

By: Representative Ishee

To: Ways and Means

HOUSE BILL NO. 258

1 AN ACT TO AUTHORIZE THE ISSUANCE OF SPECIAL LICENSE TAGS TO
2 OWNERS OF REPLICATED MOTOR VEHICLES; TO PROVIDE FOR THE COLLECTION OF
3 A FEE OF FIFTY DOLLARS FOR SUCH LICENSE TAGS; TO PROVIDE THAT SUCH
4 LICENSE TAGS SHALL BE EXEMPT FROM THE PAYMENT OF HIGHWAY PRIVILEGE
5 TAXES AND MOTOR VEHICLE AD VALOREM TAXES; TO AMEND SECTION
6 27-51-41, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; TO
7 AMEND SECTION 63-21-7, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE
8 STATE TAX COMMISSION TO ISSUE A NEW CERTIFICATE OF TITLE FOR
9 REPLICATED MOTOR VEHICLES ASSIGNING A NEW VEHICLE IDENTIFICATION
10 NUMBER AND DESIGNATING THE MAKE AND MODEL THAT SUCH VEHICLE
11 REPLICATES; AND FOR RELATED PURPOSES.

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

13 **SECTION 1.** (1) Any resident of this state who is the owner
14 of a replica motor vehicle may apply to the county tax collector
15 in the county of his legal residence on an application prescribed
16 by the State Tax Commission, for a replica license plate to be
17 displayed on his replica vehicle.

18 (2) Upon receipt of an application for a replica license
19 plate, and upon payment of the fee as prescribed in this section,
20 the tax collector shall issue to the applicant such plate on a
21 permanent basis, and it shall bear no date but shall bear the
22 inscription "Replica" along with the make and model of the motor
23 vehicle which it replicates. The plate shall be valid without
24 renewal as long as the applicant owns the vehicle. In the event
25 of a transfer of title, the owner shall surrender the plate to the
26 tax collector.

27 (3) Such plates shall be issued in lieu of, and shall have
28 the same legal significance as, ordinary registration plates.

29 (4) In lieu of the annual license tax and registration fees,
30 a license tax fee shall be levied on the operation of replica
31 motor vehicles. The fee for a license shall be Fifty Dollars

32 (\$50.00), and it shall be issued on a permanent basis without
33 renewal. The fee, less Two Dollars (\$2.00) thereof to be retained
34 by the county tax collector, shall be remitted to the State Tax
35 Commission on a monthly basis as prescribed by the commission.
36 The portion of the additional fee retained by the tax collector
37 shall be deposited into the county general fund. The portion of
38 the fee remitted to the Tax Commission shall be deposited into the
39 State Treasury on the day it is received and shall be deposited by
40 the State Treasurer into the State General Fund.

41 (5) For the purpose of this section, "replica motor vehicle"
42 means any motor vehicle that has been initially assembled or
43 reassembled in whole or in part from new, used or remanufactured
44 parts or components, including kits and collections of components
45 and parts, including vehicles that have undergone major
46 modernization of the body, engine, transmission, drivetrain,
47 interior or other modifications the builder desires, so as to
48 replicate or resemble any single motor vehicle or combination of
49 motor vehicles originally manufactured, distributed and sold by a
50 motor vehicle manufacturing company, and which vehicle is designed
51 to be driven on the highways of this state under its own power as
52 a safe, nonracing, show or demonstration vehicle for personal or
53 family use and enjoyment.

54 (6) A regular license tag must be properly displayed as
55 required by law until replaced by a license tag under this
56 section. The regular license tag must be surrendered to the tax
57 collector upon issuance of the license tag under this section.
58 The tax collector shall issue up to two (2) license decals for
59 each license tag issued under this section, which will expire the
60 same month and year as the regular license tag.

61 (7) In the case of loss or theft of a license tag issued
62 under this section, the owner may make application and affidavit
63 for a replacement license tag as provided by Section 27-19-37.

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

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

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

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

79 (b) All motor vehicles belonging to the federal
80 government or the State of Mississippi or any agencies or
81 instrumentalities thereof.

82 (c) All motor vehicles owned by any school district in
83 the state.

84 (d) All motor vehicles owned by any fire protection
85 district incorporated in accordance with Sections 19-5-151 through
86 19-5-207 or by any fire protection grading district incorporated
87 in accordance with Sections 19-5-215 through 19-5-241.

88 (e) All motor vehicles owned by units of the
89 Mississippi National Guard.

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

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

96 (h) Antique automobiles as defined in Section 27-19-47,
97 and antique pickup trucks as provided for under Section
98 27-19-47.2, Mississippi Code of 1972.

99 (i) Street rods as defined in Section 27-19-56.6, and
100 replica motor vehicles as defined in Section 1 of House Bill No.
101 258, 2005 Regular Session.

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

105 (k) One (1) motor vehicle owned by the unremarried
106 surviving spouse of a member of the Armed Forces of the United
107 States who, while on active duty, is killed or dies and one (1)
108 motor vehicle owned by the unremarried surviving spouse of a
109 member of a reserve component of the Armed Forces of the United
110 States or of the National Guard who, while on active duty for
111 training, is killed or dies.

112 (l) Motor vehicles owned by recipients of the
113 Congressional Medal of Honor or by former prisoners of war, or by
114 spouses of such deceased persons, in accordance with Section
115 27-19-54.

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

120 (ii) All motor vehicles owned by any such
121 religious society or any educational institution having a seating
122 capacity greater than seven (7) passengers and used exclusively
123 for transporting passengers for religious or educational purposes
124 and not for profit.

125 (n) All motor vehicles primarily used as rentals under
126 rental agreements with a term of not more than thirty (30)
127 continuous days each and under the control of persons who are

128 engaged in the business of renting such motor vehicles and who are
129 subject to the tax under Section 27-65-231.

