

By: Representatives Chism, Nicholson,  
Robinson (84th)

To: Ways and Means

HOUSE BILL NO. 525

1 AN ACT TO AUTHORIZE THE ISSUANCE OF ONE DISTINCTIVE LICENSE  
2 TAG TO A VOLUNTEER FIRE FIGHTER WITHOUT THE PAYMENT OF ADDITIONAL  
3 FEES, PRIVILEGE TAXES OR MOTOR VEHICLE AD VALOREM TAXES; TO AMEND  
4 SECTION 27-51-41, MISSISSIPPI CODE OF 1972, IN CONFORMITY WITH THE  
5 PROVISIONS OF THIS ACT; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** (1) Any owner of a motor vehicle who is a  
8 volunteer fire fighter in the service of any municipality, county  
9 or fire district in the state and who is a resident of this state,  
10 upon application with the county tax collector, shall be issued a  
11 distinctive license tag for one (1) private passenger motor  
12 vehicle or pickup truck registered in his name identifying such  
13 person as a volunteer fire fighter. The distinctive license tags  
14 so issued shall be of such color and design as may be agreed upon  
15 by the Executive Committee of the Mississippi Fire Fighters  
16 Association and the State Tax Commission, shall consist of such  
17 letters or numbers, or both, as may be necessary to distinguish  
18 each license tag and, in the discretion of the State Tax  
19 Commission, may display the county name.

20 (2) Application for the distinctive license tags authorized  
21 by this section shall be made to the county tax collector on forms  
22 prescribed by the State Tax Commission. An applicant for such  
23 distinctive license tag shall present to the issuing official  
24 proof of his service as a volunteer fire fighter by presentation  
25 of the applicant's official fire fighter identification card or a  
26 signed and notarized affidavit from the governing authority or  
27 chief executive officer of the municipality, county or fire  
28 district for whom the applicant serves as a volunteer fire

29 fighter. Distinctive license tags issued under this section shall  
30 be exempt from all motor vehicle registration fees, privilege  
31 taxes and ad valorem taxes.

32 (3) If the owner does not wish to retain the distinctive  
33 license tag, or if the owner retires or resigns from or otherwise  
34 vacates his service as a volunteer fire fighter, he must surrender  
35 it to the local county tax collector.

36 (4) A regular license tag must be properly displayed as  
37 required by law until replaced by a distinctive license tag under  
38 this section. The regular license tag must be surrendered to the  
39 tax collector upon issuance of the distinctive license tag under  
40 this section. The tax collector shall issue up to two (2) license  
41 decals for each distinctive license tag issued under this section,  
42 which will expire the same month and year as the regular license  
43 tag.

44 (5) In the case of loss or theft of a distinctive license  
45 tag issued under this section, the owner may make application and  
46 affidavit for a replacement distinctive license tag as provided by  
47 Section 27-19-37. The fee for a replacement distinctive license  
48 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
49 such application and affidavit shall be entitled to retain and  
50 deposit into the county general fund five percent (5%) of the fee  
51 for such replacement license tag and the remainder shall be  
52 distributed to the State Tax Commission and deposited in the State  
53 General Fund.

54 (6) Any person evading or violating any of the provisions of  
55 this section, or attempting to secure benefits hereunder to which  
56 he is not entitled, shall be guilty of a misdemeanor and, upon  
57 conviction, shall be fined not less than One Hundred Dollars  
58 (\$100.00) nor more than One Thousand Dollars (\$1,000.00).

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

61           27-51-41. (1) The exemptions from the provisions of this  
62 chapter shall be confined to those persons or property exempted by  
63 this chapter or by the provisions of the Constitution of the  
64 United States or the State of Mississippi. No exemption as now  
65 provided by any other statute shall be valid as against the tax  
66 levied by this chapter. Any subsequent exemption from the tax  
67 levied hereunder shall be provided by amendment to this section  
68 which shall be inserted in the bill at length.

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

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

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

77                   (c) All motor vehicles owned by any school district in  
78 the state.

79                   (d) All motor vehicles owned by any fire protection  
80 district incorporated in accordance with Sections 19-5-151 through  
81 19-5-207 or by any fire protection grading district incorporated  
82 in accordance with Sections 19-5-215 through 19-5-241.

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

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

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

91                   (h) Antique automobiles as defined in Section 27-19-47,  
92 and antique pickup trucks as provided for under Section  
93 27-19-47.2, Mississippi Code of 1972.

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

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

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

105 (l) Motor vehicles owned by recipients of the  
106 Congressional Medal of Honor or by former prisoners of war, or by  
107 spouses of such deceased persons, in accordance with Section  
108 27-19-54.

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

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

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

123 (o) Antique motorcycles as defined in Section  
124 27-19-47.1.

125 (p) One (1) motor vehicle owned by a recipient of the  
126 Purple Heart, and one (1) motor vehicle owned by the unremarried

127 surviving spouse of a recipient of the Purple Heart, as provided  
128 in Section 27-19-56.5.

129 (q) Motor vehicles that are eligible to display an  
130 authentic historical license plate as provided for in Section  
131 27-19-56.11.

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

136 (s) One (1) motor vehicle owned by a volunteer fire  
137 fighter in accordance with Section 1 of House Bill No. 525, 2004  
138 Regular Session, shall be exempt from all ad valorem taxes.

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.** Nothing in this act shall affect or defeat any  
201 claim, assessment, appeal, suit, right or cause of action for  
202 taxes due or accrued under the highway privilege tax laws or the  
203 Motor Vehicle Ad Valorem Tax Law of 1958 before the date on which  
204 this act becomes effective, whether such claims, assessments,  
205 appeals, suits or actions have been begun before the date on which  
206 this act becomes effective or are begun thereafter; and the  
207 provisions of the highway privilege tax laws and the Motor Vehicle  
208 Ad Valorem Tax Law of 1958 are expressly continued in full force,  
209 effect and operation for the purpose of the assessment, collection  
210 and enrollment of liens for any taxes due or accrued and the  
211 execution of any warrant under such laws before the date on which  
212 this act becomes effective, and for the imposition of any  
213 penalties, forfeitures or claims for failure to comply with such  
214 laws.

215 **SECTION 4.** This act shall take effect and be in force from  
216 and after July 1, 2004.