

By: Representative Woods

To: Transportation; Ways and Means

HOUSE BILL NO. 1056

1 AN ACT TO PROVIDE THAT CERTAIN VEHICLES DESIGNED OR ADAPTED
2 TO BE USED EXCLUSIVELY IN THE PREPARATION AND LOADING OF CHEMICALS
3 OR OTHER MATERIAL FOR AERIAL AGRICULTURAL APPLICATION TO CROPS
4 SHALL NOT BE REQUIRED TO OBTAIN A LICENSE TAG AND SHALL BE EXEMPT
5 FROM THE PAYMENT OF MOTOR VEHICLE PRIVILEGE TAXES AND REGISTRATION
6 FEES; TO AMEND SECTION 27-51-41, MISSISSIPPI CODE OF 1972, TO
7 EXEMPT SUCH VEHICLES FROM THE PAYMENT OF AD VALOREM TAXES; TO
8 AMEND SECTION 63-5-9, MISSISSIPPI CODE OF 1972, TO EXEMPT SUCH
9 VEHICLES FROM THE CHAPTER OF LAW ESTABLISHING MAXIMUM SIZE, WEIGHT
10 AND LOAD RESTRICTIONS FOR VEHICLES USING PUBLIC HIGHWAYS; AND FOR
11 RELATED PURPOSES.

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

13 **SECTION 1.** No privilege tax or registration fee shall be
14 imposed upon, and no license tag shall be required or issued for,
15 any vehicle that is (a) designed or adapted to be used exclusively
16 in the preparation and loading of chemicals or other material for
17 aerial agricultural application to crops; and (b) only
18 incidentally used on public roadways in this state.

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

21 27-51-41. (1) The exemptions from the provisions of this
22 chapter shall be confined to those persons or property exempted by
23 this chapter or by the provisions of the Constitution of the
24 United States or the State of Mississippi. No exemption as now
25 provided by any other statute shall be valid as against the tax
26 levied by this chapter. Any subsequent exemption from the tax
27 levied hereunder shall be provided by amendment to this section
28 which shall be inserted in the bill at length.

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

30 (a) All motor vehicles, as defined in this chapter, and
31 including motor-propelled farm implements and vehicles, while in



32 the hands of bona fide dealers as merchandise and which are not
33 being operated upon the highways of this state.

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

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

39 (d) All motor vehicles owned by any fire protection
40 district incorporated in accordance with Sections 19-5-151 through
41 19-5-207 or by any fire protection grading district incorporated
42 in accordance with Sections 19-5-215 through 19-5-241.

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

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

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

51 (h) Antique automobiles as defined in Section 27-19-47,
52 and antique pickup trucks as provided for under Section
53 27-19-47.2, Mississippi Code of 1972.

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

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

58 (k) One (1) motor vehicle owned by the unremarried
59 surviving spouse of a member of the Armed Forces of the United
60 States who, while on active duty, is killed or dies and one (1)
61 motor vehicle owned by the unremarried surviving spouse of a
62 member of a reserve component of the Armed Forces of the United
63 States or of the National Guard who, while on active duty for
64 training, is killed or dies.



65 (1) Motor vehicles owned by recipients of the
66 Congressional Medal of Honor or by former prisoners of war, or by
67 spouses of such deceased persons, in accordance with Section
68 27-19-54.

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

73 (ii) All motor vehicles owned by any such
74 religious society or any educational institution having a seating
75 capacity greater than seven (7) passengers and used exclusively
76 for transporting passengers for religious or educational purposes
77 and not for profit.

78 (n) All motor vehicles primarily used as rentals under
79 rental agreements with a term of not more than thirty (30)
80 continuous days each and under the control of persons who are
81 engaged in the business of renting such motor vehicles and who are
82 subject to the tax under Section 27-65-231.

83 (o) Antique motorcycles as defined in Section
84 27-19-47.1.

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

87 (q) Motor vehicles that are eligible to display an
88 authentic historical license plate as provided for in Section
89 27-19-56.11.

90 (r) Motor vehicles that are (a) designed or adapted to
91 be used exclusively in the preparation and loading of chemicals or
92 other material for aerial agricultural application to crops; and
93 (b) only incidentally used on public roadways in this state.

94 (3) Any claim for tax exemption by authority of the
95 above-mentioned code sections or by any other legal authority
96 shall be set out in the application for the road and bridge
97 privilege license, and the specific legal authority for such tax



98 exemption claim shall be cited in said application, and such
99 authority cited shall be shown by the tax collector on the tax
100 receipt as his authority for not collecting such ad valorem taxes,
101 and the tax collector shall carry forward such information in his
102 tax collection reports.

