

By: Senator(s) McLendon

To: Finance

SENATE BILL NO. 2027

1 AN ACT TO AMEND SECTION 27-31-1, MISSISSIPPI CODE OF 1972, TO  
 2 EXEMPT FROM ALL MUNICIPAL AD VALOREM TAXES ALL REAL PROPERTY  
 3 LOCATED IN AN AREA ANNEXED BY A MUNICIPALITY, FOR A PERIOD OF 12  
 4 MONTHS AFTER THE DATE OF ANNEXATION; TO AMEND SECTION 27-51-41,  
 5 MISSISSIPPI CODE OF 1972, TO EXEMPT FROM ALL MUNICIPAL AD VALOREM  
 6 TAXES ALL MOTOR VEHICLES REGISTERED TO AN ADDRESS IN AN AREA  
 7 ANNEXED BY A MUNICIPALITY, FOR A PERIOD OF 12 MONTHS AFTER THE  
 8 DATE OF ANNEXATION; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Section 27-31-1, Mississippi Code of 1972, is  
 11 amended as follows:

12 27-31-1. The following shall be exempt from taxation:

13 (a) All cemeteries used exclusively for burial  
 14 purposes.

15 (b) All property, real or personal, belonging to the  
 16 State of Mississippi or any of its political subdivisions, except  
 17 property of a municipality not being used for a proper municipal  
 18 purpose and located outside the county or counties in which such  
 19 municipality is located. A proper municipal purpose within the  
 20 meaning of this section shall be any authorized governmental or  
 21 corporate function of a municipality.



22 (c) All property, real or personal, owned by units of  
23 the Mississippi National Guard, or title to which is vested in  
24 trustees for the benefit of any unit of the Mississippi National  
25 Guard; provided such property is used exclusively for such unit,  
26 or for public purposes, and not for profit.

27 (d) All property, real or personal, belonging to any  
28 religious society, or ecclesiastical body, or any congregation  
29 thereof, or to any charitable society, or to any historical or  
30 patriotic association or society, or to any garden or pilgrimage  
31 club or association and used exclusively for such society or  
32 association and not for profit; not exceeding, however, the amount  
33 of land which such association or society may own as provided in  
34 Section 79-11-33. All property, real or personal, belonging to  
35 any foundation organized as a nonprofit corporation that is exempt  
36 from federal income taxation under Section 501(c)(3) of the  
37 Internal Revenue Code and that receives, invests and administers  
38 private support for a state-supported institution of higher  
39 learning, a public community college or junior college located in  
40 the State of Mississippi or a nonprofit private university or  
41 college located in the State of Mississippi, as the case may be.  
42 For the sole purpose of applying the preceding sentence, all  
43 property, real or personal, belonging to an entity that is wholly  
44 owned by and controlled by such a foundation shall be treated as  
45 belonging to the foundation. All property, real or personal,  
46 belonging to any rural waterworks system or rural sewage disposal



47 system incorporated under the provisions of Section 79-11-1. All  
48 property, real or personal, belonging to any college or  
49 institution for the education of youths, used directly and  
50 exclusively for such purposes, provided that no such college or  
51 institution for the education of youths shall have exempt from  
52 taxation more than six hundred forty (640) acres of land;  
53 provided, however, this exemption shall not apply to commercial  
54 schools and colleges or trade institutions or schools where the  
55 profits of same inure to individuals, associations or  
56 corporations. All property, real or personal, belonging to an  
57 individual, institution or corporation and used for the operation  
58 of a grammar school, junior high school, high school or military  
59 school. All property, real or personal, owned and occupied by a  
60 fraternal and benevolent organization, when used by such  
61 organization, and from which no rentals or other profits accrue to  
62 the organization, but any part rented or from which revenue is  
63 received shall be taxed.

64 (e) All property, real or personal, held and occupied  
65 by trustees of public schools, and school lands of the respective  
66 townships for the use of public schools, and all property kept in  
67 storage for the convenience and benefit of the State of  
68 Mississippi in warehouses owned or leased by the State of  
69 Mississippi, wherein said property is to be sold by the Alcoholic  
70 Beverage Control Division of the Department of Revenue of the  
71 State of Mississippi.



