

By: Representative Turner

To: County Affairs; Ways and Means

HOUSE BILL NO. 793

1 AN ACT TO CREATE A NEW SECTION TO BE CODIFIED AS SECTION
2 27-51-42.3, MISSISSIPPI CODE OF 1972, TO AUTHORIZE COUNTY BOARDS
3 OF SUPERVISORS TO GRANT AN AD VALOREM TAX EXEMPTION ON ONE MOTOR
4 VEHICLE OWNED BY EACH RESIDENT OF THE COUNTY WHO IS IN ACTIVE
5 SERVICE AS AN UNCOMPENSATED AUXILIARY OR PART-TIME LAW ENFORCEMENT
6 OFFICER FOR ANY MUNICIPALITY OR COUNTY IN THE STATE IN AN AMOUNT
7 NOT TO EXCEED \$100.00 OR THE AMOUNT OF THE AD VALOREM TAXES,
8 WHICHEVER IS THE LESSER; TO AMEND SECTION 27-51-42.2, MISSISSIPPI
9 CODE OF 1972, TO CONFORM CERTAIN LANGUAGE RELATING TO THE MOTOR
10 VEHICLE AD VALOREM TAX EXEMPTION AUTHORIZED TO BE GRANTED BY
11 COUNTY BOARDS OF SUPERVISORS TO EACH RESIDENT OF THE COUNTY WHO IS
12 IN ACTIVE SERVICE AS A VOLUNTEER FIRE FIGHTER FOR ANY
13 MUNICIPALITY, COUNTY OR FIRE DISTRICT IN THE STATE; AND FOR
14 RELATED PURPOSES.

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

16 **SECTION 1.** The following shall be codified as Section
17 27-51-42.3, Mississippi Code of 1972:

18 27-51-42.3. The board of supervisors of any county is
19 authorized to grant an exemption from motor vehicle ad valorem
20 taxes in the amount of One Hundred Dollars (\$100.00) or the amount
21 of ad valorem taxes due, whichever is the lesser amount, on one
22 (1) motor vehicle owned by each resident of the county who is in
23 active service as an uncompensated auxiliary or part-time law
24 enforcement officer for any municipality or county in the state.
25 To receive the tax exemption, such person must make application,
26 under oath, with the chief law enforcement officer of the
27 municipality or county law enforcement agency that he serves on a
28 form prepared by the State Tax Commission, and present evidence
29 that he or she is actively serving as an uncompensated auxiliary
30 or part-time law enforcement officer and has continuously served
31 in such capacity for at least three (3) consecutive years before
32 making application for the tax exemption under this section. The
33 chief law enforcement officer of the municipality or county shall

34 review all such applications and shall certify to the county tax
35 collector each person who he determines to qualify for the tax
36 exemption. The State Tax Commission shall promulgate rules and
37 regulations to assist chief law enforcement officers in defining
38 and prescribing those persons who may qualify for the tax
39 exemption under this section as uncompensated active service
40 auxiliary or part-time law enforcement officers.

41 **SECTION 2.** Section 27-51-42.2, Mississippi Code of 1972, is
42 amended as follows:

43 27-51-42.2. The board of supervisors of any county is
44 authorized to grant an exemption from motor vehicle ad valorem
45 taxes in the amount of One Hundred Dollars (\$100.00) or the amount
46 of ad valorem taxes due, whichever is the lesser amount, on one
47 (1) motor vehicle owned by each resident of the county who is in
48 active service as a volunteer fire fighter for any municipality,
49 county or fire district in the state. To receive the tax
50 exemption, such person must make application, under oath, with the
51 county fire coordinator on a form prepared by the State Tax
52 Commission, and present evidence that he or she is actively
53 serving as a volunteer fire fighter and has continuously served in
54 such capacity for at least three (3) consecutive years before
55 making application for the tax exemption under this section. The
56 county fire coordinator shall review all such applications and
57 shall certify to the county tax collector each person whom he
58 determines to qualify for the tax exemption. The State Fire
59 Marshal shall promulgate rules and regulations to assist county
60 fire coordinators in defining and prescribing those persons who
61 may qualify for the tax exemption under this section as active
62 service volunteer fire fighters.

63 **SECTION 3.** This act shall take effect and be in force from
64 and after July 1, 2007.