

By: Representatives Hughes, Faulkner

To: Ways and Means

HOUSE BILL NO. 38

1 AN ACT TO AMEND SECTION 27-19-53, MISSISSIPPI CODE OF 1972,
2 TO INCREASE THE NUMBER OF DISABLED VETERAN MOTOR VEHICLE LICENSE
3 TAGS THAT MAY BE ISSUED TO A DISABLED VETERAN AND TO INCREASE THE
4 NUMBER OF VEHICLES OF SUCH A DISABLED VETERAN THAT IS EXEMPT FROM
5 AD VALOREM AND PRIVILEGE TAXES; TO AMEND SECTION 27-51-41,
6 MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED
7 PURPOSES.

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

9 **SECTION 1.** Section 27-19-53, Mississippi Code of 1972, is
10 amended as follows:

11 27-19-53. (1) Any legal resident of the State of
12 Mississippi who is a veteran of service in the Armed Forces of the
13 United States, and who is rated as having one hundred percent
14 (100%) permanent service-connected disability by the Veterans'
15 Administration is privileged to purchase annually under this
16 subsection * * * two (2) motor vehicle license * * * plates
17 or * * * tags in his or her county of legal residence, for the sum
18 of One Dollar (\$1.00) in total cost for each plate or tag,
19 regardless of make or model of motor vehicle. The registration
20 year of such motor vehicle shall commence the first day of the



21 month in which application for registration is made, as provided
22 in Section 27-19-31.

23 (a) Not more than * * * two (2) such motor vehicle
24 license * * * plates or * * * tags shall be issued under this
25 subsection to each such qualified veteran.

26 (b) This section pertains only to taxes or plates for
27 private passenger motor vehicles or pickup trucks.

28 (c) Proof of ownership of a particular motor vehicle
29 for which a license plate or tag is requested must be shown at
30 time of application for such plate or tag.

31 (d) Vehicles owned by such veterans are exempt under
32 this subsection from all ad valorem and privilege taxes; however,
33 the surviving spouse of a deceased person who was issued a license
34 plate or tag under this subsection shall be entitled to apply for
35 or retain a license tag issued under this subsection and may
36 continue annually to renew registration for * * * two (2) motor
37 vehicle license * * * plates or * * * tags under this subsection
38 for as long as the spouse remains unmarried. In addition, if a
39 deceased person who was eligible to be issued a license plate or
40 tag under this subsection did not apply for or was not issued a
41 license plate or tag, the surviving spouse of such deceased person
42 shall be entitled to apply for and be issued a license plate or
43 tag under this subsection and may continue annually to renew
44 registration for * * * two (2) motor vehicle license * * * plates
45 or * * * tags under this subsection for as long as the spouse



46 remains unmarried. At the time of application or renewal
47 registration, a surviving spouse who desires to retain * * * a
48 distinctive plate or tag issued under this subsection shall file
49 with the county tax collector a sworn statement that the spouse is
50 unmarried. Any such vehicle when so registered shall be exempt
51 from all ad valorem and privilege taxes.

52 (2) Any person who is entitled to obtain * * * license * * *
53 tags under subsection (1) of this section may be issued one (1)
54 additional such license tag for any other vehicle registered in
55 his or her name upon payment of the road and bridge privilege
56 taxes, ad valorem taxes and registration fees as otherwise
57 prescribed by law for the particular vehicle.

58 (3) The Department of Revenue is directed to furnish each
59 veteran obtaining a license tag under this section an emblem,
60 which the veteran shall attach securely to the tag, showing that
61 the tag was issued to a disabled American veteran.

62 (4) A license issued under this section shall not be
63 transferable to any other person.

64 (5) Any person evading or violating any of the provisions of
65 this section, or attempting to secure benefits under this section
66 to which he is not entitled, shall be guilty of a misdemeanor and,
67 upon conviction, shall be fined not less than One Thousand Dollars
68 (\$1,000.00) or imprisoned in the county jail for not less than
69 ninety (90) days, or both.



