

By: Representatives Arnold, Turner, Brown
(20th), Carpenter

To: Ways and Means

HOUSE BILL NO. 1588

1 AN ACT TO AMEND SECTION 27-51-41, MISSISSIPPI CODE OF 1972,
2 TO EXEMPT FROM AD VALOREM TAXATION ONE MOTOR VEHICLE OWNED BY THE
3 UNREMARKED SURVIVING SPOUSE OF A PERSON WHO WAS A LAW ENFORCEMENT
4 OFFICER OR OTHER LAW ENFORCEMENT EMPLOYEE WHO DIED WHILE ENGAGED
5 IN THE PERFORMANCE OF HIS OR HER OFFICIAL DUTIES OR WAS WOUNDED OR
6 OTHERWISE RECEIVED INTENTIONAL OR ACCIDENTAL BODILY INJURY WHILE
7 ENGAGED IN THE PERFORMANCE OF HIS OR HER OFFICIAL DUTIES AND LATER
8 DIED AS A RESULT OF SUCH WOUNDS OR INJURY; AND FOR RELATED
9 PURPOSES.

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

11 **SECTION 1.** Section 27-51-41, Mississippi Code of 1972, is
12 amended as follows:

13 27-51-41. (1) The exemptions from the provisions of this
14 chapter shall be confined to those persons or property exempted by
15 this chapter or by the provisions of the Constitution of the
16 United States or the State of Mississippi. No exemption as now
17 provided by any other statute shall be valid as against the tax
18 levied by this chapter. Any subsequent exemption from the tax
19 levied hereunder shall be provided by amendment to this section
20 which shall be inserted in the bill at length.

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



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

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

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

31 (d) All motor vehicles owned by any fire protection
32 district incorporated in accordance with Sections 19-5-151 through
33 19-5-207 or by any fire protection grading district incorporated
34 in accordance with Sections 19-5-215 through 19-5-241.

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

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

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

43 (h) Antique automobiles as defined in Section 27-19-47,
44 and antique pickup trucks as provided for under Section
45 27-19-47.2, Mississippi Code of 1972.

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



47 (j) (i) Two (2) motor vehicles owned by a disabled
48 American veteran, or by the spouse of a deceased disabled American
49 veteran, who is entitled to purchase a distinctive license plate
50 or tag in accordance with Section 27-19-53, regardless of the
51 license plate or tag issued to the disabled American veteran or
52 the veteran's spouse if the disabled American veteran is deceased.

53 (ii) One (1) motorcycle owned by a disabled
54 American veteran, or by the spouse of a deceased disabled American
55 veteran, who is entitled to purchase a distinctive license plate
56 or tag in accordance with Section 27-19-53, regardless of the
57 license plate or tag issued to the disabled American veteran or
58 the veteran's spouse if the disabled American veteran is deceased.

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

66 (l) Motor vehicles owned by recipients of the
67 Congressional Medal of Honor or by former prisoners of war, or by
68 spouses of such deceased persons, in accordance with Section
69 27-19-54.

70 (m) (i) One (1) private carrier of passengers, as
71 defined in Section 27-19-3, owned by any religious society,



72 ecclesiastical body or any congregation thereof which is used
73 exclusively for such society and not for profit.

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

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

84 (o) Antique motorcycles as defined in Section
85 27-19-47.1.

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

90 (q) Motor vehicles that are eligible to display an
91 authentic historical license plate as provided for in Section
92 27-19-56.11.

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



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

102 (t) One (1) motor vehicle owned by the unremarried
103 spouse of a service member who died while serving on active duty
104 in the Armed Forces of the United States while the United States
105 was engaged in hostile activities or a time of war after September
106 11, 2001, as provided for in Section 27-19-56.162 or Section
107 27-19-56.524(5).

108 (u) Buses and other motor vehicles that are (a) owned
109 and operated by an entity that has entered into a contract with a
110 school board under Section 37-41-31 for the purpose of
111 transporting students to and from schools and (b) used by the
112 entity for such transportation purposes. This paragraph (u) shall
113 apply to contracts entered into or renewed on or after July 1,
114 2010.

