

By: Senator(s) Ross, Albritton, Brown, Browning, Burton, Butler, Chaney, Clarke, Davis, Dearing, Flowers, Frazier, Gordon, Harden, Horhn, Hyde-Smith, Jackson (11th), Jackson (15th), Jackson (32nd), Jordan, King, Kirby, Lee (35th), Little, Mettetal, Moffatt, Morgan, Nunnelee, Posey, Robertson, Simmons, Thomas, Walls, White, Wilemon

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2245

1 AN ACT TO AMEND SECTIONS 27-19-51 AND 27-51-41, MISSISSIPPI
2 CODE OF 1972, TO PROVIDE THAT THE BOARD OF SUPERVISORS OF A COUNTY
3 MAY EXEMPT FROM AD VALOREM TAXES IN AN AMOUNT NOT TO EXCEED THE
4 AMOUNT OF SUCH TAXES OR \$100.00, WHICHEVER IS THE LESSER AMOUNT,
5 ONE MOTOR VEHICLE OWNED BY EACH ACTIVE DUTY MEMBER OF THE ARMY
6 NATIONAL GUARD, THE AIR NATIONAL GUARD OR THE UNITED STATES
7 RESERVES, WHO OBTAINS A DISTINCTIVE ARMED FORCES MOTOR VEHICLE
8 LICENSE PLATE OR TAG FOR SUCH VEHICLE IN SUCH COUNTY ; AND FOR
9 RELATED PURPOSES.

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

11 **SECTION 1.** Section 27-19-51, Mississippi Code of 1972, is
12 amended as follows:

13 27-19-51. (1) In recognition of their many and varied
14 patriotic services rendered the state, the United States and the
15 citizens thereof, Mississippians who have completed an active duty
16 career with the Armed Forces of the United States and active duty
17 and retired members of the Army National Guard, Air National Guard
18 of Mississippi, and the United States Reserves, including both
19 enlisted and officer personnel, upon application and subject to
20 the provisions of this section may be issued distinctive motor
21 vehicle license plates or tags identifying these persons with such
22 organizations. For the purposes of this section the term "Armed
23 Forces" includes the United States Merchant Marines and members
24 thereof in maritime service during the period from December 7,
25 1941 to August 15, 1945. The distinctive plates or tags so issued
26 shall comply with the provisions of Section 27-19-41 and shall be
27 of such color and design as may be agreed upon by the Adjutant
28 General and the State Tax Commission for the Army National Guard
29 or Air National Guard, by the Mississippi chapters of the Retired
30 Officers Association and the Retired Non-Commissioned Officers

31 Association and the State Tax Commission for retired active duty
32 members of the Armed Forces of the United States, and by the State
33 Tax Commission for retired members of the United States Merchant
34 Marines. Each distinctive license plate shall bear the words
35 "National Guard" or the name of the appropriate armed service and
36 need not bear prefixed numbers identifying the county of issuance.

37 (2) The surviving spouse of any person who was issued a
38 distinctive license plate or tag under subsection (1) of this
39 section because of completion of an active duty career with the
40 Armed Forces of the United States or because of retirement from
41 the Army National Guard, Air National Guard or United States
42 Reserves, or any prisoner of war issued a distinctive license
43 plate or tag under Section 27-19-54, shall be eligible to receive
44 the same type of distinctive license plate or tag which the
45 deceased spouse was issued.

46 (3) The distinctive license plates here provided for shall
47 be prepared by the State Tax Commission and shall be issued
48 through the tax collectors of the several counties of the state in
49 like manner as are other motor vehicle license plates or tags and
50 such officers shall be entitled to their regular fees for such
51 service. Applicants for such distinctive plates shall present to
52 the issuing official proof of their membership in the Army
53 National Guard, Air National Guard of Mississippi, or United
54 States Reserves by means of certificate signed by the commanding
55 officer of such applicant on forms prescribed by the Adjutant
56 General of Mississippi. Retired members of the Armed Forces of
57 the United States applying for such plates shall present to the
58 issuing officials a copy of their active duty retirement orders or
59 other proof of retirement from active service with one of the
60 Armed Forces of the United States. The distinctive license plates
61 or tags so issued shall be used only upon and for personally or
62 jointly owned private passenger vehicles (to include station
63 wagons, recreational motor vehicles and pickup trucks) registered

64 in the name, or jointly in the name, of the member making
65 application therefor, and when so issued to such applicant shall
66 be used upon the vehicle for which issued in lieu of the standard
67 license plate or license tag normally issued for such vehicle.

