

By: Representative Martinson

To: Ways and Means

HOUSE BILL NO. 878

1 AN ACT TO AMEND SECTIONS 27-19-56.5 AND 27-51-41, MISSISSIPPI
2 CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF ONE ADDITIONAL
3 DISTINCTIVE LICENSE TAG TO RECIPIENTS OF THE PURPLE HEART MEDAL;
4 TO PROVIDE THAT THERE SHALL BE NO EXEMPTION FROM AD VALOREM TAXES,
5 PRIVILEGE TAXES AND OTHER TAXES AND FEES FOR SUCH ADDITIONAL
6 DISTINCTIVE TAG; AND FOR RELATED PURPOSES.

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

8 SECTION 1. Section 27-19-56.5, Mississippi Code of 1972, is
9 amended as follows:

10 27-19-56.5. In recognition of the patriotic service rendered
11 by Mississippians who survived the attack on Pearl Harbor and by
12 Mississippians who are recipients of the Purple Heart Medal, any
13 such person is privileged to obtain one (1) distinctive motor
14 vehicle license plate or tag identifying him as a Pearl Harbor
15 survivor or not more than two (2) distinctive motor vehicle
16 license plates or tags identifying him as a Purple Heart Medal
17 recipient. The distinctive plates or tags shall be of a color and
18 design designated by the Tax Commission.

19 The distinctive license plates shall be prepared by the Tax
20 Commission and shall be issued through the tax collectors of the
21 counties in the same manner as are other motor vehicle license
22 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in
23 addition to all other taxes and fees, shall be collected by the
24 tax collector for the Pearl Harbor distinctive tag. The first
25 distinctive tag issued to Purple Heart Medal recipients under the
26 provisions of this section shall be exempt from ad valorem taxes,
27 privilege taxes and all other taxes and fees. There shall be no
28 exemption from ad valorem taxes, privilege taxes or other taxes
29 and fees for the issuance of a second distinctive tag to Purple



30 Heart Medal recipients. The surviving spouse of a deceased person
31 who was issued a Purple Heart Medal distinctive license plate or
32 tag under this section shall be entitled to apply for or retain
33 one (1) such license tag and may continue annually to renew
34 registration for * * * such distinctive motor vehicle license
35 plate or tag for as long as the spouse remains unmarried. At the
36 time of application or renewal registration, a surviving spouse
37 who desires to retain such distinctive plate or tag shall file
38 with the county tax collector a sworn statement that the spouse is
39 unmarried, and any such vehicle when so registered shall not be
40 exempt from ad valorem taxes and privilege taxes. The tax
41 collector shall forward the additional fee of Fifteen Dollars
42 (\$15.00) charged for issuance of a Pearl Harbor distinctive tag to
43 the Tax Commission which shall deposit such fee to the credit of
44 the State General Fund. An applicant for a distinctive tag under
45 this section shall present to the issuing official either (a)
46 written proof that the applicant is an honorably discharged former
47 member of one (1) of the Armed Forces of the United States and,
48 while serving in the Armed Forces of the United States, was
49 present during the attack on the island of Oahu, Territory of
50 Hawaii, on December 7, 1941, between the hours of 7:55 a.m. and
51 9:45 a.m., Hawaii time, or (b) written proof that the applicant is
52 a Purple Heart Medal recipient. The distinctive license plates or
53 tags so issued shall be used only upon a personally or jointly
54 owned private passenger vehicle (to include station wagons,
55 recreational motor vehicles and pickup trucks) registered in the
56 name, or jointly in the name, of the person making application
57 therefor, and when issued to such person shall be used upon the
58 vehicle for which issued in lieu of the standard license plate or
59 license tag normally issued for such vehicle.

60 The distinctive license plates shall not be transferable
61 between motor vehicle owners; and in the event the owner of a
62 vehicle bearing a distinctive plate shall sell, trade, exchange or



63 otherwise dispose of the vehicle, such plate shall be retained by
64 such owner and returned to the tax collector.

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

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

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

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

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

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

87 (d) All motor vehicles owned by any fire protection
88 district incorporated in accordance with Sections 19-5-151 through
89 19-5-207 or by any fire protection grading district incorporated
90 in accordance with Sections 19-5-215 through 19-5-243 shall be
91 exempt from all ad valorem taxes.

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



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

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

103 (h) Antique automobiles as defined in Section 27-19-47,
104 and antique pickup trucks as provided for under Section
105 27-19-47.2, Mississippi Code of 1972, shall be exempt from all ad
106 valorem taxes.

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

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

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

120 (l) Motor vehicles owned by recipients of the
121 Congressional Medal of Honor or by former prisoners of war, or by
122 spouses of such deceased persons, in accordance with Section
123 27-19-54, shall be exempt from all ad valorem taxes.

124 (m) Any religious society, ecclesiastical body or any
125 congregation thereof shall be exempt from ad valorem taxation on
126 one (1) private carrier of passengers, as defined in Section
127 27-19-3, owned by it, which is used exclusively for such society



128 and not for profit. All motor vehicles owned by any such
129 religious society or any educational institution having a seating
130 capacity greater than seven (7) passengers and used exclusively
131 for transporting passengers for religious or educational purposes
132 and not for profit shall be exempt from all ad valorem taxes.

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

139 (o) Antique motorcycles as defined in Section
140 27-19-47.1, shall be exempt from all ad valorem taxes.

141 (p) One (1) motor vehicle owned by a recipient of the
142 Purple Heart as provided in Section 27-19-56.5.

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

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

157 (5) If a taxpayer shall sell, trade or otherwise dispose of
158 a vehicle on which the ad valorem and road and bridge privilege
159 taxes have been paid in any county in the state, he shall remove
160 the license plate from the vehicle. Such license plate must be



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

186 (6) If the person owning a vehicle subject to taxation under
187 the provisions of this chapter does not operate such vehicle on
188 the highways of this state from the date of acquisition or, if
189 previously registered, from the end of the anniversary month of
190 the tag and decals to the date on which he makes application for a
191 current license tag or decals, he shall pay such ad valorem tax
192 for a period of twelve (12) months beginning with the first day of
193 the month in which he applies for a current license tag or decals



194 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
195 shall submit an affidavit with an application attesting to the
196 fact that the vehicle was not operated on the highways of this
197 state from the date of acquisition or, if previously registered,
198 from the end of the anniversary month of the tag and decals to the
199 date on which he makes application for the current license tag or
200 decals.

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

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

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

