HOUSE BILL NO. 251

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

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

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

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. An applicant for such distinctive license tag shall present to the issuing official proof of his service as a volunteer fire fighter by presentation of the applicant's official fire fighter identification card or a signed and notarized affidavit from the governing authority or chief executive officer of the municipality, county or fire district for whom the applicant serves as a volunteer fire fighter.
fighter. Distinctive license tags issued under this section shall be exempt from all motor vehicle registration fees, privilege taxes and ad valorem taxes.

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

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

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

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

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

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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,
and antique pickup trucks as provided for under Section
27-19-47.2, Mississippi Code of 1972, 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 as provided in Section 27-19-56.5.

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

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

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