

By: Representatives Reynolds, Peranich

To: Ways and Means

## 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 A  
3 CERTAIN AMOUNT OF THE AD VALOREM TAXES LEVIED FOR COUNTY GENERAL  
4 FUND PURPOSES OR FOR MUNICIPAL GENERAL FUND PURPOSES, AS THE CASE  
5 MAY BE, ON MOTOR VEHICLES OWNED BY A RESIDENT OF THIS STATE WHO  
6 HAS SERVED ON ACTIVE DUTY PURSUANT TO MILITARY ORDERS IN ANY WAR,  
7 MILITARY CONFLICT OR THEATER OF WAR, AS DESIGNATED BY THE ADJUTANT  
8 GENERAL OF THE STATE OF MISSISSIPPI; TO AUTHORIZE THE STATE TAX  
9 COMMISSION TO ADOPT AND PROMULGATE RULES AND REGULATIONS TO  
10 ADMINISTER AND IMPLEMENT THE PROVISIONS OF THIS ACT; AND FOR  
11 RELATED PURPOSES.

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

13 **SECTION 1.** (1) The board of supervisors of any county and  
14 the governing authorities of any municipality, in the discretion  
15 of the board or governing authorities, by order duly adopted and  
16 entered upon their respective official minutes, may grant an  
17 exemption from motor vehicle ad valorem taxes levied by the county  
18 for county general fund purposes or levied by the municipality for  
19 municipal general fund purposes, as the case may be, in the amount  
20 specified in subsection (2) of this section on one (1) motor  
21 vehicle owned by a resident of this state who, as a member of the  
22 Mississippi National Guard, as a member of the Armed Forces of the  
23 United States or as a member of any reserve component of the Armed  
24 Forces of the United States has served on active duty pursuant to  
25 military orders in any war, military conflict or theater of war,  
26 as designated by the Adjutant General of the State of Mississippi.

27 (2) (a) The amount of motor vehicle ad valorem taxes that a  
28 board of supervisors may exempt under the provisions of subsection  
29 (1) of this section shall not exceed One Hundred Dollars (\$100.00)  
30 for each license tag registration year or part of a license tag

31 registration year during which the military service described  
32 under subsection (1) of this section was performed.

33 (b) The amount of motor vehicle ad valorem taxes that  
34 the governing authorities of a municipality may exempt under the  
35 provisions of subsection (1) of this section shall not exceed  
36 Fifty Dollars (\$50.00) for each license tag registration year or  
37 part of a license tag registration year during which the military  
38 service described under subsection (1) of this section was  
39 performed.

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

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

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