72 (f) All property, real or personal, whether belonging  
73 to religious or charitable or benevolent organizations, which is  
74 used for hospital purposes, and nurses' homes where a part  
75 thereof, and which maintain one or more charity wards that are for  
76 charity patients, and where all the income from said hospitals and  
77 nurses' homes is used entirely for the purposes thereof and no  
78 part of the same for profit. All property, real or personal,  
79 belonging to a federally qualified health center where all the  
80 income from such center is used entirely for the purposes thereof  
81 and no part of the same for profit.

82 (g) The wearing apparel of every person; and also  
83 jewelry and watches kept by the owner for personal use to the  
84 extent of One Hundred Dollars (\$100.00) in value for each owner.

85 (h) Provisions on hand for family consumption.

86 (i) All farm products grown in this state for a period  
87 of two (2) years after they are harvested, when in the possession  
88 of or the title to which is in the producer, except the tax of  
89 one-fifth of one percent (1/5 of 1%) per pound on lint cotton now  
90 levied by the Board of Commissioners of the Mississippi Levee  
91 District; and lint cotton for five (5) years, and cottonseed,  
92 soybeans, oats, rice and wheat for one (1) year regardless of  
93 ownership.

94 (j) All guns and pistols kept by the owner for private  
95 use.

96 (k) All poultry in the hands of the producer.



97           (1) Household furniture, including all articles kept in  
98 the home by the owner for his own personal or family use; but this  
99 shall not apply to hotels, rooming houses or rented or leased  
100 apartments.

101           (m) All cattle and oxen.

102           (n) All sheep, goats and hogs.

103           (o) All horses, mules and asses.

104           (p) Farming tools, implements and machinery, when used  
105 exclusively in the cultivation or harvesting of crops or timber.

106           (q) All property of agricultural and mechanical  
107 associations and fairs used for promoting their objects, and where  
108 no part of the proceeds is used for profit.

109           (r) The libraries of all persons.

110           (s) All pictures and works of art, not kept for or  
111 offered for sale as merchandise.

112           (t) The tools of any mechanic necessary for carrying on  
113 his trade.

114           (u) All state, county, municipal, levee, drainage and  
115 all school bonds or other governmental obligations, and all bonds  
116 and/or evidences of debts issued by any church or church  
117 organization in this state, and all notes and evidences of  
118 indebtedness which bear a rate of interest not greater than the  
119 maximum rate per annum applicable under the law; and all money  
120 loaned at a rate of interest not exceeding the maximum rate per  
121 annum applicable under the law; and all stock in or bonds of



122 foreign corporations or associations shall be exempt from all ad  
123 valorem taxes.

124 (v) All lands and other property situated or located  
125 between the Mississippi River and the levee shall be exempt from  
126 the payment of any and all road taxes levied or assessed under any  
127 road laws of this state.

128 (w) Any and all money on deposit in either national  
129 banks, state banks or trust companies, on open account, savings  
130 account or time deposit.

131 (x) All wagons, carts, drays, carriages and other  
132 horse-drawn vehicles, kept for the use of the owner.

133 (y) (i) Boats, seines and fishing equipment used in  
134 fishing and shrimping operations and in the taking or catching of  
135 oysters.

136 (ii) All towboats, tugboats and barges documented  
137 under the laws of the United States, except watercraft of every  
138 kind and character used in connection with gaming operations.

139 (z) (i) All materials used in the construction and/or  
140 conversion of vessels in this state;

141 (ii) Vessels while under construction and/or  
142 conversion;

143 (iii) Vessels while in the possession of the  
144 manufacturer, builder or converter, for a period of twelve (12)  
145 months after completion of construction and/or conversion;  
146 however, the twelve-month limitation shall not apply to:



147                   1. Vessels used for the exploration for, or  
148 production of, oil, gas and other minerals offshore outside the  
149 boundaries of this state; or

150                   2. Vessels that were used for the exploration  
151 for, or production of, oil, gas and other minerals that are  
152 converted to a new service for use outside the boundaries of this  
153 state;

154                   (iv) 1. In order for a vessel described in  
155 subparagraph (iii) of this paragraph (z) to be exempt for a period  
156 of more than twelve (12) months, the vessel must:

157                           a. Be operating or operable, generating  
158 or capable of generating its own power or connected to some other  
159 power source, and not removed from the service or use for which  
160 manufactured or to which converted; and

161                           b. The manufacturer, builder, converter  
162 or other entity possessing the vessel must be in compliance with  
163 any lease or other agreement with any applicable port authority or  
164 other entity regarding the vessel and in compliance with all  
165 applicable tax laws of this state and applicable federal tax laws.

