

By: Representatives Carpenter, Hulum, To: Ways and Means
Aguirre, Anderson (122nd), Anthony,
Arnold, Bailey, Banks, Barnett, Barton,
Bell (21st), Bell (65th), Bennett,
Blackmon, Blackwell, Boyd (37th), Burch,
Burnett, Butler-Washington, Byrd, Calvert, Crawford, Crudup,
Currie, Denton, Deweese, Estrada, Eubanks, Eure, Faulkner,
Fondren, Ford (73rd), Foster, Gibbs (36th), Gibbs (72nd), Grady,
Guice, Hale, Hall, Haney, Harness, Harris, Hawkins, Hines,
Hobgood-Wilkes, Holloway (27th), Hood, Hurst, James-Jones,
Karriem, Keen, Ladner, Lamar, Lancaster, Lott, Mangold, Mansell,
Massengill, Mattox, McCarty, McCray, McGee, McKnight, McLean,
McMillan, Mickens, Morgan, Nelson, Newman, Oliver, Owen, Paden,
Pigott, Powell, Remak, Roberson, Rosebud, Rushing, Sanders,
Sanford, Scoggin, Smith, Steverson, Summers, Taylor, Thompson,
Tubb, Tullos, Varner, Waldo, Wallace, Watson, Yates, Zuber,
Felsher

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1656

1 AN ACT TO CREATE THE STRENGTHENING TROOP RETENTION FOR OUR
2 NATIONAL GUARD (STRONG) ACT; TO AMEND SECTION 27-7-15, MISSISSIPPI
3 CODE OF 1972, TO INCREASE THE INCOME TAX EXEMPTION FOR NATIONAL
4 GUARD AND RESERVE FORCES MEMBERS; TO CREATE A NEW SECTION OF LAW
5 THAT PROVIDES A CREDIT AGAINST MOTOR VEHICLE AD VALOREM TAXES IN
6 THE AMOUNT OF TWO HUNDRED FIFTY DOLLARS PER YEAR FOR THE MOTOR
7 VEHICLE AD VALOREM TAXES FOR ONE OR MORE MOTOR VEHICLES TITLED IN
8 THE NAME OF A SERVICE MEMBER, AND THE SPOUSE OF DEPENDENT THEREOF;
9 TO PROVIDE THE DEFINITION OF SERVICE MEMBER; TO CREATE THE
10 MISSISSIPPI NATIONAL GUARD TRICARE PREMIUM REIMBURSEMENT PROGRAM
11 TO AWARD GRANTS TO REIMBURSE CERTAIN MEMBERS OF THE NATIONAL GUARD
12 FOR THE COST OF PREMIUMS FOR TRICARE RESERVE SELECT HEALTH CARE
13 PLANS; TO PROVIDE THE ELIGIBILITY FOR THE PROGRAM; TO PROVIDE THAT
14 THE ADJUTANT GENERAL OF THE MISSISSIPPI NATIONAL GUARD SHALL
15 ADMINISTER THE PROGRAM; TO REQUIRE THE ADJUTANT GENERAL TO PROVIDE
16 A REPORT ON THE PROGRAM TO THE LEGISLATURE; TO BRING FORWARD
17 SECTIONS 27-19-51, 27-51-41, 27-19-5, 27-19-43, 27-19-53 AND
18 27-33-75, MISSISSIPPI CODE OF 1972, FOR THE PURPOSE OF POSSIBLE
19 AMENDMENT; AND FOR RELATED PURPOSES.

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

21 **SECTION 1.** This act shall be known and may be cited as the
22 "Strengthening Troop Retention for our National Guard (STRONG)
23 Act."



24 **SECTION 2.** Section 27-7-15, Mississippi Code of 1972, is
25 amended as follows:

26 27-7-15. (1) For the purposes of this article, except as
27 otherwise provided, the term "gross income" means and includes the
28 income of a taxpayer derived from salaries, wages, fees or
29 compensation for service, of whatever kind and in whatever form
30 paid, including income from governmental agencies and subdivisions
31 thereof; or from professions, vocations, trades, businesses,
32 commerce or sales, or renting or dealing in property, or
33 reacquired property; also from annuities, interest, rents,
34 dividends, securities, insurance premiums, reinsurance premiums,
35 considerations for supplemental insurance contracts, or the
36 transaction of any business carried on for gain or profit, or
37 gains, or profits, and income derived from any source whatever and
38 in whatever form paid. The amount of all such items of income
39 shall be included in the gross income for the taxable year in
40 which received by the taxpayer. The amount by which an eligible
41 employee's salary is reduced pursuant to a salary reduction
42 agreement authorized under Section 25-17-5 shall be excluded from
43 the term "gross income" within the meaning of this article.

44 (2) In determining gross income for the purpose of this
45 section, the following, under regulations prescribed by the
46 commissioner, shall be applicable:

47 (a) **Dealers in property.** Federal rules, regulations
48 and revenue procedures shall be followed with respect to



installment sales unless a transaction results in the shifting of income from inside the state to outside the state.

(b) **Casual sales of property.**

(i) Prior to January 1, 2001, federal rules, regulations and revenue procedures shall be followed with respect to installment sales except they shall be applied and administered as if H.R. 3594, the Installment Tax Correction Act of 2000 of the 106th Congress, had not been enacted. This provision will generally affect taxpayers, reporting on the accrual method of accounting, entering into installment note agreements on or after December 17, 1999. Any gain or profit resulting from the casual sale of property will be recognized in the year of sale.

(ii) From and after January 1, 2001, federal rules, regulations and revenue procedures shall be followed with respect to installment sales except as provided in this subparagraph (ii). Gain or profit from the casual sale of property shall be recognized in the year of sale. When a taxpayer recognizes gain on the casual sale of property in which the gain is deferred for federal income tax purposes, a taxpayer may elect to defer the payment of tax resulting from the gain as allowed and to the extent provided under regulations prescribed by the commissioner. If the payment of the tax is made on a deferred basis, the tax shall be computed based on the applicable rate for the income reported in the year the payment is made. Except as otherwise provided in subparagraph (iii) of this paragraph (b),



74 deferring the payment of the tax shall not affect the liability
75 for the tax. If at any time the installment note is sold,
76 contributed, transferred or disposed of in any manner and for any
77 purpose by the original note holder, or the original note holder
78 is merged, liquidated, dissolved or withdrawn from this state,
79 then all deferred tax payments under this section shall
80 immediately become due and payable.

