

By: Furniss, White (29th), King, Harvey,
Michel, Carmichael, Johnson (19th), Hewes,
Cuevas, Gollott, Thames, Lee, Browning,
Burton, Dearing, Chaney, Hyde-Smith, Ross

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2778

1 AN ACT TO AMEND SECTION 27-19-56.12, MISSISSIPPI CODE OF
2 1972, TO ALLOW ALL HONORABLY DISCHARGED VETERANS TO PURCHASE
3 DISTINCTIVE MOTOR VEHICLE LICENSE PLATES FOR EACH VEHICLE
4 REGISTERED IN HIS NAME; TO PROVIDE THAT THE ADDITIONAL FEE FOR THE
5 DISTINCTIVE LICENSE PLATE SHALL BE COLLECTED UPON THE INITIAL
6 ISSUANCE AND SUBSEQUENT ISSUANCE OF A NEW TAG DESIGN SERIES; TO
7 REVISE THE TYPES OF DOCUMENTS THAT MAY BE SUBMITTED FOR EVIDENCE
8 OF VETERAN SERVICE BY THE APPLICANT FOR THE DISTINCTIVE PLATE; TO
9 AMEND SECTION 27-19-56.5, MISSISSIPPI CODE OF 1972, TO AUTHORIZE
10 THE SURVIVING SPOUSE OF A DECEASED PERSON WHO WAS ISSUED A PURPLE
11 HEART MEDAL DISTINCTIVE LICENSE TAG TO APPLY FOR OR RETAIN SUCH
12 DISTINCTIVE LICENSE TAG AND TO CONTINUE ANNUALLY TO RENEW
13 REGISTRATION FOR ONE SUCH MOTOR VEHICLE LICENSE TAG FOR AS LONG AS
14 THE SPOUSE REMAINS UNMARRIED; TO PROVIDE THAT SUCH DISTINCTIVE
15 LICENSE TAG ISSUED TO A SURVIVING SPOUSE SHALL BE EXEMPT FROM ALL
16 AD VALOREM AND PRIVILEGE TAXES; TO AMEND SECTION 27-51-41,
17 MISSISSIPPI CODE OF 1972, IN CONFORMITY; AND FOR RELATED PURPOSES.

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

19 SECTION 1. Section 27-19-56.12, Mississippi Code of 1972, is
20 amended as follows:[JMR1]

21 27-19-56.12. In recognition of the patriotic service
22 rendered by Mississippians who are honorably discharged veterans
23 who served in the United States Armed Forces * * *, any such
24 person is privileged to obtain * * * distinctive motor vehicle
25 license plates or tags for each vehicle registered in his name
26 identifying their status as a veteran. The State Tax Commission,
27 with concurrence by the State Veterans Affairs Board, shall
28 develop * * * decals to be affixed to the license tag indicating
29 branch and period of military service * * *. The distinctive
30 plates or tags shall be of a color and design designated by the
31 Tax Commission with concurrence by the State Veterans Affairs
32 Board.

33 The distinctive license plates shall be prepared by the Tax

34 Commission and shall be issued through the tax collectors of the
35 counties in the same manner as are other motor vehicle license
36 plates or tags. An additional tag fee of Thirty Dollars (\$30.00)
37 shall be collected by the tax collector for such license plates or
38 tags upon the initial issuance and subsequent issuance of a new
39 tag design series, and shall be forwarded to the Tax Commission
40 which shall deposit such fee to the credit of a fund to be
41 administered by the board overseeing the veterans nursing homes in
42 this state for the benefit of indigent veterans who are residents
43 of such nursing homes.

44 An applicant for such distinctive plates shall present to the
45 issuing official written evidence of the veteran's service. Such
46 evidence shall include a copy of the applicant's DD-214 form, a
47 Report of Separation from Military Service, a military discharge
48 document, or a written certification of military service from the
49 State Veterans Affairs Board. The distinctive license plates or
50 tags so issued shall be used only upon a personally or jointly
51 owned private passenger vehicle (to include station wagons,
52 recreational motor vehicles and pickup trucks) registered in the
53 name, or jointly in the name, of the person making application
54 therefor, and when issued to such person shall be used upon the
55 vehicle for which issued in lieu of the standard license plate or
56 license tag normally issued for such vehicle.

57 The distinctive license plates shall not be transferable
58 between motor vehicle owners; and in the event the owner of a
59 vehicle bearing a distinctive plate shall sell, trade, exchange or
60 otherwise dispose of the vehicle, such plate shall be retained by
61 such owner and returned to the tax collector.

