

By: Representatives King, Williams,
Broomfield, Formby, Middleton, Miles, Moore,
Rogers, Endt, Compretta, Moak, Horne,
Robinson (84th), Simmons, Manning, Franks

To: Ways and Means

HOUSE BILL NO. 1666
(As Passed the House)

1 AN ACT TO AMEND SECTIONS 27-19-56.5 AND 27-51-103,
2 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT NO ADDITIONAL FEE SHALL
3 BE CHARGED FOR THE ISSUANCE OF DISTINCTIVE LICENSE TAGS ISSUED TO
4 RECIPIENTS OF THE PURPLE HEART MEDAL; TO PROVIDE THAT A PERSON TO
5 WHOM A PURPLE HEART MEDAL DISTINCTIVE LICENSE TAG IS ISSUED SHALL
6 BE ALLOWED A CREDIT EQUAL TO THE AMOUNT OF THE MOTOR VEHICLE AD
7 VALOREM TAXES DUE ON THE VEHICLE FOR WHICH SUCH DISTINCTIVE TAG IS
8 ISSUED; TO PROVIDE THAT IT SHALL BE UNLAWFUL FOR ANY PERSON TO
9 VIOLATE THE PROVISIONS OF LAW CREATING DISTINCTIVE LICENSE TAGS
10 FOR PEARL HARBOR SURVIVORS AND PURPLE HEART MEDAL RECIPIENTS AND
11 TO PRESCRIBE PENALTIES FOR SUCH VIOLATION; AND FOR RELATED
12 PURPOSES.

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

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

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

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

32 whom a distinctive license tag is issued under the provisions of
33 this section shall be allowed a credit for ad valorem taxes due on
34 the vehicle for which such distinctive license plate or tag is
35 issued as authorized under Section 27-51-103(4), but shall be
36 liable for the payment of road and bridge privilege taxes and all
37 other taxes and registration fees. The tax collector shall
38 forward the additional fee of Fifteen Dollars (\$15.00) charged for
39 issuance of a Pearl Harbor distinctive tag to the Tax Commission
40 which shall deposit such fee to the credit of the State General
41 Fund. An applicant for such distinctive plates shall present to
42 the issuing official either (a) written proof that the applicant
43 is an honorably discharged former member of one of the Armed
44 Forces of the United States and, while serving in the Armed Forces
45 of the United States, was present during the attack on the island
46 of Oahu, Territory of Hawaii, on December 7, 1941, between the
47 hours of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written
48 proof in the form of a DD-214 form designating the applicant as a
49 Purple Heart Medal recipient, or a General Order designating the
50 applicant as a recipient of a Purple Heart Medal. The distinctive
51 license plates or tags so issued shall be used only upon a
52 personally or jointly owned private passenger vehicle (to include
53 station wagons, recreational motor vehicles and pickup trucks)
54 registered in the name, or jointly in the name, of the person
55 making application therefor, and when issued to such person shall
56 be used upon the vehicle for which issued in lieu of the standard
57 license plate or license tag normally issued for such vehicle.

58 The distinctive license plates shall not be transferable
59 between motor vehicle owners; and in the event the owner of a
60 vehicle bearing a distinctive plate shall sell, trade, exchange or
61 otherwise dispose of the vehicle, such plate shall be retained by
62 such owner and returned to the tax collector.

63 Any person evading or violating any of the provisions of this
64 section, or attempting to secure benefits hereunder to which he is
65 not entitled, shall be guilty of a misdemeanor and, upon
66 conviction, shall be fined not less than One Hundred Dollars
67 (\$100.00) nor more than One Thousand Dollars (\$1,000.00).

68 SECTION 2. Section 27-51-103, Mississippi Code of 1972, is

69 amended as follows:

70 27-51-103. (1) From and after January 1, 1995, through June
71 30, 1995, a taxpayer shall be allowed as a credit towards the tax
72 liability imposed by Chapter 51, Title 27, Mississippi Code of
73 1972, on the amount of ad valorem taxes due during the taxable
74 year on any private carrier of passengers and light carrier of
75 property owned by him, an amount equal to five percent (5%) of the
76 assessed value of the motor vehicle.