68 (4) In addition to use of such distinctive license plates or
69 tags on such personally or jointly owned vehicles, such
70 distinctive plate or tag may be used on state-owned vehicles
71 operated by the State Military Department provided the prefix
72 "MNG" is placed ahead of the number thereon. Motor vehicles for
73 which such distinctive license plates or tags are issued shall be
74 registered by the proper official as are other motor vehicles.

75 (5) The distinctive license plates issued hereunder shall
76 not be transferable between motor vehicle owners; and in the event
77 the owner of a vehicle bearing such distinctive plate shall sell,
78 trade, exchange or otherwise dispose of the vehicle, such plate
79 shall be retained by the owner to whom issued and returned by the
80 owner to the tax collector of the county or the State Tax
81 Commission, as the case may be.

82 (6) The Adjutant General is authorized to recognize not more
83 than one hundred (100) senior staff officers, commanders, command
84 sergeants major and senior enlisted advisors by designating the
85 issue of National Guard distinctive license plates or tags
86 numbered "1" through "100." These license plates or tags shall be
87 retained by the individual so designated and may be transferred
88 between vehicles or individuals under procedures established by
89 the State Tax Commission. The Adjutant General is responsible for
90 furnishing the State Tax Commission necessary information to
91 effect issue or transfer of these specially numbered license
92 plates or tags.

93 (7) National Guard plates or tags shall be prepared and
94 furnished for the licensing year commencing November 1, 1962, and
95 annually thereafter. The Adjutant General shall furnish the State
96 Tax Commission with an estimate of the number of such distinctive

97 plates or tags required in each of the several counties of the
98 state.

99 (8) The board of supervisors of any county may authorize one
100 (1) motor vehicle owned by each active duty member of the Army
101 National Guard, the Air National Guard or the United States
102 Reserves, who obtains a plate or tag in their county for such
103 vehicle under this section, to be exempt from ad valorem taxes in
104 an amount not to exceed the amount of such taxes or One Hundred
105 Dollars (\$100.00), whichever is the lesser amount.

106 (9) The provisions of this section are supplementary to the
107 laws of this state pertaining to the licensing of motor vehicles
108 and nothing herein shall be construed as abridging or repealing
109 any of such laws.

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

112 27-51-41. (1) The exemptions from the provisions of this
113 chapter shall be confined to those persons or property exempted by
114 this chapter or by the provisions of the Constitution of the
115 United States or the State of Mississippi. No exemption as now
116 provided by any other statute shall be valid as against the tax
117 levied by this chapter. Any subsequent exemption from the tax
118 levied hereunder shall be provided by amendment to this section
119 which shall be inserted in the bill at length.

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

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

125 (b) All motor vehicles belonging to the federal
126 government or the State of Mississippi or any agencies or
127 instrumentalities thereof.

128 (c) All motor vehicles owned by any school district in
129 the state.

130 (d) All motor vehicles owned by any fire protection
131 district incorporated in accordance with Sections 19-5-151 through
132 19-5-207 or by any fire protection grading district incorporated
133 in accordance with Sections 19-5-215 through 19-5-241.

134 (e) All motor vehicles owned by units of the
135 Mississippi National Guard.

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

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

142 (h) Antique automobiles as defined in Section 27-19-47,
143 and antique pickup trucks as provided for under Section
144 27-19-47.2, Mississippi Code of 1972.

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

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

149 (k) One (1) motor vehicle owned by the unremarried
150 surviving spouse of a member of the Armed Forces of the United
151 States who, while on active duty, is killed or dies and one (1)
152 motor vehicle owned by the unremarried surviving spouse of a
153 member of a reserve component of the Armed Forces of the United
154 States or of the National Guard who, while on active duty for
155 training, is killed or dies.

156 (l) Motor vehicles owned by recipients of the
157 Congressional Medal of Honor or by former prisoners of war, or by
158 spouses of such deceased persons, in accordance with Section
159 27-19-54.

160 (m) (i) One (1) private carrier of passengers, as
161 defined in Section 27-19-3, owned by any religious society,

162 ecclesiastical body or any congregation thereof which is used
163 exclusively for such society and not for profit.

