

*****Adopted*****

AMENDMENT No. 1 PROPOSED TO

House Bill NO. 336

By Senator(s) Smith

1 **AMEND** by inserting the following sections after line 35 and
2 **renumbering the succeeding section:**

3 SECTION 3. Section 27-19-56.5, Mississippi Code of 1972, is
4 amended as follows:

5 27-19-56.5. In recognition of the patriotic service rendered
6 by Mississippians who survived the attack on Pearl Harbor and by
7 Mississippians who are recipients of the Purple Heart Medal, any
8 such person is privileged to obtain one (1) distinctive motor
9 vehicle license plate or tag identifying him as a Pearl Harbor
10 survivor or a Purple Heart Medal recipient. The distinctive
11 plates or tags shall be of a color and design designated by the
12 tax commission.

13 The distinctive license plates shall be prepared by the tax
14 commission and shall be issued through the tax collectors of the
15 counties in the same manner as are other motor vehicle license
16 plates or tags. A * * * tag fee of Fifteen Dollars (\$15.00), in
17 addition to all other taxes and fees, shall be collected by the
18 tax collector for the Pearl Harbor distinctive tag. Distinctive
19 tags issued to Purple Heart Medal recipients under the provisions
20 of this section shall be exempt from ad valorem taxes, privilege
21 taxes and all other taxes and fees. The tax collector shall * * *
22 forward the additional fee of Fifteen Dollars (\$15.00) charged for
23 issuance of a Pearl Harbor distinctive tag to the Tax Commission

24 which shall deposit such fee to the credit of the State General
25 Fund. An applicant for such distinctive plates shall present to
26 the issuing official either (a) written proof that the applicant
27 is an honorably discharged former member of one of the Armed
28 Forces of the United States and, while serving in the Armed Forces
29 of the United States, was present during the attack on the island
30 of Oahu, Territory of Hawaii, on December 7, 1941, between the
31 hours of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written
32 proof that the applicant is a Purple Heart Medal recipient. The
33 distinctive license plates or tags so issued shall be used only
34 upon a personally or jointly owned private passenger vehicle (to
35 include station wagons, recreational motor vehicles and pickup
36 trucks) registered in the name, or jointly in the name, of the
37 person making application therefor, and when issued to such person
38 shall be used upon the vehicle for which issued in lieu of the
39 standard license plate or license tag normally issued for such
40 vehicle.

41 The distinctive license plates shall not be transferable
42 between motor vehicle owners; and in the event the owner of a
43 vehicle bearing a distinctive plate shall sell, trade, exchange or
44 otherwise dispose of the vehicle, such plate shall be retained by
45 such owner and returned to the tax collector.

46 SECTION 4. Section 27-51-41, Mississippi Code of 1972, is
47 amended as follows:

48 27-51-41. (1) The exemptions from the provisions of this
49 chapter shall be confined to those persons or property exempted by
50 this chapter or by the provisions of the Constitution of the
51 United States or the State of Mississippi. No exemption as now
52 provided by any other statute shall be valid as against the tax
53 levied by this chapter. Any subsequent exemption from the tax
54 levied hereunder shall be provided by amendment to this section
55 which shall be inserted in the bill at length.

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

99\SS02\HB336A.J *SS02/HB336AJ*

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

62 (b) All motor vehicles belonging to the federal
63 government or the State of Mississippi or any agencies or
64 instrumentalities thereof shall be exempt from all ad valorem
65 taxes.

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

68 (d) All motor vehicles owned by any fire protection
69 district incorporated in accordance with Sections 19-5-151 through
70 19-5-207 or by any fire protection grading district incorporated
71 in accordance with Sections 19-5-215 through 19-5-243 shall be
72 exempt from all ad valorem taxes.

73 (e) All motor vehicles owned by units of the
74 Mississippi National Guard shall be exempt from all ad valorem
75 taxes.

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

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

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

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

88 (j) Motor vehicles owned by disabled American veterans,
89 or by spouses of deceased disabled American veterans, in

99\SS02\HB336A.J *SS02/HB336AJ*

90 accordance with Section 27-19-53, shall be exempt from all ad
91 valorem taxes.

92 (k) One (1) motor vehicle owned by the unremarried
93 surviving spouse of a member of the Armed Forces of the United
94 States who, while on active duty, is killed or dies and one (1)
95 motor vehicle owned by the unremarried surviving spouse of a
96 member of a reserve component of the Armed Forces of the United
97 States or of the National Guard who, while on active duty for
98 training, is killed or dies shall be exempt from ad valorem taxes.

99 (l) Motor vehicles owned by recipients of the
100 Congressional Medal of Honor or by former prisoners of war, or by
101 spouses of such deceased persons, in accordance with Section
102 27-19-54, shall be exempt from all ad valorem taxes.

