

By: Representative Chism

To: Ways and Means

HOUSE BILL NO. 251

1 AN ACT TO AUTHORIZE THE ISSUANCE OF ONE DISTINCTIVE LICENSE
2 TAG TO A VOLUNTEER FIRE FIGHTER WITHOUT THE PAYMENT OF ADDITIONAL
3 FEES, PRIVILEGE TAXES OR MOTOR VEHICLE AD VALOREM TAXES; TO AMEND
4 SECTION 27-51-41, MISSISSIPPI CODE OF 1972, IN CONFORMITY WITH THE
5 PROVISIONS OF THIS ACT; AND FOR RELATED PURPOSES.

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

7 SECTION 1. (1) Any owner of a motor vehicle who is a
8 volunteer fire fighter in the service of any municipality, county
9 or fire district in the state and who is a resident of this state,
10 upon application with the county tax collector, shall be issued a
11 distinctive license tag for one (1) private passenger motor
12 vehicle or pickup truck registered in his name identifying such
13 person as a volunteer fire fighter. The distinctive license tags
14 so issued shall be of such color and design as may be agreed upon
15 by the Executive Committee of the Mississippi Fire Fighters
16 Association and the State Tax Commission, shall consist of such
17 letters or numbers, or both, as may be necessary to distinguish
18 each license tag and, in the discretion of the State Tax
19 Commission, may display the county name.

20 (2) Application for the distinctive license tags authorized
21 by this section shall be made to the county tax collector on forms
22 prescribed by the State Tax Commission. An applicant for such
23 distinctive license tag shall present to the issuing official
24 proof of his service as a volunteer fire fighter by presentation
25 of the applicant's official fire fighter identification card or a
26 signed and notarized affidavit from the governing authority or
27 chief executive officer of the municipality, county or fire
28 district for whom the applicant serves as a volunteer fire



29 fighter. Distinctive license tags issued under this section shall
30 be exempt from all motor vehicle registration fees, privilege
31 taxes and ad valorem taxes.

32 (3) If the owner does not wish to retain the distinctive
33 license tag, or if the owner retires or resigns from or otherwise
34 vacates his service as a volunteer fire fighter, he must surrender
35 it to the local county tax collector.

36 (4) A regular license tag must be properly displayed as
37 required by law until replaced by a distinctive license tag under
38 this section. The regular license tag must be surrendered to the
39 tax collector upon issuance of the distinctive license tag under
40 this section. The tax collector shall issue up to two (2) license
41 decals for each distinctive license tag issued under this section,
42 which will expire the same month and year as the regular license
43 tag.

44 (5) In the case of loss or theft of a distinctive license
45 tag issued under this section, the owner may make application and
46 affidavit for a replacement distinctive license tag as provided by
47 Section 27-19-37. The fee for a replacement distinctive license
48 tag shall be Ten Dollars (\$10.00). The tax collector receiving
49 such application and affidavit shall be entitled to retain and
50 deposit into the county general fund five percent (5%) of the fee
51 for such replacement license tag and the remainder shall be
52 distributed to the State Tax Commission and deposited in the State
53 General Fund.

54 (6) Any person evading or violating any of the provisions of
55 this section, or attempting to secure benefits hereunder to which
56 he is not entitled, shall be guilty of a misdemeanor and, upon
57 conviction, shall be fined not less than One Hundred Dollars
58 (\$100.00) nor more than One Thousand Dollars (\$1,000.00).

59 SECTION 2. Section 27-51-41, Mississippi Code of 1972, is
60 amended as follows:



61 27-51-41. (1) The exemptions from the provisions of this
62 chapter shall be confined to those persons or property exempted by
63 this chapter or by the provisions of the Constitution of the
64 United States or the State of Mississippi. No exemption as now
65 provided by any other statute shall be valid as against the tax
66 levied by this chapter. Any subsequent exemption from the tax
67 levied hereunder shall be provided by amendment to this section
68 which shall be inserted in the bill at length.

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

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

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

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

81 (d) All motor vehicles owned by any fire protection
82 district incorporated in accordance with Sections 19-5-151 through
83 19-5-207 or by any fire protection grading district incorporated
84 in accordance with Sections 19-5-215 through 19-5-243 shall be
85 exempt from all ad valorem taxes.

