

By: Representative Martinson

To: Ways and Means

HOUSE BILL NO. 188

1 AN ACT TO PROVIDE FOR THE ISSUANCE OF DISTINCTIVE LICENSE
2 TAGS FOR MOTOR VEHICLES OWNED BY LAW ENFORCEMENT OFFICERS OR FIRE
3 FIGHTERS, OR RETIRED LAW ENFORCEMENT OFFICERS OR FIRE FIGHTERS,
4 WOUNDED IN THE LINE OF DUTY; TO PROVIDE THAT THE FIRST OF SUCH
5 LICENSE TAGS ISSUED TO AN APPLICANT SHALL BE EXEMPT FROM AD
6 VALOREM TAXES, PRIVILEGE TAXES AND ALL OTHER TAXES AND FEES; TO
7 AMEND SECTION 27-51-41, MISSISSIPPI CODE OF 1972, IN CONFORMITY
8 WITH THE PROVISIONS OF THIS ACT; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** (1) Any owner of a motor vehicle who is a duly
11 sworn law enforcement officer employed by or in the service of the
12 state, a county, a municipality or other political subdivision of
13 the state, or who is a retired law enforcement officer who is a
14 resident of this state, and who was wounded in the line of duty,
15 or any owner of a motor vehicle who is a fire fighter, including a
16 career fire fighter, a volunteer fire fighter or an industrial
17 fire fighter, employed by or in the service of the state, a
18 county, a municipality or other political subdivision of the
19 state, or who is a retired fire fighter who is a resident of this
20 state, and who was wounded in the line of duty, is privileged to
21 obtain not more than two (2) distinctive motor vehicle license
22 tags identifying him as a law enforcement officer or fire fighter,
23 or as a retired law enforcement officer or fire fighter, who was
24 wounded in the line of duty. The distinctive tag for law
25 enforcement officers shall be of a color and design as may be
26 agreed upon by the Executive Committee of the Mississippi Law
27 Enforcement Officer's Association, the Legislative Committee of
28 the Mississippi Sheriff's Association, the Executive Board of the
29 Police Chiefs Association and the State Tax Commission. The
30 distinctive tag for fire fighters shall be of a color and design

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

37 (2) The distinctive license tags shall be prepared by the
38 State Tax Commission and shall be issued through the tax
39 collectors of the counties in the same manner as are other motor
40 vehicle license tags. The first distinctive tag issued to an
41 applicant under the provisions of this section shall be exempt
42 from ad valorem taxes, privilege taxes and all other taxes and
43 fees. There shall be no exemption from ad valorem taxes,
44 privilege taxes or other taxes and fees for the issuance of a
45 second distinctive tag under this section. However, the surviving
46 spouse of a deceased person who was issued a distinctive license
47 tag under this section shall be entitled to apply for or retain
48 one (1) such license tag and may continue annually to renew
49 registration for such distinctive motor vehicle license tag for as
50 long as the spouse remains unmarried. At the time of application
51 or renewal registration, a surviving spouse who desires to retain
52 such distinctive tag shall file with the county tax collector a
53 sworn statement that the spouse is unmarried, and any such vehicle
54 when so registered shall be exempt from ad valorem taxes,
55 privilege taxes and all other taxes and fees. An applicant for a
56 distinctive license tag under this section shall present to the
57 issuing official written proof that the applicant is a law
58 enforcement officer or fire fighter, or is a retired law
59 enforcement officer or fire fighter, who was wounded in the line
60 of duty.

61 (3) The distinctive license tags issued under this section
62 shall be used only upon a personally or jointly owned private
63 passenger vehicle (to include station wagons, recreational motor

64 vehicles and pickup trucks) registered in the name, or jointly in
65 the name, of the person applying, and when issued to such person
66 shall be used upon the vehicle for which issued in lieu of the
67 standard license tag normally issued for such vehicle.

68 (4) The distinctive license tags shall not be transferable
69 between motor vehicle owners. If the owner of a vehicle bearing a
70 distinctive license tag sells, trades, exchanges or otherwise
71 disposes of the vehicle, the tag shall be retained by the owner
72 and returned to the tax collector.

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

75 27-51-41. (1) The exemptions from the provisions of this
76 chapter shall be confined to those persons or property exempted by
77 this chapter or by the provisions of the Constitution of the
78 United States or the State of Mississippi. No exemption as now
79 provided by any other statute shall be valid as against the tax
80 levied by this chapter. Any subsequent exemption from the tax
81 levied hereunder shall be provided by amendment to this section
82 which shall be inserted in the bill at length.

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

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

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

91 (c) All motor vehicles owned by any school district in
92 the state.

93 (d) All motor vehicles owned by any fire protection
94 district incorporated in accordance with Sections 19-5-151 through
95 19-5-207 or by any fire protection grading district incorporated
96 in accordance with Sections 19-5-215 through 19-5-241.