81 (iii) If the selling price of the property is
82 reduced by any alteration in the terms of an installment note,
83 including default by the purchaser, the gain to be recognized is
84 recomputed based on the adjusted selling price in the same manner
85 as for federal income tax purposes. The tax on this amount, less
86 the previously paid tax on the recognized gain, is payable over
87 the period of the remaining installments. If the tax on the
88 previously recognized gain has been paid in full to this state,
89 the return on which the payment was made may be amended for this
90 purpose only. The statute of limitations in Section 27-7-49 shall
91 not bar an amended return for this purpose.

92 (c) **Reserves of insurance companies.** In the case of
93 insurance companies, any amounts in excess of the legally required
94 reserves shall be included as gross income.

95 (d) **Affiliated companies or persons.** As regards sales,
96 exchanges or payments for services from one to another of
97 affiliated companies or persons or under other circumstances where
98 the relation between the buyer and seller is such that gross



99 proceeds from the sale or the value of the exchange or the payment
100 for services are not indicative of the true value of the subject
101 matter of the sale, exchange or payment for services, the
102 commissioner shall prescribe uniform and equitable rules for
103 determining the true value of the gross income, gross sales,
104 exchanges or payment for services, or require consolidated returns
105 of affiliates.

106 (e) **Alimony and separate maintenance payments.** The
107 federal rules, regulations and revenue procedures in determining
108 the deductibility and taxability of alimony payments shall be
109 followed in this state.

110 (f) **Reimbursement for expenses of moving.** There shall
111 be included in gross income (as compensation for services) any
112 amount received or accrued, directly or indirectly, by an
113 individual as a payment for or reimbursement of expenses of moving
114 from one (1) residence to another residence which is attributable
115 to employment or self-employment.

116 (3) In the case of taxpayers other than residents, gross
117 income includes gross income from sources within this state.

118 (4) The words "gross income" do not include the following
119 items of income which shall be exempt from taxation under this
120 article:

121 (a) The proceeds of life insurance policies and
122 contracts paid upon the death of the insured. However, the income



123 from the proceeds of such policies or contracts shall be included
124 in the gross income.

125 (b) The amount received by the insured as a return of
126 premium or premiums paid by him under life insurance policies,
127 endowment, or annuity contracts, either during the term or at
128 maturity or upon surrender of the contract.

129 (c) The value of property acquired by gift, bequest,
130 devise or descent, but the income from such property shall be
131 included in the gross income.

132 (d) Interest upon the obligations of the United States
133 or its possessions, or securities issued under the provisions of
134 the Federal Farm Loan Act of 1916, or bonds issued by the War
135 Finance Corporation, or obligations of the State of Mississippi or
136 political subdivisions thereof.

137 (e) The amounts received through accident or health
138 insurance as compensation for personal injuries or sickness, plus
139 the amount of any damages received for such injuries or such
140 sickness or injuries, or through the War Risk Insurance Act, or
141 any law for the benefit or relief of injured or disabled members
142 of the military or naval forces of the United States.

143 (f) Income received by any religious denomination or by
144 any institution or trust for moral or mental improvements,
145 religious, Bible, tract, charitable, benevolent, fraternal,
146 missionary, hospital, infirmary, educational, scientific,
147 literary, library, patriotic, historical or cemetery purposes or



for two (2) or more of such purposes, if such income be used exclusively for carrying out one or more of such purposes.

(g) Income received by a domestic corporation which is "taxable in another state" as this term is defined in this article, derived from business activity conducted outside this state. Domestic corporations taxable both within and without the state shall determine Mississippi income on the same basis as provided for foreign corporations under the provisions of this article.

(h) In case of insurance companies, there shall be excluded from gross income such portion of actual premiums received from an individual policyholder as is paid back or credited to or treated as an abatement of premiums of such policyholder within the taxable year.

(i) Income from dividends that has already borne a tax as dividend income under the provisions of this article, when such dividends may be specifically identified in the possession of the recipient.

(j) Amounts paid by the United States to a person as added compensation for hazardous duty pay as a member of the Armed Forces of the United States in a combat zone designated by Executive Order of the President of the United States.

(k) Amounts received as retirement allowances, pensions, annuities or optional retirement allowances paid under the federal Social Security Act, the Railroad Retirement Act, the



173 Federal Civil Service Retirement Act, or any other retirement
174 system of the United States government, retirement allowances paid
175 under the Mississippi Public Employees' Retirement System,
176 Mississippi Highway Safety Patrol Retirement System or any other
177 retirement system of the State of Mississippi or any political
178 subdivision thereof. The exemption allowed under this paragraph
179 (k) shall be available to the spouse or other beneficiary at the
180 death of the primary retiree.

181 (1) Amounts received as retirement allowances,
182 pensions, annuities or optional retirement allowances paid by any
183 public or governmental retirement system not designated in
184 paragraph (k) or any private retirement system or plan of which
185 the recipient was a member at any time during the period of his
186 employment. Amounts received as a distribution under a Roth
187 Individual Retirement Account shall be treated in the same manner
188 as provided under the Internal Revenue Code of 1986, as amended.
189 The exemption allowed under this paragraph (1) shall be available
190 to the spouse or other beneficiary at the death of the primary
191 retiree.

192 (m) National Guard or Reserve Forces of the United
193 States compensation not to exceed the aggregate sum of Five
194 Thousand Dollars (\$5,000.00) for any taxable year through the 2005
195 taxable year, and not to exceed the aggregate sum of Fifteen
196 Thousand Dollars (\$15,000.00) for taxable years 2006 through 2024,



and not to exceed the aggregate sum of Twenty-five Thousand Dollars (\$25,000.00) for any taxable year thereafter.

(n) Compensation received for active service as a member below the grade of commissioned officer and so much of the compensation as does not exceed the maximum enlisted amount received for active service as a commissioned officer in the Armed Forces of the United States for any month during any part of which such members of the Armed Forces (i) served in a combat zone as designated by Executive Order of the President of the United States or a qualified hazardous duty area as defined by federal law, or both; or (ii) was hospitalized as a result of wounds, disease or injury incurred while serving in such combat zone. For the purposes of this paragraph (n), the term "maximum enlisted amount" means and has the same definition as that term has in 26 USCS 112.

(o) The proceeds received from federal and state forestry incentive programs.

(p) The amount representing the difference between the increase of gross income derived from sales for export outside the United States as compared to the preceding tax year wherein gross income from export sales was highest, and the net increase in expenses attributable to such increased exports. In the absence of direct accounting, the ratio of net profits to total sales may be applied to the increase in export sales. This paragraph (p) shall only apply to businesses located in this state engaging in



the international export of Mississippi goods and services. Such goods or services shall have at least fifty percent (50%) of value added at a location in Mississippi.