70 **SECTION 2.** Section 27-51-41, Mississippi Code of 1972, is
71 amended as follows:

72 27-51-41. (1) The exemptions from the provisions of this
73 chapter shall be confined to those persons or property exempted by
74 this chapter or by the provisions of the Constitution of the
75 United States or the State of Mississippi. No exemption as now
76 provided by any other statute shall be valid as against the tax
77 levied by this chapter. Any subsequent exemption from the tax
78 levied hereunder shall be provided by amendment to this section
79 which shall be inserted in the bill at length.

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

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

85 (b) All motor vehicles belonging to the federal
86 government or the State of Mississippi or any agencies or
87 instrumentalities thereof.

88 (c) All motor vehicles owned by any school district in
89 the state.

90 (d) All motor vehicles owned by any fire protection
91 district incorporated in accordance with Sections 19-5-151 through
92 19-5-207 or by any fire protection grading district incorporated
93 in accordance with Sections 19-5-215 through 19-5-241.



94 (e) All motor vehicles owned by units of the
95 Mississippi National Guard.

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

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

102 (h) Antique automobiles as defined in Section 27-19-47,
103 and antique pickup trucks as provided for under Section
104 27-19-47.2, Mississippi Code of 1972.

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

106 (j) * * * Two (2) motor * * * vehicles owned by a
107 disabled American veteran, or by the spouse of a deceased disabled
108 American veteran, who is entitled to purchase a distinctive
109 license plate or tag in accordance with Section 27-19-53,
110 regardless of the license plate or tag issued to the disabled
111 American veteran or the veteran's spouse if the disabled American
112 veteran is deceased.

113 (k) One (1) motor vehicle owned by the unremarried
114 surviving spouse of a member of the Armed Forces of the United
115 States who, while on active duty, is killed or dies and one (1)
116 motor vehicle owned by the unremarried surviving spouse of a
117 member of a reserve component of the Armed Forces of the United



118 States or of the National Guard who, while on active duty for
119 training, is killed or dies.

120 (l) Motor vehicles owned by recipients of the
121 Congressional Medal of Honor or by former prisoners of war, or by
122 spouses of such deceased persons, in accordance with Section
123 27-19-54.

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

128 (ii) All motor vehicles owned by any such
129 religious society or any educational institution having a seating
130 capacity greater than seven (7) passengers and used exclusively
131 for transporting passengers for religious or educational purposes
132 and not for profit.

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

138 (o) Antique motorcycles as defined in Section
139 27-19-47.1.

140 (p) One (1) motor vehicle owned by a recipient of the
141 Purple Heart, and one (1) motor vehicle owned by the unremarried



142 surviving spouse of a recipient of the Purple Heart, as provided
143 in Section 27-19-56.5.

144 (q) Motor vehicles that are eligible to display an
145 authentic historical license plate as provided for in Section
146 27-19-56.11.

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

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

155 (t) One (1) motor vehicle owned by the unremarried
156 spouse of a service member who was killed in action or died in a
157 combat zone after September 11, 2001, while serving in the Armed
158 Forces of the United States as provided for in Section
159 27-19-56.162.

160 (u) Buses and other motor vehicles that are (a) owned
161 and operated by an entity that has entered into a contract with a
162 school board under Section 37-41-31 for the purpose of
163 transporting students to and from schools and (b) used by the
164 entity for such transportation purposes. This paragraph (u) shall
165 apply to contracts entered into or renewed on or after July 1,
166 2010.



167 (v) One (1) motor vehicle owned by a recipient of the
168 Silver Star, and one (1) motor vehicle owned by the unremarried
169 surviving spouse of a recipient of the Silver Star, as provided in
170 Section 27-19-56.284.