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

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

92 (g) All motor vehicles operated in this state as common
93 and contract carriers of property, private commercial carriers of



94 property, private carriers of property and buses, all of which
95 have a gross weight in excess of ten thousand (10,000) pounds,
96 shall be exempt from all ad valorem taxes.

97 (h) Antique automobiles as defined in Section 27-19-47,
98 and antique pickup trucks as provided for under Section
99 27-19-47.2, Mississippi Code of 1972, shall be exempt from all ad
100 valorem taxes.

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

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

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

114 (l) Motor vehicles owned by recipients of the
115 Congressional Medal of Honor or by former prisoners of war, or by
116 spouses of such deceased persons, in accordance with Section
117 27-19-54, shall be exempt from all ad valorem taxes.

118 (m) Any religious society, ecclesiastical body or any
119 congregation thereof shall be exempt from ad valorem taxation on
120 one (1) private carrier of passengers, as defined in Section
121 27-19-3, owned by it, which is used exclusively for such society
122 and not for profit. All motor vehicles owned by any such
123 religious society or any educational institution having a seating
124 capacity greater than seven (7) passengers and used exclusively
125 for transporting passengers for religious or educational purposes
126 and not for profit shall be exempt from all ad valorem taxes.



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

133 (o) Antique motorcycles as defined in Section
134 27-19-47.1, shall be exempt from all ad valorem taxes.

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

137 (q) One (1) motor vehicle owned by a volunteer fire
138 fighter in accordance with Section 1 of House Bill No. _____, 2001
139 Regular Session, shall be exempt from all ad valorem taxes.

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

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

154 (5) If a taxpayer shall sell, trade or otherwise dispose of
155 a vehicle on which the ad valorem and road and bridge privilege
156 taxes have been paid in any county in the state, he shall remove
157 the license plate from the vehicle. Such license plate must be
158 surrendered to the issuing authority with the corresponding tax
159 receipt, if required, and credit shall be allowed for the taxes



160 paid for the remaining tax year on like privilege or ad valorem
161 taxes due on another vehicle owned by the seller or transferor or
162 by the seller's or transferor's spouse or dependent child. If the
163 seller or transferor does not elect to receive such credit at the
164 time the license plate is surrendered, the issuing authority shall
165 issue a certificate of credit to the seller or transferor, or to
166 the seller's or transferor's spouse or dependent child, or to any
167 other person, business or corporation, at the direction of the
168 seller or transferor, for the remaining unexpired taxes prorated
169 from the first day of the month following the month in which the
170 license plate is surrendered. The total of such credit may be
171 used by the person or entity to whom the certificate of credit is
172 issued, regardless of the relative amounts attributed to privilege
173 taxes or to county, school or municipal ad valorem taxes. Any
174 credit allowed for taxes due or any certificate of credit issued
175 may be applied to like taxes owed in any county by the person to
176 whom the credit is allowed or by the person possessing the
177 certificate of credit. No credit, however, shall be allowed on
178 the charge made for the license plate. Such license plates
179 surrendered to the tax collector shall be retained by him, and in
180 no event shall such license plate be attached to any vehicle after
181 being surrendered to the tax collector, nor shall any license
182 plate be transferred from one (1) vehicle to any other vehicle.

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



193 fact that the vehicle was not operated on the highways of this
194 state from the date of acquisition or, if previously registered,
195 from the end of the anniversary month of the tag and decals to the
196 date on which he makes application for the current license tag or
197 decals.

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

201 SECTION 3. Nothing in this act shall affect or defeat any
202 claim, assessment, appeal, suit, right or cause of action for
203 taxes due or accrued under the highway privilege tax laws or the
204 Motor Vehicle Ad Valorem Tax Law of 1958 before the date on which
205 this act becomes effective, whether such claims, assessments,
206 appeals, suits or actions have been begun before the date on which
207 this act becomes effective or are begun thereafter; and the
208 provisions of the highway privilege tax laws and the Motor Vehicle
209 Ad Valorem Tax Law of 1958 are expressly continued in full force,
210 effect and operation for the purpose of the assessment, collection
211 and enrollment of liens for any taxes due or accrued and the
212 execution of any warrant under such laws before the date on which
213 this act becomes effective, and for the imposition of any
214 penalties, forfeitures or claims for failure to comply with such
215 laws.

216 SECTION 4. This act shall take effect and be in force from
217 and after July 1, 2001.

