

By: Representative Davis

To: Ways and Means

HOUSE BILL NO. 35

1 AN ACT TO AMEND SECTIONS 27-19-56.5 AND 27-55-41, MISSISSIPPI
2 CODE OF 1972, TO PROVIDE THAT THE UNREMARIED SURVIVING SPOUSE OF
3 A PURPLE HEART MEDAL RECIPIENT SHALL BE ENTITLED TO EXEMPTION FROM
4 MOTOR VEHICLE AD VALOREM TAXES, PRIVILEGE TAXES AND OTHER TAXES
5 AND FEES FOR ONE PURPLE HEART DISTINCTIVE MOTOR VEHICLE LICENSE
6 TAG; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** Section 27-19-56.5, Mississippi Code of 1972, is
9 amended as follows:

10 27-19-56.5. In recognition of the patriotic service rendered
11 by Mississippians who survived the attack on Pearl Harbor and by
12 Mississippians who are recipients of the Purple Heart Medal, any
13 such person is privileged to obtain one (1) distinctive motor
14 vehicle license plate or tag identifying him as a Pearl Harbor
15 survivor or not more than two (2) distinctive motor vehicle
16 license plates or tags identifying him as a Purple Heart Medal
17 recipient. The distinctive plates or tags shall be of a color and
18 design designated by the State Tax Commission.

19 The distinctive license plates shall be prepared by the State
20 Tax Commission and shall be issued through the tax collectors of
21 the counties in the same manner as are other motor vehicle license
22 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in
23 addition to all other taxes and fees, shall be collected by the
24 tax collector for the Pearl Harbor distinctive tag. The first
25 distinctive tag issued to Purple Heart Medal recipients under the
26 provisions of this section shall be exempt from ad valorem taxes,
27 privilege taxes and all other taxes and fees. There shall be no
28 exemption from ad valorem taxes, privilege taxes or other taxes
29 and fees for the issuance of a second distinctive tag to Purple



30 Heart Medal recipients. However, the surviving spouse of a
31 deceased person who was issued a Purple Heart Medal distinctive
32 license plate or tag under this section shall be entitled to apply
33 for or retain one (1) such license tag and may continue annually
34 to renew registration for such distinctive motor vehicle license
35 plate or tag for as long as the spouse remains unmarried. At the
36 time of application or renewal registration, a surviving spouse
37 who desires to retain such distinctive plate or tag shall file
38 with the county tax collector a sworn statement that the spouse is
39 unmarried, and any such vehicle when so registered shall * * * be
40 exempt from ad valorem taxes, privilege taxes and all other taxes
41 and fees. The tax collector shall monthly forward the additional
42 fee of Fifteen Dollars (\$15.00) charged for issuance of a Pearl
43 Harbor distinctive tag to the State Tax Commission which shall
44 deposit such fee to the credit of the State General Fund. An
45 applicant for a distinctive tag under this section shall present
46 to the issuing official either (a) written proof that the
47 applicant is an honorably discharged former member of one (1) of
48 the Armed Forces of the United States and, while serving in the
49 Armed Forces of the United States, was present during the attack
50 on the island of Oahu, Territory of Hawaii, on December 7, 1941,
51 between the hours of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b)
52 written proof that the applicant is a Purple Heart Medal
53 recipient. The distinctive license plates or tags so issued shall
54 be used only upon a personally or jointly owned private passenger
55 vehicle (to include station wagons, recreational motor vehicles
56 and pickup trucks) registered in the name, or jointly in the name,
57 of the person making application therefor, and when issued to such
58 person shall be used upon the vehicle for which issued in lieu of
59 the standard license plate or license tag normally issued for such
60 vehicle.

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



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

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

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

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

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

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

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

86 (d) All motor vehicles owned by any fire protection
87 district incorporated in accordance with Sections 19-5-151 through
88 19-5-207 or by any fire protection grading district incorporated
89 in accordance with Sections 19-5-215 through 19-5-241.

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

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

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



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

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

101 (i) Street rods as defined in Section 27-19-56.6.

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, and one (1) motor vehicle owned by the unremarried
134 surviving spouse of a recipient of the Purple Heart, as provided
135 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.** Nothing in this act shall affect or defeat any
201 claim, assessment, appeal, suit, right or cause of action for
202 taxes due or accrued under the highway privilege tax laws or the
203 motor vehicle ad valorem tax laws before the date on which this
204 act becomes effective, whether such claims, assessments, appeals,
205 suits or actions have been begun before the date on which this act
206 becomes effective or are begun thereafter; and the provisions of
207 the highway privilege tax laws or the motor vehicle ad valorem tax
208 laws are expressly continued in full force, effect and operation
209 for the purpose of the assessment, collection and enrollment of
210 liens for any taxes due or accrued and the execution of any
211 warrant under such laws before the date on which this act becomes
212 effective, and for the imposition of any penalties, forfeitures or
213 claims for failure to comply with such laws.

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

