

By: Senator(s) Parker

To:

1 AN ACT TO AMEND SECTIONS 27-19-56.13 AND 27-19-56.62,
 2 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE DISTINCTIVE MOTOR
 3 VEHICLE LICENSE TAG AUTHORIZED TO BE ISSUED TO RECIPIENTS OF THE
 4 DISTINGUISHED FLYING CROSS, THE AIR MEDAL AND THE BRONZE STAR
 5 SHALL BE EXEMPT FROM ALL MOTOR VEHICLE REGISTRATION FEES AND
 6 PRIVILEGE TAXES; TO PROVIDE THAT THE SURVIVING SPOUSE OF A
 7 DECEASED PERSON WHO WAS ISSUED SUCH A LICENSE PLATE OR TAG SHALL
 8 BE ENTITLED TO APPLY FOR OR RETAIN SUCH A LICENSE PLATE OR TAG
 9 ISSUED UNDER THIS SECTION AND MAY CONTINUE ANNUALLY TO RENEW
 10 REGISTRATION FOR ONE SUCH MOTOR VEHICLE LICENSE PLATE OR TAG FOR
 11 AS LONG AS THE SPOUSE REMAINS UNREMARIED; TO AMEND SECTION
 12 27-51-41, MISSISSIPPI CODE OF 1972, TO EXEMPT FROM AD VALOREM
 13 TAXATION CERTAIN MOTOR VEHICLES OWNED BY RECIPIENTS OF THE BRONZE
 14 STAR, DISTINGISHED FLYING CROSS OR THE AIR MEDAL OR THE
 15 UNREMARIED SURVIVING SPOUSES OF SUCH RECIPIENTS; AND FOR RELATED
 16 PURPOSES.

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

18 **SECTION 1.** Section 27-19-56.13, Mississippi Code of 1972, is
 19 amended as follows:

20 27-19-56.13. (1) In recognition of the patriotic service
 21 rendered by Mississippians who are recipients of the Distinguished
 22 Flying Cross and the Air Medal, any such person is privileged to
 23 obtain one (1) distinctive motor vehicle license plate or tag
 24 identifying him as recipient of the Distinguished Flying Cross or



25 the Air Medal. The distinctive plates or tags shall be of a color
26 and design designated by the * * * Department of Revenue.

27 (2) The distinctive license plates shall be prepared by
28 the * * * Department of Revenue and shall be issued through the
29 tax collectors of the counties in the same manner as are other
30 motor vehicle license plates or tags. * * *

31 (3) An applicant for * * * the distinctive plates or tags
32 shall present to the issuing official * * * proof of ownership of
33 the particular motor vehicle for which a tag is requested and
34 proof that the applicant is a recipient of the Distinguished
35 Flying Cross or the Air Medal. A certificate from the State
36 Veterans Affairs Board stating that the individual is a recipient
37 of the Distinguished Flying Cross or the Air Medal shall be
38 sufficient proof.

39 (4) The distinctive license plates or tags so issued shall
40 be used only upon a personally or jointly owned private passenger
41 vehicle (to include station wagons, recreational motor vehicles
42 and pickup trucks) registered in the name, or jointly in the name,
43 of the person making application therefor, and when issued to such
44 person shall be used upon the vehicle for which issued in lieu of
45 the standard license plate or license tag normally issued for such
46 vehicle.

47 (5) Vehicles owned by a recipient of the Distinguished
48 Flying Cross or the Air Medal, or the unremarried surviving spouse
49 of any such person, for which a distinctive license tag or plate



50 is issued under this section are exempt from all motor vehicle
51 registration fees and privilege taxes.

52 (6) The distinctive license plates shall not be
53 transferable * * * to any other person; however, the surviving
54 spouse of a deceased person who was issued a license plate or tag
55 under this section shall be entitled to apply for or retain a
56 license plate or tag issued under this section and may continue
57 annually to renew registration for one (1) motor vehicle license
58 plate or tag under this section for as long as the spouse remains
59 unremarried. At the time of application or renewal registration,
60 a surviving spouse who desires to retain the distinctive plate or
61 tag issued under this section shall file with the county tax
62 collector a sworn statement that the spouse is unremarried.

63 (7) Any person evading or violating any of the provisions of
64 this section, or attempting to secure benefits under this section
65 to which he is not entitled, shall be guilty of a misdemeanor and,
66 upon conviction, shall be fined not less than One Thousand Dollars
67 (\$1,000.00) or by imprisonment in the county jail for not less
68 than six (6) months, or both.

