HOUSE BILL NO. 717

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

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

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

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

27-19-48. (1) Owners of motor vehicles who are residents of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (4)(a) of this section, shall be issued a personalized license tag of the same color as regular license tags to consist of the name of the county and not more than seven (7) letters of the alphabet or seven (7) numbers in lieu of the license tag.
numbering system prescribed by law. The purchaser of the personalized license tag may choose the combination of such letters or numbers, but no two (2) motor vehicles shall have the same combination of letters or numbers. In the event that the same combination of letters has been chosen by two (2) or more purchasers, the State Tax Commission shall assign a different number to each such purchaser which shall appear on the license tag following the combination of letters; provided, however, this combination shall not exceed seven (7) letters and/or numbers.

The combination of letters and/or numbers written across the license tag shall be sufficiently large to be easily read but shall not be less than three (3) inches in height. No combination of letters or numbers which comprise words or expressions that are considered obscene, slandering, insulting or vulgar in ordinary usage shall be permitted, with the Chairman of the State Tax Commission having the responsibility of making such determination. If, however, such license plate is issued in error or otherwise and is determined by the chairman to be obscene, slanderous, insulting, vulgar or offensive, the chairman shall notify such owner that the license plate must be surrendered and that another personalized license plate may be selected by him and issued at no cost. Should the vehicle owner not desire another personalized license plate, the fee for such plate shall be refunded. In the event the owner fails to surrender the license plate after receiving proper notification, the chairman shall issue an order directing that the license plate be seized by agents of the State Tax Commission or any other duly authorized law enforcement personnel. If such owner is aggrieved by this determination, the appeal procedure and the provisions provided in Section 27-19-337 shall be followed.

(2) For the purposes of this section the terms "motor vehicle" and "vehicle" include motorcycles.
(3) Application for the personalized license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application form shall contain space for the applicant to make five (5) different choices for the combination of the letters and numbers in the order in which said combination is desired by the applicant. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission within seven (7) days of the date the application is made. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

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

(b) The State Tax Commission shall deposit all taxes and fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute to the credit of the State General Fund Six Dollars and Twenty-five Cents ($6.25) of each additional fee and the remainder of such additional fee shall be deposited to the credit of
the State Highway Fund to be expended solely for the repair,
maintenance, construction or reconstruction of highways.

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

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

(7) In the case of loss or theft of a personalized license
tag, the owner may make application and affidavit for a
replacement license tag as provided by Section 27-19-37. The fee
for a replacement personalized 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 in the same
manner as funds from the sale of regular license tags.

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

27-41-1. Except as may otherwise be provided in Section
27-41-2, all state, county, school, road, levee and other taxing
districts and municipal ad valorem taxes, except ad valorem taxes
levied for county or district or municipal bonds and other
evidences of indebtedness for money borrowed, and interest
thereon, heretofore or hereafter assessed or levied shall be due,
payable and collectible by the tax collector and shall be paid on
or before the first day of February next succeeding the date of
the assessment and levying of such taxes. All taxes levied for
county and district and municipal bonds and interest thereon, or betterment or improvement assessments, shall be paid by each person assessed therewith on or before the first day of February next succeeding the date of the assessment and levying of the same, at the time of payment of the state and county ad valorem taxes, except as otherwise hereinafter provided in this chapter. The tax collector shall begin to accept payment for such ad valorem taxes or assessments not later than December 26 of the year prior to the year in which such taxes are required to be paid.

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

(a) One-half (1/2) of all ad valorem taxes due shall be paid on or before February 1.
(b) One-fourth (1/4) of all ad valorem taxes, interest and penalty due shall be paid on or before May 1.
(c) One-fourth (1/4) of all ad valorem taxes, interest and penalty due shall be paid on or before July 1.

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

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

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

27-51-7. Any person required by law to pay a road and bridge privilege license tax on any motor vehicle shall also be liable
for the ad valorem taxes due on such motor vehicle, unless otherwise specifically exempt herein. Such ad valorem taxes due shall be paid in installments as provided in Section 27-41-1 or on an anniversary date at the election of the taxpayer.

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