77 (2) From and after July 1, 1995, a taxpayer shall be allowed
78 as a credit against motor vehicle ad valorem taxes due under
79 Chapter 51, Title 27, Mississippi Code of 1972, on any private
80 carrier of passengers and light carrier of property owned by him,
81 an amount as provided for in subsection (3) or subsection (4) of
82 this section.

83 (3) Except as otherwise provided in subsection (4) of this
84 section, from and after July 1, 1995, the amount of the credit
85 that a taxpayer shall be allowed against motor vehicle ad valorem
86 taxes due under Chapter 51, Title 27, Mississippi Code of 1972,
87 shall be determined by the State Tax Commission for each fiscal
88 year. The amount of the credit shall be promulgated by the
89 commission on or before May 1 prior to each state fiscal year
90 beginning with the state fiscal year beginning on July 1, 1995.
91 In developing the credit, the commission shall establish credit
92 amounts that provide for an equal percentage of dollar credit
93 amounts for private carriers of passengers and light carriers of
94 property in proportion to their assessed value, based on the
95 projected amount of funds in the Motor Vehicle Ad Valorem Tax
96 Reduction Fund that will be available for distribution in such
97 state fiscal year. The commission may calculate the credit in
98 such a manner so as to have surplus funds available in the Motor
99 Vehicle Ad Valorem Tax Reduction Fund for cash flow needs and
100 monthly shortfalls that might be incurred as a result of
101 unexpected revenue fluctuations; provided, however, that in the

102 calculation of the credit in order to make such surplus funds
103 available, the commission shall attempt to create a balance in the
104 Motor Vehicle Ad Valorem Tax Reduction Fund that does not exceed
105 at the end of any state fiscal year five percent (5%) of the
106 projected amount of funds that will be available in the Motor
107 Vehicle Ad Valorem Tax Reduction Fund for distribution during such
108 state fiscal year.

109 (4) From and after July 1, 1999, any person who is issued or
110 who renews a distinctive license plate or tag under Section
111 27-19-56.5, identifying him as a Purple Heart Medal recipient,
112 shall be allowed a credit towards the tax liability imposed by
113 Chapter 51, Title 27, Mississippi Code of 1972, in an amount equal
114 to one hundred percent (100%) of the motor vehicle ad valorem
115 taxes due on the vehicle for which such distinctive license plate
116 or tag is issued.

117 (5) Tax credits provided for by this section may be used
118 against motor vehicle ad valorem taxes due under Chapter 51, Title
119 27, Mississippi Code of 1972, at the time that a taxpayer pays
120 motor vehicle ad valorem taxes to the county tax collector.

121 (6) Each receipt for motor vehicle ad valorem taxes shall
122 clearly indicate that the credit provided for by this section is
123 granted as a result of legislative action.

124 (7) A taxpayer who is delinquent in the payment of motor
125 vehicle ad valorem taxes to the extent that the penalty assessed
126 pursuant to Section 27-51-43, Mississippi Code of 1972, has
127 reached twenty-five percent (25%) of the ad valorem taxes due
128 shall not be eligible to receive the tax credit authorized
129 pursuant to this section.

130 SECTION 3. Nothing in this act shall affect or defeat any
131 claim, assessment, appeal, suit, right or cause of action for
132 taxes due or accrued under the highway privilege tax laws or the
133 Motor Vehicle Ad Valorem Tax Law of 1958 before the date on which
134 this act becomes effective, whether such claims, assessments,

135 appeals, suits or actions have been begun before the date on which
136 this act becomes effective or are begun thereafter; and the
137 provisions of the highway privilege tax laws or the Motor Vehicle
138 Ad Valorem Tax Law of 1958 are expressly continued in full force,
139 effect and operation for the purpose of the assessment, collection
140 and enrollment of liens for any taxes due or accrued and the
141 execution of any warrant under such laws before the date on which
142 this act becomes effective, and for the imposition of any
143 penalties, forfeitures or claims for failure to comply with such
144 laws.

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