

By: Representative Ishee

To: Ways and Means

HOUSE BILL NO. 197

1 AN ACT TO PROVIDE THAT A MEMBER OF THE AIR NATIONAL GUARD OR
2 ARMY NATIONAL GUARD OF MISSISSIPPI OR THE UNITED STATES RESERVES
3 SHALL BE ALLOWED AS A CREDIT TOWARDS THE AMOUNT OF AD VALOREM
4 TAXES DUE ON ANY PRIVATE CARRIER OF PASSENGERS OR LIGHT CARRIER OF
5 PROPERTY OWNED BY HIM, AN AMOUNT NOT TO EXCEED ONE HUNDRED
6 DOLLARS, OR AN AMOUNT EQUAL TO THE AD VALOREM TAXES DUE UPON SUCH
7 VEHICLE, WHICHEVER AMOUNT IS THE 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, 2004, a taxpayer
10 who is a member of the Air National Guard or Army National Guard
11 of Mississippi or the United States Reserves shall be allowed as a
12 credit towards the tax liability imposed by Chapter 51, Title 27,
13 Mississippi Code of 1972, on the amount of ad valorem taxes due
14 during the taxable year on any private carrier of passengers or
15 light carrier of property owned by him, an amount not to exceed
16 One Hundred Dollars (\$100.00), or an amount equal to the ad
17 valorem taxes due upon such vehicle under Chapter 51, Title 27,
18 Mississippi Code of 1972, whichever amount is the lesser. If the
19 amount allowable as a credit exceeds the tax imposed by Chapter
20 51, Title 27, Mississippi Code of 1972, the amount of such excess
21 shall not be refundable, carried forward to any other taxable year
22 or applied toward taxes due on another vehicle. For the purposes
23 of this section, the terms "private carrier of passengers" and
24 "light carrier of property" have the meanings ascribed to those
25 terms 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 the Army National Guard or the United States Reserves by means of
31 a certificate signed by the commanding officer of the applicant on
32 forms prescribed by the State Tax Commission.

33 **SECTION 2.** This act shall take effect and be in force from
34 and after October 1, 2004.