AN ACT TO AMEND SECTIONS 27-19-51, 27-19-56.5, 27-19-56.13 AND 27-51-41, MISSISSIPPI CODE OF 1972, TO EXEMPT FROM AD VALOREM TAXATION ONE MOTOR VEHICLE OWNED BY PERSONS ELIGIBLE TO RECEIVE A DISTINCTIVE ARMY OR AIR NATIONAL GUARD MOTOR VEHICLE LICENSE TAG OR PLATE, A DISTINCTIVE PEARL HARBOR SURVIVOR MOTOR VEHICLE LICENSE TAG OR PLATE OR A DISTINCTIVE DISTINGUISHED FLYING CROSS OR AIR MEDAL RECIPIENT TAG OR PLATE; 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 27-19-51, Mississippi Code of 1972, is amended as follows:

(1) In recognition of their many and varied patriotic services rendered the state, the United States and the citizens thereof, Mississippians who have completed an active duty career with the Armed Forces of the United States and active duty and retired members of the Army National Guard, Air National Guard of Mississippi, and the United States Reserves, including both enlisted and officer personnel, upon application and subject to the provisions of this section may be issued distinctive motor vehicle license plates or tags identifying these persons with such organizations. For the purposes of this section the term "Armed Forces" includes the United States Merchant Marines and members thereof in maritime service during the period from December 7, 1941 to August 15, 1945. The distinctive plates or tags so issued shall comply with the provisions of Section 27-19-41 and shall be of such color and design as may be agreed upon by the Adjutant General and the State Tax Commission for the Army National Guard
or Air National Guard, by the Mississippi chapters of the Retired
Officers Association and the Retired Non-Commissioned Officers
Association and the State Tax Commission for retired active duty
members of the Armed Forces of the United States, and by the State
Tax Commission for retired members of the United States Merchant
Marines. Each distinctive license plate shall bear the words
"National Guard" or the name of the appropriate armed service and
need not bear prefixed numbers identifying the county of issuance.

(2) The surviving spouse of any person who was issued a
distinctive license plate or tag under subsection (1) of this
section because of completion of an active duty career with the
Armed Forces of the United States or because of retirement from
the Army National Guard, Air National Guard or United States
Reserves, or any prisoner of war issued a distinctive license
plate or tag under Section 27-19-54, shall be eligible to receive
the same type of distinctive license plate or tag which the
deceased spouse was issued.

(3) The distinctive license plates here provided for shall
be prepared by the State Tax Commission and shall be issued
through the tax collectors of the several counties of the state in
like manner as are other motor vehicle license plates or tags and
such officers shall be entitled to their regular fees for such
service. Applicants for such distinctive plates shall present to
the issuing official proof of their membership in the Army
National Guard, Air National Guard of Mississippi, or United
States Reserves by means of certificate signed by the commanding
officer of such applicant on forms prescribed by the Adjutant
General of Mississippi. Retired members of the Armed Forces of
the United States applying for such plates shall present to the
issuing officials a copy of their active duty retirement orders or
other proof of retirement from active service with one of the
Armed Forces of the United States. The distinctive license plates
or tags so issued shall be used only upon and for personally or
jointly owned private passenger vehicles (to include station
wagons, recreational motor vehicles and pickup trucks) registered
in the name, or jointly in the name, of the member making
application therefor, and when so issued to such applicant shall
be used upon the vehicle for which issued in lieu of the standard
license plate or license tag normally issued for such vehicle.

(4) In addition to use of such distinctive license plates or
tags on such personally or jointly owned vehicles, such
distinctive plate or tag may be used on state-owned vehicles
operated by the State Military Department provided the prefix
"MNG" is placed ahead of the number thereon. Motor vehicles for
which such distinctive license plates or tags are issued shall be
registered by the proper official as are other motor vehicles.

(5) The distinctive license plates issued hereunder shall
not be transferable between motor vehicle owners; and in the event
the owner of a vehicle bearing such distinctive plate shall sell,
trade, exchange or otherwise dispose of the vehicle, such plate
shall be retained by the owner to whom issued and returned by the
owner to the tax collector of the county or the State Tax
Commission, as the case may be.

(6) The Adjutant General is authorized to recognize not more
than one hundred (100) senior staff officers, commanders, command
sergeants major and senior enlisted advisors by designating the
issue of National Guard distinctive license plates or tags
numbered "1" through "100." These license plates or tags shall be
retained by the individual so designated and may be transferred
between vehicles or individuals under procedures established by
the State Tax Commission. The Adjutant General is responsible for
furnishing the State Tax Commission necessary information to
effect issue or transfer of these specially numbered license
plates or tags.

(7) National Guard plates or tags shall be prepared and
furnished for the licensing year commencing November 1, 1962, and
annually thereafter. The Adjutant General shall furnish the State
Tax Commission with an estimate of the number of such distinctive
plates or tags required in each of the several counties of the
state.

(8) One (1) vehicle owned by a person eligible to receive a
distinctive license tag or plate pursuant to subsection (3) of
this section shall be exempt from ad valorem taxation.

(9) The provisions of this section are supplementary to the
laws of this state pertaining to the licensing of motor vehicles
and nothing herein shall be construed as abridging or repealing
any of such laws.

SECTION 2. 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 Mississippians who survived the attack on Pearl Harbor and by
Mississippians who are recipients of the Purple Heart Medal, any
such 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 tags or plates 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 taxation, privilege taxes or other taxes
and fees for the issuance of a second distinctive tag to Purple
Heart Medal recipients. Pearl Harbor distinctive tags shall be exempt from ad valorem taxation. 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 monthly 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 3. Section 27-19-56.13, Mississippi Code of 1972, is amended as follows:

27-19-56.13. In recognition of the patriotic service rendered by Mississippians who are recipients of the Distinguished Flying Cross and the Air Medal, any such person is privileged to obtain one (1) distinctive motor vehicle license plate or tag identifying him as recipient of the Distinguished Flying Cross or the Air Medal. 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. An additional tag fee of Thirty Dollars ($30.00) shall be collected by the tax collector for such license plates or tags and shall be forwarded to the State Tax Commission which shall deposit such fee to the credit of the State General Fund.

An applicant for such distinctive plates shall present to the issuing official written proof that the applicant is a recipient of the Distinguished Flying Cross or the Air Medal. 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.

The motor vehicle of a person eligible to receive a
distinctive license plate pursuant to this section shall be exempt
from ad valorem taxation.

SECTION 4. 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) Motor vehicles owned by recipients of the Purple
Heart as provided in Section 27-19-56.5 shall be exempt from ad
valorem taxation.
(q) One (1) motor vehicle owned by a person who is
eligible to receive a distinctive motor vehicle license plate or
tag pursuant to Section 27-19-51(3) shall be exempt from ad
valorem taxation.
(r) One (1) motor vehicle owned by a Pearl Harbor
survivor who is eligible to receive a distinctive license plate or
tag pursuant to Section 27-19-56.5.
(s) One (1) motor vehicle owned by a person who is a
recipient of the Distinguished Flying Cross or the Air Medal who
is eligible to receive a distinctive motor vehicle license plate
or tag pursuant to Section 27-19-56.13.
(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 6. 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 laws 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 laws 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 7. This act shall take effect and be in force from and after July 1, 2001.