

By: Representative Ishee

To: Ways and Means

HOUSE BILL NO. 18

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

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

13 **SECTION 1.** (1) Any resident of this state who is the owner
 14 of a replica motor vehicle may apply to the county tax collector
 15 in the county of his legal residence on an application prescribed
 16 by the State Tax Commission, for a replica license plate to be
 17 displayed on his replica vehicle.

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

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

29 (4) In lieu of the annual license tax and registration fees,
 30 a license tax fee shall be levied on the operation of replica
 31 motor vehicles. The fee for a license shall be Fifty Dollars



32 (\$50.00), and it shall be issued on a permanent basis without
33 renewal. The fee, less Two Dollars (\$2.00) thereof to be retained
34 by the county tax collector, shall be remitted to the State Tax
35 Commission on a monthly basis as prescribed by the commission.
36 The portion of the additional fee retained by the tax collector
37 shall be deposited into the county general fund. The portion of
38 the fee remitted to the Tax Commission shall be deposited into the
39 State Treasury on the day it is received and shall be deposited by
40 the State Treasurer into the State General Fund.

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

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

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



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

66 27-51-41. (1) The exemptions from the provisions of this
67 chapter shall be confined to those persons or property exempted by
68 this chapter or by the provisions of the Constitution of the
69 United States or the State of Mississippi. No exemption as now
70 provided by any other statute shall be valid as against the tax
71 levied by this chapter. Any subsequent exemption from the tax
72 levied hereunder shall be provided by amendment to this section
73 which shall be inserted in the bill at length.

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

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

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

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

84 (d) All motor vehicles owned by any fire protection
85 district incorporated in accordance with Sections 19-5-151 through
86 19-5-207 or by any fire protection grading district incorporated
87 in accordance with Sections 19-5-215 through 19-5-241.

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

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

92 (g) All motor vehicles operated in this state as common
93 and contract carriers of property, private commercial carriers of
94 property, private carriers of property and buses, all of which
95 have a gross weight in excess of ten thousand (10,000) pounds.



96 (h) Antique automobiles as defined in Section 27-19-47,
97 and antique pickup trucks as provided for under Section
98 27-19-47.2, Mississippi Code of 1972.

99 (i) Street rods as defined in Section 27-19-56.6, and
100 replica motor vehicles as defined in Section 1 of House Bill
101 No. _____, 2003 Regular Session.

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

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

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

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

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

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



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

130 (o) Antique motorcycles as defined in Section
131 27-19-47.1.

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

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

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

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

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



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

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



193 date on which he makes application for the current license tag or
194 decals.

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

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

200 63-21-7. (1) The State Tax Commission shall prescribe and
201 provide suitable forms of applications, certificates of title,
202 notices of security interests, and all other notices and forms
203 necessary to carry out the provisions of this chapter.

204 (2) The State Tax Commission may:

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

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

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

214 (d) Upon application by the owner of a "replica motor
215 vehicle," as such term is defined under Section 1 of House Bill
216 No. , 2003 Regular Session, issue a new title certificate
217 assigning an appropriate vehicle identification number and make
218 and model that such vehicle replicates.

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



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

230 **SECTION 4.** This act shall take effect and be in force from
231 and after July 1, 2003.

