

By: Representatives Carpenter, Lancaster

To: Ways and Means

HOUSE BILL NO. 182

1 AN ACT TO AMEND SECTION 27-19-53, MISSISSIPPI CODE OF 1972,
2 WHICH AUTHORIZES THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE
3 TAGS TO PERSONS WHO ARE VETERANS OF THE ARMED FORCES OF THE UNITED
4 STATES AND RATED AS HAVING ONE HUNDRED PERCENT PERMANENT
5 SERVICE-CONNECTED DISABILITY, TO AUTHORIZE THE ISSUANCE OF
6 DISTINCTIVE MOTORCYCLE LICENSE TAGS TO SUCH PERSONS; TO PROVIDE
7 THAT A MOTORCYCLE FOR WHICH A DISTINCTIVE MOTORCYCLE TAG IS ISSUED
8 SHALL BE EXEMPT FROM AD VALOREM AND PRIVILEGE TAXES; TO AMEND
9 SECTION 27-51-41, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO;
10 AND FOR RELATED PURPOSES.

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

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

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



shall commence the first day of the month in which application for registration is made, as provided in Section 27-19-31.

(ii) Any legal resident of the State of Mississippi who is a veteran of service in the Armed Forces of the United States, and who is rated as having one hundred percent (100%) permanent service-connected disability by the Veterans' Administration is privileged to purchase annually under this subsection one (1) motorcycle license plate or tag in his or her county of legal residence, for the sum of One Dollar (\$1.00) in total cost for each plate or tag. The registration year of such motorcycle shall commence the first day of the month in which application for registration is made, as provided in Section 27-19-31.

(* * *b) Not more than two (2) such motor vehicle license plates or tags shall be issued under this subsection to each such qualified veteran. Not more than one (1) such motorcycle license plate or tag shall be issued under this subsection to each such qualified veteran.

(* * *c) This section pertains only to taxes or plates for private passenger motor vehicles or pickup trucks or motorcycles.

(* * *d) Proof of ownership of a particular motor vehicle or motorcycle for which a license plate or tag is requested must be shown at time of application for such plate or tag.



(* * *e) Vehicles and motorcycles owned by such veterans are exempt under this subsection from all ad valorem and privilege taxes; however, the surviving spouse of a deceased person who was issued a license plate or tag under this subsection shall be entitled to apply for or retain a license tag issued under this subsection and may continue annually to renew registration for two (2) motor vehicle license plates or tags and one (1) motorcycle license plate or tag under this subsection for as long as the spouse remains unmarried. In addition, if a deceased person who was eligible to be issued a license plate or tag under this subsection did not apply for or was not issued a license plate or tag, the surviving spouse of such deceased person shall be entitled to apply for and be issued a license plate or tag under this subsection and may continue annually to renew registration for two (2) motor vehicle license plates or tags and one (1) motorcycle license tag or plate under this subsection for as long as the spouse remains unmarried. At the time of application or renewal registration, a surviving spouse who desires to retain a distinctive plate or tag issued under this subsection shall file with the county tax collector a sworn statement that the spouse is unmarried. Any such vehicle or motorcycle when so registered shall be exempt from all ad valorem and privilege taxes.

(2) Any person who is entitled to obtain license tags under subsection (1) of this section may be issued one (1) additional



73 such license tag for any other vehicle registered in his or her
74 name upon payment of the road and bridge privilege taxes, ad
75 valorem taxes and registration fees as otherwise prescribed by law
76 for the particular vehicle.

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

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

83 (5) Any person evading or violating any of the provisions of
84 this section, or attempting to secure benefits under this section
85 to which he is not entitled, shall be guilty of a misdemeanor and,
86 upon conviction, shall be fined not less than One Thousand Dollars
87 (\$1,000.00) or imprisoned in the county jail for not less than
88 ninety (90) days, or both.

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

91 27-51-41. (1) The exemptions from the provisions of this
92 chapter shall be confined to those persons or property exempted by
93 this chapter or by the provisions of the Constitution of the
94 United States or the State of Mississippi. No exemption as now
95 provided by any other statute shall be valid as against the tax
96 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) (i) Two (2) motor vehicles 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.

(ii) One (1) motorcycle 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.



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

175 (s) One (1) motor vehicle owned by the mother of a
176 service member who died while serving on active duty in the Armed
177 Forces of the United States while the United States was engaged in
178 hostile activities or a time of war after September 11, 2001, as
179 provided for in Section 27-19-56.162 or Section 27-19-56.524(5).

180 (t) One (1) motor vehicle owned by the unremarried
181 spouse of a service member who died while serving on active duty
182 in the Armed Forces of the United States while the United States
183 was engaged in hostile activities or a time of war after September
184 11, 2001, as provided for in Section 27-19-56.162 or Section
185 27-19-56.524(5).

186 (u) Buses and other motor vehicles that are (a) owned
187 and operated by an entity that has entered into a contract with a
188 school board under Section 37-41-31 for the purpose of
189 transporting students to and from schools and (b) used by the
190 entity for such transportation purposes. This paragraph (u) shall
191 apply to contracts entered into or renewed on or after July 1,
192 2010.

193 (v) One (1) motor vehicle owned by a recipient of the
194 Silver Star, and one (1) motor vehicle owned by the unremarried



surviving spouse of a recipient of the Silver Star, as provided in
Section 27-19-56.284.

(w) One (1) motor vehicle owned by a person who is a
law enforcement officer and who (i) was wounded or otherwise
received intentional or accidental bodily injury, regardless of
whether occurring before or after July 1, 2014, while engaged in
the performance of his official duties, provided the wound or
injury was not self-inflicted, (ii) was required to receive
medical treatment for the wound or injury due to the nature and
extent of the wound or injury, and (iii) 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. Application for the exemption provided in
this paragraph (w) may be made at the time of initial registration
of a vehicle and renewal of registration. In addition, an
applicant for the exemption must provide official written
documentation that (i) the applicant is a law enforcement officer
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



219 such wound or injury, regardless of whether the person obtains
220 such a plate or tag.

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

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

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

240 (5) If a taxpayer shall sell, trade or otherwise dispose of
241 a vehicle on which the ad valorem and road and bridge privilege
242 taxes have been paid in any county in the state, he shall remove
243 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 certificate of credit. No credit, however, shall be allowed on the charge made for the license plate. Such license plates surrendered to the tax collector shall be retained by him, and in no event shall such license plate be attached to any vehicle after being surrendered to the tax collector, nor shall any license plate be transferred from one (1) vehicle to any other vehicle.



269 (6) If the person owning a vehicle subject to taxation under
270 the provisions of this chapter does not operate such vehicle on
271 the highways of this state from the date of acquisition or, if
272 previously registered, from the end of the anniversary month of
273 the tag and decals to the date on which he makes application for a
274 current license tag or decals, he shall pay such ad valorem tax
275 for a period of twelve (12) months beginning with the first day of
276 the month in which he applies for a current license tag or decals
277 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
278 shall submit an affidavit with an application attesting to the
279 fact that the vehicle was not operated on the highways of this
280 state from the date of acquisition or, if previously registered,
281 from the end of the anniversary month of the tag and decals to the
282 date on which he makes application for the current license tag or
283 decals.

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

287 **SECTION 3.** This act shall take effect and be in force from
288 and after July 1, 2021.

