

**Adopted  
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

**Senate Bill No. 2403**

**BY: Committee**

**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.