

By: Representatives Corley, Reynolds

To: Ways and Means

## HOUSE BILL NO. 1171

1 AN ACT TO AMEND SECTION 27-51-42.2, MISSISSIPPI CODE OF 1972,  
2 WHICH AUTHORIZES COUNTY BOARDS OF SUPERVISORS TO GRANT AN AD  
3 VALOREM TAX EXEMPTION ON MOTOR VEHICLES OWNED BY A PERSON WHO IS A  
4 VOLUNTEER FIREFIGHTER, TO DECREASE FROM THREE YEARS TO TWO YEARS  
5 THE NUMBER OF CONSECUTIVE YEARS THAT A FIREFIGHTER MUST SERVE TO  
6 MAKE APPLICATION FOR THE TAX EXEMPTION; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** Section 27-51-42.2, Mississippi Code of 1972, is  
9 amended as follows:

10 27-51-42.2. The board of supervisors of any county is  
11 authorized to grant an exemption from motor vehicle ad valorem  
12 taxes in the amount of One Hundred Dollars (\$100.00) or the amount  
13 of ad valorem taxes due, whichever is the lesser amount, on one  
14 (1) motor vehicle owned by each resident of the county who is in  
15 active service as a volunteer firefighter for any municipality,  
16 county or fire district in the state. To receive the tax  
17 exemption, such person must make application, under oath, with the  
18 county fire coordinator on a form prepared by the \* \* \* Department  
19 of Revenue, and present evidence that he or she is actively  
20 serving as a volunteer firefighter and has continuously served in



21 such capacity for at least \* \* \* two (2) consecutive years before  
22 making application for the tax credit under this section. The  
23 county fire coordinator shall review all such applications and  
24 shall certify to the county tax collector each person whom he  
25 determines to qualify for the tax credit. The State Fire Marshal  
26 shall promulgate rules and regulations to assist county fire  
27 coordinators in defining and prescribing those persons who may  
28 qualify for the tax credit under this section as active service  
29 volunteer firefighters.

30 **SECTION 2.** This act shall take effect and be in force from  
31 and after July 1, 2019.

