

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

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 FIVE HUNDRED DOLLARS PER YEAR FOR THE MOTOR VEHICLE
7 AD VALOREM TAXES FOR ONE OR MORE MOTOR VEHICLES TITLED IN THE NAME
8 OF A SERVICE MEMBER, AND THE SPOUSE OF DEPENDENT THEREOF; TO
9 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



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

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

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



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

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

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

214 (p) The amount representing the difference between the
215 increase of gross income derived from sales for export outside the
216 United States as compared to the preceding tax year wherein gross
217 income from export sales was highest, and the net increase in
218 expenses attributable to such increased exports. In the absence
219 of direct accounting, the ratio of net profits to total sales may
220 be applied to the increase in export sales. This paragraph (p)
221 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):



294 (i) "Qualified individual" means any individual
295 whose household income does not exceed one hundred twenty percent
296 (120%) of the area median gross income (as defined by the United
297 States Department of Housing and Urban Development), adjusted for
298 household size, for the area in which the housing is located.

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

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

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

313 (iv) "Qualified housing expenses" means:

314 1. With respect to rental assistance, an
315 amount not to exceed Two Thousand Dollars (\$2,000.00) paid for the
316 purpose of assisting employees with security deposits and rental
317 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



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

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

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

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

438 (g) "Compensation" means (i) basic pay; (ii) special
439 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 Five Hundred Dollars (\$500.00) 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 Five Hundred Dollars (\$500.00) 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 Five Hundred Dollars (\$500.00) 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 for members with no dependents and at the published family



rate for members with 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



612 collector of the county or the Department of Revenue, as the case
613 may be.

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

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

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

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



637 27-51-41. (1) The exemptions from the provisions of this
638 chapter shall be confined to those persons or property exempted by
639 this chapter or by the provisions of the Constitution of the
640 United States or the State of Mississippi. No exemption as now
641 provided by any other statute shall be valid as against the tax
642 levied by this chapter. Any subsequent exemption from the tax
643 levied hereunder shall be provided by amendment to this section
644 which shall be inserted in the bill at length.

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

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

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

653 (c) All motor vehicles owned by any school district in
654 the state.

655 (d) All motor vehicles owned by any fire protection
656 district incorporated in accordance with Sections 19-5-151 through
657 19-5-207 or by any fire protection grading district incorporated
658 in accordance with Sections 19-5-215 through 19-5-241.

659 (e) All motor vehicles owned by units of the
660 Mississippi National Guard.



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

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

667 (h) Antique automobiles as defined in Section 27-19-47,
668 and antique pickup trucks as provided for under Section
669 27-19-47.2, Mississippi Code of 1972.

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

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

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

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



686 motor vehicle owned by the unremarried surviving spouse of a
687 member of a reserve component of the Armed Forces of the United
688 States or of the National Guard who, while on active duty for
689 training, is killed or dies.

690 (l) Motor vehicles owned by recipients of the
691 Congressional Medal of Honor or by former prisoners of war, or by
692 spouses of such deceased persons, in accordance with Section
693 27-19-54.

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

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

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

708 (o) Antique motorcycles as defined in Section
709 27-19-47.1.



710 (p) One (1) motor vehicle owned by a recipient of the
711 Purple Heart, and one (1) motor vehicle owned by the unremarried
712 surviving spouse of a recipient of the Purple Heart, as provided
713 in Section 27-19-56.5.

714 (q) Motor vehicles that are eligible to display an
715 authentic historical license plate as provided for in Section
716 27-19-56.11.

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

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

726 (t) One (1) motor vehicle owned by the unremarried
727 spouse of a service member who died while serving on active duty
728 in the Armed Forces of the United States while the United States
729 was engaged in hostile activities or a time of war after September
730 11, 2001, as provided for in Section 27-19-56.162 or Section
731 27-19-56.524(5).

732 (u) Buses and other motor vehicles that are (a) owned
733 and operated by an entity that has entered into a contract with a
734 school board under Section 37-41-31 for the purpose of



transporting students to and from schools and (b) used by the entity for such transportation purposes. This paragraph (u) shall apply to contracts entered into or renewed on or after July 1, 2010.

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

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



duties and that the wound or injury was not self-inflicted along with official written documentation verifying receipt of medical treatment for the wound or injury and the nature and extent of the wound or injury, and (ii) the applicant is eligible to receive a special license plate or tag under Section 27-19-56 as a result of 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.

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



809 certificate of credit. No credit, however, shall be allowed on
810 the charge made for the license plate. Such license plates
811 surrendered to the tax collector shall be retained by him, and in
812 no event shall such license plate be attached to any vehicle after
813 being surrendered to the tax collector, nor shall any license
814 plate be transferred from one (1) vehicle to any other vehicle.