69 **SECTION 2.** Section 27-19-56.62, Mississippi Code of 1972, is
70 amended as follows:

71 27-19-56.62. (1) In recognition of the patriotic services
72 rendered by Mississippians who are recipients of the Bronze Star,
73 any such person, upon complying with the motor vehicle laws
74 relating to registration and licensing of * * * private carriers



75 of passengers, pickup trucks and other noncommercial motor
76 vehicles * * * shall be privileged to obtain one (1) distinctive
77 motor vehicle license plate or tag * * * in his or her county of
78 residence identifying him or her as a recipient of the Bronze
79 Star. The tags shall be of such color and design as the
80 Department of Revenue shall prescribe, subject to the approval of
81 the Mississippi License Tag Commission, and shall consist of such
82 letters or numbers, or both, as may be necessary to distinguish
83 each license tag.

84 (2) Application for the distinctive license tags shall be
85 made to the county tax collector on forms prescribed by the
86 Department of Revenue. Applicants for such distinctive license
87 tags shall present to the issuing official * * * proof of
88 ownership of the particular motor vehicle for which a license
89 plate or tag is requested and proof that the applicant is a
90 recipient of the Bronze Star. * * * A certificate from the State
91 Veterans Affairs Board stating that the individual is a recipient
92 of the Bronze Star shall be sufficient proof.

93 (3) Vehicles owned by a recipient of the Bronze Star, or the
94 unremarried surviving spouse of any such person, for which a
95 distinctive license tag or plate is issued under this section are
96 exempt from all motor vehicle registration fees and privilege
97 taxes.



98 (* * *4) * * * If the owner does not wish to retain the
99 distinctive license tag, he must surrender it to the local county
100 tax collector.

101 * * *

102 (5) A license plate or tag issued under this section shall
103 not be transferable to any other person; however, the surviving
104 spouse of a deceased person who was issued a license plate or tag
105 under this section shall be entitled to apply for or retain a
106 license plate or tag issued under this section and may continue
107 annually to renew registration for one (1) motor vehicle license
108 plate or tag under this section for as long as the spouse remains
109 unremarried. At the time of application or renewal registration,
110 a surviving spouse who desires to retain the distinctive plate or
111 tag issued under this section shall file with the county tax
112 collector a sworn statement that the spouse is unremarried.

113 (6) Any person evading or violating any of the provisions of
114 this section, or attempting to secure benefits under this section
115 to which he is not entitled, shall be guilty of a misdemeanor and,
116 upon conviction, shall be fined not less than One Thousand Dollars
117 (\$1,000.00) or by imprisonment in the county jail for not less
118 than six (6) months, or both.

119 (* * *7) A regular license tag must be properly displayed
120 as required by law until replaced by a distinctive license tag
121 under this section. The regular license tag must be surrendered
122 to the tax collector upon issuance of the distinctive license tag



123 under this section. The tax collector shall issue up to two (2)
124 license decals for each distinctive license tag issued under this
125 section, which will expire the same month and year as the regular
126 license tag.

127 * * *

128 **SECTION 3.** Section 27-51-41, Mississippi Code of 1972, is
129 amended as follows:

130 27-51-41. (1) The exemptions from the provisions of this
131 chapter shall be confined to those persons or property exempted by
132 this chapter or by the provisions of the Constitution of the
133 United States or the State of Mississippi. No exemption as now
134 provided by any other statute shall be valid as against the tax
135 levied by this chapter. Any subsequent exemption from the tax
136 levied hereunder shall be provided by amendment to this section
137 which shall be inserted in the bill at length.

138 (2) The following shall be exempt from ad valorem taxation:

139 (a) All motor vehicles, as defined in this chapter, and
140 including motor-propelled farm implements and vehicles, while in
141 the hands of bona fide dealers as merchandise and which are not
142 being operated upon the highways of this state.

143 (b) All motor vehicles belonging to the federal
144 government or the State of Mississippi or any agencies or
145 instrumentalities thereof.

146 (c) All motor vehicles owned by any school district in
147 the state.



148 (d) All motor vehicles owned by any fire protection
149 district incorporated in accordance with Sections 19-5-151 through
150 19-5-207 or by any fire protection grading district incorporated
151 in accordance with Sections 19-5-215 through 19-5-241.

152 (e) All motor vehicles owned by units of the
153 Mississippi National Guard.

