

By: Senator(s) Ross

To: Finance

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 ONE MOTOR VEHICLE OWNED BY EACH  
 3 ACTIVE DUTY MEMBER OF THE ARMY NATIONAL GUARD, THE AIR NATIONAL  
 4 GUARD OR THE UNITED STATES RESERVES, WHO OBTAINS A DISTINCTIVE  
 5 ARMED FORCES MOTOR VEHICLE LICENSE PLATE OR TAG FOR SUCH VEHICLE,  
 6 SHALL BE EXEMPT FROM AD VALOREM TAXES IN AN AMOUNT NOT TO EXCEED  
 7 THE AMOUNT OF SUCH TAXES OR \$100.00, WHICHEVER IS THE LESSER  
 8 AMOUNT; AND FOR RELATED PURPOSES.

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

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

12 27-19-51. (1) In recognition of their many and varied  
 13 patriotic services rendered the state, the United States and the  
 14 citizens thereof, Mississippians who have completed an active duty  
 15 career with the Armed Forces of the United States and active duty  
 16 and retired members of the Army National Guard, Air National Guard  
 17 of Mississippi, and the United States Reserves, including both  
 18 enlisted and officer personnel, upon application and subject to  
 19 the provisions of this section may be issued distinctive motor  
 20 vehicle license plates or tags identifying these persons with such  
 21 organizations. For the purposes of this section the term "Armed  
 22 Forces" includes the United States Merchant Marines and members  
 23 thereof in maritime service during the period from December 7,  
 24 1941 to August 15, 1945. The distinctive plates or tags so issued  
 25 shall comply with the provisions of Section 27-19-41 and shall be  
 26 of such color and design as may be agreed upon by the Adjutant  
 27 General and the State Tax Commission for the Army National Guard  
 28 or Air National Guard, by the Mississippi chapters of the Retired  
 29 Officers Association and the Retired Non-Commissioned Officers  
 30 Association and the State Tax Commission for retired active duty

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

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

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

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

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

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

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

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

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

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

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

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

110       27-51-41. (1) The exemptions from the provisions of this  
111 chapter shall be confined to those persons or property exempted by  
112 this chapter or by the provisions of the Constitution of the  
113 United States or the State of Mississippi. No exemption as now  
114 provided by any other statute shall be valid as against the tax  
115 levied by this chapter. Any subsequent exemption from the tax  
116 levied hereunder shall be provided by amendment to this section  
117 which shall be inserted in the bill at length.

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

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

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

126           (c) All motor vehicles owned by any school district in  
127 the state.

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

132           (e) All motor vehicles owned by units of the  
133 Mississippi National Guard.

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

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

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

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

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

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

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

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

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

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

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

172 (o) Antique motorcycles as defined in Section  
173 27-19-47.1.

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

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

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

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

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

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

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

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

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

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

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

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