

By: Senator(s) Burton

To: Highways and
Transportation

SENATE BILL NO. 2946

1 AN ACT TO PROHIBIT THE OPERATION OF AN ALL-TERRAIN VEHICLE ON
 2 ANY ROAD ON THE STATE HIGHWAY SYSTEM EXCEPT IN ORDER FOR
 3 ALL-TERRAIN VEHICLES BEING USED FOR A LEGITIMATE AGRICULTURAL
 4 PURPOSE AND DISPLAYING A MOTOR VEHICLE LICENSE TAG TO CROSS ROADS
 5 ON THE STATE HIGHWAY SYSTEM THAT DO NOT CONSIST OF FOUR OR MORE
 6 LANES FOR TRAFFIC; TO ALLOW THE OPERATION ON COUNTY ROADS OF
 7 ALL-TERRAIN VEHICLES BEING USED FOR A LEGITIMATE AGRICULTURAL
 8 PURPOSE AND DISPLAYING A MOTOR VEHICLE LICENSE TAG BY PERSONS
 9 HOLDING A VALID DRIVER'S LICENSE FOR A DISTANCE OF NOT MORE THAN
 10 ONE MILE IN ORDER FOR SUCH VEHICLE TO CROSS SUCH COUNTY ROAD; TO
 11 PROHIBIT THE OPERATION OF AN ALL-TERRAIN VEHICLE ON THE STREETS OF
 12 INCORPORATED MUNICIPALITIES; TO PROHIBIT THE OPERATION OF AN
 13 ALL-TERRAIN VEHICLE ON PUBLIC PROPERTY WITHOUT A HELMET BY A
 14 PERSON UNDER THE AGE OF 18 OR BY ANY PERSON UNDER THE AGE OF 18
 15 WITH A PASSENGER; TO PROHIBIT THE OPERATION OF AN ALL-TERRAIN
 16 VEHICLE ON PUBLIC PROPERTY WITHOUT A VALID DRIVER'S LICENSE; TO
 17 PROVIDE THAT A PERSON UNDER THE AGE OF 16 MAY OPERATE AN
 18 ALL-TERRAIN VEHICLE ON PUBLIC PROPERTY IF HE HAS COMPLETED AN
 19 ALL-TERRAIN VEHICLE RIDING TRAINING COURSE AND IS ACCOMPANIED BY
 20 AND IN THE PLAIN SIGHT OF AN ADULT ALL-TERRAIN VEHICLE OPERATOR;
 21 TO PROHIBIT THE OPERATION OF AN ALL-TERRAIN VEHICLE ON A PUBLIC
 22 ROAD AT A SPEED OF GREATER THAN 25 MILES PER HOUR OR WITHOUT HEAD
 23 AND TAIL LAMPS ILLUMINATED; TO PROVIDE PENALTIES FOR VIOLATIONS OF
 24 THIS ACT; TO AMEND SECTIONS 27-19-3, 27-19-5, 27-19-35, 27-19-41,
 25 27-19-43 AND 27-51-41, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT
 26 ALL-TERRAIN VEHICLES THAT ARE OPERATED ON PUBLIC ROADS IN THE
 27 LIMITED MANNER AUTHORIZED IN THIS ACT SHALL BE REQUIRED TO DISPLAY
 28 A MOTOR VEHICLE LICENSE TAG; TO EXEMPT ALL-TERRAIN VEHICLES FROM
 29 AD VALOREM TAXATION; TO AMEND SECTION 63-7-9, MISSISSIPPI CODE OF
 30 1972, TO PROVIDE THAT ALL-TERRAIN VEHICLES THAT ARE OPERATED ON
 31 PUBLIC ROADS IN THE LIMITED MANNER AUTHORIZED IN THIS ACT SHALL BE
 32 EXEMPT FROM THE EQUIPMENT REQUIREMENTS OF THE UNIFORM HIGHWAY
 33 TRAFFIC REGULATION LAW; AND FOR RELATED PURPOSES.