(q) Amounts paid by the federal government for the construction of soil conservation systems as required by a conservation plan adopted pursuant to 16 USCS 3801 et seq.

(r) The amount deposited in a medical savings account, and any interest accrued thereon, that is a part of a medical savings account program as specified in the Medical Savings Account Act under Sections 71-9-1 through 71-9-9; provided, however, that any amount withdrawn from such account for purposes other than paying eligible medical expense or to procure health coverage shall be included in gross income.

(s) Amounts paid by the Mississippi Soil and Water Conservation Commission from the Mississippi Soil and Water Cost-Share Program for the installation of water quality best management practices.

(t) Dividends received by a holding corporation, as defined in Section 27-13-1, from a subsidiary corporation, as defined in Section 27-13-1.

(u) Interest, dividends, gains or income of any kind on any account in the Mississippi Affordable College Savings Trust Fund, as established in Sections 37-155-101 through 37-155-125, to the extent that such amounts remain on deposit in the MACS Trust



Fund or are withdrawn pursuant to a qualified withdrawal, as defined in Section 37-155-105.

(v) Interest, dividends or gains accruing on the payments made pursuant to a prepaid tuition contract, as provided for in Section 37-155-17.

(w) Income resulting from transactions with a related member where the related member subject to tax under this chapter was required to, and did in fact, add back the expense of such transactions as required by Section 27-7-17(2). Under no circumstances may the exclusion from income exceed the deduction add-back of the related member, nor shall the exclusion apply to any income otherwise excluded under this chapter.

(x) Amounts that are subject to the tax levied pursuant to Section 27-7-901, and are paid to patrons by gaming establishments licensed under the Mississippi Gaming Control Act.

(y) Amounts that are subject to the tax levied pursuant to Section 27-7-903, and are paid to patrons by gaming establishments not licensed under the Mississippi Gaming Control Act.

(z) Interest, dividends, gains or income of any kind on any account in a qualified tuition program and amounts received as distributions under a qualified tuition program shall be treated in the same manner as provided under the United States Internal Revenue Code, as amended. For the purposes of this paragraph (z),



the term "qualified tuition program" means and has the same definition as that term has in 26 USCS 529.

(aa) The amount deposited in a health savings account, and any interest accrued thereon, that is a part of a health savings account program as specified in the Health Savings Accounts Act created in Sections 83-62-1 through 83-62-9; however, any amount withdrawn from such account for purposes other than paying qualified medical expenses or to procure health coverage shall be included in gross income, except as otherwise provided by Sections 83-62-7 and 83-62-9.

(bb) Amounts received as qualified disaster relief payments shall be treated in the same manner as provided under the United States Internal Revenue Code, as amended.

(cc) Amounts received as a "qualified Hurricane Katrina distribution" as defined in the United States Internal Revenue Code, as amended.

(dd) Amounts received by an individual which may be excluded from income as foreign earned income for federal income tax purposes.

(ee) Amounts received by a qualified individual, directly or indirectly, from an employer or nonprofit housing organization that are qualified housing expenses associated with an employer-assisted housing program. For purposes of this paragraph (ee):



(i) "Qualified individual" means any individual whose household income does not exceed one hundred twenty percent (120%) of the area median gross income (as defined by the United States Department of Housing and Urban Development), adjusted for household size, for the area in which the housing is located.

(ii) "Nonprofit housing organization" means an organization that is organized as a not-for-profit organization under the laws of this state or another state and has as one of its purposes:

1. Homeownership education or counseling;
2. The development of affordable housing; or
3. The development or administration of employer-assisted housing programs.

(iii) "Employer-assisted housing program" means a separate written plan of any employer (including, without limitation, tax-exempt organizations and public employers) for the exclusive benefit of the employer's employees to pay qualified housing expenses to assist the employer's employees in securing affordable housing.

(iv) "Qualified housing expenses" means:

1. With respect to rental assistance, an amount not to exceed Two Thousand Dollars (\$2,000.00) paid for the purpose of assisting employees with security deposits and rental subsidies; and



318 2. With respect to homeownership assistance,
319 an amount not to exceed the lesser of Ten Thousand Dollars
320 (\$10,000.00) or six percent (6%) of the purchase price of the
321 employee's principal residence that is paid for the purpose of
322 assisting employees with down payments, payment of closing costs,
323 reduced interest mortgages, mortgage guarantee programs, mortgage
324 forgiveness programs, equity contribution programs, or
325 contributions to homebuyer education and/or homeownership
326 counseling of eligible employees.

327 (ff) For the 2010 taxable year and any taxable year
328 thereafter, amounts converted in accordance with the United States
329 Internal Revenue Code, as amended, from a traditional Individual
330 Retirement Account to a Roth Individual Retirement Account. The
331 exemption allowed under this paragraph (ff) shall be available to
332 the spouse or other beneficiary at the death of the primary
333 retiree.

334 (gg) Amounts received for the performance of disaster
335 or emergency-related work as defined in Section 27-113-5.

336 (hh) The amount deposited in a catastrophe savings
337 account established under Sections 27-7-1001 through 27-7-1007,
338 interest income earned on the catastrophe savings account, and
339 distributions from the catastrophe savings account; however, any
340 amount withdrawn from a catastrophe savings account for purposes
341 other than paying qualified catastrophe expenses shall be included



in gross income, except as otherwise provided by Sections
27-7-1001 through 27-7-1007.

(ii) Interest, dividends, gains or income of any kind
on any account in the Mississippi Achieving a Better Life
Experience (ABLE) Trust Fund, as established in Chapter 28, Title
43, to the extent that such amounts remain on deposit in the ABLE
Trust Fund or are withdrawn pursuant to a qualified withdrawal, as
defined in Section 43-28-11.

(jj) Subject to the limitations provided under Section
27-7-1103, amounts deposited into a first-time homebuyer savings
account and any interest or other income earned attributable to an
account and monies or funds withdrawn or distributed from an
account for the payment of eligible costs by or on behalf of a
qualified beneficiary; however, any monies or funds withdrawn or
distributed from a first-time homebuyer savings account for any
purpose other than the payment of eligible costs by or on behalf
of a qualified beneficiary shall be included in gross income. For
the purpose of this paragraph (jj), the terms "first-time
homebuyer savings account," "eligible costs" and "qualified
beneficiary" mean and have the same definitions as such terms have
in Section 27-7-1101.

