

By: Representative Bounds

To: Ports, Harbors and Airports

HOUSE BILL NO. 1122

1 AN ACT TO AMEND SECTION 61-15-11, MISSISSIPPI CODE OF 1972,  
2 TO REVISE THE DEFINITION OF AN ANTIQUE AIRCRAFT FOR THE PURPOSE OF  
3 THE IMPOSITION OF REGISTRATION FEES; AND FOR RELATED PURPOSES.

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

5 SECTION 1. Section 61-15-11, Mississippi Code of 1972, is  
6 amended as follows:

7 61-15-11. (1) Registration fees shall be paid to and  
8 collected by the tax collector of the county in which the aircraft  
9 is based.

10 The registration and reregistration of aircraft shall be  
11 subject to the following schedule and rates:

12 (a) Aircraft other than those described in paragraph  
13 (b) of this subsection shall be taxed according to the following  
14 schedule:

15	<b>MAXIMUM CERTIFICATED</b>	
16	<b>GROSS WEIGHT OF</b>	
17	<b>AIRCRAFT IN POUNDS</b>	<b>FEE</b>
18	Less than 3,600.....	\$ 25.00
19	3,601 through 10,000.....	250.00
20	10,001 and over.....	2,500.00

21 (b) \* \* \* Aircraft weighing less than three thousand  
22 six hundred pounds (3,600) and having a date of manufacture of  
23 which is thirty (30) years old or older shall be subject to a  
24 one-time fee of One Hundred Dollars (\$100.00), which fee is  
25 nontransferable upon sale of transfer of the aircraft.

26 (c) Sailplanes, balloons and home-built aircraft shall  
27 be subject to a flat rate fee of Twenty-five Dollars (\$25.00).

28           (2) All administrative provisions of the Mississippi Sales  
29 Tax Law, including those which fix damages, penalties and interest  
30 for nonpayment of taxes, failure to file returns, and for other  
31 noncompliance with the provisions of said chapter, and all other  
32 requirements and duties imposed upon taxpayers, shall apply to all  
33 persons liable for taxes under the provisions of this chapter, and  
34 the commission shall exercise all the power and authority and  
35 perform all the duties with respect to taxpayers under this  
36 chapter as are provided in said Sales Tax Law, except that in  
37 cases of conflict, then the provisions of this chapter shall  
38 control.

39           (3) Aircraft purchased after January 1 of each year and  
40 subject to registration as herein provided shall be registered and  
41 taxed on a prorated basis by month. Registration fees shall be in  
42 lieu of all aircraft ad valorem taxes except as provided in  
43 subsection (4) of this section. All such monies collected shall  
44 be distributed as provided in this subsection.

45           The county tax collector shall determine for each county and  
46 for each municipality, if any, having aircraft within its  
47 boundaries which are subject to this chapter and the registration  
48 fees collected on aircraft in each county and municipality. The  
49 amount so determined due each county and municipality shall be  
50 divided equally between the county and municipality and the amount  
51 due the municipality shall be transmitted monthly to the city  
52 clerk of the municipality. The counties and municipalities shall  
53 allocate such revenues to funds in the same manner and proportion  
54 as revenues from ad valorem taxes within the county and  
55 municipality.

56           (4) The county tax collector shall make reasonable efforts  
57 to determine which aircraft in their county have been registered  
58 as required by this chapter. The county tax collector shall, on  
59 or before June 1 of each year, furnish to the tax assessor of  
60 their county a list of aircraft owners which have aircraft that

61 are registered, setting forth the description of the aircraft and  
62 the location of the aircraft as to county and municipality. The  
63 tax assessor shall, upon receipt of the list, add the aircraft  
64 which have not been registered to the personal property roll of  
65 the county and of the municipality in which the aircraft may be  
66 located and such aircraft shall be taxed as other personal  
67 property within the county and municipality except as provided  
68 hereinafter. The county tax collector may accept registration  
69 fees, as follows:

70 (a) Fees on a prorated basis by month for aircraft  
71 purchased in a bona fide, good faith transaction after January 1  
72 of the registration year; or

73 (b) Total fees and penalties for aircraft liable for  
74 registration on January 1 when the owner of the aircraft was the  
75 owner on January 1 of the registration year.

76 The tax assessor may remove an aircraft from the personal  
77 property rolls prior to December 31 of the registration year upon  
78 receipt of a notice from the county tax collector that the  
79 registration fees and penalties, when required, have been paid in  
80 full by the owner of the aircraft. The aircraft may not be  
81 removed from the personal property rolls after December 31 of the  
82 registration year.

83 **SECTION 2.** This act shall take effect and be in force from  
84 and after July 1, 2004.