

By: Smith (27th)

To: Ways and Means

HOUSE BILL NO. 222

1 AN ACT TO AMEND SECTION 27-19-47, MISSISSIPPI CODE OF 1972,
2 TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE ANTIQUE AUTOMOBILE
3 LICENSE PLATES THAT DISPLAY THE EMBLEM OF THE PUBLIC OR PRIVATE
4 COLLEGE, UNIVERSITY, JUNIOR COLLEGE OR COMMUNITY COLLEGE OF THE
5 APPLICANT'S CHOICE; TO PROVIDE AN ADDITIONAL FEE FOR SUCH
6 DISTINCTIVE LICENSE PLATES; AND FOR RELATED PURPOSES.

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

8 SECTION 1. Section 27-19-47, Mississippi Code of 1972, is
9 amended as follows:

10 27-19-47. (1) (a) Any citizen of the State of Mississippi
11 who owns a registered antique automobile may apply to the tax
12 collector in the county of his legal residence, on forms
13 prescribed by the State Tax Commission, for a special antique
14 automobile plate to be displayed on such antique automobile.

15 Upon receipt of an application for a special antique
16 automobile plate, on a form prescribed by the commission, and upon
17 payment of the fee as prescribed in subsection (2) of this
18 section, the tax collector shall issue to such applicant a special
19 antique automobile plate on a permanent basis, and it shall bear
20 no date, but shall bear the inscription "Antique Car-Mississippi"
21 and shall be valid without renewal as long as the automobile is in
22 existence. This special plate shall be issued for the applicant's
23 use only for such automobile and in the event of a transfer of

24 title, the owner shall surrender the special plate to the tax
25 collector.

26 Such special antique automobile plate shall be issued in lieu
27 of, and shall have the same legal significance as, ordinary
28 registration plates.

29 (b) In lieu of the annual license tax and registration
30 fees levied under Mississippi law, a special license tax fee shall
31 be levied on the operation of antique automobiles. The fee for a
32 license shall be Twenty-five Dollars (\$25.00) and it shall be
33 issued on a permanent basis without renewal. The fee, less five
34 percent (5%) thereof to be retained by the county tax collector,
35 shall be remitted to the State Tax Commission on a monthly basis
36 as prescribed by the commission. The portion of the additional
37 fee retained by the tax collector shall be deposited into the
38 county general fund. The portion of the fee remitted to the Tax
39 Commission shall be deposited into the State Treasury on the day
40 it is received and shall be deposited by the State Treasurer into
41 the State General Fund.

42 (c) For the purposes of this section, motor vehicles
43 manufactured more than twenty-five (25) years ago shall hereafter
44 be classified as antique automobiles and shall be exempt from all
45 ad valorem taxes levied by both state, municipal, county and other
46 taxing districts.

47 (2) Any person who meets the requirements for the issuance
48 of a special antique automobile license plate and who complies
49 with the provisions of subsection (1) of this section, at his
50 discretion, may be issued, in lieu of the distinctive license
51 plate described in subsection (1) of this section, a distinctive
52 license plate for each vehicle registered in his name which, in
53 addition to bearing the inscription "Antique Car-Mississippi" also
54 displays the emblem of the public or private college, university,

55 junior college or community college of his choice. Such
56 distinctive license plates shall be issued in accordance with the
57 same manner and procedure, and upon payment of the same additional
58 annual fee, as prescribed under Section 27-19-56.4, 27-19-56.7 or
59 27-19-56.8. Proof of the payment of such additional annual fee
60 shall be evidenced by a decal issued by the county tax collector
61 for placement upon the distinctive tag indicating the year for
62 which the additional annual fee is paid. The proceeds from the
63 additional annual fee shall be collected and distributed in the
64 same manner and procedure as prescribed for the additional annual
65 fees collected under Section 27-19-56.4, 27-19-56.7 and
66 27-19-56.8.

67 SECTION 2. This act shall take effect and be in force from
68 and after July 1, 2000.