(kk) Amounts paid by an agricultural disaster program
as compensation to an agricultural producer, cattle farmer or
cattle rancher who has suffered a loss as the result of a disaster



or emergency, including, but not limited to, the following United States Department of Agriculture programs:

(i) Livestock Forage Disaster Program;
(ii) Livestock Indemnity Program;
(iii) Emergency Assistance for Livestock, Honey Bees and Farm-raised Fish Program;

(iv) Emergency Conservation Program;
(v) Noninsured Crop Disaster Assistance Program;
(vi) Pasture, Rangeland, Forage Pilot Insurance Program;

(vii) Annual Forage Pilot Program;
(viii) Livestock Risk Protection Insurance Program; and

(ix) Livestock Gross Margin Insurance Plan.

(ll) Amounts received as advances and/or grants under the federal Coronavirus Aid, Relief, and Economic Security Act, the Consolidated Appropriations Act of 2021 and the American Rescue Plan Act.

(mm) Any and all cancelled indebtedness provided for under the Coronavirus Aid, Relief, and Economic Security Act and the Consolidated Appropriations Act of 2021.

(nn) Amounts received as payments under Section 27-3-85.

(oo) Amounts received as grants under the 2020 COVID-19 Mississippi Business Assistance Act.



391 (pp) Amounts received as grants under Section 57-1-521.

392 (* * * qq) Amounts received as grants under the
393 Shuttered Venue Operators Grant Program and Restaurant
394 Revitalization Fund authorized by the Economic Aid to Hard-Hit
395 Small Businesses, Nonprofits, and Venues Act, and amended by the
396 American Rescue Plan Act.

397 (* * * rr) Amounts received as grants under the
398 Mississippi Agriculture Stabilization Act.

399 (5) Prisoners of war, missing in action-taxable status.

400 (a) **Members of the Armed Forces.** Gross income does not
401 include compensation received for active service as a member of
402 the Armed Forces of the United States for any month during any
403 part of which such member is in a missing status, as defined in
404 paragraph (d) of this subsection, during the Vietnam Conflict as a
405 result of such conflict.

406 (b) **Civilian employees.** Gross income does not include
407 compensation received for active service as an employee for any
408 month during any part of which such employee is in a missing
409 status during the Vietnam Conflict as a result of such conflict.

410 (c) **Period of conflict.** For the purpose of this
411 subsection, the Vietnam Conflict began February 28, 1961, and ends
412 on the date designated by the President by Executive Order as the
413 date of the termination of combatant activities in Vietnam. For
414 the purpose of this subsection, an individual is in a missing
415 status as a result of the Vietnam Conflict if immediately before



such status began he was performing service in Vietnam or was performing service in Southeast Asia in direct support of military operations in Vietnam. "Southeast Asia," as used in this paragraph, is defined to include Cambodia, Laos, Thailand and waters adjacent thereto.

(d) "Missing status" means the status of an employee or member of the Armed Forces who is in active service and is officially carried or determined to be absent in a status of (i) missing; (ii) missing in action; (iii) interned in a foreign country; (iv) captured, beleaguered or besieged by a hostile force; or (v) detained in a foreign country against his will; but does not include the status of an employee or member of the Armed Forces for a period during which he is officially determined to be absent from his post of duty without authority.

(e) "Active service" means active federal service by an employee or member of the Armed Forces of the United States in an active duty status.

(f) "Employee" means one who is a citizen or national of the United States or an alien admitted to the United States for permanent residence and is a resident of the State of Mississippi and is employed in or under a federal executive agency or department of the Armed Forces.

(g) "Compensation" means (i) basic pay; (ii) special pay; (iii) incentive pay; (iv) basic allowance for quarters; (v)



basic allowance for subsistence; and (vi) station per diem allowances for not more than ninety (90) days.

(h) If refund or credit of any overpayment of tax for any taxable year resulting from the application of this subsection (5) is prevented by the operation of any law or rule of law, such refund or credit of such overpayment of tax may, nevertheless, be made or allowed if claim therefor is filed with the Department of Revenue within three (3) years after the date of the enactment of this subsection.

(i) The provisions of this subsection shall be effective for taxable years ending on or after February 28, 1961.

(6) A shareholder of an S corporation, as defined in Section 27-8-3(1)(g), shall take into account the income, loss, deduction or credit of the S corporation only to the extent provided in Section 27-8-7(2).

SECTION 3. (1) For purposes of this section, "service member" means Mississippians who have completed an active duty career with the Armed Forces of the United States and active duty and retired members of the Army National Guard, Air National Guard, and the United States Reserves, including both enlisted and officer personnel.

(2) A credit against motor vehicle ad valorem taxes due under Chapter 51, Title 27, Mississippi Code of 1972, in the amount of Two Hundred Fifty Dollars (\$250.00) per year shall be applied towards the motor vehicle ad valorem taxes for one (1) or



more motor vehicles titled in the name of a service member, and the spouse of dependent thereof, not to exceed a total credit of Two Hundred Fifty Dollars (\$250.00) per year per service member.

(3) To receive the credit, the applicant shall provide the following documentation to his or her tax collector:

(a) Proof of membership in the Armed Forces of the United States, the Army National Guard, Air National Guard, and the United States Reserves, which may include, but not be limited to, unit provided, member letter or military orders;

(b) If the applicant applying is a spouse or dependent of a service member, then proof of a spousal relationship, which may include, but not be limited to, a marriage certificate; or proof of a dependent relationship, which may include, but not be limited to, dependent identification card or tax records; and

(c) Proof of motor vehicle ownership, which may include, but not be limited to, the motor vehicle title.

(4) (a) A total credit of Two Hundred Fifty Dollars (\$250.00) shall be allowed per service member, regardless of the number of vehicles owned.

(b) The credit shall be applied to the annual license tag fees for privilege tax and ad valorem only and shall not be applied to other fees or taxes associated with vehicle registration.

(c) This credit shall be nontransferable.



(d) In order to be eligible to receive the credit, the service member must choose the approved National Guard license plate authorized under Section 27-19-51.

SECTION 4. (1) There is hereby established within the State Military Department the "Mississippi National Guard Tricare Premium Reimbursement Program" (hereinafter referred to as the "program").

(2) The purpose of the program is to award grants to reimburse members of the National Guard for the cost of premiums for Tricare Reserve Select health care plans in order to enhance the medical readiness of the Mississippi National Guard and assist members with their healthcare needs, thereby promoting retention of qualified personnel.

(3) A member of the Mississippi National Guard shall be eligible for this program if they meet the following criteria:

(a) The member is eligible for Tricare Reserve Select Coverage; and

(b) The member is an actively drilling member of the Mississippi National Guard.

(4) Eligible members who meet the reimbursement application requirements as established by the department shall receive a reimbursement for eligible Tricare Reserve Select premiums paid at the current Tricare Reserve Select premium rate for an individual member with no dependents covered under Tricare Reserve Select.