103 (m) Any religious society, ecclesiastical body or any
104 congregation thereof shall be exempt from ad valorem taxation on
105 one (1) private carrier of passengers, as defined in Section
106 27-19-3, owned by it, which is used exclusively for such society
107 and not for profit. All motor vehicles owned by any such
108 religious society or any educational institution having a seating
109 capacity greater than seven (7) passengers and used exclusively
110 for transporting passengers for religious or educational purposes
111 and not for profit shall be exempt from all ad valorem taxes.

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

118 (o) Antique motorcycles as defined in Section
119 27-19-47.1, shall be exempt from all ad valorem taxes.

120 (p) Motor vehicles owned by recipients of the Purple
121 Heart as provided in Section 27-19-56.5.

122 (3) Any claim for tax exemption by authority of the

123 above-mentioned code sections or by any other legal authority
124 shall be set out in the application for the road and bridge
125 privilege license, and the specific legal authority for such tax
126 exemption claim shall be cited in said application, and such
127 authority cited shall be shown by the tax collector on the tax
128 receipt as his authority for not collecting such ad valorem taxes,
129 and the tax collector shall carry forward such information in his
130 tax collection reports.

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

136 (5) If a taxpayer shall sell, trade or otherwise dispose of
137 a vehicle on which the ad valorem and road and bridge privilege
138 taxes have been paid in any county in the state, he shall remove
139 the license plate from the vehicle. Such license plate must be
140 surrendered to the issuing authority with the corresponding tax
141 receipt, if required, and credit shall be allowed for the taxes
142 paid for the remaining tax year on like privilege or ad valorem
143 taxes due on another vehicle owned by the seller or transferor or
144 by the seller's or transferor's spouse or dependent child. If the
145 seller or transferor does not elect to receive such credit at the
146 time the license plate is surrendered, the issuing authority shall
147 issue a certificate of credit to the seller or transferor, or to
148 the seller's or transferor's spouse or dependent child, or to any
149 other person, business or corporation, at the direction of the
150 seller or transferor, for the remaining unexpired taxes prorated
151 from the first day of the month following the month in which the
152 license plate is surrendered. The total of such credit may be
153 used by the person or entity to whom the certificate of credit is
154 issued, regardless of the relative amounts attributed to privilege
155 taxes or to county, school or municipal ad valorem taxes. Any

156 credit allowed for taxes due or any certificate of credit issued
157 may be applied to like taxes owed in any county by the person to
158 whom the credit is allowed or by the person possessing the
159 certificate of credit. No credit, however, shall be allowed on
160 the charge made for the license plate. Such license plates
161 surrendered to the tax collector shall be retained by him, and in
162 no event shall such license plate be attached to any vehicle after
163 being surrendered to the tax collector, nor shall any license
164 plate be transferred from one (1) vehicle to any other vehicle.

165 (6) If the person owning a vehicle subject to taxation under
166 the provisions of this chapter does not operate such vehicle on
167 the highways of this state from the date of acquisition or, if
168 previously registered, from the end of the anniversary month of
169 the tag and decals to the date on which he makes application for a
170 current license tag or decals, he shall pay such ad valorem tax
171 for a period of twelve (12) months beginning with the first day of
172 the month in which he applies for a current license tag or decals
173 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
174 shall submit an affidavit with an application attesting to the
175 fact that the vehicle was not operated on the highways of this
176 state from the date of acquisition or, if previously registered,
177 from the end of the anniversary month of the tag and decals to the
178 date on which he makes application for the current license tag or
179 decals.

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

183 SECTION 5. Nothing in this act shall affect or defeat any
184 claim, assessment, appeal, suit, right or cause of action for
185 taxes due or accrued under the highway privilege tax laws or the
186 Motor Vehicle Ad Valorem Tax Law of 1958 before the date on which
187 this act becomes effective, whether such claims, assessments,
188 appeals, suits or actions have been begun before the date on which

99\SS02\HB336A.J *SS02/HB336AJ*

189 this act becomes effective or are begun thereafter; and the
190 provisions of the highway privilege tax laws or the Motor Vehicle
191 Ad Valorem Tax Law of 1958 are expressly continued in full force,
192 effect and operation for the purpose of the assessment, collection
193 and enrollment of liens for any taxes due or accrued and the
194 execution of any warrant under such laws before the date on which
195 this act becomes effective, and for the imposition of any
196 penalties, forfeitures or claims for failure to comply with such
197 laws.

198 **FURTHER, amend the title on line 5 by inserting after the**
199 **semicolon the following:**

200 TO AMEND SECTIONS 27-19-56.5 AND 27-51-41, MISSISSIPPI CODE OF
201 1972, TO PROVIDE THAT DISTINCTIVE LICENSE TAGS ISSUED TO
202 RECIPIENTS OF THE PURPLE HEART MEDAL SHALL BE EXEMPT FROM MOTOR
203 VEHICLE PRIVILEGE TAXES, AD VALOREM TAXES AND ALL OTHER TAXES AND
204 FEES;