

By: Senator(s) Posey

To: Finance

SENATE BILL NO. 2255

1 AN ACT TO AMEND SECTION 27-19-56.1, MISSISSIPPI CODE OF 1972,  
 2 TO PROVIDE THAT ALL CHIEFS OF VOLUNTEER FIRE DEPARTMENTS SHALL BE  
 3 ELIGIBLE TO RECEIVE A DISTINCTIVE FIRE FIGHTER'S MOTOR VEHICLE  
 4 LICENSE TAG UPON THE PAYMENT OF A \$1.00 FEE; TO AMEND SECTION  
 5 27-51-41, MISSISSIPPI CODE OF 1972, TO EXEMPT FROM AD VALOREM  
 6 TAXATION ONE MOTOR VEHICLE OWNED BY A CHIEF OF A VOLUNTEER FIRE  
 7 DEPARTMENT WHO IS ISSUED A DISTINCTIVE TAG UNDER THE PROVISIONS OF  
 8 THIS ACT; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Section 27-19-56.1, Mississippi Code of 1972, is  
 11 amended as follows:

12 27-19-56.1. (1) Any owner of a motor vehicle who is a fire  
 13 fighter, including a career fire fighter, a volunteer fire fighter  
 14 or an industrial fire fighter, employed by or in the service of  
 15 any municipality, county, fire district, state agency or industry  
 16 in the state who is a resident of this state, or who is a retired  
 17 fire fighter who is a resident of this state, upon payment of the  
 18 road and bridge privilege taxes, ad valorem taxes and registration  
 19 fees as prescribed by law for private carriers of passengers,  
 20 pickup trucks and other noncommercial motor vehicles, and upon  
 21 payment of an additional fee in the amount provided in subsection  
 22 (3) of this section, shall be issued a distinctive license tag for  
 23 each motor vehicle registered in his name identifying such person  
 24 as a fire fighter or retired fire fighter.

25 (2) Any owner of a motor vehicle who is the chief of a  
 26 volunteer fire department is privileged to purchase annually one  
 27 (1) motor vehicle license plate or tag in his or her county of  
 28 legal residence for the sum of One Dollar (\$1.00) in total cost  
 29 regardless of the make or model of the motor vehicle as long as



30 the motor vehicle is a private carrier of passenger, a pickup  
31 truck or some other noncommercial motor vehicle.

32       (3) The distinctive license tags so issued shall be of such  
33 color and design as may be agreed upon by the Executive Committee  
34 of the Mississippi Fire Fighters Association and the State Tax  
35 Commission, shall consist of such letters or numbers, or both, as  
36 may be necessary to distinguish each license tag and may, in the  
37 discretion of the State Tax Commission, display the county name.

38       (4) Application for the distinctive license tags authorized  
39 by this section shall be made to the county tax collector on forms  
40 prescribed by the State Tax Commission. Applicants for such  
41 distinctive license tags (a) shall present to the issuing official  
42 proof of their employment or service as a fire fighter by  
43 presentation of the applicant's official fire fighter  
44 identification card or a signed and notarized affidavit from the  
45 governing authority or chief executive officer of the  
46 municipality, county, fire district, agency or industry by or for  
47 whom the applicant is employed or serves as a fire fighter; \* \* \*  
48 (b) shall present proof that they are a retired fire fighter by  
49 presentation of a signed and notarized affidavit from the  
50 governing authority or chief executive officer of the  
51 municipality, county, fire district, agency or industry from whom  
52 the fire fighter retired or (c) shall present to the issuing  
53 official proof of their service as the chief of a volunteer fire  
54 department by presentation of the applicant's official fire  
55 fighter identification card or a signed and notarized affidavit  
56 from the governing authority or chief executive officer of the  
57 county in which the applicant serves as the chief of a volunteer  
58 fire department.

59       (5) The application and the additional fee imposed under  
60 subsection (2) or (6) of this section, less three percent (3%)  
61 thereof to be retained by the tax collector, shall be remitted to  
62 the State Tax Commission on a monthly basis as prescribed by the



63 commission. The portion of the additional fee retained by the tax  
64 collector shall be deposited into the county general fund.