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

830 (7) Any person found violating any of the provisions of this
831 section shall be arrested and tried, and if found guilty shall be
832 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:

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

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

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

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

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

(2) Applications for license tags for motor vehicles in a corporate fleet registered under Section 27-19-66, trailers in a fleet registered under Section 27-19-66.1, motor vehicles in a rental fleet registered under Section 27-19-66.2, and applications for all other license tags, substitute tags and decals shall be filed with the department or the local tax collector of the respective counties and forwarded to the department for issuance



to the applicant. All tags and decals for vehicles owned by the state or any agency or instrumentality thereof, and vehicles owned by a fire protection district, school district or a county or municipality, and all vehicles owned by a road, drainage or levee district shall be issued by the department.

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

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

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

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

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

Beginning July 1, 1987, and until the date specified in Section 65-39-35, there shall be levied a registration fee of Five Dollars (\$5.00) in addition to the regular registration fee



883 imposed in paragraphs (a) and (b) of this subsection. Such
884 additional registration fee shall be levied in the same manner as
885 the regular registration fee.

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

888 27-19-53. (1) (a) (i) Any legal resident of the State of
889 Mississippi who is rated as having one hundred percent (100%)
890 permanent service-connected disability or at least seventy percent
891 (70%) nonpermanent service-connected disability by the Veterans'
892 Administration or United States Department of Veterans Affairs is
893 privileged to purchase annually under this subsection two (2)
894 motor vehicle license plates or tags in his or her county of legal
895 residence, for the sum of One Dollar (\$1.00) in total cost for
896 each plate or tag, regardless of make or model of motor vehicle.
897 The registration year of such motor vehicle shall commence the
898 first day of the month in which application for registration is
899 made, as provided in Section 27-19-31. In order for a person who
900 is rated as having at least seventy percent (70%) nonpermanent
901 service-connected disability to renew a license plate or tag
902 issued under this section, the person must provide an updated
903 benefits letter from the United States Department of Veterans
904 Affairs indicating that the person's rating has not been adjusted
905 to less than seventy percent (70%) nonpermanent service-connected
906 disability.



(ii) 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 one (1) motorcycle license plate or tag in his or her county of legal residence, for the sum of One Dollar (\$1.00) in total cost for each plate or tag. The registration year of such motorcycle shall commence the first day of the month in which application for registration is made, as provided in Section 27-19-31. 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.

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

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



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

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



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

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

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

969 (5) Any person evading or violating any of the provisions of
970 this section, or attempting to secure benefits under this section
971 to which he is not entitled, shall be guilty of a misdemeanor and,
972 upon conviction, shall be fined not less than One Thousand Dollars
973 (\$1,000.00) or imprisoned in the county jail for not less than
974 ninety (90) days, or both.

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

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



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

983	ASSESSED VALUE	HOMESTEAD
984	OF HOMESTEAD	EXEMPTION
985	\$ 1 - \$ 150.....	\$ 6.00
986	151 - 300.....	12.00
987	301 - 450.....	18.00
988	451 - 600.....	24.00
989	601 - 750.....	30.00
990	751 - 900.....	36.00
991	901 - 1,050.....	42.00
992	1,051 - 1,200.....	48.00
993	1,201 - 1,350.....	54.00
994	1,351 - 1,500.....	60.00
995	1,501 - 1,650.....	66.00
996	1,651 - 1,800.....	72.00
997	1,801 - 1,950.....	78.00
998	1,951 - 2,100.....	84.00
999	2,101 - 2,250.....	90.00
1000	2,251 - 2,400.....	96.00
1001	2,401 - 2,550.....	102.00
1002	2,551 - 2,700.....	108.00
1003	2,701 - 2,850.....	114.00
1004	2,851 - 3,000.....	120.00



1005	3,001 - 3,150.....	126.00
1006	3,151 - 3,300.....	132.00
1007	3,301 - 3,450.....	138.00
1008	3,451 - 3,600.....	144.00
1009	3,601 - 3,750.....	150.00
1010	3,751 - 3,900.....	156.00
1011	3,901 - 4,050.....	162.00
1012	4,051 - 4,200.....	168.00
1013	4,201 - 4,350.....	174.00
1014	4,351 - 4,500.....	180.00
1015	4,501 - 4,650.....	186.00
1016	4,651 - 4,800.....	192.00
1017	4,801 - 4,950.....	198.00
1018	4,951 - 5,100.....	204.00
1019	5,101 - 5,250.....	210.00
1020	5,251 - 5,400.....	216.00
1021	5,401 - 5,550.....	222.00
1022	5,551 - 5,700.....	228.00
1023	5,701 - 5,850.....	234.00
1024	5,851 - 6,000.....	240.00
1025	6,001 - 6,150.....	246.00
1026	6,151 - 6,300.....	252.00
1027	6,301 - 6,450.....	258.00
1028	6,451 - 6,600.....	264.00
1029	6,601 - 6,750.....	270.00



1030	6,751 - 6,900.....	276.00
1031	6,901 - 7,050.....	282.00
1032	7,051 - 7,200.....	288.00
1033	7,201 - 7,350.....	294.00
1034	7,351 and above.....	300.00

1035 Assessed values shall be rounded to the next whole dollar
1036 (Fifty Cents (50¢) rounded to the next highest dollar) for the
1037 purposes of the above table.

