

By: Senator(s) Kirby, Albritton, Browning, Burton, Butler, Carmichael, Chaney, Dearing, Harden, Horhn, Hyde-Smith, Jackson (11th), Jackson (15th), Jackson (32nd), Jordan, King, Little, Moffatt, Morgan, Nunnelee, Pickering, Robertson, Simmons, Thomas, Walls, White, Wilemon

To: Finance

SENATE BILL NO. 2021
(As Sent to Governor)

1 AN ACT TO PROVIDE THAT 50% OF THE TRUE VALUE OF MOTORCYCLES,
2 MOTOR HOMES AND TRAILERS SHALL BE EXEMPT FROM AD VALOREM TAXATION;
3 TO REPEAL SECTION 27-51-20, MISSISSIPPI CODE OF 1972, WHICH
4 ESTABLISHES CERTAIN CRITERIA FOR MOTOR VEHICLE ASSESSMENT
5 SCHEDULES AND PROVIDES FOR AN EXEMPTION FROM AD VALOREM TAXES
6 UNDER CERTAIN CIRCUMSTANCES; TO AUTHORIZE COUNTY BOARD OF
7 SUPERVISORS TO GRANT AN AD VALOREM TAX EXEMPTION ON ONE MOTOR
8 VEHICLE OWNED BY EACH RESIDENT OF THE COUNTY WHO IS IN ACTIVE
9 SERVICE AS A VOLUNTEER FIRE FIGHTER FOR ANY MUNICIPALITY, COUNTY
10 OR FIRE DISTRICT IN THE STATE IN AN AMOUNT NOT TO EXCEED \$100.00
11 OR THE AMOUNT OF THE AD VALOREM TAXES, WHICHEVER IS THE LESSER;
12 AND FOR RELATED PURPOSES.

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

14 **SECTION 1.** (1) As used in this section:

15 (a) "Motorcycle" shall have the meaning ascribed to
16 such term in Section 27-19-3.

17 (b) "Motor home" means an individually owned private
18 carrier of passengers as defined in Section 27-9-3 whose primary
19 purpose is to provide transportation and human living facilities,
20 including, at a minimum, sleeping facilities, bath and toilet
21 facilities and food storage and preparation facilities.

22 (c) "Trailer" shall have the meaning ascribed to such
23 term in Section 27-19-3. The term "trailer" shall not include
24 semitrailers as defined in Section 27-19-3.

25 (2) (a) From and after July 1, 2006, through September 30,
26 2007, sixty percent (60%) of the true value of all motorcycles,
27 motor homes and trailers upon which the owner is required to pay
28 the annual highway privilege tax levied in Chapter 19, Title 27,
29 Mississippi Code of 1972, shall be exempt from ad valorem
30 taxation.

31 (b) From and after October 1, 2007, through September
32 30, 2008, fifty-five percent (55%) of the true value of all

33 motorcycles, motor homes and trailers upon which the owner is
34 required to pay the annual highway privilege tax levied in Chapter
35 19, Title 27, Mississippi Code of 1972, shall be exempt from ad
36 valorem taxation.

37 (c) From and after October 1, 2008, fifty percent (50%)
38 of the true value of all motorcycles, motor homes and trailers
39 upon which the owner is required to pay the annual highway
40 privilege tax levied in Chapter 19, Title 27, Mississippi Code of
41 1972, shall be exempt from ad valorem taxation.

42 **SECTION 2.** The board of supervisors of any county is
43 authorized to grant an exemption from motor vehicle ad valorem
44 taxes in the amount of One Hundred Dollars (\$100.00) or the amount
45 of ad valorem taxes due, whichever is the lesser amount, on one
46 (1) motor vehicle owned by each resident of the county who is in
47 active service as a volunteer fire fighter for any municipality,
48 county or fire district in the state. To receive the tax
49 exemption, such person must make application, under oath, with the
50 county fire coordinator on a form prepared by the State Tax
51 Commission, and present evidence that he or she is actively
52 serving as a volunteer fire fighter and has continuously served in
53 such capacity for at least three (3) consecutive years before
54 making application for the tax credit under this section. The
55 county fire coordinator shall review all such applications and
56 shall certify to the county tax collector each person whom he
57 determines to qualify for the tax credit. The State Fire Marshal
58 shall promulgate rules and regulations to assist county fire
59 coordinators in defining and prescribing those persons who may
60 qualify for the tax credit under this section as active service
61 volunteer fire fighters.

62 **SECTION 3.** Section 27-51-20, Mississippi Code of 1972, which
63 establishes certain criteria for motor vehicle assessment
64 schedules and provides for an exemption from ad valorem taxes
65 under certain circumstances, is repealed.

66 **SECTION 4.** This act shall take effect and be in force from
67 and after July 1, 2006.