

By: Representative Hughes

To: Ways and Means

## HOUSE BILL NO. 39

1 AN ACT TO AMEND SECTION 27-19-56.162, MISSISSIPPI CODE OF  
2 1972, TO REVISE THE PERSONS TO WHICH THE GOLD STAR DISTINCTIVE  
3 MOTOR VEHICLE LICENSE TAG MAY BE ISSUED, TO PROVIDE THAT THE TAG  
4 MAY BE ISSUED TO FAMILY MEMBERS OF SERVICE MEMBERS WHO HAVE DIED  
5 WHILE SERVING ON ACTIVE DUTY IN THE ARMED FORCES OF THE UNITED  
6 STATES WHILE THE UNITED STATES WAS ENGAGED IN HOSTILE ACTIVITIES  
7 OR A TIME OF WAR; TO AMEND SECTION 27-51-41, MISSISSIPPI CODE OF  
8 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Section 27-19-56.162, Mississippi Code of 1972,  
11 is amended as follows:

12 27-19-56.162. (1) There shall be issued beginning July 1,  
13 2008, special motor vehicle license tags honoring the family  
14 members of service members who have \* \* \* died while serving on  
15 active duty in the Armed Forces of the United States while the  
16 United States was engaged in hostile activities or a time of war.  
17 The license tag shall be officially designated as the Gold Star  
18 license plate.

19 (2) Except as otherwise provided in this section, any owner  
20 of a motor vehicle who is a resident of this state and a family  
21 member of a service member who has \* \* \* died while serving on



22 active duty in the Armed Forces of the United States while the  
23 United States was engaged in hostile activities or a time of war,  
24 upon payment of the road and bridge privilege taxes, ad valorem  
25 taxes and registration fees as prescribed by law for private  
26 carriers of passengers, pickup trucks and other noncommercial  
27 motor vehicles, and upon payment of an additional fee in the  
28 amount provided in subsection (5) of this section, shall be issued  
29 a Gold Star license tag for any motor vehicle registered in his  
30 name. The distinctive license tag shall be of such color and  
31 design as the \* \* \* Department of Revenue, with the advice of  
32 supporters of this license tag, may prescribe; however, the  
33 license tag shall bear in a conspicuous place a gold star with  
34 blue fringe on a white background with a red border that is the  
35 symbol for a fallen service member and shall have the words "Gold  
36 Star Family" and the branch of the United States Armed Forces in  
37 which the family member served displayed on it.

38 (3) One (1) Gold Star license tag issued to the mother of  
39 the service member who \* \* \* died while serving on active duty in  
40 the Armed Forces of the United States while the United States was  
41 engaged in hostile activities or a time of war after September 11,  
42 2001, and one (1) Gold Star license tag issued to the unremarried  
43 spouse of the service member who \* \* \* died while serving on  
44 active duty in the Armed Forces of the United States while the  
45 United States was engaged in hostile activities or a time of war



after September 11, 2001, shall be exempt from ad valorem taxes, privilege taxes and all other taxes and fees.

(4) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the \* \* \* Department of Revenue. The application and the additional fee imposed under subsection (5) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the \* \* \* Department of Revenue on a monthly basis as prescribed by the \* \* \* department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(5) Except as otherwise provided in this section, beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.



71           (6)   The \* \* \* Department of Revenue shall deposit all fees  
72   into the State Treasury on the day collected. At the end of each  
73   month, the \* \* \* Department of Revenue shall certify to the State  
74   Treasurer the total fees collected under this section from the  
75   issuance of the distinctive license tags issued under this  
76   section. The State Treasurer shall distribute such collections as  
77   follows:

78           (a)   Twenty-four Dollars (\$24.00) of each additional fee  
79   collected on distinctive license tags issued pursuant to this  
80   section shall be deposited to the credit of a fund to be  
81   administered by the board overseeing the veterans nursing homes in  
82   this state for the benefit of indigent veterans who are residents  
83   of such nursing homes.

84           (b)   One Dollar (\$1.00) of each additional fee collected  
85   on distinctive license tags issued pursuant to this section shall  
86   be deposited into the Mississippi Burn Care Fund created pursuant  
87   to Section 7-9-70.

88           (c)   Two Dollars (\$2.00) of each additional fee  
89   collected on distinctive license tags issued pursuant to this  
90   section shall be deposited to the credit of the State Highway Fund  
91   to be expended solely for the repair, maintenance, construction or  
92   reconstruction of highways.

93           (d)   One Dollar (\$1.00) of each additional fee collected  
94   on distinctive license tags issued pursuant to this section shall



be deposited to the credit of the special fund created in Section 27-19-44.2.

(7) A Gold Star license tag issued pursuant to this section may be personalized in the manner provided for in Section 27-19-48 upon payment of the additional fee prescribed in that section.

(8) \* \* \* In order to qualify as a family member, the person must be directly related to the fallen service member as their unremarried spouse, child, stepchild, legal mother or father, sibling related by blood or legal adoption, step-sibling, grandparent, grandchild, aunt, uncle or stepparent who is currently married to the mother or father of the fallen service member.

\* \* \*

(9) Whether a service member is deemed to have \* \* \* died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war shall be determined by the classification of death as listed by the United States Department of Defense and may be verified from documentation directly from the Department of Defense or from its subordinate agencies such as the Coast Guard, Reserve or National Guard. A classification of \* \* \* having died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war by the Department of Defense shall be prima facie evidence that the service member \* \* \* died in such manner.



