

By: Senator(s) Gollott, Hewes, Woodfield,
Cuevas

To: Finance

SENATE BILL NO. 2471

1 AN ACT TO PROVIDE THAT THE UNREMARIED SURVIVING SPOUSE OF A
2 VETERAN OF SERVICE IN THE ARMED FORCES IS ENTITLED TO RECEIVE ONE
3 MOTOR VEHICLE LICENSE PLATE FOR THE SUM OF \$1.00 IF THE VETERAN TO
4 WHOM THE SPOUSE WAS MARRIED WAS RATED BY THE VETERANS
5 ADMINISTRATION AS HAVING A SERVICE CONNECTED DISABILITY AND DIED
6 AS A RESULT OF SUCH DISABILITY, AND IF THE SPOUSE IS ENTITLED TO
7 RECEIVE DEPENDENCY AND INDEMNITY COMPENSATION AS A RESULT OF SUCH
8 VETERAN'S DEATH; TO EXEMPT FROM PRIVILEGE AND AD VALOREM TAXATION
9 ONE MOTOR VEHICLE OF SUCH A SPOUSE; TO AMEND SECTION 27-51-41,
10 MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED
11 PURPOSES. BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF
12 MISSISSIPPI:

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14 SECTION 1. (1) Any legal resident of the State of
15 Mississippi who is the unremarried surviving spouse of a veteran
16 of service in the Armed Forces of the United States, is privileged
17 to purchase annually one (1) motor vehicle license plate or tag in
18 his or her county of legal residence for the sum of One Dollar
19 (\$1.00) in total cost, regardless of make or model of motor
20 vehicle, if:

21 (a) The veteran to whom such spouse was married was
22 rated as having a service-connected disability by the Veterans
23 Administration and died as a result of such service connected
24 disability; and

25 (b) The spouse of such veteran is entitled to receive
26 dependency and indemnity compensation from the Veterans
27 Administration as a result of such veteran's death.

28 (2) The registration year of such motor vehicle shall
29 commence the first day of the month in which application for
30 registration is made, as provided in Section 27-19-31.

31 (3) (a) Not more than one (1) such motor vehicle license

32 plate or tag shall be issued to each such qualified spouse.

33 (b) This section pertains only to taxes or plates for
34 private passenger motor vehicles or pickup trucks.

35 (c) Proof of ownership of the motor vehicle for which a
36 license plate or tag is requested and proof that the spouse meets
37 the requirements of this section must be shown at the time of
38 application for such plate or tag. At the time of application or
39 renewal registration, a surviving spouse who desires to obtain or
40 retain the plate or tag issued under this section shall file with
41 the county tax collector a sworn statement that the spouse is
42 unmarried.

43 (d) One (1) vehicle owned by such an unremarried
44 surviving spouse is hereby exempt from all ad valorem and
45 privilege taxes.

46 (4) Such an unremarried surviving spouse may continue
47 annually to renew registration for one (1) motor vehicle license
48 plate or tag under this section for as long as the spouse remains
49 unmarried.

50 (5) The State Tax Commission is directed to furnish each
51 surviving spouse obtaining a license tag under this section an
52 emblem, which the spouse shall attach securely to the tag, showing
53 that the tag was issued to the spouse of an American veteran.

54 (6) A license issued under this section shall not be
55 transferable to any other person.

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

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

63 27-51-41. (1) The exemptions from the provisions of this
64 chapter shall be confined to those persons or property exempted by

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

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

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

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

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

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

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

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

94 (g) All motor vehicles operated in this state as common
95 and contract carriers of property, private commercial carriers of
96 property, private carriers of property and buses, all of which
97 have a gross weight in excess of ten thousand (10,000) pounds,

98 shall be exempt from all ad valorem taxes.

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

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

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

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

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

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

127 (n) All motor vehicles primarily used as rentals under
128 rental agreements with a term of not more than thirty (30)
129 continuous days each and under the control of persons who are
130 engaged in the business of renting such motor vehicles and who are

131 subject to the tax under Section 27-65-231 shall be exempt from
132 all ad valorem taxes.

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

135 (p) One (1) motor vehicle owned by the unremarried
136 surviving spouse of a veteran of service in the Armed Forces of
137 the United States in accordance with Section 1 of Senate Bill No.
138 2471, 1999 Regular Session.

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

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

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

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

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

197 decals.

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

201 SECTION 3. This act shall take effect and be in force from
202 and after July 1, 1999.