(5) The Adjutant General of the Mississippi National Guard shall administer the program and shall promulgate rules and regulations necessary for its implementation, including procedures for application, verification of eligibility, disbursement of funds and tracking of program impact on readiness and retention.

(6) The funds for this program shall be subject to annual appropriation by the Legislature.

(7) The Adjutant General shall provide an annual report to the Legislature on the effectiveness of the program, including the number of participants, the impact on medical readiness and any recommendations for improvement.

SECTION 5. Section 2 of this act shall apply to taxable years beginning on or after January 1, 2025.

SECTION 6. Section 27-19-51, Mississippi Code of 1972, is brought forward as follows:

27-19-51. (1) (a) In recognition of their many and varied patriotic services rendered the state, the United States and the citizens thereof, Mississippians who have completed an active duty career with the Armed Forces of the United States and active duty and retired members of the Army National Guard, Air National Guard, and the United States Reserves, including both enlisted and officer personnel, upon application and subject to the provisions of this section may be issued distinctive motor vehicle license plates or tags identifying these persons with such organizations. For the purposes of this section the term "Armed Forces" includes



the United States Merchant Marines and members thereof in maritime service during the period from December 7, 1941 to August 15, 1945. The distinctive plates or tags so issued shall comply with the provisions of Section 27-19-41 and shall be of such color and design as may be agreed upon by the Adjutant General and the Department of Revenue for the Army National Guard or Air National Guard, by the Mississippi chapters of the Retired Officers Association and the Retired Non-Commissioned Officers Association and the Department of Revenue for retired active duty members of the Armed Forces of the United States, and by the Department of Revenue for retired members of the United States Merchant Marines. Each distinctive license plate shall bear the words "National Guard" or the name of the appropriate armed service and need not bear prefixed numbers identifying the county of issuance.

(b) In recognition of their many and varied patriotic services rendered the state, the United States and the citizens thereof, Mississippians who are active duty and retired members of the Army National Guard and/or the Air National Guard, including both enlisted and officer personnel, upon application and subject to the provisions of this section may be issued distinctive motorcycle license plates or tags identifying these persons with such organizations. The distinctive plates or tags so issued shall comply with the provisions of Section 27-19-41 and shall be of such color and design as may be agreed upon by the Adjutant General and the Department of Revenue. Each distinctive license



plate shall bear the words "National Guard" and need not bear prefixed numbers identifying the county of issuance.

(2) The surviving spouse of any person who was issued a distinctive license plate or tag under subsection (1) of this section because of completion of an active duty career with the Armed Forces of the United States or because of retirement from the Army National Guard, Air National Guard or United States Reserves, or any prisoner of war issued a distinctive license plate or tag under Section 27-19-54, shall be eligible to receive the same type of distinctive license plate or tag which the deceased spouse was issued.

(3) The distinctive license plates here provided for shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the several counties of the state in like manner as are other motor vehicle license plates or tags and motorcycle license plates or tags and such officers shall be entitled to their regular fees for such service. Applicants for such distinctive plates shall present to the issuing official proof of their membership in the Army National Guard, Air National Guard, or United States Reserves by means of certificate signed by the commanding officer of such applicant on forms prescribed by the Adjutant General of Mississippi. Retired members of the Armed Forces of the United States applying for such plates shall present to the issuing officials a copy of their active duty retirement orders or other proof of retirement from active service with one



of the Armed Forces of the United States. The distinctive license plates or tags so issued shall be used only upon and for personally or jointly owned private passenger vehicles (to include station wagons, recreational motor vehicles and pickup trucks) and/or motorcycles registered in the name, or jointly in the name, of the member making application therefor, and when so issued to such applicant shall be used upon the vehicle or motorcycle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle or motorcycle.

(4) In addition to use of such distinctive license plates or tags on such personally or jointly owned vehicles, such distinctive plate or tag may be used on state-owned vehicles operated by the State Military Department provided the prefix "MNG" is placed ahead of the number thereon. Motor vehicles for which such distinctive license plates or tags are issued shall be registered by the proper official as are other motor vehicles.

(5) The distinctive license plates issued hereunder shall not be transferable between motor vehicle or motorcycle owners; and in the event the owner of a vehicle or motorcycle bearing such distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle or motorcycle, such plate shall be retained by the owner to whom issued and returned by the owner to the tax collector of the county or the Department of Revenue, as the case may be.



612 (6) The Adjutant General is authorized to recognize not more
613 than one hundred (100) senior staff officers, commanders, command
614 sergeants major and senior enlisted advisors by designating the
615 issue of National Guard distinctive license plates or tags
616 numbered "1" through "100." These license plates or tags shall be
617 retained by the individual so designated and may be transferred
618 between vehicles or individuals under procedures established by
619 the Department of Revenue. The Adjutant General is responsible
620 for furnishing the Department of Revenue necessary information to
621 effect issue or transfer of these specially numbered license
622 plates or tags.

623 (7) National Guard plates or tags shall be prepared and
624 furnished for the licensing year commencing November 1, 1962, and
625 annually thereafter. The Adjutant General shall furnish the
626 Department of Revenue with an estimate of the number of such
627 distinctive plates or tags required in each of the several
628 counties of the state.

629 (8) The provisions of this section are supplementary to the
630 laws of this state pertaining to the licensing of motor vehicles
631 and nothing herein shall be construed as abridging or repealing
632 any of such laws.

633 **SECTION 7.** Section 27-51-41, Mississippi Code of 1972, is
634 brought forward as follows:

635 27-51-41. (1) The exemptions from the provisions of this
636 chapter shall be confined to those persons or property exempted by



637 this chapter or by the provisions of the Constitution of the
638 United States or the State of Mississippi. No exemption as now
639 provided by any other statute shall be valid as against the tax
640 levied by this chapter. Any subsequent exemption from the tax
641 levied hereunder shall be provided by amendment to this section
642 which shall be inserted in the bill at length.

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

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

648 (b) All motor vehicles belonging to the federal
649 government or the State of Mississippi or any agencies or
650 instrumentalities thereof.

651 (c) All motor vehicles owned by any school district in
652 the state.

653 (d) All motor vehicles owned by any fire protection
654 district incorporated in accordance with Sections 19-5-151 through
655 19-5-207 or by any fire protection grading district incorporated
656 in accordance with Sections 19-5-215 through 19-5-241.

657 (e) All motor vehicles owned by units of the
658 Mississippi National Guard.

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



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

665 (h) Antique automobiles as defined in Section 27-19-47,
666 and antique pickup trucks as provided for under Section
667 27-19-47.2, Mississippi Code of 1972.

