

By: Representatives Chism, Nicholson

To: Ways and Means

HOUSE BILL NO. 230

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. _____, 2006
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, 2006.