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

35 **SECTION 1.** (1) As used in this section "all-terrain
 36 vehicle" means any off-highway vehicle fifty (50) inches or less
 37 in width, having a dry weight of eight hundred (800) pounds or
 38 less, traveling on three (3) or more low-pressure tires, having a
 39 seat or saddle designed to be straddled by the operator and
 40 handlebars for steering control.

41 (2) An all-terrain vehicle may not be operated on any road
 42 in the state highway system; however, an all-terrain vehicle being

43 used for a legitimate agricultural purpose and displaying the
44 license tag and decal required by Article 1, Chapter 19, Title 27,
45 may be operated on the state highway system to the extent
46 necessary to cross a road on the state highway system if the road
47 does not consist of four (4) or more lanes for traffic and the
48 crossing is done at an angle of approximately ninety degrees (90°)
49 to the direction of the road and at a place where no other
50 obstruction prevents a quick and safe crossing.

51 (3) An all-terrain vehicle being used for a legitimate
52 agricultural purpose and displaying the license tag and decal
53 required by Article 1, Chapter 19, Title 27, may be operated on
54 county roads by persons holding a valid driver's license for a
55 distance of not more than one (1) mile in order to cross such a
56 road; however, an all-terrain vehicle may not be operated on
57 streets or roads within an incorporated municipality.

58 (4) An all-terrain vehicle may not be operated on public
59 property or any public road:

60 (a) By any person under the age of eighteen (18) unless
61 the person is wearing a protective helmet of a type approved by
62 the United States Department of Transportation;

63 (b) By any person under the age of eighteen (18) with a
64 passenger; and

65 (c) Except as otherwise provided by subsection (5) of
66 this section, by any operator unless the operator possesses a
67 valid driver's license.

68 (5) A person under the age of sixteen (16) who does not have
69 a driver's license, who satisfactorily completes an all-terrain
70 vehicle rider training course approved by the Department of Public
71 Safety, may operate an all-terrain vehicle on public property when
72 accompanied by and in plain sight of any adult all-terrain vehicle
73 operator.

74 (6) An all-terrain vehicle may not be operated:

75 (a) In a careless or reckless manner so as to endanger
76 or cause injury or damage to any person or property;

77 (b) While under the influence of alcohol or any
78 controlled substance, or under the influence of a prescription or
79 non-prescription drug that impair vision or motor coordination;

80 (c) At a speed of greater than twenty-five (25) miles
81 per hour on any public road; or

82 (d) Without head and tail lamps illuminated while on
83 any public road.

84 (7) A person who violates the provisions of this section
85 shall, upon conviction thereof, be guilty of a misdemeanor and
86 shall be punished as follows:

87 (a) For a first conviction, by a fine of not more than
88 One Hundred Dollars (\$100.00);

89 (b) For a second conviction, by a fine of not more than
90 Two Hundred Dollars (\$200.00);

91 (c) For a third or subsequent conviction, by a fine of
92 not more than Five Hundred Dollars (\$500.00) or by imprisonment
93 for not more than one (1) month, or both.

94 (8) A person who operates an all-terrain vehicle while under
95 the influence of alcohol or any controlled substance shall, in
96 addition to any other penalty provided by law, be fined not more
97 than One Thousand Dollars (\$1,000.00).

98 **SECTION 2.** Section 27-19-3, Mississippi Code of 1972, is
99 amended as follows:

100 27-19-3. The following words and phrases when used in this
101 article for the purpose of this article have the meanings
102 respectively ascribed to them in this section, except in those
103 instances where the context clearly describes and indicates a
104 different meaning:

105 (1) "Vehicle" means every device in, upon or by which
106 any person or property is or may be transported or drawn upon a

107 public highway, except devices moved by muscular power or used
108 exclusively upon stationary rails or tracks.

109 (2) "Commercial vehicle" means every vehicle used or
110 operated upon the public roads, highways or bridges in connection
111 with any business function.

112 (3) "Motor vehicle" means every vehicle as herein
113 defined which is self-propelled, including trackless street or
114 trolley cars. The term "motor vehicle" shall not include electric
115 personal assistive mobility devices as defined in Section
116 63-3-103.

