MISSISSIPPI LEGISLATURE
REGULAR SESSION 2000

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

SENATE BILL NO. 2778
(As Passed the Senate)

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

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

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

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

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

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

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

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

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

The distinctive license plates shall be prepared by the Tax
Commission and shall be issued through the tax collectors of the
counties in the same manner as are other motor vehicle license
plates or tags. A tag fee of Fifteen Dollars ($15.00), in
addition to all other taxes and fees, shall be collected by the
tax collector for the Pearl Harbor distinctive tag. Distinctive
tags issued to Purple Heart Medal recipients under the provisions
of this section shall be exempt from ad valorem taxes, privilege
taxes and all other taxes and fees. The surviving spouse of a
deceased person who was issued a Purple Heart Medal distinctive
license plate or tag under this section shall be entitled to apply
for or retain such license tag and may continue annually to renew
registration for one (1) such distinctive motor vehicle license
plate or tag for as long as the spouse remains unmarried. At the
time of application or renewal registration, a surviving spouse
who desires to retain such distinctive plate or tag shall file
with the county tax collector a sworn statement that the spouse is
unmarried, and any such vehicle when so registered shall be exempt
from all ad valorem and privilege taxes. The tax collector shall
forward the additional fee of Fifteen Dollars ($15.00) charged for
issuance of a Pearl Harbor distinctive tag to the Tax Commission
which shall deposit such fee to the credit of the State General
Fund. An applicant for a distinctive tag under this section shall
present to the issuing official either (a) written proof that the
applicant is an honorably discharged former member of one of the
Armed Forces of the United States and, while serving in the Armed
Forces of the United States, was present during the attack on the
island of Oahu, Territory of Hawaii, on December 7, 1941, between
the hours of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof that the applicant is a Purple Heart Medal recipient. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

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

SECTION 3. Section 27-51-41, Mississippi Code of 1972, is amended as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(5) If a taxpayer shall sell, trade or otherwise dispose of a vehicle on which the ad valorem and road and bridge privilege taxes have been paid in any county in the state, he shall remove the license plate from the vehicle. Such license plate must be surrendered to the issuing authority with the corresponding tax receipt, if required, and credit shall be allowed for the taxes paid for the remaining tax year on like privilege or ad valorem taxes due on another vehicle owned by the seller or transferor or by the seller's or transferor's spouse or dependent child. If the seller or transferor does not elect to receive such credit at the time the license plate is surrendered, the issuing authority shall issue a certificate of credit to the seller or transferor, or to the seller's or transferor's spouse or dependent child, or to any other person, business or corporation, at the direction of the seller or transferor, for the remaining unexpired taxes prorated from the first day of the month following the month in which the license plate is surrendered. The total of such credit may be used by the person or entity to whom the certificate of credit is issued, regardless of the relative amounts attributed to privilege taxes or to county, school or municipal ad valorem taxes. Any credit allowed for taxes due or any certificate of credit issued may be applied to like taxes owed in any county by the person to whom the credit is allowed or by the person possessing the certificate of credit. No credit, however, shall be allowed on the charge made for the license plate. Such license plates surrendered to the tax collector shall be retained by him, and in
no event shall such license plate be attached to any vehicle after
being surrendered to the tax collector, nor shall any license
plate be transferred from one (1) vehicle to any other vehicle.

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

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

SECTION 4. This act shall take effect and be in force from
and after July 1, 2000.