

By: Representative Ishee

To: Ways and Means

HOUSE BILL NO. 1103

1 AN ACT TO CREATE A NEW CODE SECTION 27-19-56.32, MISSISSIPPI
 2 CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF SPECIAL LICENSE TAGS TO
 3 OWNERS OF REPLICA MOTOR VEHICLES; TO PROVIDE FOR THE COLLECTION OF
 4 A FEE OF FIFTY DOLLARS FOR SUCH LICENSE TAGS; TO PROVIDE THAT SUCH
 5 LICENSE TAGS SHALL BE EXEMPT FROM THE PAYMENT OF HIGHWAY PRIVILEGE
 6 TAXES AND MOTOR VEHICLE AD VALOREM TAXES; TO AMEND SECTION
 7 27-51-41, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; TO
 8 AMEND SECTION 63-21-7, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE
 9 STATE TAX COMMISSION TO ISSUE A NEW CERTIFICATE OF TITLE FOR
 10 REPLICA MOTOR VEHICLES ASSIGNING A NEW VEHICLE IDENTIFICATION
 11 NUMBER AND DESIGNATING THE MAKE AND MODEL THAT SUCH VEHICLE
 12 REPLICATES; AND FOR RELATED PURPOSES.

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

14 **SECTION 1.** The following shall be codified as Section
 15 27-19-56.32, Mississippi Code of 1972:

16 27-19-56.32. (1) Any resident of this state who is the
 17 owner of a replica motor vehicle may apply to the county tax
 18 collector in the county of his legal residence on an application
 19 prescribed by the State Tax Commission, for a replica license
 20 plate to be displayed on his replica vehicle.

21 (2) Upon receipt of an application for a replica license
 22 plate, and upon payment of the fee as prescribed in this section,
 23 the tax collector shall issue to the applicant such plate on a
 24 permanent basis, and it shall bear no date but shall bear the
 25 inscription "Replica" along with the make and model of the motor
 26 vehicle which it replicates. The plate shall be valid without
 27 renewal as long as the applicant owns the vehicle. In the event
 28 of a transfer of title, the owner shall surrender the plate to the
 29 tax collector.

30 (3) Such plates shall be issued in lieu of, and shall have
 31 the same legal significance as, ordinary registration plates.



32 (4) In lieu of the annual license tax and registration fees,
33 a license tax fee shall be levied on the operation of replica
34 motor vehicles. The fee for a license shall be Fifty Dollars
35 (\$50.00), and it shall be issued on a permanent basis without
36 renewal. The fee, less Two Dollars (\$2.00) thereof to be retained
37 by the county tax collector, shall be remitted to the State Tax
38 Commission on a monthly basis as prescribed by the commission.
39 The portion of the additional fee retained by the tax collector
40 shall be deposited into the county general fund. The portion of
41 the fee remitted to the Tax Commission shall be deposited into the
42 State Treasury on the day it is received and shall be deposited by
43 the State Treasurer into the State General Fund.

44 (5) For the purpose of this section, "replica motor vehicle"
45 shall mean any motor vehicle that has been initially assembled or
46 reassembled in whole or in part from new, used or remanufactured
47 parts or components, including kits and collections of components
48 and parts, including vehicles that have undergone major
49 modernization of the body, engine, transmission, drivetrain,
50 interior or other modifications the builder desires, so as to
51 replicate or resemble any single motor vehicle or combination of
52 motor vehicles originally manufactured, distributed and sold by a
53 motor vehicle manufacturing company, and which vehicle is designed
54 to be driven on the highways of this state under its own power as
55 a safe, nonracing, show or demonstration vehicle for personal or
56 family use and enjoyment.

57 (6) A regular license tag must be properly displayed as
58 required by law until replaced by a license tag under this
59 section. The regular license tag must be surrendered to the tax
60 collector upon issuance of the license tag under this section.
61 The tax collector shall issue up to two (2) license decals for
62 each license tag issued under this section, which will expire the
63 same month and year as the regular license tag.



64 (7) In the case of loss or theft of a license tag issued
65 under this section, the owner may make application and affidavit
66 for a replacement license tag as provided by Section 27-19-37.

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

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

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

78 (a) All motor vehicles, as defined in this chapter, and
79 including motor-propelled farm implements and vehicles, while in
80 the hands of bona fide dealers as merchandise and which are not
81 being operated upon the highways of this state.

82 (b) All motor vehicles belonging to the federal
83 government or the State of Mississippi or any agencies or
84 instrumentalities thereof.

85 (c) All motor vehicles owned by any school district in
86 the state.

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.

91 (e) All motor vehicles owned by units of the
92 Mississippi National Guard.

93 (f) All motor vehicles which are exempted from highway
94 privilege taxes under Section 27-19-1 et seq.

95 (g) All motor vehicles operated in this state as common
96 and contract carriers of property, private commercial carriers of



97 property, private carriers of property and buses, all of which
98 have a gross weight in excess of ten thousand (10,000) pounds.

99 (h) Antique automobiles as defined in Section 27-19-47,
100 and antique pickup trucks as provided for under Section
101 27-19-47.2, Mississippi Code of 1972.

102 (i) Street rods as defined in Section 27-19-56.6, and
103 replica motor vehicles as defined in Section 27-19-56.32.

104 (j) Motor vehicles owned by disabled American veterans,
105 or by spouses of deceased disabled American veterans, in
106 accordance with Section 27-19-53.