117 (4) "Tractor" means every vehicle designed, constructed
118 or used for drawing other vehicles.

119 (5) "Motorcycle" means every vehicle designed to travel
120 on not more than three (3) wheels in contact with the ground,
121 except such vehicle as may be included within the terms "tractor"
122 and all-terrain vehicle as * * * defined in this section.

123 (6) "Truck tractor" means every motor vehicle designed
124 and used for drawing other vehicles and so constructed as to carry
125 a load other than a part of the weight of the vehicle and load so
126 drawn and has a gross vehicle weight (GVW) in excess of ten
127 thousand (10,000) pounds.

128 (7) "Trailer" means every vehicle without motive power,
129 designed to carry property or passengers wholly on its structure
130 and which is drawn by a motor vehicle.

131 (8) "Semitrailer" means every vehicle (of the trailer
132 type) so designed and used in conjunction with a truck tractor.

133 (9) "Foreign vehicle" means every motor vehicle,
134 trailer or semitrailer, which shall be brought into the state
135 otherwise than by or through a manufacturer or dealer for resale
136 and which has not been registered in this state.

137 (10) "Pneumatic tires" means all tires inflated with
138 compressed air.

139 (11) "Solid rubber tires" means every tire made of
140 rubber other than pneumatic tires.

141 (12) "Solid tires" means all tires, the surface of
142 which in contact with the highway is wholly or partly of metal or
143 other hard, nonresilient material.

144 (13) "Person" means every natural person, firm,
145 copartnership, corporation, joint-stock or other association or
146 organization.

147 (14) "Owner" means a person who holds the legal title
148 of a vehicle or in the event a vehicle is the subject of an
149 agreement for the conditional sale, lease or transfer of the
150 possession, howsoever thereof, with the right of purchase upon
151 performance of conditions stated in the agreement, and with an
152 immediate right of possession vested in the conditional vendee,
153 lessee, possessor or in the event such or similar transaction is
154 had by means of a mortgage, and the mortgagor of a vehicle is
155 entitled to possession, then such conditional vendee, lessee,
156 possessor or mortgagor shall be deemed the owner for the purposes
157 of this article.

158 (15) "School bus" means every motor vehicle engaged
159 solely in transporting school children or school children and
160 teachers to and from schools; provided, however, that such
161 vehicles may transport passengers on weekends and legal holidays
162 and during summer months between the terms of school for
163 compensation when the transportation of such passengers is over a
164 route of which not more than fifty percent (50%) traverses the
165 route of a common carrier of passengers by motor vehicle and when
166 no passengers are picked up on the route of any such carrier.

167 (16) "Dealer" means every person engaged regularly in
168 the business of buying, selling or exchanging motor vehicles,
169 trailers, semitrailers, trucks, tractors or other character of
170 commercial or industrial motor vehicles in this state, and having
171 an established place of business in this state.

172 (17) "Highway" means and includes every way or place of
173 whatever nature, including public roads, streets and alleys of
174 this state generally open to the use of the public or to be opened
175 or reopened to the use of the public for the purpose of vehicular
176 travel, and notwithstanding that the same may be temporarily
177 closed for the purpose of construction, reconstruction,
178 maintenance or repair.

179 (18) "State Tax Commission" means the Chairman of the
180 State Tax Commission of this state, acting directly or through his
181 duly authorized officers, agents, representatives and employees.

182 (19) "Common carrier by motor vehicle" means any person
183 who or which undertakes, whether directly or by a lease or any
184 other arrangement, to transport passengers or property or any
185 class or classes of property for the general public in interstate
186 or intrastate commerce on the public highways of this state by
187 motor vehicles for compensation, whether over regular or irregular
188 routes. Not including, however, passenger buses operating within
189 the corporate limits of a municipality in this state or not
190 exceeding five (5) miles beyond the corporate limits of said
191 municipality, and hearses, ambulances, school buses as such. In
192 addition, this definition shall not include taxicabs.

