

By: Senator(s) McLendon

To: Finance

SENATE BILL NO. 2467

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 (l) 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, 2024.

