

By: Senator(s) Hewes, Gollott

To: Finance

SENATE BILL NO. 3148

1 AN ACT TO AMEND SECTIONS 27-19-51, 27-19-56.5, 27-19-56.13  
 2 AND 27-51-41, MISSISSIPPI CODE OF 1972, TO EXEMPT FROM AD VALOREM  
 3 TAXATION ONE MOTOR VEHICLE OWNED BY PERSONS ELIGIBLE TO RECEIVE A  
 4 DISTINCTIVE ARMY OR AIR NATIONAL GUARD MOTOR VEHICLE LICENSE TAG  
 5 OR PLATE, A DISTINCTIVE PEARL HARBOR SURVIVOR MOTOR VEHICLE  
 6 LICENSE TAG OR PLATE OR A DISTINCTIVE DISTINGUISHED FLYING CROSS  
 7 OR AIR MEDAL RECIPIENT TAG OR PLATE; TO AUTHORIZE THE ISSUANCE OF  
 8 ONE ADDITIONAL DISTINCTIVE LICENSE TAG TO RECIPIENTS OF THE PURPLE  
 9 HEART MEDAL; TO PROVIDE THAT THERE SHALL BE NO EXEMPTION FROM AD  
 10 VALOREM TAXES, PRIVILEGE TAXES AND OTHER TAXES AND FEES FOR SUCH  
 11 ADDITIONAL DISTINCTIVE TAG; AND FOR RELATED PURPOSES.

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

13 SECTION 1. Section 27-19-51, Mississippi Code of 1972, is  
 14 amended as follows:

15 27-19-51. (1) In recognition of their many and varied  
 16 patriotic services rendered the state, the United States and the  
 17 citizens thereof, Mississippians who have completed an active duty  
 18 career with the Armed Forces of the United States and active duty  
 19 and retired members of the Army National Guard, Air National Guard  
 20 of Mississippi, and the United States Reserves, including both  
 21 enlisted and officer personnel, upon application and subject to  
 22 the provisions of this section may be issued distinctive motor  
 23 vehicle license plates or tags identifying these persons with such  
 24 organizations. For the purposes of this section the term "Armed  
 25 Forces" includes the United States Merchant Marines and members  
 26 thereof in maritime service during the period from December 7,  
 27 1941 to August 15, 1945. The distinctive plates or tags so issued  
 28 shall comply with the provisions of Section 27-19-41 and shall be  
 29 of such color and design as may be agreed upon by the Adjutant  
 30 General and the State Tax Commission for the Army National Guard

31 or Air National Guard, by the Mississippi chapters of the Retired  
32 Officers Association and the Retired Non-Commissioned Officers  
33 Association and the State Tax Commission for retired active duty  
34 members of the Armed Forces of the United States, and by the State  
35 Tax Commission for retired members of the United States Merchant  
36 Marines. Each distinctive license plate shall bear the words  
37 "National Guard" or the name of the appropriate armed service and  
38 need not bear prefixed numbers identifying the county of issuance.

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

48 (3) The distinctive license plates here provided for shall  
49 be prepared by the State Tax Commission and shall be issued  
50 through the tax collectors of the several counties of the state in  
51 like manner as are other motor vehicle license plates or tags and  
52 such officers shall be entitled to their regular fees for such  
53 service. Applicants for such distinctive plates shall present to  
54 the issuing official proof of their membership in the Army  
55 National Guard, Air National Guard of Mississippi, or United  
56 States Reserves by means of certificate signed by the commanding  
57 officer of such applicant on forms prescribed by the Adjutant  
58 General of Mississippi. Retired members of the Armed Forces of  
59 the United States applying for such plates shall present to the  
60 issuing officials a copy of their active duty retirement orders or  
61 other proof of retirement from active service with one of the  
62 Armed Forces of the United States. The distinctive license plates  
63 or tags so issued shall be used only upon and for personally or

64 jointly owned private passenger vehicles (to include station  
65 wagons, recreational motor vehicles and pickup trucks) registered  
66 in the name, or jointly in the name, of the member making  
67 application therefor, and when so issued to such applicant shall  
68 be used upon the vehicle for which issued in lieu of the standard  
69 license plate or license tag normally issued for such vehicle.

