

By: Representative McBride

To: Appropriations

HOUSE BILL NO. 1493

1 AN ACT TO AMEND SECTION 27-19-27, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT GOVERNMENT MOTOR VEHICLES THAT ARE EXEMPT FROM THE
3 PAYMENT OF PRIVILEGE TAXES AND AD VALOREM TAXES ALSO SHALL BE
4 EXEMPT FROM THE PAYMENT OF MOTOR VEHICLE REGISTRATION FEES AND
5 LICENSE TAG DECALS; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** Section 27-19-27, Mississippi Code of 1972, is
8 amended as follows:

9 27-19-27. No privilege tax shall be imposed upon any motor
10 vehicle owned by the United States government or any agency or
11 instrumentality thereof, or owned by the State of Mississippi or
12 any county or municipality of the state or any agency or
13 instrumentality thereof, or upon any motor vehicle owned by any
14 school district in the state, any motor vehicle owned by any fire
15 protection district incorporated in accordance with Sections
16 19-5-151 through 19-5-207 or any motor vehicle owned by any levee
17 district or drainage district. The exception herein granted to
18 vehicles owned by the United States government or any agency or
19 instrumentality thereof, or owned by the State of Mississippi or
20 any county or municipality of the state or any agency or
21 instrumentality thereof, or to any motor vehicle owned by any
22 school district in the state, any motor vehicle owned by any fire
23 protection district incorporated in accordance with Sections
24 19-5-151 through 19-5-207, or any motor vehicle owned by any levee
25 district or drainage district shall not apply to vehicles owned by
26 any officer or employee thereof, but shall be applicable only to
27 those motor vehicles actually owned by the United States
28 government or one of its instrumentalities or agencies, or owned

29 by the State of Mississippi or any county or municipality of the
30 state or one of its instrumentalities or agencies, or to any motor
31 vehicle owned by any school district in the state, any motor
32 vehicle owned by any fire protection district incorporated
33 pursuant to Sections 19-5-151 through 19-5-207 or any motor
34 vehicle owned by any levee district or drainage district.

35 Each vehicle owned by the State of Mississippi, any county or
36 any municipality or any agency or instrumentality thereof, and
37 each motor vehicle owned by any school district in the state, each
38 motor vehicle owned by any fire protection district incorporated
39 pursuant to the provisions of Sections 19-5-151 through 19-5-207,
40 and each motor vehicle owned by any levee district or drainage
41 district shall be registered with the State Tax Commission, which
42 shall issue a license tag for the vehicle. The license tag issued
43 will be valid for as long as the vehicle is in service and in the
44 inventory of the state agency, county or municipality or any
45 agency or instrumentality thereof, school district, fire
46 protection district, levee district or drainage district which
47 registered the vehicle. Each motor vehicle owned by the State of
48 Mississippi, any county or any municipality or any agency or
49 instrumentality thereof, school district, fire protection
50 district, levee district or drainage district shall comply with
51 the marking requirements as set forth in Sections 25-1-87 and
52 27-19-59.

53 * * * Motor vehicles exempt under this section from the
54 payment of privilege taxes and exempt from the payment of motor
55 vehicle ad valorem taxes under Section 27-51-41 also shall be
56 exempt from the payment of the registration fee imposed in Section
57 27-19-43, and shall not be required to be issued decals for or to
58 display decals on the license tags of such vehicles.

59 The exemption granted in this section shall be evidenced by
60 special license plates of a design to be selected by the Chairman
61 of the State Tax Commission, which design shall include as one of

62 the features in large, easily legible letters the words
63 "TAX-EXEMPT." Each motor vehicle subject to the provisions of
64 this section which is owned or leased by the United States
65 government or any agency or instrumentality thereof, or owned by
66 the State of Mississippi, or any county or municipality of the
67 state or any agency or instrumentality thereof, or any school
68 district, fire protection district, or any levee district or
69 drainage district shall display such special license tag, except
70 for (a) vehicles used for undercover law enforcement work where
71 such identifying tags would hinder official investigations, and
72 (b) up to four (4) passenger automobiles owned or leased by
73 economic development districts or economic development
74 authorities. Such undercover and economic development
75 district/authority vehicles shall be issued regular license tags.

76 **SECTION 2.** This act shall take effect and be in force from
77 and after July 1, 2007.