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

108 (5) If a taxpayer shall sell, trade or otherwise dispose of
109 a vehicle on which the ad valorem and road and bridge privilege
110 taxes have been paid in any county in the state, he shall remove
111 the license plate from the vehicle. Such license plate must be
112 surrendered to the issuing authority with the corresponding tax
113 receipt, if required, and credit shall be allowed for the taxes
114 paid for the remaining tax year on like privilege or ad valorem
115 taxes due on another vehicle owned by the seller or transferor or
116 by the seller's or transferor's spouse or dependent child. If the
117 seller or transferor does not elect to receive such credit at the
118 time the license plate is surrendered, the issuing authority shall
119 issue a certificate of credit to the seller or transferor, or to
120 the seller's or transferor's spouse or dependent child, or to any
121 other person, business or corporation, at the direction of the
122 seller or transferor, for the remaining unexpired taxes prorated
123 from the first day of the month following the month in which the
124 license plate is surrendered. The total of such credit may be
125 used by the person or entity to whom the certificate of credit is
126 issued, regardless of the relative amounts attributed to privilege
127 taxes or to county, school or municipal ad valorem taxes. Any
128 credit allowed for taxes due or any certificate of credit issued
129 may be applied to like taxes owed in any county by the person to
130 whom the credit is allowed or by the person possessing the



131 certificate of credit. No credit, however, shall be allowed on
132 the charge made for the license plate. Such license plates
133 surrendered to the tax collector shall be retained by him, and in
134 no event shall such license plate be attached to any vehicle after
135 being surrendered to the tax collector, nor shall any license
136 plate be transferred from one (1) vehicle to any other vehicle.

137 (6) If the person owning a vehicle subject to taxation under
138 the provisions of this chapter does not operate such vehicle on
139 the highways of this state from the date of acquisition or, if
140 previously registered, from the end of the anniversary month of
141 the tag and decals to the date on which he makes application for a
142 current license tag or decals, he shall pay such ad valorem tax
143 for a period of twelve (12) months beginning with the first day of
144 the month in which he applies for a current license tag or decals
145 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
146 shall submit an affidavit with an application attesting to the
147 fact that the vehicle was not operated on the highways of this
148 state from the date of acquisition or, if previously registered,
149 from the end of the anniversary month of the tag and decals to the
150 date on which he makes application for the current license tag or
151 decals.

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

155 **SECTION 3.** Section 63-5-9, Mississippi Code of 1972, is
156 amended as follows:

157 63-5-9. The provisions of this chapter governing size,
158 weight and load shall not apply to:

- 159 (a) Fire apparatus;
160 (b) Road machinery;
161 (c) Vehicles operated under the terms of a special
162 permit issued as provided in this chapter;



163 (d) Any machinery or equipment used for normal farm
164 purposes only, having a width in excess of the maximum
165 requirements prescribed by this chapter, where such movement is
166 performed during daylight hours, within a radius of fifty (50)
167 miles of the point of origin thereof, and no part of such
168 operation or movement is upon any highway designated and known as
169 a part of the National System of Interstate and Defense Highways,
170 or accesses thereto. Such machinery or towing vehicle shall be
171 equipped with reflector lights, front and rear, and a blinking
172 light clearly visible from the front and rear;

173 (e) Any machinery or equipment intended to be used for
174 normal farm purposes only and being delivered by an equipment
175 dealer to a customer, having a width in excess of the maximum
176 requirements prescribed by this chapter, where such movement is
177 performed during daylight hours, and no part of such operation or
178 movement is upon any highway designated and known as a part of the
179 National System of Interstate and Defense Highways, or accesses
180 thereto. Such machinery or any vehicle towing such equipment
181 shall be equipped with reflector lights, front and rear, and a
182 blinking light clearly visible from the front and rear; * * *

183 (f) Rubber-tire vehicles used for construction,
184 warehousing, transportation of equipment or material or for other
185 purposes not exempted under this section if such vehicles are not
186 designed primarily for use or operation on a public road, street
187 or highway; provided, that such vehicles shall not be operated on
188 any public road, street or highway of this state except along and
189 adjacent to the site where such vehicles are primarily used.
190 Nothing in this paragraph shall be construed as requiring the
191 vehicles described in this paragraph to obtain a motor vehicle
192 license tag or a motor vehicle inspection sticker when operated on
193 a public road, street or highway in accordance with the provisions
194 of this paragraph; or



195 (g) Rubber-tire vehicles designed or adapted to be used
196 exclusively in the preparation and loading of chemicals or other
197 material for aerial agricultural application to crops, where such
198 movement is performed during daylight hours, within a radius of
199 fifty (50) miles of the point of origin thereof, and no part of
200 such operation or movement is upon any highway designated and
201 known as a part of the National System of Interstate and Defense
202 Highways.

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