62 SECTION 2. Section 27-19-56.5, Mississippi Code of 1972, is
63 amended as follows:

64 27-19-56.5. In recognition of the patriotic service rendered
65 by Mississippians who survived the attack on Pearl Harbor and by
66 Mississippians who are recipients of the Purple Heart Medal, any

67 such person is privileged to obtain one (1) distinctive motor
68 vehicle license plate or tag identifying him as a Pearl Harbor
69 survivor or a Purple Heart Medal recipient. The distinctive
70 plates or tags shall be of a color and design designated by the
71 Tax Commission.

72 The distinctive license plates shall be prepared by the Tax
73 Commission and shall be issued through the tax collectors of the
74 counties in the same manner as are other motor vehicle license
75 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in
76 addition to all other taxes and fees, shall be collected by the
77 tax collector for the Pearl Harbor distinctive tag. Distinctive
78 tags issued to Purple Heart Medal recipients under the provisions
79 of this section shall be exempt from ad valorem taxes, privilege
80 taxes and all other taxes and fees. The surviving spouse of a
81 deceased person who was issued a Purple Heart Medal distinctive
82 license plate or tag under this section shall be entitled to apply
83 for or retain such license tag and may continue annually to renew
84 registration for one (1) such distinctive motor vehicle license
85 plate or tag for as long as the spouse remains unmarried. At the
86 time of application or renewal registration, a surviving spouse
87 who desires to retain such distinctive plate or tag shall file
88 with the county tax collector a sworn statement that the spouse is
89 unmarried, and any such vehicle when so registered shall be exempt
90 from all ad valorem and privilege taxes. The tax collector shall
91 forward the additional fee of Fifteen Dollars (\$15.00) charged for
92 issuance of a Pearl Harbor distinctive tag to the Tax Commission
93 which shall deposit such fee to the credit of the State General
94 Fund. An applicant for a distinctive tag under this section shall
95 present to the issuing official either (a) written proof that the
96 applicant is an honorably discharged former member of one of the
97 Armed Forces of the United States and, while serving in the Armed
98 Forces of the United States, was present during the attack on the
99 island of Oahu, Territory of Hawaii, on December 7, 1941, between

100 the hours of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written
101 proof that the applicant is a Purple Heart Medal recipient. The
102 distinctive license plates or tags so issued shall be used only
103 upon a personally or jointly owned private passenger vehicle (to
104 include station wagons, recreational motor vehicles and pickup
105 trucks) registered in the name, or jointly in the name, of the
106 person making application therefor, and when issued to such person
107 shall be used upon the vehicle for which issued in lieu of the
108 standard license plate or license tag normally issued for such
109 vehicle.

110 The distinctive license plates shall not be transferable
111 between motor vehicle owners; and in the event the owner of a
112 vehicle bearing a distinctive plate shall sell, trade, exchange or
113 otherwise dispose of the vehicle, such plate shall be retained by
114 such owner and returned to the tax collector.

115 SECTION 3. Section 27-51-41, Mississippi Code of 1972, is
116 amended as follows:[MS2]

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

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

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

131 (b) All motor vehicles belonging to the federal
132 government or the State of Mississippi or any agencies or

133 instrumentalities thereof shall be exempt from all ad valorem
134 taxes.

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

137 (d) All motor vehicles owned by any fire protection
138 district incorporated in accordance with Sections 19-5-151 through
139 19-5-207 or by any fire protection grading district incorporated
140 in accordance with Sections 19-5-215 through 19-5-243 shall be
141 exempt from all ad valorem taxes.

142 (e) All motor vehicles owned by units of the
143 Mississippi National Guard shall be exempt from all ad valorem
144 taxes.

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

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

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

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

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

161 (k) One (1) motor vehicle owned by the unremarried
162 surviving spouse of a member of the Armed Forces of the United
163 States who, while on active duty, is killed or dies and one (1)
164 motor vehicle owned by the unremarried surviving spouse of a
165 member of a reserve component of the Armed Forces of the United

166 States or of the National Guard who, while on active duty for
167 training, is killed or dies shall be exempt from ad valorem taxes.

168 (l) Motor vehicles owned by recipients of the
169 Congressional Medal of Honor or by former prisoners of war, or by
170 spouses of such deceased persons, in accordance with Section
171 27-19-54, shall be exempt from all ad valorem taxes.

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

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

187 (o) Antique motorcycles as defined in Section
188 27-19-47.1, shall be exempt from all ad valorem taxes.

189 (p) Motor vehicles owned by recipients of the Purple
190 Heart or by spouses of deceased recipients as provided in Section
191 27-19-56.5.

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

199 and the tax collector shall carry forward such information in his
200 tax collection reports.

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

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

232 no event shall such license plate be attached to any vehicle after
233 being surrendered to the tax collector, nor shall any license
234 plate be transferred from one (1) vehicle to any other 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 4. This act shall take effect and be in force from
254 and after July 1, 2000.