193 (20) "Contract carrier by motor vehicle" means any
194 person who or which under the special and individual contract or
195 agreements, and whether directly or by a lease or any other
196 arrangement, transports passengers or property in interstate or
197 intrastate commerce on the public highways of this state by motor
198 vehicle for compensation. Not including, however, passenger buses
199 operating wholly within the corporate limits of a municipality in
200 this state or not exceeding five (5) miles beyond the corporate
201 limits of said municipality, and hearses, ambulances, school buses
202 as such. In addition, this definition shall not include taxicabs.

203 (21) "Private commercial carrier of property by motor
204 vehicle" means any person not included in the terms "common

205 carrier by motor vehicle" or "contract carrier by motor vehicle,"
206 who or which transports in interstate or intrastate commerce on
207 the public highways of this state by motor vehicle, property of
208 which such person is the owner, lessee, or bailee, other than for
209 hire, when such transportation is for the purpose of sale, lease,
210 rent, or bailment, or in the furtherance of any enterprise, or who
211 otherwise uses or employs any motor vehicle other than a vehicle
212 designed, constructed and used exclusively for the carriage of
213 passengers in the furtherance of any commercial enterprise. Not
214 including, however, passenger buses operated wholly within the
215 corporate limits of a municipality of this state, or not exceeding
216 five (5) miles beyond the corporate limits of said municipality,
217 and hearses, ambulances, school buses as such. In addition, this
218 definition shall not include taxicabs.

219 Haulers of fertilizer shall be classified as private
220 commercial carriers of property by motor vehicle.

221 (22) "Private carrier of passengers" means all other
222 passenger motor vehicle carriers not included in the above
223 definitions. Not including, however, passenger buses operating
224 wholly within the corporate limits of a municipality in this
225 state, or not exceeding five (5) miles beyond the corporate limits
226 of said municipality, and hearses, ambulances, and school buses as
227 such. In addition, this definition shall not include taxicabs.

228 (23) "Operator" means any person, partnership,
229 joint-stock company or corporation operating on the public
230 highways of the state one or more motor vehicles as the beneficial
231 owner or lessee.

232 (24) "Driver" means the person actually driving or
233 operating such motor vehicle at any given time.

234 (25) "Private carrier of property" means any person
235 transporting property on the highways of this state as defined
236 below:

237 (a) Any person transporting farm products produced
238 on his own farm and also farm supplies, materials and equipment
239 used in the growing or production of his agricultural products in
240 his own truck.

241 (b) Any person transporting his own fish,
242 including shellfish, in his own truck.

243 (c) Any person transporting unprocessed forest
244 products, wherein ownership remains the same, in his own truck.

245 (26) "Taxicab" means any passenger motor vehicle for
246 hire with a seating capacity not greater than ten (10) passengers.
247 For purposes of this paragraph (26), seating capacity shall be
248 determined according to the manufacturer's suggested seating
249 capacity for a vehicle. If there is no manufacturer's suggested
250 seating capacity for a vehicle, the seating capacity for the
251 vehicle shall be determined according to regulations established
252 by the State Tax Commission.

253 (27) "Passenger coach" means any passenger motor
254 vehicle with a seating capacity greater than ten (10) passengers,
255 operating wholly within the corporate limits of a municipality of
256 this state or within five (5) miles of the corporate limits of
257 said municipality, or motor vehicles substituted for abandoned
258 electric railway systems in or between municipalities. For
259 purposes of this paragraph (27), seating capacity shall be
260 determined according to the manufacturer's suggested seating
261 capacity for a vehicle. If there is no manufacturer's suggested
262 seating capacity for a vehicle, the seating capacity for the
263 vehicle shall be determined according to regulations established
264 by the State Tax Commission.

265 (28) "Empty weight" means the actual weight of a
266 vehicle including fixtures and equipment necessary for the
267 transportation of load hauled or to be hauled.

268 (29) "Gross weight" means the empty weight of the
269 vehicle, as defined herein, plus any load being transported or to
270 be transported.

271 (30) "Ambulance and hearse." The terms "ambulance" and
272 "hearse" shall have the meaning generally ascribed to them. A
273 hearse or funeral coach shall be classified as a light carrier of
274 property, as defined in Section 27-51-101.