65 (6) Beginning with any registration year commencing on or  
66 after July 1, 1992, any person applying for a distinctive license  
67 tag under this section, except the chief of a volunteer fire  
68 department, shall pay an additional fee in the amount of Fifty  
69 Dollars (\$50.00) for each distinctive license tag applied for  
70 under this section which shall be in addition to all other taxes  
71 and fees. The additional fee paid shall be for a period of time  
72 to run concurrent with the vehicle's established license tag year.  
73 The additional fee is due and payable at the time the original  
74 application is made for a distinctive license tag under this  
75 section and thereafter annually at the time of renewal  
76 registration as long as the owner retains the distinctive license  
77 tag. If the owner does not wish to retain the distinctive license  
78 tag, or if the owner resigns from or otherwise vacates his  
79 employment or service as a fire fighter, he must surrender it to  
80 the local county tax collector.

81 (7) The State Tax Commission shall deposit all fees into the  
82 State Treasury on the day collected. At the end of each month,  
83 the State Tax Commission shall certify to the State Treasurer the  
84 total fees collected under this section from the issuance of  
85 distinctive license tags. Of the additional fees collected for  
86 each such distinctive license tag pursuant to subsection (6) of  
87 this section, the State Treasurer shall distribute an amount equal  
88 to Seven Dollars (\$7.00) \* \* \* to the State General Fund, and the  
89 remainder \* \* \* to the credit of the special fund created in  
90 Section 7-9-70.

91 (8) A regular license tag must be properly displayed as  
92 required by law until replaced by a distinctive license tag under  
93 this section. The regular license tag must be surrendered to the  
94 tax collector upon issuance of the distinctive license tag under  
95 this section. The tax collector shall issue up to two (2) license



96 decals for each distinctive license tag issued under this section,  
97 which will expire the same month and year as the regular license  
98 tag.

99       (9) In the case of loss or theft of a distinctive license  
100 tag issued under this section, the owner may make application and  
101 affidavit for a replacement distinctive license tag as provided by  
102 Section 27-19-37, Mississippi Code of 1972. The fee for a  
103 replacement distinctive license tag shall be Ten Dollars (\$10.00).  
104 The tax collector receiving such application and affidavit shall  
105 be entitled to retain and deposit into the county general fund  
106 five percent (5%) of the fee for such replacement license tag and  
107 the remainder shall be distributed in the same manner as funds  
108 from the sale of regular distinctive license tags issued under  
109 this section.

110       (10) In lieu of the distinctive license tag authorized  
111 under \* \* \* this section, any person who presents proof of his  
112 employment or service as a fire fighter in the manner provided in  
113 subsection (4) of this section, may be issued a distinctive  
114 license tag decal for each motor vehicle registered in his name  
115 identifying such person as a fire fighter. The distinctive  
116 license tag decal shall be of such size, color and design as may  
117 be agreed upon by the Executive Committee of the Mississippi Fire  
118 Fighters Association and the State Tax Commission; however, the  
119 State Tax Commission shall have final approval of the size, color  
120 and design. The distinctive license tag decals shall be prepared  
121 and sold at Two Dollars (\$2.00) each through the Mississippi Fire  
122 Fighters Training Academy.

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

125       27-51-41. (1) The exemptions from the provisions of this  
126 chapter shall be confined to those persons or property exempted by  
127 this chapter or by the provisions of the Constitution of the  
128 United States or the State of Mississippi. No exemption as now



129 provided by any other statute shall be valid as against the tax  
130 levied by this chapter. Any subsequent exemption from the tax  
131 levied hereunder shall be provided by amendment to this section  
132 which shall be inserted in the bill at length.

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

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

138 (b) All motor vehicles belonging to the federal  
139 government or the State of Mississippi or any agencies or  
140 instrumentalities thereof.

141 (c) All motor vehicles owned by any school district in  
142 the state.

143 (d) All motor vehicles owned by any fire protection  
144 district incorporated in accordance with Sections 19-5-151 through  
145 19-5-207 or by any fire protection grading district incorporated  
146 in accordance with Sections 19-5-215 through 19-5-241.

147 (e) All motor vehicles owned by units of the  
148 Mississippi National Guard.

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

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

155 (h) Antique automobiles as defined in Section 27-19-47,  
156 and antique pickup trucks as provided for under Section  
157 27-19-47.2, Mississippi Code of 1972.