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

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

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

105 (h) Antique automobiles as defined in Section 27-19-47,
106 and antique pickup trucks as provided for under Section
107 27-19-47.2, Mississippi Code of 1972.

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

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

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

119 (l) Motor vehicles owned by recipients of the
120 Congressional Medal of Honor or by former prisoners of war, or by
121 spouses of such deceased persons, in accordance with Section
122 27-19-54.

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

127 (ii) All motor vehicles owned by any such
128 religious society or any educational institution having a seating
129 capacity greater than seven (7) passengers and used exclusively

130 for transporting passengers for religious or educational purposes
131 and not for profit.

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

137 (o) Antique motorcycles as defined in Section
138 27-19-47.1.

139 (p) One (1) motor vehicle owned by a recipient of the
140 Purple Heart, and one (1) motor vehicle owned by the unremarried
141 surviving spouse of a recipient of the Purple Heart, as provided
142 in Section 27-19-56.5.

143 (q) Motor vehicles that are eligible to display an
144 authentic historical license plate as provided for in Section
145 27-19-56.11.

146 (r) Motor vehicles that are (i) designed or adapted to
147 be used exclusively in the preparation and loading of chemicals or
148 other material for aerial agricultural application to crops; and
149 (ii) only incidentally used on public roadways in this state.

150 (s) One (1) motor vehicle owned by a law enforcement
151 officer or a fire fighter wounded in the line of duty, or a
152 retired law enforcement officer or a fire fighter wounded in the
153 line of duty, and one (1) motor vehicle owned by the unremarried
154 surviving spouse of such law enforcement officer or fire fighter,
155 as provided in Section 1 of House Bill No. ____, 2004 Regular
156 Session.

157 (3) Any claim for tax exemption by authority of the
158 above-mentioned code sections or by any other legal authority
159 shall be set out in the application for the road and bridge
160 privilege license, and the specific legal authority for such tax
161 exemption claim shall be cited in said application, and such
162 authority cited shall be shown by the tax collector on the tax

163 receipt as his authority for not collecting such ad valorem taxes,
164 and the tax collector shall carry forward such information in his
165 tax collection reports.

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

171 (5) If a taxpayer shall sell, trade or otherwise dispose of
172 a vehicle on which the ad valorem and road and bridge privilege
173 taxes have been paid in any county in the state, he shall remove
174 the license plate from the vehicle. Such license plate must be
175 surrendered to the issuing authority with the corresponding tax
176 receipt, if required, and credit shall be allowed for the taxes
177 paid for the remaining tax year on like privilege or ad valorem
178 taxes due on another vehicle owned by the seller or transferor or
179 by the seller's or transferor's spouse or dependent child. If the
180 seller or transferor does not elect to receive such credit at the
181 time the license plate is surrendered, the issuing authority shall
182 issue a certificate of credit to the seller or transferor, or to
183 the seller's or transferor's spouse or dependent child, or to any
184 other person, business or corporation, at the direction of the
185 seller or transferor, for the remaining unexpired taxes prorated
186 from the first day of the month following the month in which the
187 license plate is surrendered. The total of such credit may be
188 used by the person or entity to whom the certificate of credit is
189 issued, regardless of the relative amounts attributed to privilege
190 taxes or to county, school or municipal ad valorem taxes. Any
191 credit allowed for taxes due or any certificate of credit issued
192 may be applied to like taxes owed in any county by the person to
193 whom the credit is allowed or by the person possessing the
194 certificate of credit. No credit, however, shall be allowed on
195 the charge made for the license plate. Such license plates

196 surrendered to the tax collector shall be retained by him, and in
197 no event shall such license plate be attached to any vehicle after
198 being surrendered to the tax collector, nor shall any license
199 plate be transferred from one (1) vehicle to any other vehicle.

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

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

218 **SECTION 3.** Section 1 of House Bill No. _____, 2004 Regular
219 Session, shall be codified in Chapter 19 of Title 27, Mississippi
220 Code of 1972.

221 **SECTION 4.** Nothing in this act shall affect or defeat any
222 claim, assessment, appeal, suit, right or cause of action for
223 taxes due or accrued under the highway privilege tax laws or the
224 Motor Vehicle Ad Valorem Tax Law of 1958 before the date on which
225 this act becomes effective, whether such claims, assessments,
226 appeals, suits or actions have been begun before the date on which
227 this act becomes effective or are begun thereafter; and the
228 provisions of the highway privilege tax laws and the Motor Vehicle

229 Ad Valorem Tax Law of 1958 are expressly continued in full force,
230 effect and operation for the purpose of the assessment, collection
231 and enrollment of liens for any taxes due or accrued and the
232 execution of any warrant under such laws before the date on which
233 this act becomes effective, and for the imposition of any
234 penalties, forfeitures or claims for failure to comply with such
235 laws.

236 **SECTION 5.** This act shall take effect and be in force from
237 and after July 1, 2004.