154 (f) All motor vehicles which are exempted from highway
155 privilege taxes under Section 27-19-1 et seq.

156 (g) All motor vehicles operated in this state as common
157 and contract carriers of property, private commercial carriers of
158 property, private carriers of property and buses, all of which
159 have a gross weight in excess of ten thousand (10,000) pounds.

160 (h) Antique automobiles as defined in Section 27-19-47,
161 and antique pickup trucks as provided for under Section
162 27-19-47.2, Mississippi Code of 1972.

163 (i) Street rods as defined in Section 27-19-56.6.

164 (j) One (1) motor vehicle owned by a disabled American
165 veteran, or by the spouse of a deceased disabled American veteran,
166 who is entitled to purchase a distinctive license plate or tag in
167 accordance with Section 27-19-53, regardless of the license plate
168 or tag issued to the disabled American veteran or the veteran's
169 spouse if the disabled American veteran is deceased.

170 (k) One (1) motor vehicle owned by the unremarried
171 surviving spouse of a member of the Armed Forces of the United
172 States who, while on active duty, is killed or dies and one (1)



173 motor vehicle owned by the unremarried surviving spouse of a
174 member of a reserve component of the Armed Forces of the United
175 States or of the National Guard who, while on active duty for
176 training, is killed or dies.

177 (l) Motor vehicles owned by recipients of the
178 Congressional Medal of Honor or by former prisoners of war, or by
179 spouses of such deceased persons, in accordance with Section
180 27-19-54.

181 (m) (i) One (1) private carrier of passengers, as
182 defined in Section 27-19-3, owned by any religious society,
183 ecclesiastical body or any congregation thereof which is used
184 exclusively for such society and not for profit.

185 (ii) All motor vehicles owned by any such
186 religious society or any educational institution having a seating
187 capacity greater than seven (7) passengers and used exclusively
188 for transporting passengers for religious or educational purposes
189 and not for profit.

190 (n) All motor vehicles primarily used as rentals under
191 rental agreements with a term of not more than thirty (30)
192 continuous days each and under the control of persons who are
193 engaged in the business of renting such motor vehicles and who are
194 subject to the tax under Section 27-65-231.

195 (o) Antique motorcycles as defined in Section
196 27-19-47.1.



197 (p) One (1) motor vehicle owned by a recipient of the
198 Purple Heart, and one (1) motor vehicle owned by the unremarried
199 surviving spouse of a recipient of the Purple Heart, as provided
200 in Section 27-19-56.5.

201 (q) Motor vehicles that are eligible to display an
202 authentic historical license plate as provided for in Section
203 27-19-56.11.

204 (r) Motor vehicles that are (i) designed or adapted to
205 be used exclusively in the preparation and loading of chemicals or
206 other material for aerial agricultural application to crops; and
207 (ii) only incidentally used on public roadways in this state.

208 (s) One (1) motor vehicle owned by the mother of a
209 service member who was killed in action or died in a combat zone
210 after September 11, 2001, while serving in the Armed Forces of the
211 United States as provided for in Section 27-19-56.162.

212 (t) One (1) motor vehicle owned by the unremarried
213 spouse of a service member who was killed in action or died in a
214 combat zone after September 11, 2001, while serving in the Armed
215 Forces of the United States as provided for in Section
216 27-19-56.162.

217 (u) Buses and other motor vehicles that are (a) owned
218 and operated by an entity that has entered into a contract with a
219 school board under Section 37-41-31 for the purpose of
220 transporting students to and from schools and (b) used by the
221 entity for such transportation purposes. This paragraph (u) shall



222 apply to contracts entered into or renewed on or after July 1,
223 2010.

224 (v) One (1) motor vehicle owned by a recipient of the
225 Bronze Star or Silver Star, and one (1) motor vehicle owned by the
226 unmarried surviving spouse of a recipient of the Bronze Star or
227 Silver Star, as provided in Section 27-19-56.284.

