AN ACT TO AMEND SECTIONS 27-19-51 AND 27-51-41, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT ONE MOTOR VEHICLE OWNED BY EACH ACTIVE DUTY MEMBER OF THE ARMY NATIONAL GUARD, THE AIR NATIONAL GUARD OR THE UNITED STATES RESERVES, WHO OBTAINS A DISTINCTIVE ARMED FORCES MOTOR VEHICLE LICENSE PLATE OR TAG FOR SUCH VEHICLE, SHALL BE EXEMPT FROM AD VALOREM TAXES IN AN AMOUNT NOT TO EXCEED THE AMOUNT OF SUCH TAXES OR $100.00, WHICHEVER IS THE LESSER AMOUNT; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 27-19-51, Mississippi Code of 1972, is amended as follows:

27-19-51. (1) In recognition of their many and varied patriotic services rendered the state, the United States and the citizens thereof, Mississippians who have completed an active duty career with the Armed Forces of the United States and active duty and retired members of the Army National Guard, Air National Guard of Mississippi, and the United States Reserves, including both enlisted and officer personnel, upon application and subject to the provisions of this section may be issued distinctive motor vehicle license plates or tags identifying these persons with such organizations. For the purposes of this section the term "Armed Forces" includes the United States Merchant Marines and members thereof in maritime service during the period from December 7, 1941 to August 15, 1945. The distinctive plates or tags so issued shall comply with the provisions of Section 27-19-41 and shall be of such color and design as may be agreed upon by the Adjutant General and the State Tax Commission for the Army National Guard or Air National Guard, by the Mississippi chapters of the Retired Officers Association and the Retired Non-Commissioned Officers Association and the State Tax Commission for retired active duty
members of the Armed Forces of the United States, and by the State Tax Commission for retired members of the United States Merchant Marines. Each distinctive license plate shall bear the words "National Guard" or the name of the appropriate armed service and need not bear prefixed numbers identifying the county of issuance.

(2) The surviving spouse of any person who was issued a distinctive license plate or tag under subsection (1) of this section because of completion of an active duty career with the Armed Forces of the United States or because of retirement from the Army National Guard, Air National Guard or United States Reserves, or any prisoner of war issued a distinctive license plate or tag under Section 27-19-54, shall be eligible to receive the same type of distinctive license plate or tag which the deceased spouse was issued.

(3) The distinctive license plates here provided for shall be prepared by the State Tax Commission and shall be issued through the tax collectors of the several counties of the state in like manner as are other motor vehicle license plates or tags and such officers shall be entitled to their regular fees for such service. Applicants for such distinctive plates shall present to the issuing official proof of their membership in the Army National Guard, Air National Guard of Mississippi, or United States Reserves by means of certificate signed by the commanding officer of such applicant on forms prescribed by the Adjutant General of Mississippi. Retired members of the Armed Forces of the United States applying for such plates shall present to the issuing officials a copy of their active duty retirement orders or other proof of retirement from active service with one of the Armed Forces of the United States. The distinctive license plates or tags so issued shall be used only upon and for personally or jointly owned private passenger vehicles (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the member making
application therefor, and when so issued to such applicant shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

(4) In addition to use of such distinctive license plates or tags on such personally or jointly owned vehicles, such distinctive plate or tag may be used on state-owned vehicles operated by the State Military Department provided the prefix "MNG" is placed ahead of the number thereon. Motor vehicles for which such distinctive license plates or tags are issued shall be registered by the proper official as are other motor vehicles.

(5) The distinctive license plates issued hereunder shall not be transferable between motor vehicle owners; and in the event the owner of a vehicle bearing such distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle, such plate shall be retained by the owner to whom issued and returned by the owner to the tax collector of the county or the State Tax Commission, as the case may be.

(6) The Adjutant General is authorized to recognize not more than one hundred (100) senior staff officers, commanders, command sergeants major and senior enlisted advisors by designating the issue of National Guard distinctive license plates or tags numbered "1" through "100." These license plates or tags shall be retained by the individual so designated and may be transferred between vehicles or individuals under procedures established by the State Tax Commission. The Adjutant General is responsible for furnishing the State Tax Commission necessary information to effect issue or transfer of these specially numbered license plates or tags.

(7) National Guard plates or tags shall be prepared and furnished for the licensing year commencing November 1, 1962, and annually thereafter. The Adjutant General shall furnish the State Tax Commission with an estimate of the number of such distinctive
plates or tags required in each of the several counties of the
state.

(8) One (1) motor vehicle owned by each active duty member
of the Army National Guard, the Air National Guard or the United
States Reserves, who obtains a plate or tag for such vehicle under
this section, shall be exempt from ad valorem taxes in an amount
not to exceed the amount of such taxes or One Hundred Dollars
($100.00), whichever is the lesser amount.

(9) The provisions of this section are supplementary to the
laws of this state pertaining to the licensing of motor vehicles
and nothing herein shall be construed as abridging or repealing
any of such laws.

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

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

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

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

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

(c) All motor vehicles owned by any school district in
the state.
(d) All motor vehicles owned by any fire protection district incorporated in accordance with Sections 19-5-151 through 19-5-207 or by any fire protection grading district incorporated in accordance with Sections 19-5-215 through 19-5-241.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(3) One (1) motor vehicle owned by an active duty member of the Army National Guard, the Air National Guard or the United States Reserves shall be exempt from ad valorem taxes in an amount not to exceed the amount of such taxes or One Hundred Dollars ($100.00), whichever is the lesser amount, as provided in Section 27-19-51.

(4) Any claim for tax exemption by authority of the code sections mentioned in subsection (1) or (2) of this section or by any other legal authority shall be set out in the application for the road and bridge privilege license, and the specific legal authority for such tax exemption claim shall be cited in said application, and such authority cited shall be shown by the tax collector on the tax receipt as his authority for not
collecting such ad valorem taxes, and the tax collector shall carry forward such information in his tax collection reports.

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

(6) If a taxpayer shall sell, trade or otherwise dispose of a vehicle on which the ad valorem and road and bridge privilege taxes have been paid in any county in the state, he shall remove the license plate from the vehicle. Such license plate must be surrendered to the issuing authority with the corresponding tax receipt, if required, and credit shall be allowed for the taxes paid for the remaining tax year on like privilege or ad valorem taxes due on another vehicle owned by the seller or transferor or by the seller's or transferor's spouse or dependent child. If the seller or transferor does not elect to receive such credit at the time the license plate is surrendered, the issuing authority shall issue a certificate of credit to the seller or transferor, or to the seller's or transferor's spouse or dependent child, or to any other person, business or corporation, at the direction of the seller or transferor, for the remaining unexpired taxes prorated from the first day of the month following the month in which the license plate is surrendered. The total of such credit may be used by the person or entity to whom the certificate of credit is issued, regardless of the relative amounts attributed to privilege taxes or to county, school or municipal ad valorem taxes. Any credit allowed for taxes due or any certificate of credit issued may be applied to like taxes owed in any county by the person to whom the credit is allowed or by the person possessing the certificate of credit. No credit, however, shall be allowed on the charge made for the license plate. Such license plates surrendered to the tax collector shall be retained by him, and in
ST: License tags; provide a partial ad valorem tax exemption for motor vehicles owned by active duty members of the National Guard and Reserves.

no event shall such license plate be attached to any vehicle after being surrendered to the tax collector, nor shall any license plate be transferred from one (1) vehicle to any other vehicle.

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

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

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