

By: Senator(s) Hawks

To: Finance

SENATE BILL NO. 2433

1 AN ACT TO AMEND SECTIONS 27-19-51 AND 27-51-41, MISSISSIPPI
2 CODE OF 1972, TO AUTHORIZE EACH ACTIVE DUTY MEMBER OF THE ARMY
3 NATIONAL GUARD OR THE AIR NATIONAL GUARD OF MISSISSIPPI TO
4 PURCHASE ONE MOTOR VEHICLE LICENSE TAG OR PLATE FOR ONE DOLLAR IN
5 TOTAL COST; TO EXEMPT THE MOTOR VEHICLE FOR WHICH SUCH TAG OR
6 PLATE IS PURCHASED FROM MOTOR VEHICLE AD VALOREM AND PRIVILEGE
7 TAXES; AND FOR RELATED PURPOSES. BE IT ENACTED BY THE
8 LEGISLATURE OF THE STATE OF MISSISSIPPI:

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

12 27-19-51. (1) (a) 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 (b) Each active duty member of the Army National Guard
37 or the Air National Guard of Mississippi is privileged to purchase
38 annually pursuant to this section one (1) motor vehicle license
39 plate or tag in his or her county of legal residence for the sum
40 of One Dollar (\$1.00) in total cost regardless of make or model of
41 motor vehicle. The provisions of this paragraph shall apply only
42 to private passenger motor vehicles or pickup trucks.

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

52 (3) The distinctive license plates here provided for shall
53 be prepared by the State Tax Commission and shall be issued
54 through the tax collectors of the several counties of the state in
55 like manner as are other motor vehicle license plates or tags and
56 such officers shall be entitled to their regular fees for such
57 service. Applicants for such distinctive plates shall present to
58 the issuing official proof of their membership in the Army
59 National Guard, Air National Guard of Mississippi, or United
60 States Reserves by means of certificate signed by the commanding
61 officer of such applicant on forms prescribed by the Adjutant
62 General of Mississippi. Retired members of the Armed Forces of
63 the United States applying for such plates shall present to the
64 issuing officials a copy of their active duty retirement orders or
65 other proof of retirement from active service with one of the
66 Armed Forces of the United States. The distinctive license plates

67 or tags so issued shall be used only upon and for personally or
68 jointly owned private passenger vehicles (to include station
69 wagons, recreational motor vehicles and pickup trucks) registered
70 in the name, or jointly in the name, of the member making
71 application therefor, and when so issued to such applicant shall
72 be used upon the vehicle for which issued in lieu of the standard
73 license plate or license tag normally issued for such vehicle.

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

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

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

99 (7) The motor vehicle for which a license tag or plate is

100 issued pursuant to subsection (1)(a) of this section shall be
101 exempt from all ad valorem or privilege taxes.

102 (8) National Guard plates or tags shall be prepared and
103 furnished for the licensing year commencing November 1, 1962, and
104 annually thereafter. The Adjutant General shall furnish the State
105 Tax Commission with an estimate of the number of such distinctive
106 plates or tags required in each of the several counties of the
107 state.

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

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

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

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

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

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

132 (c) All motor vehicles owned by any school district in

133 the state shall be exempt from all ad valorem taxes.

134 (d) All motor vehicles owned by any fire protection
135 district incorporated in accordance with Sections 19-5-151 through
136 19-5-207 or by any fire protection grading district incorporated
137 in accordance with Sections 19-5-215 through 19-5-243 shall be
138 exempt from all ad valorem taxes.

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

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

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

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

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

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

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

165 (l) Motor vehicles owned by recipients of the

166 Congressional Medal of Honor or by former prisoners of war, or by
167 spouses of such deceased persons, in accordance with Section
168 27-19-54, shall be exempt from all ad valorem taxes.

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

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

184 (o) Antique motorcycles as defined in Section
185 27-19-47.1, shall be exempt from all ad valorem taxes.

186 (p) All motor vehicles owned by active duty members of
187 the Army National Guard or Air National Guard of Mississippi who
188 purchase a license tag or plate for such vehicle pursuant to the
189 provisions of Section 27-19-51(1)(b) shall be exempt from all ad
190 valorem taxes.

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

199 tax collection reports.

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

205 (5) If a taxpayer shall sell, trade or otherwise dispose of
206 a vehicle on which the ad valorem and road and bridge privilege
207 taxes have been paid in any county in the state, he shall remove
208 the license plate from the vehicle. Such license plate must be
209 surrendered to the issuing authority with the corresponding tax
210 receipt, if required, and credit shall be allowed for the taxes
211 paid for the remaining tax year on like privilege or ad valorem
212 taxes due on another vehicle owned by the seller or transferor or
213 by the seller's or transferor's spouse or dependent child. If the
214 seller or transferor does not elect to receive such credit at the
215 time the license plate is surrendered, the issuing authority shall
216 issue a certificate of credit to the seller or transferor, or to
217 the seller's or transferor's spouse or dependent child, or to any
218 other person, business or corporation, at the direction of the
219 seller or transferor, for the remaining unexpired taxes prorated
220 from the first day of the month following the month in which the
221 license plate is surrendered. The total of such credit may be
222 used by the person or entity to whom the certificate of credit is
223 issued, regardless of the relative amounts attributed to privilege
224 taxes or to county, school or municipal ad valorem taxes. Any
225 credit allowed for taxes due or any certificate of credit issued
226 may be applied to like taxes owed in any county by the person to
227 whom the credit is allowed or by the person possessing the
228 certificate of credit. No credit, however, shall be allowed on
229 the charge made for the license plate. Such license plates
230 surrendered to the tax collector shall be retained by him, and in
231 no event shall such license plate be attached to any motor vehicle

232 after being surrendered to the tax collector, nor shall any
233 license plate be transferred from one (1) vehicle to any other
234 vehicle.

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

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

253 SECTION 3. This act shall take effect and be in force from
254 and after October 1, 1999.