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

669 (j) (i) Two (2) motor vehicles owned by a disabled
670 American veteran, or by the spouse of a deceased disabled American
671 veteran, who is entitled to purchase a distinctive license plate
672 or tag in accordance with Section 27-19-53, regardless of the
673 license plate or tag issued to the disabled American veteran or
674 the veteran's spouse if the disabled American veteran is deceased.

675 (ii) One (1) motorcycle owned by a disabled
676 American veteran, or by the spouse of a deceased disabled American
677 veteran, who is entitled to purchase a distinctive license plate
678 or tag in accordance with Section 27-19-53, regardless of the
679 license plate or tag issued to the disabled American veteran or
680 the veteran's spouse if the disabled American veteran is deceased.

681 (k) One (1) motor vehicle owned by the unremarried
682 surviving spouse of a member of the Armed Forces of the United
683 States who, while on active duty, is killed or dies and one (1)
684 motor vehicle owned by the unremarried surviving spouse of a
685 member of a reserve component of the Armed Forces of the United



686 States or of the National Guard who, while on active duty for
687 training, is killed or dies.

688 (l) Motor vehicles owned by recipients of the
689 Congressional Medal of Honor or by former prisoners of war, or by
690 spouses of such deceased persons, in accordance with Section
691 27-19-54.

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

696 (ii) All motor vehicles owned by any such
697 religious society or any educational institution having a seating
698 capacity greater than seven (7) passengers and used exclusively
699 for transporting passengers for religious or educational purposes
700 and not for profit.

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

706 (o) Antique motorcycles as defined in Section
707 27-19-47.1.

708 (p) One (1) motor vehicle owned by a recipient of the
709 Purple Heart, and one (1) motor vehicle owned by the unremarried



710 surviving spouse of a recipient of the Purple Heart, as provided
711 in Section 27-19-56.5.

712 (q) Motor vehicles that are eligible to display an
713 authentic historical license plate as provided for in Section
714 27-19-56.11.

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

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

724 (t) One (1) motor vehicle owned by the unremarried
725 spouse of a service member who died while serving on active duty
726 in the Armed Forces of the United States while the United States
727 was engaged in hostile activities or a time of war after September
728 11, 2001, as provided for in Section 27-19-56.162 or Section
729 27-19-56.524(5).

730 (u) Buses and other motor vehicles that are (a) owned
731 and operated by an entity that has entered into a contract with a
732 school board under Section 37-41-31 for the purpose of
733 transporting students to and from schools and (b) used by the
734 entity for such transportation purposes. This paragraph (u) shall



735 apply to contracts entered into or renewed on or after July 1,
736 2010.

737 (v) One (1) motor vehicle owned by a recipient of the
738 Silver Star, and one (1) motor vehicle owned by the unremarried
739 surviving spouse of a recipient of the Silver Star, as provided in
740 Section 27-19-56.284.

741 (w) One (1) motor vehicle owned by a person who is a
742 law enforcement officer and who (i) was wounded or otherwise
743 received intentional or accidental bodily injury, regardless of
744 whether occurring before or after July 1, 2014, while engaged in
745 the performance of his official duties, provided the wound or
746 injury was not self-inflicted, (ii) was required to receive
747 medical treatment for the wound or injury due to the nature and
748 extent of the wound or injury, and (iii) is eligible to receive a
749 special license plate or tag under Section 27-19-56 as a result of
750 such wound or injury, regardless of whether the person obtains
751 such a plate or tag. Application for the exemption provided in
752 this paragraph (w) may be made at the time of initial registration
753 of a vehicle and renewal of registration. In addition, an
754 applicant for the exemption must provide official written
755 documentation that (i) the applicant is a law enforcement officer
756 who was wounded or otherwise received intentional or accidental
757 bodily injury while engaged in the performance of his official
758 duties and that the wound or injury was not self-inflicted along
759 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 such wound or injury, regardless of whether the person obtains such a plate or tag.

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

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

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



784 (5) If a taxpayer shall sell, trade or otherwise dispose of
785 a vehicle on which the ad valorem and road and bridge privilege
786 taxes have been paid in any county in the state, he shall remove
787 the license plate from the vehicle. Such license plate must be
788 surrendered to the issuing authority with the corresponding tax
789 receipt, if required, and credit shall be allowed for the taxes
790 paid for the remaining tax year on like privilege or ad valorem
791 taxes due on another vehicle owned by the seller or transferor or
792 by the seller's or transferor's spouse or dependent child. If the
793 seller or transferor does not elect to receive such credit at the
794 time the license plate is surrendered, the issuing authority shall
795 issue a certificate of credit to the seller or transferor, or to
796 the seller's or transferor's spouse or dependent child, or to any
797 other person, business or corporation, at the direction of the
798 seller or transferor, for the remaining unexpired taxes prorated
799 from the first day of the month following the month in which the
800 license plate is surrendered. The total of such credit may be
801 used by the person or entity to whom the certificate of credit is
802 issued, regardless of the relative amounts attributed to privilege
803 taxes or to county, school or municipal ad valorem taxes. Any
804 credit allowed for taxes due or any certificate of credit issued
805 may be applied to like taxes owed in any county by the person to
806 whom the credit is allowed or by the person possessing the
807 certificate of credit. No credit, however, shall be allowed on
808 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.

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

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

SECTION 8. Section 27-19-5, Mississippi Code of 1972, is brought forward as follows:



833 27-19-5. There is hereby levied the following annual highway
834 privilege tax on operators of private carriers of passengers as
835 reasonable compensation for the use of the highways of this state:

836 (a) On the owner or operator of each private carrier of
837 passengers.....\$15.00

838 (b) On each motorcycle, per annum.....8.00

839 **SECTION 9.** Section 27-19-43, Mississippi Code of 1972, is
840 brought forward as follows:

841 27-19-43. (1) License tags, substitute tags and decals for
842 individual fleets and for private carriers of passengers, school
843 buses (excluding school buses owned by a school district in the
844 state), church buses, taxicabs, ambulances, hearses, motorcycles
845 and private carriers of property, and private commercial carriers
846 of property of a gross weight of ten thousand (10,000) pounds and
847 less, shall be sold and issued by the tax collectors of the
848 several counties.

