HOUSE BILL NO. 878

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

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

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

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

The distinctive license plates shall be prepared by the Tax Commission and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. A tag fee of Fifteen Dollars ($15.00), in addition to all other taxes and fees, shall be collected by the tax collector for the Pearl Harbor distinctive tag. The first distinctive tag issued to Purple Heart Medal recipients under the provisions of this section shall be exempt from ad valorem taxes, privilege taxes and all other taxes and fees. There shall be no exemption from ad valorem taxes, privilege taxes or other taxes and fees for the issuance of a second distinctive tag to Purple Heart Medal recipients.
Heart Medal recipients. The surviving spouse of a deceased person who was issued a Purple Heart Medal distinctive license plate or tag under this section shall be entitled to apply for or retain one (1) such license tag and may continue annually to renew registration for * * * such distinctive motor vehicle license plate or tag for as long as the spouse remains unmarried. At the time of application or renewal registration, a surviving spouse who desires to retain such distinctive plate or tag shall file with the county tax collector a sworn statement that the spouse is unmarried, and any such vehicle when so registered shall not be exempt from ad valorem taxes and privilege taxes. The tax collector shall forward the additional fee of Fifteen Dollars ($15.00) charged for issuance of a Pearl Harbor distinctive tag to the Tax Commission which shall deposit such fee to the credit of the State General Fund. An applicant for a distinctive tag under this section shall present to the issuing official either (a) written proof that the applicant is an honorably discharged former member of one (1) of the Armed Forces of the United States and, while serving in the Armed Forces of the United States, was present during the attack on the island of Oahu, Territory of Hawaii, on December 7, 1941, between the hours of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof that the applicant is a Purple Heart Medal recipient. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

The distinctive license plates shall not be transferable between motor vehicle owners; and in the event the owner of a vehicle bearing a distinctive plate shall sell, trade, exchange or
otherwise dispose of the vehicle, such plate shall be retained by
such owner and returned to the tax collector.

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

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

(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.