

By: Representatives Reynolds, Corley

To: Ways and Means

HOUSE BILL NO. 1376

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.

