MISSISSIPPI LEGISLATURE

REGULAR SESSION 2002

By: Representative Ishee

To: Ways and Means

HOUSE BILL NO. 1103

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

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

SECTION 1. The following shall be codified as Section
27-19-56.32, Mississippi Code of 1972:
27-19-56.32. (1) Any resident of this state who is the
owner of a replica motor vehicle may apply to the county tax
collector in the county of his legal residence on an application
prescribed by the State Tax Commission, for a replica license
plate to be displayed on his replica vehicle.
(2) Upon receipt of an application for a replica license
plate, and upon payment of the fee as prescribed in this section,
the tax collector shall issue to the applicant such plate on a
permanent basis, and it shall bear no date but shall bear the
inscription "Replica" along with the make and model of the motor
vehicle which it replicates. The plate shall be valid without
renewal as long as the applicant owns the vehicle. In the event
of a transfer of title, the owner shall surrender the plate to the
tax collector.
(3) Such plates shall be issued in lieu of, and shall have
the same legal significance as, ordinary registration plates.
(4) In lieu of the annual license tax and registration fees, a license tax fee shall be levied on the operation of replica motor vehicles. The fee for a license shall be Fifty Dollars ($50.00), and it shall be issued on a permanent basis without renewal. The fee, less Two Dollars ($2.00) thereof to be retained by the county tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund. The portion of the fee remitted to the Tax Commission shall be deposited into the State Treasury on the day it is received and shall be deposited by the State Treasurer into the State General Fund.

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

(6) A regular license tag must be properly displayed as required by law until replaced by a license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the license tag under this section. The tax collector shall issue up to two (2) license decals for each license tag issued under this section, which will expire the same month and year as the regular license tag.
(7) In the case of loss or theft of a license tag issued under this section, the owner may make application and affidavit for a replacement license tag as provided by Section 27-19-37.

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.

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

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

(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.

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

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

(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.

(h) Antique automobiles as defined in Section 27-19-47,
and antique pickup trucks as provided for under Section

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

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

(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.

(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.

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

(ii) 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.

(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.

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

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

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

(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. Section 63-21-7, Mississippi Code of 1972, is
amended as follows:

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

(2) The State Tax Commission may:

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

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

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

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

(3) The State Tax Commission shall make available
information concerning the status of a title on any vehicle as
reflected by the records in a manner as prescribed by the State
Tax Commission. Such information supplied by the State Tax
Commission shall be considered official only if in writing. The
State Tax Commission shall charge the fees as set forth in Section
63-21-63. However, no fee shall be charged Mississippi law
enforcement agencies or law enforcement agencies of any other state when such state furnishes like or similar information without charge to the State Tax Commission or other Mississippi law enforcement agencies.

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