275 (31) "Regular seats" means each seat ordinarily and
276 customarily used by one (1) passenger, including all temporary,
277 emergency, and collapsible seats. Where any seats are not
278 distinguished or separated by separate cushions and backs, a seat
279 shall be counted for each eighteen (18) inches of space on such
280 seats or major fraction thereof. In the case of a regular
281 passenger-type automobile which is used as a common or contract
282 carrier of passengers, three (3) seats shall be counted for the
283 rear seat of such automobile and one (1) seat shall be counted for
284 the front seat of such automobile.

285 (32) "Ton" means two thousand (2,000) pounds
286 avoirdupois.

287 (33) "Leases." No lease shall be recognized under the
288 provisions of this article unless same shall be in writing and
289 shall fully define a bona fide relationship of lessor and lessee,
290 signed by both parties, dated and be in the possession of the
291 driver of the leased vehicle at all times.

292 (34) "Bus" means any passenger vehicle with a seating
293 capacity of more than ten (10) but shall not include "private
294 carrier of passengers" and "school bus" as defined in paragraphs
295 (15) and (22) of this section. For purposes of this paragraph
296 (34), seating capacity shall be determined according to the
297 manufacturer's suggested seating capacity for a vehicle. If there
298 is no manufacturer's suggested seating capacity for a vehicle, the
299 seating capacity for the vehicle shall be determined according to
300 regulations established by the State Tax Commission.

301 (35) "Corporate fleet" means a group of two hundred
302 (200) or more marked private carriers of passengers or light
303 carriers of property, as defined in Section 27-51-101, trailers,
304 semitrailers, or motor vehicles in excess of ten thousand (10,000)
305 pounds gross vehicle weight, except for those vehicles registered
306 for interstate travel, owned or leased on a long-term basis by a
307 corporation or other legal entity. In order to be considered
308 marked, the motor vehicle must have a name, trademark or logo
309 located either on the sides or the rear of the vehicle in sharp
310 contrast to the background, and of a size, shape and color that is
311 legible during daylight hours from a distance of fifty (50) feet.

312 (36) "Individual fleet" means a group of five (5) or
313 more private carriers of passengers or light carriers of property,
314 as defined in Section 27-51-101, owned or leased by the same
315 person and principally garaged in the same county.

316 (37) "All-terrain vehicle" means any off-highway
317 vehicle fifty (50) inches or less in width, having a dry weight of
318 eight hundred (800) pounds or less, traveling on three (3) or more
319 low-pressure tires, having a seat or saddle designed to be
320 straddled by the operator and handlebars for steering control and
321 operated on the public roads of this state in the limited manner
322 authorized in Section 1, Senate Bill No. 2946, 2004 Regular
323 Session.

324 Leased vehicles shall be considered as domiciled at the place
325 in the State of Mississippi from which they operate in interstate
326 or intrastate commerce, and for the purposes of this article shall
327 be considered as owned by the lessee, who shall furnish all
328 insurance on the vehicles and the driver of the vehicles shall be
329 considered as an agent of the lessee for all purposes of this
330 article.

331 **SECTION 3.** Section 27-19-5, Mississippi Code of 1972, is
332 amended as follows:

333 27-19-5. There is hereby levied the following annual highway
334 privilege tax on operators of private carriers of passengers as
335 reasonable compensation for the use of the highways of this state:

336 (a) On the owner or operator of each private carrier of
337 passengers..... \$15.00

338 (b) On each motorcycle or all-terrain vehicle, per
339 annum..... 8.00

340 **SECTION 4.** Section 27-19-35, Mississippi Code of 1972, is
341 amended as follows:

342 27-19-35. (1) The tag for motorcycles and all-terrain
343 vehicles shall be in every respect similar to the ordinary vehicle
344 tag, subject to regulations of the commission, with the exception
345 that it shall be only six (6) inches wide, and three (3) inches
346 high. It shall have the number and abbreviation "MISS." and an
347 appropriate area provided for year and month decals, as aforesaid,
348 and shall be fastened immovably, in an upright position, at the
349 rear of the cycle, so that it will be plainly visible and legible
350 at all times from the rear of the cycle.