107 (k) One (1) motor vehicle owned by the unremarried
108 surviving spouse of a member of the Armed Forces of the United
109 States who, while on active duty, is killed or dies and one (1)
110 motor vehicle owned by the unremarried surviving spouse of a
111 member of a reserve component of the Armed Forces of the United
112 States or of the National Guard who, while on active duty for
113 training, is killed or dies.

114 (l) Motor vehicles owned by recipients of the
115 Congressional Medal of Honor or by former prisoners of war, or by
116 spouses of such deceased persons, in accordance with Section
117 27-19-54.

118 (m) (i) One (1) private carrier of passengers, as
119 defined in Section 27-19-3, owned by any religious society,
120 ecclesiastical body or any congregation thereof which is used
121 exclusively for such society and not for profit.

122 (ii) All motor vehicles owned by any such
123 religious society or any educational institution having a seating
124 capacity greater than seven (7) passengers and used exclusively
125 for transporting passengers for religious or educational purposes
126 and not for profit.

127 (n) All motor vehicles primarily used as rentals under
128 rental agreements with a term of not more than thirty (30)
129 continuous days each and under the control of persons who are



130 engaged in the business of renting such motor vehicles and who are
131 subject to the tax under Section 27-65-231.

132 (o) Antique motorcycles as defined in Section
133 27-19-47.1.

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

136 (q) Motor vehicles that are eligible to display an
137 authentic historical license plate as provided for in Section
138 27-19-56.11.

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

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

153 (5) If a taxpayer shall sell, trade or otherwise dispose of
154 a vehicle on which the ad valorem and road and bridge privilege
155 taxes have been paid in any county in the state, he shall remove
156 the license plate from the vehicle. Such license plate must be
157 surrendered to the issuing authority with the corresponding tax
158 receipt, if required, and credit shall be allowed for the taxes
159 paid for the remaining tax year on like privilege or ad valorem
160 taxes due on another vehicle owned by the seller or transferor or
161 by the seller's or transferor's spouse or dependent child. If the
162 seller or transferor does not elect to receive such credit at the



163 time the license plate is surrendered, the issuing authority shall
164 issue a certificate of credit to the seller or transferor, or to
165 the seller's or transferor's spouse or dependent child, or to any
166 other person, business or corporation, at the direction of the
167 seller or transferor, for the remaining unexpired taxes prorated
168 from the first day of the month following the month in which the
169 license plate is surrendered. The total of such credit may be
170 used by the person or entity to whom the certificate of credit is
171 issued, regardless of the relative amounts attributed to privilege
172 taxes or to county, school or municipal ad valorem taxes. Any
173 credit allowed for taxes due or any certificate of credit issued
174 may be applied to like taxes owed in any county by the person to
175 whom the credit is allowed or by the person possessing the
176 certificate of credit. No credit, however, shall be allowed on
177 the charge made for the license plate. Such license plates
178 surrendered to the tax collector shall be retained by him, and in
179 no event shall such license plate be attached to any vehicle after
180 being surrendered to the tax collector, nor shall any license
181 plate be transferred from one (1) vehicle to any other vehicle.

182 (6) If the person owning a vehicle subject to taxation under
183 the provisions of this chapter does not operate such vehicle on
184 the highways of this state from the date of acquisition or, if
185 previously registered, from the end of the anniversary month of
186 the tag and decals to the date on which he makes application for a
187 current license tag or decals, he shall pay such ad valorem tax
188 for a period of twelve (12) months beginning with the first day of
189 the month in which he applies for a current license tag or decals
190 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
191 shall submit an affidavit with an application attesting to the
192 fact that the vehicle was not operated on the highways of this
193 state from the date of acquisition or, if previously registered,
194 from the end of the anniversary month of the tag and decals to the



195 date on which he makes application for the current license tag or
196 decals.

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

200 **SECTION 3.** Section 63-21-7, Mississippi Code of 1972, is
201 amended as follows:

202 63-21-7. (1) The State Tax Commission shall prescribe and
203 provide suitable forms of applications, certificates of title,
204 notices of security interests, and all other notices and forms
205 necessary to carry out the provisions of this chapter.

206 (2) The State Tax Commission may:

207 (a) Promulgate such rules and regulations deemed by it
208 to be appropriate to implement the provisions of the chapter.

209 (b) Make necessary investigations to procure
210 information required to carry out the provisions of this chapter.

211 (c) Assign a new vehicle identification number to a
212 vehicle if it has none, or if its vehicle identification number is
213 destroyed or obliterated, and then shall issue a new certificate
214 of title showing the new identifying number or make an appropriate
215 endorsement on the original certificate.

216 (d) Upon application by the owner of a "replica motor
217 vehicle," as such term is defined under Section 27-19-56.32, issue
218 a new title certificate assigning an appropriate vehicle
219 identification number and make and model that such vehicle
220 replicates.

221 (3) The State Tax Commission shall make available
222 information concerning the status of a title on any vehicle as
223 reflected by the records in a manner as prescribed by the State
224 Tax Commission. Such information supplied by the State Tax
225 Commission shall be considered official only if in writing. The
226 State Tax Commission shall charge the fees as set forth in Section
227 63-21-63. However, no fee shall be charged Mississippi law



228 enforcement agencies or law enforcement agencies of any other
229 state when such state furnishes like or similar information
230 without charge to the State Tax Commission or other Mississippi
231 law enforcement agencies.

232 **SECTION 4.** This act shall take effect and be in force from
233 and after July 1, 2002.

