taxes due or any certificate of credit issued
222 may be applied to like taxes owed in any county by the person to
223 whom the credit is allowed or by the person possessing the
224 certificate of credit. No credit, however, shall be allowed on
225 the charge made for the license plate. Such license plates
226 surrendered to the tax collector shall be retained by him, and in
227 no event shall such license plate be attached to any vehicle after
228 being surrendered to the tax collector, nor shall any license
229 plate be transferred from one (1) vehicle to any other vehicle.

230 (6) If the person owning a vehicle subject to taxation under
231 the provisions of this chapter does not operate such vehicle on

232 the highways of this state from the date of acquisition or, if
233 previously registered, from the end of the anniversary month of
234 the tag and decals to the date on which he makes application for a
235 current license tag or decals, he shall pay such ad valorem tax
236 for a period of twelve (12) months beginning with the first day of
237 the month in which he applies for a current license tag or decals
238 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
239 shall submit an affidavit with an application attesting to the
240 fact that the vehicle was not operated on the highways of this
241 state from the date of acquisition or, if previously registered,
242 from the end of the anniversary month of the tag and decals to the
243 date on which he makes application for the current license tag or
244 decals.

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

248 SECTION 3. Nothing in this act shall affect or defeat any
249 claim, assessment, appeal, suit, right or cause of action for
250 taxes due or accrued under the highway privilege tax laws or the
251 Motor Vehicle Ad Valorem Tax Law of 1958 before the date on which
252 this act becomes effective, whether such claims, assessments,
253 appeals, suits or actions have been begun before the date on which
254 this act becomes effective or are begun thereafter; and the
255 provisions of the highway privilege tax laws or the Motor Vehicle
256 Ad Valorem Tax Law of 1958 are expressly continued in full force,
257 effect and operation for the purpose of the assessment, collection
258 and enrollment of liens for any taxes due or accrued and the
259 execution of any warrant under such laws before the date on which
260 this act becomes effective, and for the imposition of any
261 penalties, forfeitures or claims for failure to comply with such
262 laws.

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