

By: Senator(s) Dearing

To: Finance

SENATE BILL NO. 2974

1 AN ACT TO PROVIDE FOR THE ISSUANCE OF NOT MORE THAN TWO
 2 DISTINCTIVE LICENSE TAGS FOR MOTORCYCLES OWNED BY FIRE FIGHTERS OR
 3 RETIRED FIRE FIGHTERS; TO PROVIDE THE FIRST OF SUCH LICENSE TAG SO
 4 ISSUED SHALL BE EXEMPT FROM AD VALOREM TAXES PRIVILEGE TAXES AND
 5 ALL OTHER TAXES AND FEES; TO AUTHORIZED THE UNREMARIED SURVIVING
 6 SPOUSE OF A PERSON WHO WAS ISSUED SUCH A TAG TO RETAIN SUCH TAG;
 7 TO AMEND SECTION 27-51-41, MISSISSIPPI CODE OF 1972, IN CONFORMITY
 8 THERETO; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** (1) Any owner of a motorcycle who is a fire
 11 fighter, including a career fire fighter, a volunteer fire fighter
 12 or an industrial fire fighter, employed by or in the service of
 13 any municipality, county, fire district, state agency or industry
 14 in the state who is a resident of this state, or who is a retired
 15 fire fighter who is a resident of this state, is privileged to
 16 obtain a distinctive license tag for not more than two (2)
 17 motorcycles registered in his name identifying such person as a
 18 fire fighter or retired fire fighter. The distinctive license
 19 tags so issued shall be of such color and design as may be agreed
 20 upon by the Executive Committee of the Mississippi Fire Fighters
 21 Association and the State Tax Commission, shall consist of such
 22 letters or numbers, or both, as may be necessary to distinguish
 23 each license tag and may, in the discretion of the State Tax
 24 Commission, display the county name.

25 (2) Application for the distinctive license tags authorized
 26 by this section shall be made to the county tax collector on forms
 27 prescribed by the State Tax Commission. The first distinctive tag
 28 issued to an applicant under the provisions or this section shall
 29 be exempt from ad valorem taxes, privilege taxes and all other
 30 taxes and fees. There shall be no exemption from ad valorem

31 taxes, privilege taxes or other taxes and fees for the issuance of
32 a second distinctive tag under this section. Applicants for such
33 distinctive license tags shall present to the issuing official
34 written proof that the applicant is a fire fighter or retired fire
35 fighter. The surviving spouse of a deceased person who was issued
36 a distinctive license tag under this section shall be entitled to
37 apply for or retain one (1) such license tag and may continue
38 annually to renew registration for such distinctive motorcycle
39 license tag for as long as the spouse remains unmarried. At the
40 time of application or renewal registration, a surviving spouse
41 who desired to retain the distinctive tag shall file with the
42 county tax collector a sworn statement that the spouse is
43 unmarried, and any such motorcycle so registered shall be exempt
44 from ad valorem taxes, privilege taxes and all other taxes and
45 fees.

46 (3) The distinctive license tags issued under this section
47 shall be used only upon a personally or jointly owned motorcycle
48 registered in the name, or jointly in the name, of the person
49 applying, and when issued to such person shall be used upon the
50 vehicle for which issued in lieu of the standard license tag
51 normally issued for the motorcycle.

52 (4) The distinctive license tags issued under this section
53 shall not be transferable between motor vehicle owners. If the
54 owner of a motorcycle bearing a distinctive license tag sells,
55 trades, exchanges or otherwise disposes of the vehicle, the tag
56 shall be retained by the owner and returned to the tax collector.

57 (5) A regular license tag must be properly displayed as
58 required by law until replaced by a distinctive license tag under
59 this section. The regular license tag must be surrendered to the
60 tax collector upon issuance of the distinctive license tag under
61 this section. The tax collector shall issue up to two (2) license
62 decals for each distinctive license tag issued under this section,

63 which will expire the same month and year as the regular license
64 tag.

65 (6) In the case of loss or theft of a distinctive license
66 tag issued under this section, the owner may make application and
67 affidavit for a replacement distinctive license tag as provided by
68 Section 27-19-37, Mississippi Code of 1972. The fee for a
69 replacement distinctive license tag shall be Ten Dollars (\$10.00).
70 The tax collector receiving such application and affidavit shall
71 be entitled to retain and deposit into the county general fund
72 five percent (5%) of the fee for such replacement license tag and
73 the remainder shall be distributed in the same manner as funds
74 from the sale of regular distinctive license tags issued under
75 this section.

76 (7) Any person evading or violating any of the provisions of
77 this section, or attempting to secure benefits hereunder to which
78 he is not entitled, shall be guilty of a misdemeanor and, upon
79 conviction, shall be fined not less than One Hundred Dollars
80 (\$100.00) nor more than One Thousand Dollars (\$1,000.00).

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

83 27-51-41. (1) The exemptions from the provisions of this
84 chapter shall be confined to those persons or property exempted by
85 this chapter or by the provisions of the Constitution of the
86 United States or the State of Mississippi. No exemption as now
87 provided by any other statute shall be valid as against the tax
88 levied by this chapter. Any subsequent exemption from the tax
89 levied hereunder shall be provided by amendment to this section
90 which shall be inserted in the bill at length.

