

By: Representative Fleming

To: Ways and Means

HOUSE BILL NO. 717

1 AN ACT TO PROVIDE THAT PROPERTY TAXES ON MOTOR VEHICLES SHALL
 2 BE CHARGED TO THE TITLEHOLDER AND SHALL BE PAID ON AN ANNIVERSARY
 3 DATE OR IN INSTALLMENTS AT THE ELECTION OF THE BUYER; TO PROVIDE
 4 THAT SUCH TAXES SHALL BE SUBJECT TO THE SAME LIEN LAWS AS OTHER
 5 PERSONAL PROPERTY; TO AMEND SECTION 27-19-48, MISSISSIPPI CODE OF
 6 1972, TO PROVIDE THAT THE FEE FOR VANITY TAGS SHALL BE TEN
 7 DOLLARS; TO AMEND SECTION 27-41-1, MISSISSIPPI CODE OF 1972, TO
 8 REQUIRE COUNTIES TO SET UP PAYMENT PLANS FOR MOTOR VEHICLE TAXES;
 9 TO AMEND SECTION 27-51-7, MISSISSIPPI CODE OF 1972, IN CONFORMITY
 10 TO THE PROVISIONS OF THIS ACT; AND FOR RELATED PURPOSES.

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

12 SECTION 1. All ad valorem taxes on motor vehicles which are
 13 currently paid upon purchase of the license tag for such vehicles
 14 shall be charged to the titleholder of the vehicle which shall be
 15 paid either on an anniversary date or in installments, at the
 16 election of the buyer. Tax payments on motor vehicles shall be
 17 subject to the same lien laws as personal property and shall be
 18 collected in the same manner.

19 SECTION 2. Section 27-19-48, Mississippi Code of 1972, is
 20 amended as follows:

21 27-19-48. (1) Owners of motor vehicles who are residents of
 22 this state, upon complying with the motor vehicle laws relating to
 23 registration and licensing of motor vehicles, and upon payment of
 24 the road and bridge privilege taxes, ad valorem taxes and
 25 registration fees as prescribed by law for private carriers of
 26 passengers, pickup trucks and other noncommercial motor vehicles,
 27 and upon payment of an additional fee in the amount provided in
 28 subsection (4)(a) of this section, shall be issued a personalized
 29 license tag of the same color as regular license tags to consist
 30 of the name of the county and not more than seven (7) letters of
 31 the alphabet or seven (7) numbers in lieu of the license tag



32 numbering system prescribed by law. The purchaser of the
33 personalized license tag may choose the combination of such
34 letters or numbers, but no two (2) motor vehicles shall have the
35 same combination of letters or numbers. In the event that the
36 same combination of letters has been chosen by two (2) or more
37 purchasers, the State Tax Commission shall assign a different
38 number to each such purchaser which shall appear on the license
39 tag following the combination of letters; provided, however, this
40 combination shall not exceed seven (7) letters and/or numbers.
41 The combination of letters and/or numbers written across the
42 license tag shall be sufficiently large to be easily read but
43 shall not be less than three (3) inches in height. No combination
44 of letters or numbers which comprise words or expressions that are
45 considered obscene, slandering, insulting or vulgar in ordinary
46 usage shall be permitted, with the Chairman of the State Tax
47 Commission having the responsibility of making such determination.
48 If, however, such license plate is issued in error or otherwise
49 and is determined by the chairman to be obscene, slanderous,
50 insulting, vulgar or offensive, the chairman shall notify such
51 owner that the license plate must be surrendered and that another
52 personalized license plate may be selected by him and issued at no
53 cost. Should the vehicle owner not desire another personalized
54 license plate, the fee for such plate shall be refunded. In the
55 event the owner fails to surrender the license plate after
56 receiving proper notification, the chairman shall issue an order
57 directing that the license plate be seized by agents of the State
58 Tax Commission or any other duly authorized law enforcement
59 personnel. If such owner is aggrieved by this determination, the
60 appeal procedure and the provisions provided in Section 27-19-337
61 shall be followed.

62 (2) For the purposes of this section the terms "motor
63 vehicle" and "vehicle" include motorcycles.



64 (3) Application for the personalized license tags shall be
65 made to the county tax collector on forms prescribed by the State
66 Tax Commission. The application form shall contain space for the
67 applicant to make five (5) different choices for the combination
68 of the letters and numbers in the order in which said combination
69 is desired by the applicant. The application and the additional
70 fee, less five percent (5%) thereof to be retained by the tax
71 collector, shall be remitted to the State Tax Commission within
72 seven (7) days of the date the application is made. The portion
73 of the additional fee retained by the tax collector shall be
74 deposited into the county general fund.