171 (w) One (1) motor vehicle owned by a person who is a
172 law enforcement officer and who (i) was wounded or otherwise
173 received intentional or accidental bodily injury, regardless of
174 whether occurring before or after July 1, 2014, while engaged in
175 the performance of his official duties, provided the wound or
176 injury was not self-inflicted, (ii) was required to receive
177 medical treatment for the wound or injury due to the nature and
178 extent of the wound or injury, and (iii) is eligible to receive a
179 special license plate or tag under Section 27-19-56 as a result of
180 such wound or injury, regardless of whether the person obtains
181 such a plate or tag. Application for the exemption provided in
182 this paragraph (w) may be made at the time of initial registration
183 of a vehicle and renewal of registration. In addition, an
184 applicant for the exemption must provide official written
185 documentation that (i) the applicant is a law enforcement officer
186 who was wounded or otherwise received intentional or accidental
187 bodily injury while engaged in the performance of his official
188 duties and that the wound or injury was not self-inflicted along
189 with official written documentation verifying receipt of medical
190 treatment for the wound or injury and the nature and extent of the
191 wound or injury, and (ii) the applicant is eligible to receive a



192 special license plate or tag under Section 27-19-56 as a result of
193 such wound or injury, regardless of whether the person obtains
194 such a plate or tag.

195 (x) One (1) motor vehicle owned by an honorably
196 discharged veteran of the Armed Forces of the United States who
197 served during World War II, and one (1) motor vehicle owned by the
198 unremarried surviving spouse of such veteran, as provided in
199 Section 27-19-56.438.

200 (3) Any claim for tax exemption by authority of the
201 above-mentioned code sections or by any other legal authority
202 shall be set out in the application for the road and bridge
203 privilege license, and the specific legal authority for such tax
204 exemption claim shall be cited in said application, and such
205 authority cited shall be shown by the tax collector on the tax
206 receipt as his authority for not collecting such ad valorem taxes,
207 and the tax collector shall carry forward such information in his
208 tax collection reports.

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

214 (5) If a taxpayer shall sell, trade or otherwise dispose of
215 a vehicle on which the ad valorem and road and bridge privilege
216 taxes have been paid in any county in the state, he shall remove



217 the license plate from the vehicle. Such license plate must be
218 surrendered to the issuing authority with the corresponding tax
219 receipt, if required, and credit shall be allowed for the taxes
220 paid for the remaining tax year on like privilege or ad valorem
221 taxes due on another vehicle owned by the seller or transferor or
222 by the seller's or transferor's spouse or dependent child. If the
223 seller or transferor does not elect to receive such credit at the
224 time the license plate is surrendered, the issuing authority shall
225 issue a certificate of credit to the seller or transferor, or to
226 the seller's or transferor's spouse or dependent child, or to any
227 other person, business or corporation, at the direction of the
228 seller or transferor, for the remaining unexpired taxes prorated
229 from the first day of the month following the month in which the
230 license plate is surrendered. The total of such credit may be
231 used by the person or entity to whom the certificate of credit is
232 issued, regardless of the relative amounts attributed to privilege
233 taxes or to county, school or municipal ad valorem taxes. Any
234 credit allowed for taxes due or any certificate of credit issued
235 may be applied to like taxes owed in any county by the person to
236 whom the credit is allowed or by the person possessing the
237 certificate of credit. No credit, however, shall be allowed on
238 the charge made for the license plate. Such license plates
239 surrendered to the tax collector shall be retained by him, and in
240 no event shall such license plate be attached to any vehicle after



241 being surrendered to the tax collector, nor shall any license
242 plate be transferred from one (1) vehicle to any other vehicle.

243 (6) If the person owning a vehicle subject to taxation under
244 the provisions of this chapter does not operate such vehicle on
245 the highways of this state from the date of acquisition or, if
246 previously registered, from the end of the anniversary month of
247 the tag and decals to the date on which he makes application for a
248 current license tag or decals, he shall pay such ad valorem tax
249 for a period of twelve (12) months beginning with the first day of
250 the month in which he applies for a current license tag or decals
251 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
252 shall submit an affidavit with an application attesting to the
253 fact that the vehicle was not operated on the highways of this
254 state from the date of acquisition or, if previously registered,
255 from the end of the anniversary month of the tag and decals to the
256 date on which he makes application for the current license tag or
257 decals.

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

261 **SECTION 3.** This act shall take effect and be in force from
262 and after July 1, 2019.