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

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

96 (b) All motor vehicles belonging to the federal
97 government or the State of Mississippi or any agencies or
98 instrumentalities thereof.

99 (c) All motor vehicles owned by any school district in
100 the state.

101 (d) All motor vehicles owned by any fire protection
102 district incorporated in accordance with Sections 19-5-151 through
103 19-5-207 or by any fire protection grading district incorporated
104 in accordance with Sections 19-5-215 through 19-5-241.

105 (e) All motor vehicles owned by units of the
106 Mississippi National Guard.

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

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

113 (h) Antique automobiles as defined in Section 27-19-47,
114 and antique pickup trucks as provided for under Section
115 27-19-47.2, Mississippi Code of 1972.

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

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

120 (k) One (1) motor vehicle owned by the unremarried
121 surviving spouse of a member of the Armed Forces of the United
122 States who, while on active duty, is killed or dies and one (1)
123 motor vehicle owned by the unremarried surviving spouse of a
124 member of a reserve component of the Armed Forces of the United
125 States or of the National Guard who, while on active duty for
126 training, is killed or dies.

127 (l) Motor vehicles owned by recipients of the
128 Congressional Medal of Honor or by former prisoners of war, or by

129 spouses of such deceased persons, in accordance with Section
130 27-19-54.

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

135 (ii) All motor vehicles owned by any such
136 religious society or any educational institution having a seating
137 capacity greater than seven (7) passengers and used exclusively
138 for transporting passengers for religious or educational purposes
139 and not for profit.

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

145 (o) Antique motorcycles as defined in Section
146 27-19-47.1.

147 (p) One (1) motor vehicle owned by a recipient of the
148 Purple Heart, and one (1) motor vehicle owned by the unremarried
149 surviving spouse of a recipient of the Purple Heart, as provided
150 in Section 27-19-56.5.

151 (q) Motor vehicles that are eligible to display an
152 authentic historical license plate as provided for in Section
153 27-19-56.11.

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

158 (s) One (1) motorcycle owned by a fire fighter, or a
159 retired fire fighter, and one (1) motorcycle owned by the
160 unremarried surviving spouse of a fire fighter or retired fire

161 fighter, as provided in Section 1 of Senate Bill No. 2974, 2006
162 Regular Session.

163 (3) Any claim for tax exemption by authority of the
164 above-mentioned code sections or by any other legal authority
165 shall be set out in the application for the road and bridge
166 privilege license, and the specific legal authority for such tax
167 exemption claim shall be cited in said application, and such
168 authority cited shall be shown by the tax collector on the tax
169 receipt as his authority for not collecting such ad valorem taxes,
170 and the tax collector shall carry forward such information in his
171 tax collection reports.

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

177 (5) If a taxpayer shall sell, trade or otherwise dispose of
178 a vehicle on which the ad valorem and road and bridge privilege
179 taxes have been paid in any county in the state, he shall remove
180 the license plate from the vehicle. Such license plate must be
181 surrendered to the issuing authority with the corresponding tax
182 receipt, if required, and credit shall be allowed for the taxes
183 paid for the remaining tax year on like privilege or ad valorem
184 taxes due on another vehicle owned by the seller or transferor or
185 by the seller's or transferor's spouse or dependent child. If the
186 seller or transferor does not elect to receive such credit at the
187 time the license plate is surrendered, the issuing authority shall
188 issue a certificate of credit to the seller or transferor, or to
189 the seller's or transferor's spouse or dependent child, or to any
190 other person, business or corporation, at the direction of the
191 seller or transferor, for the remaining unexpired taxes prorated
192 from the first day of the month following the month in which the
193 license plate is surrendered. The total of such credit may be

194 used by the person or entity to whom the certificate of credit is
195 issued, regardless of the relative amounts attributed to privilege
196 taxes or to county, school or municipal ad valorem taxes. Any
197 credit allowed for taxes due or any certificate of credit issued
198 may be applied to like taxes owed in any county by the person to
199 whom the credit is allowed or by the person possessing the
200 certificate of credit. No credit, however, shall be allowed on
201 the charge made for the license plate. Such license plates
202 surrendered to the tax collector shall be retained by him, and in
203 no event shall such license plate be attached to any vehicle after
204 being surrendered to the tax collector, nor shall any license
205 plate be transferred from one (1) vehicle to any other vehicle.

206 (6) If the person owning a vehicle subject to taxation under
207 the provisions of this chapter does not operate such vehicle on
208 the highways of this state from the date of acquisition or, if
209 previously registered, from the end of the anniversary month of
210 the tag and decals to the date on which he makes application for a
211 current license tag or decals, he shall pay such ad valorem tax
212 for a period of twelve (12) months beginning with the first day of
213 the month in which he applies for a current license tag or decals
214 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
215 shall submit an affidavit with an application attesting to the
216 fact that the vehicle was not operated on the highways of this
217 state from the date of acquisition or, if previously registered,
218 from the end of the anniversary month of the tag and decals to the
219 date on which he makes application for the current license tag or
220 decals.

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

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