

House Amendments to Senate Bill No. 2403

TO THE SECRETARY OF THE SENATE:

THIS IS TO INFORM YOU THAT THE HOUSE HAS ADOPTED THE AMENDMENTS SET OUT BELOW:

AMENDMENT NO. 1

Amend by striking all after the enacting clause and inserting in lieu thereof the following:

12 **SECTION 1.** Section 27-51-41.1, Mississippi Code of 1972, is
13 amended as follows:

14 27-51-41.1. (1) As used in this section:

15 (a) "Motorcycle" shall have the meaning ascribed to
16 such term in Section 27-19-3.

17 (b) "Motor home" means an individually owned private
18 carrier of passengers as defined in Section 27-9-3 whose primary
19 purpose is to provide transportation and human living facilities,
20 including, at a minimum, sleeping facilities, bath and toilet
21 facilities and food storage and preparation facilities.

22 (c) "Trailer" shall have the meaning ascribed to such
23 term in Section 27-19-3. The term "trailer" shall not include
24 semitrailers as defined in Section 27-19-3, other than those that
25 are used for recreational purposes.

26 (2) (a) From and after July 1, 2006, through September 30,
27 2007, sixty percent (60%) of the true value of all motorcycles,
28 motor homes and trailers upon which the owner is required to pay
29 the annual highway privilege tax levied in Chapter 19, Title 27,
30 Mississippi Code of 1972, shall be exempt from ad valorem
31 taxation.

32 (b) From and after October 1, 2007, through September
33 30, 2008, fifty-five percent (55%) of the true value of all
34 motorcycles, motor homes and trailers upon which the owner is
35 required to pay the annual highway privilege tax levied in Chapter
36 19, Title 27, Mississippi Code of 1972, shall be exempt from ad
37 valorem taxation.

38 (c) From and after October 1, 2008, fifty percent (50%)
39 of the true value of all motorcycles, motor homes and trailers
40 upon which the owner is required to pay the annual highway
41 privilege tax levied in Chapter 19, Title 27, Mississippi Code of
42 1972, shall be exempt from ad valorem taxation.

43 **SECTION 2.** (1) The board of supervisors of any county and
44 the governing authorities of any municipality, in the discretion
45 of the board or governing authorities, by order duly adopted and
46 entered upon their respective official minutes, may grant an
47 exemption from motor vehicle ad valorem taxes levied by the county
48 or levied by the municipality, as the case may be, as specified in
49 subsection (2) of this section on one (1) motor vehicle owned by a
50 resident of this state who, as a member of the Mississippi
51 National Guard, as a member of the Armed Forces of the United
52 States or as a member of any reserve component of the Armed Forces
53 of the United States is serving on active duty pursuant to
54 military orders in Iraq or Afghanistan.

55 (2) (a) A board of supervisors may exempt from all county
56 ad valorem taxes, except ad valorem taxes for school district
57 purposes, one (1) vehicle for eligible Mississippi active duty
58 servicemembers as set forth in subsection (1) of this section for
59 the license tag registration year or portion of year during which
60 the military service described under subsection (1) of this
61 section is being performed.

62 (b) The governing authorities of a municipality may
63 exempt from all municipal ad valorem taxes, except ad valorem
64 taxes for school district purposes, one (1) vehicle for eligible
65 Mississippi active duty servicemembers as set forth in subsection
66 (1) of this section for the license tag registration year or
67 portion of year during which the military service described under
68 subsection (1) of this section is being performed.

69 (3) Upon application to the tax collector for issuance of a
70 motor vehicle license tag and/or decals, any person wishing to be
71 granted the exemption under the provisions of this section shall
72 present to the tax collector a copy of his military orders

73 establishing his right to such exemption, and the applicant shall
74 be entitled to an exemption from county and/or municipal motor
75 vehicle ad valorem taxes in the amount provided for under
76 subsection (2) of this section if the board of supervisors of the
77 county or the governing authorities of the municipality have
78 authorized such exemption.

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

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

84 **SECTION 3.** Section 2 of this act shall take effect and be in
85 force from and after March 1, 2007. The remainder of this act
86 shall take effect and be in force from and after its passage.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

1 AN ACT TO AMEND SECTION 27-51-41.1, MISSISSIPPI CODE OF 1972,
2 TO CLARIFY THE DEFINITION OF THE TERM "TRAILER" FOR PURPOSES OF AN
3 AD VALOREM TAX EXEMPTION; TO AUTHORIZE THE BOARD OF SUPERVISORS OF
4 ANY COUNTY AND THE GOVERNING AUTHORITIES OF ANY MUNICIPALITY TO
5 EXEMPT FROM AD VALOREM TAXES, EXCEPT TAXES FOR SCHOOL DISTRICT
6 PURPOSES, MOTOR VEHICLES OWNED BY RESIDENTS OF THIS STATE WHO ARE
7 SERVING ON ACTIVE DUTY PURSUANT TO MILITARY ORDERS IN IRAQ OR
8 AFGHANISTAN; TO AUTHORIZE THE STATE TAX COMMISSION TO ADOPT AND
9 PROMULGATE RULES AND REGULATIONS TO ADMINISTER AND IMPLEMENT THE
10 PROVISIONS OF THIS ACT; AND FOR RELATED PURPOSES.

HR03\SB2403A.J

Don Richardson
Clerk of the House of Representatives