Documentation of the fact that the service member \* \* \* died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war and proof of relationship to the service member shall be required by the county tax collector before issuing a Gold Star license plate. The county tax collector may waive the documentation if he or she has actual knowledge of the family relationship and that the service member \* \* \* died while serving on active duty in the Armed Forces of the United States while the United States was involved in hostile activities or a time of war.

(10) The Gold Star license plate shall be issued only to family members of service members that resided in Mississippi at the time of the death of the service member.

(11) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(12) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license



tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

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

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

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

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

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



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

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

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

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

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

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

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

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





(k) One (1) motor vehicle owned by the unremarried surviving spouse of a member of the Armed Forces of the United States who, while on active duty, is killed or dies and one (1) motor vehicle owned by the unremarried surviving spouse of a member of a reserve component of the Armed Forces of the United States or of the National Guard who, while on active duty for training, is killed or dies.

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

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

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

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



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

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

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

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

(s) One (1) motor vehicle owned by the mother of a service member who \* \* \* died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war after September 11, 2001, \* \* \* as provided for in Section 27-19-56.162.

(t) One (1) motor vehicle owned by the unremarried spouse of a service member who \* \* \* died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war after September 11, 2001, \* \* \* as provided for in Section 27-19-56.162.

(u) Buses and other motor vehicles that are (a) owned and operated by an entity that has entered into a contract with a



243 school board under Section 37-41-31 for the purpose of  
244 transporting students to and from schools and (b) used by the  
245 entity for such transportation purposes. This paragraph (u) shall  
246 apply to contracts entered into or renewed on or after July 1,  
247 2010.

248 (v) One (1) motor vehicle owned by a recipient of the  
249 Silver Star, and one (1) motor vehicle owned by the unremarried  
250 surviving spouse of a recipient of the Silver Star, as provided in  
251 Section 27-19-56.284.

252 (w) One (1) motor vehicle owned by a person who is a  
253 law enforcement officer and who (i) was wounded or otherwise  
254 received intentional or accidental bodily injury, regardless of  
255 whether occurring before or after July 1, 2014, while engaged in  
256 the performance of his official duties, provided the wound or  
257 injury was not self-inflicted, (ii) was required to receive  
258 medical treatment for the wound or injury due to the nature and  
259 extent of the wound or injury, and (iii) is eligible to receive a  
260 special license plate or tag under Section 27-19-56 as a result of  
261 such wound or injury, regardless of whether the person obtains  
262 such a plate or tag. Application for the exemption provided in  
263 this paragraph (w) may be made at the time of initial registration  
264 of a vehicle and renewal of registration. In addition, an  
265 applicant for the exemption must provide official written  
266 documentation that (i) the applicant is a law enforcement officer  
267 who was wounded or otherwise received intentional or accidental



bodily injury while engaged in the performance of his official duties and that the wound or injury was not self-inflicted along with official written documentation verifying receipt of medical treatment for the wound or injury and the nature and extent of the wound or injury, and (ii) the applicant is eligible to receive a special license plate or tag under Section 27-19-56 as a result of such wound or injury, regardless of whether the person obtains such a plate or tag.

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

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

(4) Any motor vehicle driven over the highways of this state to the extent that the owner of such motor vehicle is required to purchase a road and bridge privilege license in this state, yet



the legal situs of such motor vehicle is located in another state,  
shall be exempt from ad valorem taxes authorized by this chapter.

(5) If a taxpayer shall sell, trade or otherwise dispose of  
a vehicle on which the ad valorem and road and bridge privilege  
taxes have been paid in any county in the state, he shall remove  
the license plate from the vehicle. Such license plate must be  
surrendered to the issuing authority with the corresponding tax  
receipt, if required, and credit shall be allowed for the taxes  
paid for the remaining tax year on like privilege or ad valorem  
taxes due on another vehicle owned by the seller or transferor or  
by the seller's or transferor's spouse or dependent child. If the  
seller or transferor does not elect to receive such credit at the  
time the license plate is surrendered, the issuing authority shall  
issue a certificate of credit to the seller or transferor, or to  
the seller's or transferor's spouse or dependent child, or to any  
other person, business or corporation, at the direction of the  
seller or transferor, for the remaining unexpired taxes prorated  
from the first day of the month following the month in which the  
license plate is surrendered. The total of such credit may be  
used by the person or entity to whom the certificate of credit is  
issued, regardless of the relative amounts attributed to privilege  
taxes or to county, school or municipal ad valorem taxes. Any  
credit allowed for taxes due or any certificate of credit issued  
may be applied to like taxes owed in any county by the person to  
whom the credit is allowed or by the person possessing the



318 certificate of credit. No credit, however, shall be allowed on  
319 the charge made for the license plate. Such license plates  
320 surrendered to the tax collector shall be retained by him, and in  
321 no event shall such license plate be attached to any vehicle after  
322 being surrendered to the tax collector, nor shall any license  
323 plate be transferred from one (1) vehicle to any other vehicle.

324 (6) If the person owning a vehicle subject to taxation under  
325 the provisions of this chapter does not operate such vehicle on  
326 the highways of this state from the date of acquisition or, if  
327 previously registered, from the end of the anniversary month of  
328 the tag and decals to the date on which he makes application for a  
329 current license tag or decals, he shall pay such ad valorem tax  
330 for a period of twelve (12) months beginning with the first day of  
331 the month in which he applies for a current license tag or decals  
332 under Chapter 19, Title 27, Mississippi Code of 1972. The owner  
333 shall submit an affidavit with an application attesting to the  
334 fact that the vehicle was not operated on the highways of this  
335 state from the date of acquisition or, if previously registered,  
336 from the end of the anniversary month of the tag and decals to the  
337 date on which he makes application for the current license tag or  
338 decals.

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



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