130 (o) Antique motorcycles as defined in Section
131 27-19-47.1.

132 (p) One (1) motor vehicle owned by a recipient of the
133 Purple Heart, and one (1) motor vehicle owned by the unremarried
134 surviving spouse of a recipient of the Purple Heart, as provided
135 in Section 27-19-56.5.

136 (q) Motor vehicles that are eligible to display an
137 authentic historical license plate as provided for in Section
138 27-19-56.11.

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

143 (3) Any claim for tax exemption by authority of the
144 above-mentioned code sections or by any other legal authority
145 shall be set out in the application for the road and bridge
146 privilege license, and the specific legal authority for such tax
147 exemption claim shall be cited in said application, and such
148 authority cited shall be shown by the tax collector on the tax
149 receipt as his authority for not collecting such ad valorem taxes,
150 and the tax collector shall carry forward such information in his
151 tax collection reports.

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

157 (5) If a taxpayer shall sell, trade or otherwise dispose of
158 a vehicle on which the ad valorem and road and bridge privilege
159 taxes have been paid in any county in the state, he shall remove
160 the license plate from the vehicle. Such license plate must be

161 surrendered to the issuing authority with the corresponding tax
162 receipt, if required, and credit shall be allowed for the taxes
163 paid for the remaining tax year on like privilege or ad valorem
164 taxes due on another vehicle owned by the seller or transferor or
165 by the seller's or transferor's spouse or dependent child. If the
166 seller or transferor does not elect to receive such credit at the
167 time the license plate is surrendered, the issuing authority shall
168 issue a certificate of credit to the seller or transferor, or to
169 the seller's or transferor's spouse or dependent child, or to any
170 other person, business or corporation, at the direction of the
171 seller or transferor, for the remaining unexpired taxes prorated
172 from the first day of the month following the month in which the
173 license plate is surrendered. The total of such credit may be
174 used by the person or entity to whom the certificate of credit is
175 issued, regardless of the relative amounts attributed to privilege
176 taxes or to county, school or municipal ad valorem taxes. Any
177 credit allowed for taxes due or any certificate of credit issued
178 may be applied to like taxes owed in any county by the person to
179 whom the credit is allowed or by the person possessing the
180 certificate of credit. No credit, however, shall be allowed on
181 the charge made for the license plate. Such license plates
182 surrendered to the tax collector shall be retained by him, and in
183 no event shall such license plate be attached to any vehicle after
184 being surrendered to the tax collector, nor shall any license
185 plate be transferred from one (1) vehicle to any other vehicle.

186 (6) If the person owning a vehicle subject to taxation under
187 the provisions of this chapter does not operate such vehicle on
188 the highways of this state from the date of acquisition or, if
189 previously registered, from the end of the anniversary month of
190 the tag and decals to the date on which he makes application for a
191 current license tag or decals, he shall pay such ad valorem tax
192 for a period of twelve (12) months beginning with the first day of
193 the month in which he applies for a current license tag or decals

194 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
195 shall submit an affidavit with an application attesting to the
196 fact that the vehicle was not operated on the highways of this
197 state from the date of acquisition or, if previously registered,
198 from the end of the anniversary month of the tag and decals to the
199 date on which he makes application for the current license tag or
200 decals.

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

204 **SECTION 3.** Section 63-21-7, Mississippi Code of 1972, is
205 amended as follows:

206 63-21-7. (1) The State Tax Commission shall prescribe and
207 provide suitable forms of applications, certificates of title,
208 notices of security interests, and all other notices and forms
209 necessary to carry out the provisions of this chapter.

210 (2) The State Tax Commission may:

211 (a) Promulgate such rules and regulations deemed by it
212 to be appropriate to implement the provisions of the chapter.

213 (b) Make necessary investigations to procure
214 information required to carry out the provisions of this chapter.

215 (c) Assign a new vehicle identification number to a
216 vehicle if it has none, or if its vehicle identification number is
217 destroyed or obliterated, and then shall issue a new certificate
218 of title showing the new identifying number or make an appropriate
219 endorsement on the original certificate.

220 (d) Upon application by the owner of a "replica motor
221 vehicle," as such term is defined under Section 1 of House Bill
222 No. 258, 2005 Regular Session, issue a new title certificate
223 assigning an appropriate vehicle identification number and make
224 and model that such vehicle replicates.

225 (3) The State Tax Commission shall make available
226 information concerning the status of a title on any vehicle as

227 reflected by the records in a manner as prescribed by the State
228 Tax Commission. Such information supplied by the State Tax
229 Commission shall be considered official only if in writing. The
230 State Tax Commission shall charge the fees as set forth in Section
231 63-21-63. However, no fee shall be charged Mississippi law
232 enforcement agencies or law enforcement agencies of any other
233 state when such state furnishes like or similar information
234 without charge to the State Tax Commission or other Mississippi
235 law enforcement agencies.

236 **SECTION 4.** Nothing in this act shall affect or defeat any
237 claim, assessment, appeal, suit, right or cause of action for
238 taxes due or accrued under the highway privilege tax laws or the
239 Motor Vehicle Ad Valorem Tax Law of 1958 before the date on which
240 this act becomes effective, whether such claims, assessments,
241 appeals, suits or actions have been begun before the date on which
242 this act becomes effective or are begun thereafter; and the
243 provisions of such tax laws are expressly continued in full force,
244 effect and operation for the purpose of the assessment, collection
245 and enrollment of liens for any taxes due or accrued and the
246 execution of any warrant under such laws before the date on which
247 this act becomes effective, and for the imposition of any
248 penalties, forfeitures or claims for failure to comply with such
249 laws.

250 **SECTION 5.** This act shall take effect and be in force from
251 and after July 1, 2005.