HOUSE BILL NO. 18

AN ACT 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 REPLI CatES; AND FOR RELATED PURPOSES.

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

SECTION 1. (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 19-5-241.

(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 27-19-47.2, Mississippi Code of 1972.

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

(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 1 of House Bill No., 2003 Regular Session, 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, 2003.