166                   2. A vessel exempt from taxation under  
167 subparagraph (iii) of this paragraph (z) may not be exempt for a  
168 period of more than three (3) years unless the board of  
169 supervisors of the county and/or governing authorities of the  
170 municipality, as the case may be, in which the vessel would  
171 otherwise be taxable adopts a resolution or ordinance authorizing



172 the extension of the exemption and setting a maximum period for  
173 the exemption.

174 (v) As used in this paragraph (z), the term  
175 "vessel" includes ships, offshore drilling equipment, dry docks,  
176 boats and barges, except watercraft of every kind and character  
177 used in connection with gaming operations.

178 (aa) Sixty-six and two-thirds percent (66-2/3%) of  
179 nuclear fuel and reprocessed, recycled or residual nuclear fuel  
180 by-products, fissionable or otherwise, used or to be used in  
181 generation of electricity by persons defined as public utilities  
182 in Section 77-3-3.

183 (bb) All growing nursery stock.

184 (cc) A semitrailer used in interstate commerce.

185 (dd) All property, real or personal, used exclusively  
186 for the housing of and provision of services to elderly persons,  
187 disabled persons, mentally impaired persons or as a nursing home,  
188 which is owned, operated and managed by a not-for-profit  
189 corporation, qualified under Section 501(c)(3) of the Internal  
190 Revenue Code, whose membership or governing body is appointed or  
191 confirmed by a religious society or ecclesiastical body or any  
192 congregation thereof.

193 (ee) All vessels while in the hands of bona fide  
194 dealers as merchandise and which are not being operated upon the  
195 waters of this state shall be exempt from ad valorem taxes. As  
196 used in this paragraph, the terms "vessel" and "waters of this





197 state" shall have the meaning ascribed to such terms in Section  
198 59-21-3.

199 (ff) All property, real or personal, owned by a  
200 nonprofit organization that: (i) is qualified as tax exempt under  
201 Section 501(c)(4) of the Internal Revenue Code of 1986, as  
202 amended; (ii) assists in the implementation of the national  
203 contingency plan or area contingency plan, and which is created in  
204 response to the requirements of Title IV, Subtitle B of the Oil  
205 Pollution Act of 1990, Public Law 101-380; (iii) engages primarily  
206 in programs to contain, clean up and otherwise mitigate spills of  
207 oil or other substances occurring in the United States coastal or  
208 tidal waters; and (iv) is used for the purposes of the  
209 organization.

210 (gg) If a municipality changes its boundaries so as to  
211 include within the boundaries of such municipality the project  
212 site of any project as defined in Section 57-75-5(f)(iv)1, Section  
213 57-75-5(f)(xxi) or Section 57-75-5(f)(xxviii) or Section  
214 57-75-5(f)(xxix), all real and personal property located on the  
215 project site within the boundaries of such municipality that is  
216 owned by a business enterprise operating such project, shall be  
217 exempt from ad valorem taxation for a period of time not to exceed  
218 thirty (30) years upon receiving approval for such exemption by  
219 the Mississippi Major Economic Impact Authority. The provisions  
220 of this paragraph shall not be construed to authorize a breach of  
221 any agreement entered into pursuant to Section 21-1-59.



222 (hh) All leases, lease contracts or lease agreements  
223 (including, but not limited to, subleases, sublease contracts and  
224 sublease agreements), and leaseholds or leasehold interests  
225 (including, but not limited to, subleaseholds and subleasehold  
226 interests), of or with respect to any and all property (real,  
227 personal or mixed) constituting all or any part of a facility for  
228 the manufacture, production, generation, transmission and/or  
229 distribution of electricity, and any real property related  
230 thereto, shall be exempt from ad valorem taxation during the  
231 period as the United States is both the title owner of the  
232 property and a sublessee of or with respect to the property;  
233 however, the exemption authorized by this paragraph (hh) shall not  
234 apply to any entity to whom the United States sub-subleases its  
235 interest in the property nor to any entity to whom the United  
236 States assigns its sublease interest in the property. As used in  
237 this paragraph, the term "United States" includes an agency or  
238 instrumentality of the United States of America. This paragraph  
239 (hh) shall apply to all assessments for ad valorem taxation for  
240 the 2003 calendar year and each calendar year thereafter.

