

By: Representatives Ishee, Baker,
 Banks, Barnett (116th), Chism, Clarke,
 Coleman (29th), Creel, Cummings,
 Dickson, Eads, Eakes, Evans, Fleming,
 Formby, Franks, Fredericks, Gadd, Green,
 Guice, Hamilton, Harrison, Henderson, Hudson, Janus, Jennings,
 Ketchings, Maples, Markham, Masterson, Middleton, Montgomery
 (15th), Montgomery (74th), Moore (100th), Moore (60th), Moss,
 Myers, Nicholson, Peranich, Roberson, Robinson (84th), Rogers,
 Rushing, Simpson, Smith (35th), Snowden, Straughter, Wallace,
 Ward, Wells-Smith, West, Whittington, Woods, Zuber

To: Ways and Means

HOUSE BILL NO. 1476

1 AN ACT TO PROVIDE THAT A MEMBER OF THE AIR NATIONAL GUARD OR
 2 ARMY NATIONAL GUARD OF MISSISSIPPI SHALL BE ALLOWED AS A CREDIT
 3 TOWARDS THE AMOUNT OF AD VALOREM TAXES DUE ON ANY PRIVATE CARRIER
 4 OF PASSENGERS OR LIGHT CARRIER OF PROPERTY OWNED BY HIM, AN AMOUNT
 5 NOT TO EXCEED ONE HUNDRED DOLLARS, OR AN AMOUNT EQUAL TO THE AD
 6 VALOREM TAXES DUE UPON SUCH VEHICLE, WHICHEVER AMOUNT IS THE
 7 LESSER; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** (1) From and after October 1, 2003, a taxpayer
 10 who is a member of the Air National Guard or Army National Guard
 11 of Mississippi shall be allowed as a credit towards the tax
 12 liability imposed by Chapter 51, Title 27, Mississippi Code of
 13 1972, on the amount of ad valorem taxes due during the taxable
 14 year on any private carrier of passengers or light carrier of
 15 property owned by him, an amount not to exceed One Hundred Dollars
 16 (\$100.00), or an amount equal to the ad valorem taxes due upon
 17 such vehicle under Chapter 51, Title 27, Mississippi Code of 1972,
 18 whichever amount is the lesser. If the amount allowable as a
 19 credit exceeds the tax imposed by Chapter 51, Title 27,
 20 Mississippi Code of 1972, the amount of such excess shall not be
 21 refundable, carried forward to any other taxable year or applied
 22 toward taxes due on another vehicle. For the purposes of this
 23 section, the terms "private carrier of passengers" and "light
 24 carrier of property" have the meanings ascribed to those terms
 25 under Section 27-51-101.

26 (2) A person who wishes to claim the tax credit authorized
 27 under this section shall present to the county tax collector at
 28 the time that he or she pays motor vehicle ad valorem taxes
 29 official proof of his or her membership in the Air National Guard



30 or Army National Guard by means of a certificate signed by the
31 commanding officer of the applicant on forms prescribed by the
32 Adjutant General of Mississippi.

33 **SECTION 2.** This act shall take effect and be in force from
34 and after October 1, 2003.