228 (w) One (1) motor vehicle owned by a person who is a
229 law enforcement officer and who (i) was wounded or otherwise
230 received intentional or accidental bodily injury, regardless of
231 whether occurring before or after July 1, 2014, while engaged in
232 the performance of his official duties, provided the wound or
233 injury was not self-inflicted, (ii) was required to receive
234 medical treatment for the wound or injury due to the nature and
235 extent of the wound or injury, and (iii) is eligible to receive a
236 special license plate or tag under Section 27-19-56 as a result of
237 such wound or injury, regardless of whether the person obtains
238 such a plate or tag. Application for the exemption provided in
239 this paragraph (w) may be made at the time of initial registration
240 of a vehicle and renewal of registration. In addition, an
241 applicant for the exemption must provide official written
242 documentation that (i) the applicant is a law enforcement officer
243 who was wounded or otherwise received intentional or accidental
244 bodily injury while engaged in the performance of his official
245 duties and that the wound or injury was not self-inflicted along
246 with official written documentation verifying receipt of medical



247 treatment for the wound or injury and the nature and extent of the
248 wound or injury, and (ii) the applicant is eligible to receive a
249 special license plate or tag under Section 27-19-56 as a result of
250 such wound or injury, regardless of whether the person obtains
251 such a plate or tag.

252 (x) One (1) motor vehicle owned by a recipient of the
253 Distinguished Flying Cross or the Air Medal, and one (1) motor
254 vehicle owned by the unremarried surviving spouse of a recipient
255 of the Distinguished Flying Cross or the Air Medal, as provided in
256 Section 27-19-56.13.

257 (3) Any claim for tax exemption by authority of the
258 above-mentioned code sections or by any other legal authority
259 shall be set out in the application for the road and bridge
260 privilege license, and the specific legal authority for such tax
261 exemption claim shall be cited in said application, and such
262 authority cited shall be shown by the tax collector on the tax
263 receipt as his authority for not collecting such ad valorem taxes,
264 and the tax collector shall carry forward such information in his
265 tax collection reports.

266 (4) Any motor vehicle driven over the highways of this state
267 to the extent that the owner of such motor vehicle is required to
268 purchase a road and bridge privilege license in this state, yet
269 the legal situs of such motor vehicle is located in another state,
270 shall be exempt from ad valorem taxes authorized by this chapter.



271 (5) If a taxpayer shall sell, trade or otherwise dispose of
272 a vehicle on which the ad valorem and road and bridge privilege
273 taxes have been paid in any county in the state, he shall remove
274 the license plate from the vehicle. Such license plate must be
275 surrendered to the issuing authority with the corresponding tax
276 receipt, if required, and credit shall be allowed for the taxes
277 paid for the remaining tax year on like privilege or ad valorem
278 taxes due on another vehicle owned by the seller or transferor or
279 by the seller's or transferor's spouse or dependent child. If the
280 seller or transferor does not elect to receive such credit at the
281 time the license plate is surrendered, the issuing authority shall
282 issue a certificate of credit to the seller or transferor, or to
283 the seller's or transferor's spouse or dependent child, or to any
284 other person, business or corporation, at the direction of the
285 seller or transferor, for the remaining unexpired taxes prorated
286 from the first day of the month following the month in which the
287 license plate is surrendered. The total of such credit may be
288 used by the person or entity to whom the certificate of credit is
289 issued, regardless of the relative amounts attributed to privilege
290 taxes or to county, school or municipal ad valorem taxes. Any
291 credit allowed for taxes due or any certificate of credit issued
292 may be applied to like taxes owed in any county by the person to
293 whom the credit is allowed or by the person possessing the
294 certificate of credit. No credit, however, shall be allowed on
295 the charge made for the license plate. Such license plates



296 surrendered to the tax collector shall be retained by him, and in
297 no event shall such license plate be attached to any vehicle after
298 being surrendered to the tax collector, nor shall any license
299 plate be transferred from one (1) vehicle to any other vehicle.

300 (6) If the person owning a vehicle subject to taxation under
301 the provisions of this chapter does not operate such vehicle on
302 the highways of this state from the date of acquisition or, if
303 previously registered, from the end of the anniversary month of
304 the tag and decals to the date on which he makes application for a
305 current license tag or decals, he shall pay such ad valorem tax
306 for a period of twelve (12) months beginning with the first day of
307 the month in which he applies for a current license tag or decals
308 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
309 shall submit an affidavit with an application attesting to the
310 fact that the vehicle was not operated on the highways of this
311 state from the date of acquisition or, if previously registered,
312 from the end of the anniversary month of the tag and decals to the
313 date on which he makes application for the current license tag or
314 decals.

315 (7) Any person found violating any of the provisions of this
316 section shall be arrested and tried, and if found guilty shall be
317 fined in an amount double the total amount of taxes involved.

318 **SECTION 4.** This act shall take effect and be in force from
319 and after July 1, 2015.