241 (ii) All property, real, personal or mixed, including  
242 fixtures and leaseholds, used by Mississippi nonprofit entities  
243 qualified, on or before January 1, 2005, under Section 501(c)(3)  
244 of the Internal Revenue Code to provide support and operate  
245 technology incubators for research and development start-up  
246 companies, telecommunication start-up companies and/or other



247 technology start-up companies, utilizing technology spun-off from  
248 research and development activities of the public colleges and  
249 universities of this state, State of Mississippi governmental  
250 research or development activities resulting therefrom located  
251 within the State of Mississippi.

252 (jj) All property, real, personal or mixed, including  
253 fixtures and leaseholds, of start-up companies (as described in  
254 paragraph (ii) of this section) for the period of time, not to  
255 exceed five (5) years, that the start-up company remains a tenant  
256 of a technology incubator (as described in paragraph (ii) of this  
257 section).

258 (kk) All leases, lease contracts or lease agreements  
259 (including, but not limited to, subleases, sublease contracts and  
260 sublease agreements), and leaseholds or leasehold interests, of or  
261 with respect to any and all property (real, personal or mixed)  
262 constituting all or any part of an auxiliary facility, and any  
263 real property related thereto, constructed or renovated pursuant  
264 to Section 37-101-41, Mississippi Code of 1972.

265 (ll) Equipment brought into the state temporarily for  
266 use during a disaster response period as provided in Sections  
267 27-113-1 through 27-113-9 and subsequently removed from the state  
268 on or before the end of the disaster response period as defined in  
269 Section 27-113-5.

270 (mm) For any lease or contractual arrangement to which  
271 the Department of Finance and Administration and a nonprofit



272 corporation are a party to as provided in Section 39-25-1(5), the  
273 nonprofit corporation shall, along with the possessory and  
274 leasehold interests and/or real and personal property of the  
275 corporation, be exempt from all ad valorem taxation, including,  
276 but not limited to, school, city and county ad valorem taxes, for  
277 the term or period of time stated in the lease or contractual  
278 arrangement.

279 (nn) All property, real or personal, that is owned,  
280 operated and managed by a not-for-profit corporation qualified under  
281 Section 501(c) (3) of the Internal Revenue Code, and used to provide,  
282 free of charge, (i) a practice facility for a public school district  
283 swim team, and (ii) a facility for another not-for-profit  
284 organization as defined under Section 501(c) (3) of the Internal  
285 Revenue Code to conduct water safety and lifeguard training programs.  
286 This section shall not apply to real or personal property owned by a  
287 country club, tennis club with a pool, or any club requiring stock  
288 ownership for membership.

289 (oo) All real property located in an area annexed by a  
290 municipality shall be exempt from all municipal ad valorem taxes  
291 for a period of twelve (12) months after the date of annexation.

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

294 27-51-41. (1) The exemptions from the provisions of this  
295 chapter shall be confined to those persons or property exempted by  
296 this chapter or by the provisions of the Constitution of the



297 United States or the State of Mississippi. No exemption as now  
298 provided by any other statute shall be valid as against the tax  
299 levied by this chapter. Any subsequent exemption from the tax  
300 levied hereunder shall be provided by amendment to this section  
301 which shall be inserted in the bill at length.

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

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

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

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

312 (d) All motor vehicles owned by any fire protection  
313 district incorporated in accordance with Sections 19-5-151 through  
314 19-5-207 or by any fire protection grading district incorporated  
315 in accordance with Sections 19-5-215 through 19-5-241.

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

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

320 (g) All motor vehicles operated in this state as common  
321 and contract carriers of property, private commercial carriers of



322 property, private carriers of property and buses, all of which  
323 have a gross weight in excess of ten thousand (10,000) pounds.

324 (h) Antique automobiles as defined in Section 27-19-47,  
325 and antique pickup trucks as provided for under Section  
326 27-19-47.2, Mississippi Code of 1972.

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

328 (j) (i) Two (2) motor vehicles owned by a disabled  
329 American veteran, or by the spouse of a deceased disabled American  
330 veteran, who is entitled to purchase a distinctive license plate  
331 or tag in accordance with Section 27-19-53, regardless of the  
332 license plate or tag issued to the disabled American veteran or  
333 the veteran's spouse if the disabled American veteran is deceased.