164 (ii) All motor vehicles owned by any such
165 religious society or any educational institution having a seating
166 capacity greater than seven (7) passengers and used exclusively
167 for transporting passengers for religious or educational purposes
168 and not for profit.

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

174 (o) Antique motorcycles as defined in Section
175 27-19-47.1.

176 (p) One (1) motor vehicle owned by a recipient of the
177 Purple Heart, and one (1) motor vehicle owned by the unremarried
178 surviving spouse of a recipient of the Purple Heart, as provided
179 in Section 27-19-56.5.

180 (q) Motor vehicles that are eligible to display an
181 authentic historical license plate as provided for in Section
182 27-19-56.11.

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

187 (3) If authorized as provided in Section 27-19-51(8), one
188 (1) motor vehicle owned by an active duty member of the Army
189 National Guard, the Air National Guard or the United States
190 Reserves shall be exempt from ad valorem taxes in an amount not to
191 exceed the amount of such taxes or One Hundred Dollars (\$100.00),
192 whichever is the lesser amount.

193 (4) Any claim for tax exemption by authority of the
194 above-mentioned code sections or by any other legal authority

195 shall be set out in the application for the road and bridge
196 privilege license, and the specific legal authority for such tax
197 exemption claim shall be cited in said application, and such
198 authority cited shall be shown by the tax collector on the tax
199 receipt as his authority for not collecting such ad valorem taxes,
200 and the tax collector shall carry forward such information in his
201 tax collection reports.

202 (5) Any motor vehicle driven over the highways of this state
203 to the extent that the owner of such motor vehicle is required to
204 purchase a road and bridge privilege license in this state, yet
205 the legal situs of such motor vehicle is located in another state,
206 shall be exempt from ad valorem taxes authorized by this chapter.

207 (6) If a taxpayer shall sell, trade or otherwise dispose of
208 a vehicle on which the ad valorem and road and bridge privilege
209 taxes have been paid in any county in the state, he shall remove
210 the license plate from the vehicle. Such license plate must be
211 surrendered to the issuing authority with the corresponding tax
212 receipt, if required, and credit shall be allowed for the taxes
213 paid for the remaining tax year on like privilege or ad valorem
214 taxes due on another vehicle owned by the seller or transferor or
215 by the seller's or transferor's spouse or dependent child. If the
216 seller or transferor does not elect to receive such credit at the
217 time the license plate is surrendered, the issuing authority shall
218 issue a certificate of credit to the seller or transferor, or to
219 the seller's or transferor's spouse or dependent child, or to any
220 other person, business or corporation, at the direction of the
221 seller or transferor, for the remaining unexpired taxes prorated
222 from the first day of the month following the month in which the
223 license plate is surrendered. The total of such credit may be
224 used by the person or entity to whom the certificate of credit is
225 issued, regardless of the relative amounts attributed to privilege
226 taxes or to county, school or municipal ad valorem taxes. Any
227 credit allowed for taxes due or any certificate of credit issued

228 may be applied to like taxes owed in any county by the person to
229 whom the credit is allowed or by the person possessing the
230 certificate of credit. No credit, however, shall be allowed on
231 the charge made for the license plate. Such license plates
232 surrendered to the tax collector shall be retained by him, and in
233 no event shall such license plate be attached to any vehicle after
234 being surrendered to the tax collector, nor shall any license
235 plate be transferred from one (1) vehicle to any other vehicle.

236 (7) If the person owning a vehicle subject to taxation under
237 the provisions of this chapter does not operate such vehicle on
238 the highways of this state from the date of acquisition or, if
239 previously registered, from the end of the anniversary month of
240 the tag and decals to the date on which he makes application for a
241 current license tag or decals, he shall pay such ad valorem tax
242 for a period of twelve (12) months beginning with the first day of
243 the month in which he applies for a current license tag or decals
244 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
245 shall submit an affidavit with an application attesting to the
246 fact that the vehicle was not operated on the highways of this
247 state from the date of acquisition or, if previously registered,
248 from the end of the anniversary month of the tag and decals to the
249 date on which he makes application for the current license tag or
250 decals.

251 (8) Any person found violating any of the provisions of this
252 section shall be arrested and tried, and if found guilty shall be
253 fined in an amount double the total amount of taxes involved.

254 **SECTION 3.** This act shall take effect and be in force from
255 and after July 1, 2006.