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

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

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

95 (7) National Guard plates or tags shall be prepared and  
96 furnished for the licensing year commencing November 1, 1962, and

97 annually thereafter. The Adjutant General shall furnish the State  
98 Tax Commission with an estimate of the number of such distinctive  
99 plates or tags required in each of the several counties of the  
100 state.

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

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

108 SECTION 2. Section 27-19-56.5, Mississippi Code of 1972, is  
109 amended as follows:

110 27-19-56.5. In recognition of the patriotic service rendered  
111 by Mississippians who survived the attack on Pearl Harbor and by  
112 Mississippians who are recipients of the Purple Heart Medal, any  
113 such person is privileged to obtain one (1) distinctive motor  
114 vehicle license plate or tag identifying him as a Pearl Harbor  
115 survivor or not more than two (2) distinctive motor vehicle  
116 license tags or plates identifying him as a Purple Heart Medal  
117 recipient. The distinctive plates or tags shall be of a color and  
118 design designated by the Tax Commission.

119 The distinctive license plates shall be prepared by the Tax  
120 Commission and shall be issued through the tax collectors of the  
121 counties in the same manner as are other motor vehicle license  
122 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in  
123 addition to all other taxes and fees, shall be collected by the  
124 tax collector for the Pearl Harbor distinctive tag. The first  
125 distinctive tag issued to Purple Heart Medal recipients under the  
126 provisions of this section shall be exempt from ad valorem taxes,  
127 privilege taxes and all other taxes and fees. There shall be no  
128 exemption from ad valorem taxation, privilege taxes or other taxes  
129 and fees for the issuance of a second distinctive tag to Purple

130 Heart Medal recipients. Pearl Harbor distinctive tags shall be  
131 exempt from ad valorem taxation. The surviving spouse of a  
132 deceased person who was issued a Purple Heart Medal distinctive  
133 license plate or tag under this section shall be entitled to apply  
134 for or retain one (1) such license tag and may continue annually  
135 to renew registration for \* \* \* such distinctive motor vehicle  
136 license plate or tag for as long as the spouse remains unmarried.  
137 At the time of application or renewal registration, a surviving  
138 spouse who desires to retain such distinctive plate or tag shall  
139 file with the county tax collector a sworn statement that the  
140 spouse is unmarried, and any such vehicle when so registered shall  
141 not be exempt from ad valorem taxes and privilege taxes. The tax  
142 collector shall monthly forward the additional fee of Fifteen  
143 Dollars (\$15.00) charged for issuance of a Pearl Harbor  
144 distinctive tag to the Tax Commission which shall deposit such fee  
145 to the credit of the State General Fund. An applicant for a  
146 distinctive tag under this section shall present to the issuing  
147 official either (a) written proof that the applicant is an  
148 honorably discharged former member of one (1) of the Armed Forces  
149 of the United States and, while serving in the Armed Forces of the  
150 United States, was present during the attack on the island of  
151 Oahu, Territory of Hawaii, on December 7, 1941, between the hours  
152 of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof that  
153 the applicant is a Purple Heart Medal recipient. The distinctive  
154 license plates or tags so issued shall be used only upon a  
155 personally or jointly owned private passenger vehicle (to include  
156 station wagons, recreational motor vehicles and pickup trucks)  
157 registered in the name, or jointly in the name, of the person  
158 making application therefor, and when issued to such person shall  
159 be used upon the vehicle for which issued in lieu of the standard  
160 license plate or license tag normally issued for such vehicle.

161 The distinctive license plates shall not be transferable  
162 between motor vehicle owners; and in the event the owner of a

163 vehicle bearing a distinctive plate shall sell, trade, exchange or  
164 otherwise dispose of the vehicle, such plate shall be retained by  
165 such owner and returned to the tax collector.

166 SECTION 3. Section 27-19-56.13, Mississippi Code of 1972, is  
167 amended as follows:

168 27-19-56.13. In recognition of the patriotic service  
169 rendered by Mississippians who are recipients of the Distinguished  
170 Flying Cross and the Air Medal, any such person is privileged to  
171 obtain one (1) distinctive motor vehicle license plate or tag  
172 identifying him as recipient of the Distinguished Flying Cross or  
173 the Air Medal. The distinctive plates or tags shall be of a color  
174 and design designated by the Tax Commission.

