

By: Senator(s) King, Dearing, Kirby, Smith, Furniss, Minor, Thames, Chaney, Dickerson, Hamilton, Lee, Cuevas, Stogner, Browning, Harvey, Hyde-Smith, Walden, Gollott, Hewes, Carmichael, Mettetal, Dawkins, Moffatt, Robertson, Jordan, Jackson, Chamberlin, Little

To: Finance

SENATE BILL NO. 2223

1 AN ACT TO AMEND SECTIONS 27-19-56.5 AND 27-51-41, 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.** This act shall take effect and be in force from  
201 and after July 1, 2003.

