

By: Clark

To: Ways and Means

HOUSE BILL NO. 756

1 AN ACT TO CREATE A NEW SECTION TO BE CODIFIED AS SECTION
2 27-19-56.15, MISSISSIPPI CODE OF 1972, TO REQUIRE OWNERS OF ALL-
3 TERRAIN VEHICLES TO REGISTER SUCH VEHICLES AND OBTAIN A SPECIAL
4 LICENSE TAG; TO PRESCRIBE FEES FOR THE ISSUANCE OF SUCH LICENSE
5 TAGS; TO PROVIDE THAT IT SHALL BE UNLAWFUL FOR A PERSON WHO OWNS
6 AN ALL-TERRAIN VEHICLE TO FAIL TO PURCHASE OR DISPLAY THE SPECIAL
7 LICENSE TAG ON SUCH VEHICLE, AND TO PRESCRIBE A PENALTY FOR A
8 VIOLATION THEREOF; TO AMEND SECTION 27-51-41, MISSISSIPPI CODE OF
9 1972, TO EXEMPT SUCH SPECIAL LICENSE TAGS FROM AD VALOREM TAX; AND
10 FOR RELATED PURPOSES.

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

12 SECTION 1. The following shall be codified as Section
13 27-19-56.15, Mississippi Code of 1972:

14 27-19-56.15. (1) The term "all-terrain vehicle," as used in
15 this section, means any motorized vehicle manufactured and
16 designed exclusively for off-road use that is fifty (50) inches or
17 less in width, has an unladen dry weight of six hundred (600)
18 pounds or less, travels on three (3), four (4) or more low
19 pressure tires, has a seat designed to be straddled by the
20 operator and uses handlebars for steering control.

21 (2) Beginning July 1, 2000, every owner of an all-terrain
22 vehicle who is a resident of this state shall register such
23 vehicle with the county tax collector and shall pay a fee in the
24 amount provided in subsection (4) of this section. Upon
25 registration and payment of such fee, the applicant shall be

26 issued a special license tag for such all-terrain vehicle. The
27 special license tags so issued shall be of such color, design and
28 size as the State Tax Commission may prescribe and shall consist
29 of such letters or numbers, or both, as may be necessary to
30 distinguish each license tag.

31 (3) Application for the special license tags authorized by
32 this section shall be made to the county tax collector on forms
33 prescribed by the State Tax Commission. The application and the
34 registration fee imposed under subsection (4) of this section,
35 less five percent (5%) thereof to be retained by the tax
36 collector, shall be remitted to the State Tax Commission within
37 seven (7) days of the date the application is made. The portion
38 of the registration fee retained by the tax collector shall be
39 deposited into the county general fund. The portion of the
40 registration fee paid to the State Tax Commission shall be
41 deposited into the State General Fund.

42 (4) Any person applying for a special license tag under this
43 section shall pay a registration fee in the amount of Ten Dollars
44 (\$10.00) for each special license tag applied for under this
45 section. The special license tags issued under the provisions of
46 this section shall be exempt from all privilege taxes, ad valorem
47 taxes or other taxes or fees. The registration fee shall be a
48 one-time fee which shall not again be due or payable for as long
49 as the applicant owns the vehicle. If the owner sells or
50 transfers ownership of the vehicle, the purchaser or transferee
51 shall make application for the issuance of a new special license
52 tag and shall pay the registration fee required under this
53 subsection.

54 (5) If a special license tag issued under this section is
55 lost, stolen or destroyed, the owner may make application and
56 affidavit for a replacement special license tag. The fee for a

57 replacement special license tag shall be Five Dollars (\$5.00).
58 The tax collector receiving such application and affidavit shall
59 be entitled to retain and deposit into the county general fund
60 five percent (5%) of the fee for such replacement license tag and
61 the remainder shall be distributed in the same manner as funds
62 from the sale of original special license tags issued under this
63 section.

64 (6) The county tax collector shall maintain a record of each
65 special license tag issued under this section in the same manner
66 as records are maintained for regular license tags issued by the
67 tax collector.

68 (7) Any person who violates this section by failing to
69 purchase a special license tag or by failing to display such
70 license tag on an all-terrain vehicle at all times is guilty of a
71 misdemeanor and may be fined in an amount not to exceed
72 Twenty-five Dollars (\$25.00). However, conviction for a violation
73 of this section shall not be entered upon the driving record of
74 any individual and no state assessment provided for by Section
75 99-19-73, or any other provision of law may be imposed or
76 collected.

77 (8) The purchase or display of a special license tag issued
78 under this section shall not authorize or make it lawful for a
79 person to operate an all-terrain vehicle upon a public highway,
80 road or street in this state.

81 SECTION 2. Section 27-51-41, Mississippi Code of 1972, is
82 amended as follows:[JWB1]

83 27-51-41. (1) The exemptions from the provisions of this
84 chapter shall be confined to those persons or property exempted by

85 this chapter or by the provisions of the Constitution of the
86 United States or the State of Mississippi. No exemption as now
87 provided by any other statute shall be valid as against the tax
88 levied by this chapter. Any subsequent exemption from the tax
89 levied hereunder shall be provided by amendment to this section
90 which shall be inserted in the bill at length.