351 (2) Notwithstanding the provisions of this section,
352 personalized license tags and special license tags may be issued
353 for motorcycles as provided in Sections 27-19-48 and 27-19-56.

354 **SECTION 5.** Section 27-19-41, Mississippi Code of 1972, is
355 amended as follows:

356 27-19-41. The face of all motor vehicle license plates or
357 tags, whether for passenger automobiles, trucks of any kind or
358 size, whether special, distinctive or for antique vehicles or for
359 whatever type and kind of motor vehicle including motorcycles,
360 motorbikes and all-terrain vehicles issued by any authority in the
361 state, shall be fully coated, painted or digitally printed with a
362 reflectorizing material for the purpose of additional safety
363 commencing with the 2002 issue.

364 The type of reflective material shall be determined by the
365 license tag commission who shall not prescribe such specifications

366 for said reflective material so as to eliminate competitive
367 bidding or to favor any particular company or supplier, but shall
368 be guided by the legislative intent to provide the most efficient
369 reflectorized safety license plate within the money appropriated.

370 The State Tax Commission shall furnish the various counties
371 of the state with license plates without the expiration dates
372 imprinted thereon. The plates will have designated areas for
373 decals to reflect the expiration date.

374 The State Tax Commission shall design decals which will be
375 self-adhesive to metal. The decals will provide for the month and
376 year of expiration; will be a different color for each consecutive
377 year; and will be serially numbered for recording purposes.

378 **SECTION 6.** Section 27-19-43, Mississippi Code of 1972, is
379 amended as follows:

380 27-19-43. (1) License tags, substitute tags and decals for
381 individual fleets and for private carriers of passengers, school
382 buses (excluding school buses owned by a school district in the
383 state), church buses, taxicabs, ambulances, hearses, motorcycles,
384 all-terrain vehicles and private carriers of property, and private
385 commercial carriers of property of a gross weight of ten thousand
386 (10,000) pounds and less, shall be sold and issued by the tax
387 collectors of the several counties.

388 (2) Applications for license tags for motor vehicles in a
389 corporate fleet registered under Section 27-19-66, and
390 applications for all other license tags, substitute tags and
391 decals shall be filed with the commission or the local tax
392 collector of the respective counties and forwarded to the
393 commission for issuance to the applicant. All tags and decals for
394 vehicles owned by the state or any agency or instrumentality
395 thereof, and vehicles owned by a fire protection district, school
396 district or a county or municipality, and all vehicles owned by a
397 road, drainage or levee district shall be issued by the
398 commission.

399 (3) In addition to the privilege taxes levied herein, there
400 shall be collected the following registration or tag fee:

401 (a) For the issuance of both a license tag and two (2)
402 decals, a fee of Five Dollars (\$5.00).

403 (b) For the issuance of up to two (2) decals only, a
404 fee of Three Dollars and Seventy-five Cents (\$3.75).

405 No tag or decal shall be issued either by a tax collector or
406 by the commission without the collection of such registration fee
407 except substitute tags and decals and license tags for vehicles
408 owned by the State of Mississippi.

409 Beginning July 1, 1987, and until the date specified in
410 Section 65-39-35, there shall be levied a registration fee of Five
411 Dollars (\$5.00) in addition to the regular registration fee
412 imposed in paragraphs (a) and (b) of this subsection. Such
413 additional registration fee shall be levied in the same manner as
414 the regular registration fee.

415 **SECTION 7.** Section 27-51-41, Mississippi Code of 1972, is
416 amended as follows:

417 27-51-41. (1) The exemptions from the provisions of this
418 chapter shall be confined to those persons or property exempted by
419 this chapter or by the provisions of the Constitution of the
420 United States or the State of Mississippi. No exemption as now
421 provided by any other statute shall be valid as against the tax
422 levied by this chapter. Any subsequent exemption from the tax
423 levied hereunder shall be provided by amendment to this section
424 which shall be inserted in the bill at length.