849 (2) Applications for license tags for motor vehicles in a
850 corporate fleet registered under Section 27-19-66, trailers in a
851 fleet registered under Section 27-19-66.1, motor vehicles in a
852 rental fleet registered under Section 27-19-66.2, and applications
853 for all other license tags, substitute tags and decals shall be
854 filed with the department or the local tax collector of the
855 respective counties and forwarded to the department for issuance
856 to the applicant. All tags and decals for vehicles owned by the
857 state or any agency or instrumentality thereof, and vehicles owned



858 by a fire protection district, school district or a county or
859 municipality, and all vehicles owned by a road, drainage or levee
860 district shall be issued by the department.

861 (3) In addition to the privilege taxes levied herein, there
862 shall be collected the following registration or tag fee:

863 (a) For the issuance of both a license tag and two (2)
864 decals, a fee of Five Dollars (\$5.00).

865 (b) For the issuance of up to two (2) decals only, a
866 fee of Three Dollars and Seventy-five Cents (\$3.75).

867 (c) Additionally, the tax collector or the department,
868 as the case may be, shall assess and collect a fee of Four Dollars
869 (\$4.00) upon each set of license tags and two (2) decals issued,
870 or upon each set of two (2) decals issued, and that sum shall be
871 deposited in the Mississippi Trauma Care Systems Fund established
872 in Section 41-59-75, to be used for the purposes set out in that
873 section.

874 No tag or decal shall be issued either by a tax collector or
875 by the department without the collection of such registration fee
876 except substitute tags and decals and license tags for vehicles
877 owned by the State of Mississippi.

878 Beginning July 1, 1987, and until the date specified in
879 Section 65-39-35, there shall be levied a registration fee of Five
880 Dollars (\$5.00) in addition to the regular registration fee
881 imposed in paragraphs (a) and (b) of this subsection. Such



additional registration fee shall be levied in the same manner as the regular registration fee.

SECTION 10. Section 27-19-53, Mississippi Code of 1972, is brought forward as follows:

27-19-53. (1) (a) (i) Any legal resident of the State of Mississippi who is rated as having one hundred percent (100%) permanent service-connected disability or at least seventy percent (70%) nonpermanent service-connected disability by the Veterans' Administration or United States Department of Veterans Affairs is privileged to purchase annually under this subsection two (2) motor vehicle license plates or tags in his or her county of legal residence, for the sum of One Dollar (\$1.00) in total cost for each plate or tag, regardless of make or model 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. In order for a person who is rated as having at least seventy percent (70%) nonpermanent service-connected disability to renew a license plate or tag issued under this section, the person must provide an updated benefits letter from the United States Department of Veterans Affairs indicating that the person's rating has not been adjusted to less than seventy percent (70%) nonpermanent service-connected disability.

(ii) Any legal resident of the State of Mississippi who is rated as having one hundred percent (100%)



907 permanent service-connected disability or at least seventy percent
908 (70%) nonpermanent service-connected disability by the Veterans'
909 Administration or United States Department of Veterans Affairs is
910 privileged to purchase annually under this subsection one (1)
911 motorcycle license plate or tag in his or her county of legal
912 residence, for the sum of One Dollar (\$1.00) in total cost for
913 each plate or tag. The registration year of such motorcycle shall
914 commence the first day of the month in which application for
915 registration is made, as provided in Section 27-19-31. In order
916 for a person who is rated as having at least seventy percent (70%)
917 nonpermanent service-connected disability to renew a license plate
918 or tag issued under this section, the person must provide an
919 updated benefits letter from the United States Department of
920 Veterans Affairs indicating that the person's rating has not been
921 adjusted to less than seventy percent (70%) nonpermanent
922 service-connected disability.

923 (b) Not more than two (2) such motor vehicle license
924 plates or tags shall be issued under this subsection to each such
925 qualified person. Not more than one (1) such motorcycle license
926 plate or tag shall be issued under this subsection to each such
927 qualified person.

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



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

933 (e) Vehicles and motorcycles owned by such person are
934 exempt under this subsection from all ad valorem and privilege
935 taxes; however, the surviving spouse of a deceased person who was
936 issued a license plate or tag under this subsection shall be
937 entitled to apply for or retain a license tag issued under this
938 subsection and may continue annually to renew registration for two
939 (2) motor vehicle license plates or tags and one (1) motorcycle
940 license plate or tag under this subsection for as long as the
941 spouse remains unmarried. In addition, if a deceased person who
942 was eligible to be issued a license plate or tag under this
943 subsection did not apply for or was not issued a license plate or
944 tag, the surviving spouse of such deceased person shall be
945 entitled to apply for and be issued a license plate or tag under
946 this subsection and may continue annually to renew registration
947 for two (2) motor vehicle license plates or tags and one (1)
948 motorcycle license tag or plate under this subsection for as long
949 as the spouse remains unmarried. At the time of application or
950 renewal registration, a surviving spouse who desires to retain a
951 distinctive plate or tag issued under this subsection shall file
952 with the county tax collector a sworn statement that the spouse is
953 unmarried. Any such vehicle or motorcycle when so registered
954 shall be exempt from all ad valorem and privilege taxes.



955 (2) Any person who is entitled to obtain license tags under
956 subsection (1) of this section may be issued one (1) additional
957 such license tag for any other vehicle registered in his or her
958 name upon payment of the road and bridge privilege taxes, ad
959 valorem taxes and registration fees as otherwise prescribed by law
960 for the particular vehicle.

961 (3) The Department of Revenue is directed to furnish each
962 person obtaining a license tag under this section an emblem, which
963 the person shall attach securely to the tag, showing that the tag
964 was issued to a disabled American veteran.

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

967 (5) Any person evading or violating any of the provisions of
968 this section, or attempting to secure benefits under this section
969 to which he is not entitled, shall be guilty of a misdemeanor and,
970 upon conviction, shall be fined not less than One Thousand Dollars
971 (\$1,000.00) or imprisoned in the county jail for not less than
972 ninety (90) days, or both.

973 (6) From and after July 1, 2022, the special tag authorized
974 under this section shall bear the name and emblem of each branch
975 of the United States Armed Forces.

