

By: Representatives Reynolds, Peranich

To: Ways and Means

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1575

1 AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS OF ANY COUNTY
2 AND THE GOVERNING AUTHORITIES OF ANY MUNICIPALITY TO EXEMPT FROM
3 AD VALOREM TAXES, EXCEPT TAXES FOR SCHOOL DISTRICT PURPOSES, MOTOR
4 VEHICLES OWNED BY RESIDENTS OF THIS STATE WHO ARE SERVING ON
5 ACTIVE DUTY PURSUANT TO MILITARY ORDERS IN IRAQ OR AFGHANISTAN; TO
6 AUTHORIZE THE STATE TAX COMMISSION TO ADOPT AND PROMULGATE RULES
7 AND REGULATIONS TO ADMINISTER AND IMPLEMENT THE PROVISIONS OF THIS
8 ACT; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** (1) The board of supervisors of any county and
11 the governing authorities of any municipality, in the discretion
12 of the board or governing authorities, by order duly adopted and
13 entered upon their respective official minutes, may grant an
14 exemption from motor vehicle ad valorem taxes levied by the county
15 or levied by the municipality, as the case may be, as specified in
16 subsection (2) of this section on one (1) motor vehicle owned by a
17 resident of this state who, as a member of the Mississippi
18 National Guard, as a member of the Armed Forces of the United
19 States or as a member of any reserve component of the Armed Forces
20 of the United States is serving on active duty pursuant to
21 military orders in Iraq or Afghanistan.

22 (2) (a) A board of supervisors may exempt from all county
23 ad valorem taxes, except ad valorem taxes for school district
24 purposes, one (1) vehicle for eligible Mississippi active duty
25 servicemembers as set forth in subsection (1) of this section for
26 the license tag registration year or portion of year during which
27 the military service described under subsection (1) of this
28 section is being performed.

29 (b) The governing authorities of a municipality may
30 exempt from all municipal ad valorem taxes, except ad valorem

31 taxes for school district purposes, one (1) vehicle for eligible
32 Mississippi active duty servicemembers as set forth in subsection
33 (1) of this section for the license tag registration year or
34 portion of year during which the military service described under
35 subsection (1) of this section is being performed.

36 (3) Upon application to the tax collector for issuance of a
37 motor vehicle license tag and/or decals, any person wishing to be
38 granted the exemption under the provisions of this section shall
39 present to the tax collector a copy of his military orders
40 establishing his right to such exemption, and the applicant shall
41 be entitled to an exemption from county and/or municipal motor
42 vehicle ad valorem taxes in the amount provided for under
43 subsection (2) of this section if the board of supervisors of the
44 county or the governing authorities of the municipality have
45 authorized such exemption.

46 (4) The State Tax Commission shall adopt and promulgate such
47 rules and regulations as may be necessary to administer and
48 implement the provisions of this section.

49 (5) This section shall stand repealed from and after
50 September 30, 2009.

51 **SECTION 2.** This act shall take effect and be in force from
52 and after March 1, 2007.