115 (v) One (1) motor vehicle owned by a recipient of the
116 Silver Star, and one (1) motor vehicle owned by the unremarried
117 surviving spouse of a recipient of the Silver Star, as provided in
118 Section 27-19-56.284.

119 (w) One (1) motor vehicle owned by a person who is a
120 law enforcement officer and who (i) was wounded or otherwise
121 received intentional or accidental bodily injury, regardless of



122 whether occurring before or after July 1, 2014, while engaged in
123 the performance of his official duties, provided the wound or
124 injury was not self-inflicted, (ii) was required to receive
125 medical treatment for the wound or injury due to the nature and
126 extent of the wound or injury, and (iii) is eligible to receive a
127 special license plate or tag under Section 27-19-56 as a result of
128 such wound or injury, regardless of whether the person obtains
129 such a plate or tag. Application for the exemption provided in
130 this paragraph (w) may be made at the time of initial registration
131 of a vehicle and renewal of registration. In addition, an
132 applicant for the exemption must provide official written
133 documentation that (i) the applicant is a law enforcement officer
134 who was wounded or otherwise received intentional or accidental
135 bodily injury while engaged in the performance of his official
136 duties and that the wound or injury was not self-inflicted along
137 with official written documentation verifying receipt of medical
138 treatment for the wound or injury and the nature and extent of the
139 wound or injury, and (ii) the applicant is eligible to receive a
140 special license plate or tag under Section 27-19-56 as a result of
141 such wound or injury, regardless of whether the person obtains
142 such a plate or tag.

143 (x) One (1) motor vehicle owned by an honorably
144 discharged veteran of the Armed Forces of the United States who
145 served during World War II, and one (1) motor vehicle owned by the



146 unremarried surviving spouse of such veteran, as provided in
147 Section 27-19-56.438.

148 (y) One (1) motor vehicle owned by the unremarried
149 surviving spouse of a person who was a law enforcement officer or
150 other law enforcement employee who died while engaged in the
151 performance of his or her official duties or was wounded or
152 otherwise received intentional or accidental bodily injury while
153 engaged in the performance of his or her official duties and later
154 died as a result of such wounds or injury. An applicant for the
155 exemption must provide official written documentation that the
156 applicant is the unremarried surviving spouse of such a person. A
157 person eligible for the exemption authorized under this paragraph
158 may receive the exemption regardless of the license plate or tag
159 issued to the person.

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

169 (4) Any motor vehicle driven over the highways of this state
170 to the extent that the owner of such motor vehicle is required to



171 purchase a road and bridge privilege license in this state, yet
172 the legal situs of such motor vehicle is located in another state,
173 shall be exempt from ad valorem taxes authorized by this chapter.

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



196 whom the credit is allowed or by the person possessing the
197 certificate of credit. No credit, however, shall be allowed on
198 the charge made for the license plate. Such license plates
199 surrendered to the tax collector shall be retained by him, and in
200 no event shall such license plate be attached to any vehicle after
201 being surrendered to the tax collector, nor shall any license
202 plate be transferred from one (1) vehicle to any other vehicle.

203 (6) If the person owning a vehicle subject to taxation under
204 the provisions of this chapter does not operate such vehicle on
205 the highways of this state from the date of acquisition or, if
206 previously registered, from the end of the anniversary month of
207 the tag and decals to the date on which he makes application for a
208 current license tag or decals, he shall pay such ad valorem tax
209 for a period of twelve (12) months beginning with the first day of
210 the month in which he applies for a current license tag or decals
211 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
212 shall submit an affidavit with an application attesting to the
213 fact that the vehicle was not operated on the highways of this
214 state from the date of acquisition or, if previously registered,
215 from the end of the anniversary month of the tag and decals to the
216 date on which he makes application for the current license tag or
217 decals.

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



221 **SECTION 2.** This act shall take effect and be in force from
222 and after July 1, 2023.