976 **SECTION 11.** Section 27-33-75, Mississippi Code of 1972, is
977 brought forward as follows:



978 27-33-75. (1) Qualified homeowners described in subsection
979 (1) of Section 27-33-67 shall be allowed an exemption from ad
980 valorem taxes according to the following table:

981	ASSESSED VALUE	HOMESTEAD
982	OF HOMESTEAD	EXEMPTION
983	\$ 1 - \$ 150.....	\$ 6.00
984	151 - 300.....	12.00
985	301 - 450.....	18.00
986	451 - 600.....	24.00
987	601 - 750.....	30.00
988	751 - 900.....	36.00
989	901 - 1,050.....	42.00
990	1,051 - 1,200.....	48.00
991	1,201 - 1,350.....	54.00
992	1,351 - 1,500.....	60.00
993	1,501 - 1,650.....	66.00
994	1,651 - 1,800.....	72.00
995	1,801 - 1,950.....	78.00
996	1,951 - 2,100.....	84.00
997	2,101 - 2,250.....	90.00
998	2,251 - 2,400.....	96.00
999	2,401 - 2,550.....	102.00
1000	2,551 - 2,700.....	108.00
1001	2,701 - 2,850.....	114.00
1002	2,851 - 3,000.....	120.00



1003	3,001 - 3,150.....	126.00
1004	3,151 - 3,300.....	132.00
1005	3,301 - 3,450.....	138.00
1006	3,451 - 3,600.....	144.00
1007	3,601 - 3,750.....	150.00
1008	3,751 - 3,900.....	156.00
1009	3,901 - 4,050.....	162.00
1010	4,051 - 4,200.....	168.00
1011	4,201 - 4,350.....	174.00
1012	4,351 - 4,500.....	180.00
1013	4,501 - 4,650.....	186.00
1014	4,651 - 4,800.....	192.00
1015	4,801 - 4,950.....	198.00
1016	4,951 - 5,100.....	204.00
1017	5,101 - 5,250.....	210.00
1018	5,251 - 5,400.....	216.00
1019	5,401 - 5,550.....	222.00
1020	5,551 - 5,700.....	228.00
1021	5,701 - 5,850.....	234.00
1022	5,851 - 6,000.....	240.00
1023	6,001 - 6,150.....	246.00
1024	6,151 - 6,300.....	252.00
1025	6,301 - 6,450.....	258.00
1026	6,451 - 6,600.....	264.00
1027	6,601 - 6,750.....	270.00



1028	6,751 - 6,900.....	276.00
1029	6,901 - 7,050.....	282.00
1030	7,051 - 7,200.....	288.00
1031	7,201 - 7,350.....	294.00
1032	7,351 and above.....	300.00

1033 Assessed values shall be rounded to the next whole dollar
1034 (Fifty Cents (50¢) rounded to the next highest dollar) for the
1035 purposes of the above table.

1036 One-half (1/2) of the exemption allowed in the above table
1037 shall be from taxes levied for school district purposes and
1038 one-half (1/2) shall be from taxes levied for county general fund
1039 purposes.

1040 (2) (a) Except as otherwise provided in this subsection,
1041 qualified homeowners described in subsection (2) of Section
1042 27-33-67 shall be allowed an exemption from all ad valorem taxes
1043 on not in excess of Seven Thousand Five Hundred Dollars
1044 (\$7,500.00) of the assessed value of the homestead property.

1045 (b) From and after January 1, 2015, qualified
1046 homeowners described in subsection (2)(a) of Section 27-33-67 and
1047 unremarried surviving spouses of such homeowners shall be allowed
1048 an exemption from all ad valorem taxes on the assessed value of
1049 the homestead property.

1050 (c) Except as otherwise provided in this paragraph (c),
1051 a qualified homeowner claiming an exemption under paragraph (a) of
1052 this subsection shall be allowed an additional exemption from all



1053 ad valorem taxes on an amount equal to the difference between (i)
1054 the assessed value of the homestead property on January 1, 2018,
1055 or January 1 of the first year for which the qualified homeowner
1056 claims an exemption for the homestead property under paragraph (a)
1057 of this subsection, and (ii) any increase in the assessed value of
1058 the homestead property resulting from a subsequent update in
1059 valuation of the homestead property that is completed during the
1060 time the qualified homeowner owns the property. In addition, if a
1061 subsequent update in valuation of the homestead property that is
1062 completed during the time the qualified homeowner owns the
1063 property results in the assessed value of the homestead property
1064 being less than the assessed value of the property on January 1,
1065 2018, or January 1 of the first year for which the qualified
1066 homeowner claims an exemption for the homestead property under
1067 paragraph (a) of this subsection, then the exemption authorized
1068 under this paragraph (c) shall be on an amount equal to the
1069 difference between (i) such lower assessed value and (ii) any
1070 increase in the assessed value of the homestead property resulting
1071 from a subsequent update in valuation of the homestead property
1072 that is completed during the time the qualified homeowner owns the
1073 property. However, except for renovations, expansions,
1074 improvements or additions to promote energy efficiency, safety or
1075 access to the homestead property, the exemption authorized in this
1076 paragraph (c) shall not apply to any portion of increase in the
1077 assessed value of the homestead property that is attributable to



renovations, expansions or improvements of or additions to the property during such time. For the purposes of this paragraph (c), an update in valuation of the homestead property occurs when a county has completed an update in the valuation of Class I property, as designated by Section 112, Mississippi Constitution of 1890, in the county according to procedures prescribed by the Department of Revenue and in effect on January 1, 2018, and for which the Department of Revenue has certified that such new valuations have been implemented for the purposes of ad valorem taxation.

(d) From and after January 1, 2023, a qualified homeowner who is the unremarried surviving spouse of a member of the United States Armed Forces who was killed or died on active duty, or of a member of a reserve component of the United States Armed Forces or of the National Guard who was killed or died on active duty for training, shall be allowed an exemption from all ad valorem taxes on the assessed value of the homestead property.

(e) From and after January 1, 2025, a qualified homeowner who is an American veteran who has been honorably discharged from military service and has reached ninety (90) years of age on or before January 1 of the year for which the exemption is claimed, shall be allowed an exemption from all ad valorem taxes on the assessed value of the homestead property.

(3) Except as otherwise provided in this subsection, this section shall apply to exemptions claimed in the 2001 calendar



1103 year for which reimbursement is made in the 2002 calendar year and
1104 to exemptions claimed for which reimbursement is made in
1105 subsequent years. The exemption provided for in subsection (2)(b)
1106 of this section shall apply to exemptions claimed in the 2015
1107 calendar year for which reimbursement is made in the 2016 calendar
1108 year and to exemptions claimed for which reimbursement is made in
1109 subsequent years. The exemption provided for in subsection (2)(c)
1110 of this section shall apply to exemptions claimed in the 2018
1111 calendar year for which reimbursement is made in the 2019 calendar
1112 year and to exemptions claimed for which reimbursement is made in
1113 subsequent years. The exemption provided for in subsection (2)(e)
1114 of this section shall apply to exemptions claimed in the 2025
1115 calendar year for which reimbursement is made in the 2026 calendar
1116 year and to exemptions claimed for which reimbursement is made in
1117 subsequent years.

1118 **SECTION 12.** This act shall take effect and be in force from
1119 and after July 1, 2025, and shall stand repealed on June 30, 2025.