75 (4) (a) Beginning with any registration year commencing on
76 or after November 1, 1986, any person applying for a personalized
77 license tag shall pay an additional fee which shall be in addition
78 to all other taxes and fees. The additional fee paid shall be for
79 a period of time to run concurrent with the vehicle's established
80 license tag year. The additional fee of Ten Dollars (\$10.00) is
81 due and payable at the time the original application is made for a
82 personalized tag and thereafter annually at the time of renewal
83 registration as long as the owner retains the personalized tag.
84 If the owner does not wish to retain such personalized tag, he
85 must surrender it to the local county tax collector. The
86 additional fee due at the time of renewal registration shall be
87 collected by the county tax collector and remitted to the State
88 Tax Commission on a monthly basis as prescribed by the commission.

89 (b) The State Tax Commission shall deposit all taxes
90 and fees into the State Treasury on the day collected. At the end
91 of each month, the State Tax Commission shall certify the total
92 fees collected under this section to the State Treasurer who shall
93 distribute to the credit of the State General Fund Six Dollars and
94 Twenty-five Cents (\$6.25) of each additional fee and the remainder
95 of each such additional fee shall be deposited to the credit of



96 the State Highway Fund to be expended solely for the repair,
97 maintenance, construction or reconstruction of highways.

98 (5) A regular license tag must be properly displayed as
99 required by law until replaced by a personalized license tag; and
100 the regular license tag must be surrendered to the tax collector
101 upon issuance of the personalized license tag. The tax collector
102 shall issue up to two (2) license decals for the personalized
103 license tag, which will expire the same month and year as the
104 original license tag.

105 (6) The applicant shall receive a refund of the fee paid for
106 a personalized license tag if the personalized license tag is not
107 issued to him because the combination of letters and numbers
108 requested to be placed thereon is not available for any reason.

109 (7) In the case of loss or theft of a personalized license
110 tag, the owner may make application and affidavit for a
111 replacement license tag as provided by Section 27-19-37. The fee
112 for a replacement personalized license tag shall be Ten Dollars
113 (\$10.00). The tax collector receiving such application and
114 affidavit shall be entitled to retain and deposit into the county
115 general fund five percent (5%) of the fee for such replacement
116 license tag and the remainder shall be distributed in the same
117 manner as funds from the sale of regular license tags.

118 SECTION 3. Section 27-41-1, Mississippi Code of 1972, is
119 amended as follows:

120 27-41-1. Except as may otherwise be provided in Section
121 27-41-2, all state, county, school, road, levee and other taxing
122 districts and municipal ad valorem taxes, except ad valorem taxes
123 levied for county or district or municipal bonds and other
124 evidences of indebtedness for money borrowed, and interest
125 thereon, heretofore or hereafter assessed or levied shall be due,
126 payable and collectible by the tax collector and shall be paid on
127 or before the first day of February next succeeding the date of
128 the assessment and levying of such taxes. All taxes levied for



129 county and district and municipal bonds and interest thereon, or
130 betterment or improvement assessments, shall be paid by each
131 person assessed therewith on or before the first day of February
132 next succeeding the date of the assessment and levying of the
133 same, at the time of payment of the state and county ad valorem
134 taxes, except as otherwise hereinafter provided in this chapter.
135 The tax collector shall begin to accept payment for such ad
136 valorem taxes or assessments not later than December 26 of the
137 year prior to the year in which such taxes are required to be
138 paid.

139 Any county may, by an order spread upon the minutes of the
140 board of supervisors, allow the acceptance of partial payments for
141 ad valorem taxes. Any municipality wherein municipal taxes are
142 not collected by the county may, by an order spread upon the
143 minutes of the governing authority of said municipality, allow the
144 acceptance of partial payments for ad valorem taxes. If said
145 partial payments are allowed by the county or municipality, said
146 partial payments shall be made as follows:

147 (a) One-half (1/2) of all ad valorem taxes due shall be
148 paid on or before February 1.

149 (b) One-fourth (1/4) of all ad valorem taxes, interest
150 and penalty due shall be paid on or before May 1.

151 (c) One-fourth (1/4) of all ad valorem taxes, interest
152 and penalty due shall be paid on or before July 1.

153 If any unpaid balance exists on August 1, then the lands
154 shall be sold at the land sale on the last Monday in August for
155 said unpaid balance.

156 Counties shall set up payment plans to allow motor vehicle
157 property taxes to be paid in installments.

158 SECTION 4. Section 27-51-7, Mississippi Code of 1972, is
159 amended as follows:

160 27-51-7. Any person required by law to pay a road and bridge
161 privilege license tax on any motor vehicle shall also be liable



162 for the ad valorem taxes due on such motor vehicle, unless
163 otherwise specifically exempt herein. Such ad valorem taxes due
164 shall be paid in installments as provided in Section 27-41-1 or on
165 an anniversary date at the election of the taxpayer.

166 SECTION 5. This act shall take effect and be in force from
167 and after July 1, 2001.