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

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

97 (b) All motor vehicles belonging to the federal
98 government or the State of Mississippi or any agencies or
99 instrumentalities thereof shall be exempt from all ad valorem
100 taxes.

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

103 (d) All motor vehicles owned by any fire protection
104 district incorporated in accordance with Sections 19-5-151 through
105 19-5-207 or by any fire protection grading district incorporated
106 in accordance with Sections 19-5-215 through 19-5-243 shall be
107 exempt from all ad valorem taxes.

108 (e) All motor vehicles owned by units of the
109 Mississippi National Guard shall be exempt from all ad valorem
110 taxes.

111 (f) All motor vehicles which are exempted from highway
112 privilege taxes under Section 27-19-1 et seq. shall be exempt from

113 ad valorem taxes.

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

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

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

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

127 (k) One (1) motor vehicle owned by the unremarried
128 surviving spouse of a member of the Armed Forces of the United
129 States who, while on active duty, is killed or dies and one (1)
130 motor vehicle owned by the unremarried surviving spouse of a
131 member of a reserve component of the Armed Forces of the United
132 States or of the National Guard who, while on active duty for
133 training, is killed or dies shall be exempt from ad valorem taxes.

134 (l) Motor vehicles owned by recipients of the
135 Congressional Medal of Honor or by former prisoners of war, or by
136 spouses of such deceased persons, in accordance with Section
137 27-19-54, shall be exempt from all ad valorem taxes.

138 (m) Any religious society, ecclesiastical body or any
139 congregation thereof shall be exempt from ad valorem taxation on
140 one (1) private carrier of passengers, as defined in Section

141 27-19-3, owned by it, which is used exclusively for such society
142 and not for profit. All motor vehicles owned by any such
143 religious society or any educational institution having a seating
144 capacity greater than seven (7) passengers and used exclusively
145 for transporting passengers for religious or educational purposes
146 and not for profit shall be exempt from all ad valorem taxes.

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

153 (o) Antique motorcycles as defined in Section
154 27-19-47.1, shall be exempt from all ad valorem taxes.

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

157 (q) All-terrain vehicles, as defined under Section
158 27-19-56.15, are exempt from all ad valorem taxes.

159 (3) Any claim for tax exemption by authority of the
160 above-mentioned code sections or by any other legal authority
161 shall be set out in the application for the road and bridge
162 privilege license, and the specific legal authority for such tax
163 exemption claim shall be cited in said application, and such
164 authority cited shall be shown by the tax collector on the tax
165 receipt as his authority for not collecting such ad valorem taxes,
166 and the tax collector shall carry forward such information in his
167 tax collection reports.

168 (4) Any motor vehicle driven over the highways of this state

169 to the extent that the owner of such motor vehicle is required to
170 purchase a road and bridge privilege license in this state, yet
171 the legal situs of such motor vehicle is located in another state,
172 shall be exempt from ad valorem taxes authorized by this chapter.

173 (5) If a taxpayer shall sell, trade or otherwise dispose of
174 a vehicle on which the ad valorem and road and bridge privilege
175 taxes have been paid in any county in the state, he shall remove
176 the license plate from the vehicle. Such license plate must be
177 surrendered to the issuing authority with the corresponding tax
178 receipt, if required, and credit shall be allowed for the taxes
179 paid for the remaining tax year on like privilege or ad valorem
180 taxes due on another vehicle owned by the seller or transferor or
181 by the seller's or transferor's spouse or dependent child. If the
182 seller or transferor does not elect to receive such credit at the
183 time the license plate is surrendered, the issuing authority shall
184 issue a certificate of credit to the seller or transferor, or to
185 the seller's or transferor's spouse or dependent child, or to any
186 other person, business or corporation, at the direction of the
187 seller or transferor, for the remaining unexpired taxes prorated
188 from the first day of the month following the month in which the
189 license plate is surrendered. The total of such credit may be
190 used by the person or entity to whom the certificate of credit is
191 issued, regardless of the relative amounts attributed to privilege
192 taxes or to county, school or municipal ad valorem taxes. Any
193 credit allowed for taxes due or any certificate of credit issued
194 may be applied to like taxes owed in any county by the person to
195 whom the credit is allowed or by the person possessing the
196 certificate of credit. No credit, however, shall be allowed on

197 the charge made for the license plate. Such license plates
198 surrendered to the tax collector shall be retained by him, and in
199 no event shall such license plate be attached to any vehicle after
200 being surrendered to the tax collector, nor shall any license
201 plate be transferred from one (1) vehicle to any other vehicle.

202 (6) If the person owning a vehicle subject to taxation under
203 the provisions of this chapter does not operate such vehicle on
204 the highways of this state from the date of acquisition or, if
205 previously registered, from the end of the anniversary month of
206 the tag and decals to the date on which he makes application for a
207 current license tag or decals, he shall pay such ad valorem tax
208 for a period of twelve (12) months beginning with the first day of
209 the month in which he applies for a current license tag or decals
210 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
211 shall submit an affidavit with an application attesting to the
212 fact that the vehicle was not operated on the highways of this
213 state from the date of acquisition or, if previously registered,
214 from the end of the anniversary month of the tag and decals to the
215 date on which he makes application for the current license tag or
216 decals.

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

220 SECTION 3. This act shall take effect and be in force from
221 and after July 1, 2000.