334 (ii) One (1) motorcycle owned by a disabled  
335 American veteran, or by the spouse of a deceased disabled American  
336 veteran, who is entitled to purchase a distinctive license plate  
337 or tag in accordance with Section 27-19-53, regardless of the  
338 license plate or tag issued to the disabled American veteran or  
339 the veteran's spouse if the disabled American veteran is deceased.

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



347           (1) Motor vehicles owned by recipients of the  
348 Congressional Medal of Honor or by former prisoners of war, or by  
349 spouses of such deceased persons, in accordance with Section  
350 27-19-54.

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

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

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

365           (o) Antique motorcycles as defined in Section  
366 27-19-47.1.

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



371 (q) Motor vehicles that are eligible to display an  
372 authentic historical license plate as provided for in Section  
373 27-19-56.11.

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

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

383 (t) One (1) motor vehicle owned by the unremarried  
384 spouse of a service member who died while serving on active duty  
385 in the Armed Forces of the United States while the United States  
386 was engaged in hostile activities or a time of war after September  
387 11, 2001, as provided for in Section 27-19-56.162 or Section  
388 27-19-56.524(5).

389 (u) Buses and other motor vehicles that are (a) owned  
390 and operated by an entity that has entered into a contract with a  
391 school board under Section 37-41-31 for the purpose of  
392 transporting students to and from schools and (b) used by the  
393 entity for such transportation purposes. This paragraph (u) shall  
394 apply to contracts entered into or renewed on or after July 1,  
395 2010.





396 (v) One (1) motor vehicle owned by a recipient of the  
397 Silver Star, and one (1) motor vehicle owned by the unremarried  
398 surviving spouse of a recipient of the Silver Star, as provided in  
399 Section 27-19-56.284.

400 (w) One (1) motor vehicle owned by a person who is a  
401 law enforcement officer and who (i) was wounded or otherwise  
402 received intentional or accidental bodily injury, regardless of  
403 whether occurring before or after July 1, 2014, while engaged in  
404 the performance of his official duties, provided the wound or  
405 injury was not self-inflicted, (ii) was required to receive  
406 medical treatment for the wound or injury due to the nature and  
407 extent of the wound or injury, and (iii) is eligible to receive a  
408 special license plate or tag under Section 27-19-56 as a result of  
409 such wound or injury, regardless of whether the person obtains  
410 such a plate or tag. Application for the exemption provided in  
411 this paragraph (w) may be made at the time of initial registration  
412 of a vehicle and renewal of registration. In addition, an  
413 applicant for the exemption must provide official written  
414 documentation that (i) the applicant is a law enforcement officer  
415 who was wounded or otherwise received intentional or accidental  
416 bodily injury while engaged in the performance of his official  
417 duties and that the wound or injury was not self-inflicted along  
418 with official written documentation verifying receipt of medical  
419 treatment for the wound or injury and the nature and extent of the  
420 wound or injury, and (ii) the applicant is eligible to receive a



421 special license plate or tag under Section 27-19-56 as a result of  
422 such wound or injury, regardless of whether the person obtains  
423 such a plate or tag.

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

429 (y) All motor vehicles registered to an address in an  
430 area annexed by a municipality shall be exempt from all municipal  
431 ad valorem taxes for a period of twelve (12) months after the date  
432 of annexation.

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

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



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

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



470 certificate of credit. No credit, however, shall be allowed on  
471 the charge made for the license plate. Such license plates  
472 surrendered to the tax collector shall be retained by him, and in  
473 no event shall such license plate be attached to any vehicle after  
474 being surrendered to the tax collector, nor shall any license  
475 plate be transferred from one (1) vehicle to any other vehicle.

476 (6) If the person owning a vehicle subject to taxation under  
477 the provisions of this chapter does not operate such vehicle on  
478 the highways of this state from the date of acquisition or, if  
479 previously registered, from the end of the anniversary month of  
480 the tag and decals to the date on which he makes application for a  
481 current license tag or decals, he shall pay such ad valorem tax  
482 for a period of twelve (12) months beginning with the first day of  
483 the month in which he applies for a current license tag or decals  
484 under Chapter 19, Title 27, Mississippi Code of 1972. The owner  
485 shall submit an affidavit with an application attesting to the  
486 fact that the vehicle was not operated on the highways of this  
487 state from the date of acquisition or, if previously registered,  
488 from the end of the anniversary month of the tag and decals to the  
489 date on which he makes application for the current license tag or  
490 decals.

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



494           **SECTION 3.** This act shall take effect and be in force from  
495 and after January 1, 2023.