175 The distinctive license plates shall be prepared by the Tax  
176 Commission and shall be issued through the tax collectors of the  
177 counties in the same manner as are other motor vehicle license  
178 plates or tags. An additional tag fee of Thirty Dollars (\$30.00)  
179 shall be collected by the tax collector for such license plates or  
180 tags and shall be forwarded to the State Tax Commission which  
181 shall deposit such fee to the credit of the State General Fund.  
182 An applicant for such distinctive plates shall present to the  
183 issuing official written proof that the applicant is a recipient  
184 of the Distinguished Flying Cross or the Air Medal. The  
185 distinctive license plates or tags so issued shall be used only  
186 upon a personally or jointly owned private passenger vehicle (to  
187 include station wagons, recreational motor vehicles and pickup  
188 trucks) registered in the name, or jointly in the name, of the  
189 person making application therefor, and when issued to such person  
190 shall be used upon the vehicle for which issued in lieu of the  
191 standard license plate or license tag normally issued for such  
192 vehicle.

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

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

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

201 SECTION 4. Section 27-51-41, Mississippi Code of 1972, is  
202 amended as follows:

203 27-51-41. (1) The exemptions from the provisions of this  
204 chapter shall be confined to those persons or property exempted by  
205 this chapter or by the provisions of the Constitution of the  
206 United States or the State of Mississippi. No exemption as now  
207 provided by any other statute shall be valid as against the tax  
208 levied by this chapter. Any subsequent exemption from the tax  
209 levied hereunder shall be provided by amendment to this section  
210 which shall be inserted in the bill at length.

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

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

217 (b) All motor vehicles belonging to the federal  
218 government or the State of Mississippi or any agencies or  
219 instrumentalities thereof shall be exempt from all ad valorem  
220 taxes.

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

223 (d) All motor vehicles owned by any fire protection  
224 district incorporated in accordance with Sections 19-5-151 through  
225 19-5-207 or by any fire protection grading district incorporated  
226 in accordance with Sections 19-5-215 through 19-5-243 shall be  
227 exempt from all ad valorem taxes.

228           (e) All motor vehicles owned by units of the  
229 Mississippi National Guard shall be exempt from all ad valorem  
230 taxes.

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

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

239           (h) Antique automobiles as defined in Section 27-19-47,  
240 and antique pickup trucks as provided for under Section  
241 27-19-47.2, Mississippi Code of 1972, shall be exempt from all ad  
242 valorem taxes.

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

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

249           (k) One (1) motor vehicle owned by the unremarried  
250 surviving spouse of a member of the Armed Forces of the United  
251 States who, while on active duty, is killed or dies and one (1)  
252 motor vehicle owned by the unremarried surviving spouse of a  
253 member of a reserve component of the Armed Forces of the United  
254 States or of the National Guard who, while on active duty for  
255 training, is killed or dies shall be exempt from ad valorem taxes.

256           (l) Motor vehicles owned by recipients of the  
257 Congressional Medal of Honor or by former prisoners of war, or by  
258 spouses of such deceased persons, in accordance with Section  
259 27-19-54, shall be exempt from all ad valorem taxes.



260 (m) Any religious society, ecclesiastical body or any  
261 congregation thereof shall be exempt from ad valorem taxation on  
262 one (1) private carrier of passengers, as defined in Section  
263 27-19-3, owned by it, which is used exclusively for such society  
264 and not for profit. All motor vehicles owned by any such  
265 religious society or any educational institution having a seating  
266 capacity greater than seven (7) passengers and used exclusively  
267 for transporting passengers for religious or educational purposes  
268 and not for profit shall be exempt from all ad valorem taxes.

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

275 (o) Antique motorcycles as defined in Section  
276 27-19-47.1, shall be exempt from all ad valorem taxes.

277 (p) Motor vehicles owned by recipients of the Purple  
278 Heart as provided in Section 27-19-56.5 shall be exempt from ad  
279 valorem taxation.

280 (q) One (1) motor vehicle owned by a person who is  
281 eligible to receive a distinctive motor vehicle license plate or  
282 tag pursuant to Section 27-19-51(3) shall be exempt from ad  
283 valorem taxation.