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

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

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

433 (c) All motor vehicles owned by any school district in
434 the state.

435 (d) All motor vehicles owned by any fire protection
436 district incorporated in accordance with Sections 19-5-151 through
437 19-5-207 or by any fire protection grading district incorporated
438 in accordance with Sections 19-5-215 through 19-5-241.

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

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

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

447 (h) Antique automobiles as defined in Section 27-19-47,
448 and antique pickup trucks as provided for under Section
449 27-19-47.2, Mississippi Code of 1972.

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

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

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

461 (l) Motor vehicles owned by recipients of the
462 Congressional Medal of Honor or by former prisoners of war, or by

463 spouses of such deceased persons, in accordance with Section
464 27-19-54.

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

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

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

479 (o) Antique motorcycles as defined in Section
480 27-19-47.1.

481 (p) One (1) motor vehicle owned by a recipient of the
482 Purple Heart, and one (1) motor vehicle owned by the unremarried
483 surviving spouse of a recipient of the Purple Heart, as provided
484 in Section 27-19-56.5.

485 (q) Motor vehicles that are eligible to display an
486 authentic historical license plate as provided for in Section
487 27-19-56.11.

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

492 (s) All-terrain vehicles as defined in Section 27-19-3.

493 (3) Any claim for tax exemption by authority of the
494 above-mentioned code sections or by any other legal authority
495 shall be set out in the application for the road and bridge

496 privilege license, and the specific legal authority for such tax
497 exemption claim shall be cited in said application, and such
498 authority cited shall be shown by the tax collector on the tax
499 receipt as his authority for not collecting such ad valorem taxes,
500 and the tax collector shall carry forward such information in his
501 tax collection reports.

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

507 (5) If a taxpayer shall sell, trade or otherwise dispose of
508 a vehicle on which the ad valorem and road and bridge privilege
509 taxes have been paid in any county in the state, he shall remove
510 the license plate from the vehicle. Such license plate must be
511 surrendered to the issuing authority with the corresponding tax
512 receipt, if required, and credit shall be allowed for the taxes
513 paid for the remaining tax year on like privilege or ad valorem
514 taxes due on another vehicle owned by the seller or transferor or
515 by the seller's or transferor's spouse or dependent child. If the
516 seller or transferor does not elect to receive such credit at the
517 time the license plate is surrendered, the issuing authority shall
518 issue a certificate of credit to the seller or transferor, or to
519 the seller's or transferor's spouse or dependent child, or to any
520 other person, business or corporation, at the direction of the
521 seller or transferor, for the remaining unexpired taxes prorated
522 from the first day of the month following the month in which the
523 license plate is surrendered. The total of such credit may be
524 used by the person or entity to whom the certificate of credit is
525 issued, regardless of the relative amounts attributed to privilege
526 taxes or to county, school or municipal ad valorem taxes. Any
527 credit allowed for taxes due or any certificate of credit issued
528 may be applied to like taxes owed in any county by the person to

529 whom the credit is allowed or by the person possessing the
530 certificate of credit. No credit, however, shall be allowed on
531 the charge made for the license plate. Such license plates
532 surrendered to the tax collector shall be retained by him, and in
533 no event shall such license plate be attached to any vehicle after
534 being surrendered to the tax collector, nor shall any license
535 plate be transferred from one (1) vehicle to any other vehicle.

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

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

554 **SECTION 8.** Section 63-7-9, Mississippi Code of 1972, is
555 amended as follows:

556 63-7-9. (1) Except as may otherwise be provided in this
557 chapter, the provisions of this chapter with respect to equipment
558 on vehicles shall not apply to implements of husbandry, road
559 machinery, road rollers, or farm tractors.

560 (2) The provisions of this chapter shall not apply to an
561 all-terrain vehicle, as defined in Section 2, Senate Bill No.

562 2946, 2004 Regular Session, if the all-terrain vehicle is operated
563 on the public roads of this state in the limited manner authorized
564 in Section 1, Senate Bill No. 2946, 2004 Regular Session.

565 **SECTION 9.** This act shall take effect and be in force from
566 and after July 1, 2004.