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

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



162           (k) One (1) motor vehicle owned by the unremarried  
163 surviving spouse of a member of the Armed Forces of the United  
164 States who, while on active duty, is killed or dies and one (1)  
165 motor vehicle owned by the unremarried surviving spouse of a  
166 member of a reserve component of the Armed Forces of the United  
167 States or of the National Guard who, while on active duty for  
168 training, is killed or dies.

169           (l) Motor vehicles owned by recipients of the  
170 Congressional Medal of Honor or by former prisoners of war, or by  
171 spouses of such deceased persons, in accordance with Section  
172 27-19-54.

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

177           (ii) All motor vehicles owned by any such  
178 religious society or any educational institution having a seating  
179 capacity greater than seven (7) passengers and used exclusively  
180 for transporting passengers for religious or educational purposes  
181 and not for profit.

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

187           (o) Antique motorcycles as defined in Section  
188 27-19-47.1.

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

191           (q) Motor vehicles that are eligible to display an  
192 authentic historical license plate as provided for in Section  
193 27-19-56.11.



194                   (r) One (1) motor vehicle owned by a chief of a  
195 volunteer fire department as provided in Section 27-19-56.1(2).

196           (3) Any claim for tax exemption by authority of the  
197 above-mentioned code sections or by any other legal authority  
198 shall be set out in the application for the road and bridge  
199 privilege license, and the specific legal authority for such tax  
200 exemption claim shall be cited in said application, and such  
201 authority cited shall be shown by the tax collector on the tax  
202 receipt as his authority for not collecting such ad valorem taxes,  
203 and the tax collector shall carry forward such information in his  
204 tax collection reports.

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

210           (5) If a taxpayer shall sell, trade or otherwise dispose of  
211 a vehicle on which the ad valorem and road and bridge privilege  
212 taxes have been paid in any county in the state, he shall remove  
213 the license plate from the vehicle. Such license plate must be  
214 surrendered to the issuing authority with the corresponding tax  
215 receipt, if required, and credit shall be allowed for the taxes  
216 paid for the remaining tax year on like privilege or ad valorem  
217 taxes due on another vehicle owned by the seller or transferor or  
218 by the seller's or transferor's spouse or dependent child. If the  
219 seller or transferor does not elect to receive such credit at the  
220 time the license plate is surrendered, the issuing authority shall  
221 issue a certificate of credit to the seller or transferor, or to  
222 the seller's or transferor's spouse or dependent child, or to any  
223 other person, business or corporation, at the direction of the  
224 seller or transferor, for the remaining unexpired taxes prorated  
225 from the first day of the month following the month in which the  
226 license plate is surrendered. The total of such credit may be



227 used by the person or entity to whom the certificate of credit is  
228 issued, regardless of the relative amounts attributed to privilege  
229 taxes or to county, school or municipal ad valorem taxes. Any  
230 credit allowed for taxes due or any certificate of credit issued  
231 may be applied to like taxes owed in any county by the person to  
232 whom the credit is allowed or by the person possessing the  
233 certificate of credit. No credit, however, shall be allowed on  
234 the charge made for the license plate. Such license plates  
235 surrendered to the tax collector shall be retained by him, and in  
236 no event shall such license plate be attached to any vehicle after  
237 being surrendered to the tax collector, nor shall any license  
238 plate be transferred from one (1) vehicle to any other vehicle.

239 (6) If the person owning a vehicle subject to taxation under  
240 the provisions of this chapter does not operate such vehicle on  
241 the highways of this state from the date of acquisition or, if  
242 previously registered, from the end of the anniversary month of  
243 the tag and decals to the date on which he makes application for a  
244 current license tag or decals, he shall pay such ad valorem tax  
245 for a period of twelve (12) months beginning with the first day of  
246 the month in which he applies for a current license tag or decals  
247 under Chapter 19, Title 27, Mississippi Code of 1972. The owner  
248 shall submit an affidavit with an application attesting to the  
249 fact that the vehicle was not operated on the highways of this  
250 state from the date of acquisition or, if previously registered,  
251 from the end of the anniversary month of the tag and decals to the  
252 date on which he makes application for the current license tag or  
253 decals.

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

257 **SECTION 3.** This act shall take effect and be in force from  
258 and after July 1, 2003.