284 (r) One (1) motor vehicle owned by a Pearl Harbor  
285 survivor who is eligible to receive a distinctive license plate or  
286 tag pursuant to Section 27-19-56.5.

287 (s) One (1) motor vehicle owned by a person who is a  
288 recipient of the Distinguished Flying Cross or the Air Medal who  
289 is eligible to receive a distinctive motor vehicle license plate  
290 or tag pursuant to Section 27-19-56.13.

291 (3) Any claim for tax exemption by authority of the  
292 above-mentioned code sections or by any other legal authority

293 shall be set out in the application for the road and bridge  
294 privilege license, and the specific legal authority for such tax  
295 exemption claim shall be cited in said application, and such  
296 authority cited shall be shown by the tax collector on the tax  
297 receipt as his authority for not collecting such ad valorem taxes,  
298 and the tax collector shall carry forward such information in his  
299 tax collection reports.

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

305 (5) If a taxpayer shall sell, trade or otherwise dispose of  
306 a vehicle on which the ad valorem and road and bridge privilege  
307 taxes have been paid in any county in the state, he shall remove  
308 the license plate from the vehicle. Such license plate must be  
309 surrendered to the issuing authority with the corresponding tax  
310 receipt, if required, and credit shall be allowed for the taxes  
311 paid for the remaining tax year on like privilege or ad valorem  
312 taxes due on another vehicle owned by the seller or transferor or  
313 by the seller's or transferor's spouse or dependent child. If the  
314 seller or transferor does not elect to receive such credit at the  
315 time the license plate is surrendered, the issuing authority shall  
316 issue a certificate of credit to the seller or transferor, or to  
317 the seller's or transferor's spouse or dependent child, or to any  
318 other person, business or corporation, at the direction of the  
319 seller or transferor, for the remaining unexpired taxes prorated  
320 from the first day of the month following the month in which the  
321 license plate is surrendered. The total of such credit may be  
322 used by the person or entity to whom the certificate of credit is  
323 issued, regardless of the relative amounts attributed to privilege  
324 taxes or to county, school or municipal ad valorem taxes. Any  
325 credit allowed for taxes due or any certificate of credit issued

326 may be applied to like taxes owed in any county by the person to  
327 whom the credit is allowed or by the person possessing the  
328 certificate of credit. No credit, however, shall be allowed on  
329 the charge made for the license plate. Such license plates  
330 surrendered to the tax collector shall be retained by him, and in  
331 no event shall such license plate be attached to any vehicle after  
332 being surrendered to the tax collector, nor shall any license  
333 plate be transferred from one (1) vehicle to any other vehicle.

334 (6) If the person owning a vehicle subject to taxation under  
335 the provisions of this chapter does not operate such vehicle on  
336 the highways of this state from the date of acquisition or, if  
337 previously registered, from the end of the anniversary month of  
338 the tag and decals to the date on which he makes application for a  
339 current license tag or decals, he shall pay such ad valorem tax  
340 for a period of twelve (12) months beginning with the first day of  
341 the month in which he applies for a current license tag or decals  
342 under Chapter 19, Title 27, Mississippi Code of 1972. The owner  
343 shall submit an affidavit with an application attesting to the  
344 fact that the vehicle was not operated on the highways of this  
345 state from the date of acquisition or, if previously registered,  
346 from the end of the anniversary month of the tag and decals to the  
347 date on which he makes application for the current license tag or  
348 decals.

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

352 SECTION 6. Nothing in this act shall affect or defeat any  
353 claim, assessment, appeal, suit, right or cause of action for  
354 taxes due or accrued under the highway privilege tax laws or the  
355 motor vehicle ad valorem tax laws before the date on which this  
356 act becomes effective, whether such claims, assessments, appeals,  
357 suits or actions have been begun before the date on which this act  
358 becomes effective or are begun thereafter; and the provisions of

359 the highway privilege tax laws and the motor vehicle ad valorem  
360 tax laws are expressly continued in full force, effect and  
361 operation for the purpose of the assessment, collection and  
362 enrollment of liens for any taxes due or accrued and the execution  
363 of any warrant under such laws before the date on which this act  
364 becomes effective, and for the imposition of any penalties,  
365 forfeitures or claims for failure to comply with such laws.

366 SECTION 7. This act shall take effect and be in force from  
367 and after July 1, 2001.