1038 One-half (1/2) of the exemption allowed in the above table
1039 shall be from taxes levied for school district purposes and
1040 one-half (1/2) shall be from taxes levied for county general fund
1041 purposes.

1042 (2) (a) Except as otherwise provided in this subsection,
1043 qualified homeowners described in subsection (2) of Section
1044 27-33-67 shall be allowed an exemption from all ad valorem taxes
1045 on not in excess of Seven Thousand Five Hundred Dollars
1046 (\$7,500.00) of the assessed value of the homestead property.

1047 (b) From and after January 1, 2015, qualified
1048 homeowners described in subsection (2)(a) of Section 27-33-67 and
1049 unremarried surviving spouses of such homeowners shall be allowed
1050 an exemption from all ad valorem taxes on the assessed value of
1051 the homestead property.

1052 (c) Except as otherwise provided in this paragraph (c),
1053 a qualified homeowner claiming an exemption under paragraph (a) of
1054 this subsection shall be allowed an additional exemption from all



1055 ad valorem taxes on an amount equal to the difference between (i)
1056 the assessed value of the homestead property on January 1, 2018,
1057 or January 1 of the first year for which the qualified homeowner
1058 claims an exemption for the homestead property under paragraph (a)
1059 of this subsection, and (ii) any increase in the assessed value of
1060 the homestead property resulting from a subsequent update in
1061 valuation of the homestead property that is completed during the
1062 time the qualified homeowner owns the property. In addition, if a
1063 subsequent update in valuation of the homestead property that is
1064 completed during the time the qualified homeowner owns the
1065 property results in the assessed value of the homestead property
1066 being less than the assessed value of the property on January 1,
1067 2018, or January 1 of the first year for which the qualified
1068 homeowner claims an exemption for the homestead property under
1069 paragraph (a) of this subsection, then the exemption authorized
1070 under this paragraph (c) shall be on an amount equal to the
1071 difference between (i) such lower assessed value and (ii) any
1072 increase in the assessed value of the homestead property resulting
1073 from a subsequent update in valuation of the homestead property
1074 that is completed during the time the qualified homeowner owns the
1075 property. However, except for renovations, expansions,
1076 improvements or additions to promote energy efficiency, safety or
1077 access to the homestead property, the exemption authorized in this
1078 paragraph (c) shall not apply to any portion of increase in the
1079 assessed value of the homestead property that is attributable to



1080 renovations, expansions or improvements of or additions to the
1081 property during such time. For the purposes of this paragraph
1082 (c), an update in valuation of the homestead property occurs when
1083 a county has completed an update in the valuation of Class I
1084 property, as designated by Section 112, Mississippi Constitution
1085 of 1890, in the county according to procedures prescribed by the
1086 Department of Revenue and in effect on January 1, 2018, and for
1087 which the Department of Revenue has certified that such new
1088 valuations have been implemented for the purposes of ad valorem
1089 taxation.

1090 (d) From and after January 1, 2023, a qualified
1091 homeowner who is the unremarried surviving spouse of a member of
1092 the United States Armed Forces who was killed or died on active
1093 duty, or of a member of a reserve component of the United States
1094 Armed Forces or of the National Guard who was killed or died on
1095 active duty for training, shall be allowed an exemption from all
1096 ad valorem taxes on the assessed value of the homestead property.

1097 (e) From and after January 1, 2025, a qualified
1098 homeowner who is an American veteran who has been honorably
1099 discharged from military service and has reached ninety (90) years
1100 of age on or before January 1 of the year for which the exemption
1101 is claimed, shall be allowed an exemption from all ad valorem
1102 taxes on the assessed value of the homestead property.

1103 (3) Except as otherwise provided in this subsection, this
1104 section shall apply to exemptions claimed in the 2001 calendar



1105 year for which reimbursement is made in the 2002 calendar year and
1106 to exemptions claimed for which reimbursement is made in
1107 subsequent years. The exemption provided for in subsection (2)(b)
1108 of this section shall apply to exemptions claimed in the 2015
1109 calendar year for which reimbursement is made in the 2016 calendar
1110 year and to exemptions claimed for which reimbursement is made in
1111 subsequent years. The exemption provided for in subsection (2)(c)
1112 of this section shall apply to exemptions claimed in the 2018
1113 calendar year for which reimbursement is made in the 2019 calendar
1114 year and to exemptions claimed for which reimbursement is made in
1115 subsequent years. The exemption provided for in subsection (2)(e)
1116 of this section shall apply to exemptions claimed in the 2025
1117 calendar year for which reimbursement is made in the 2026 calendar
1118 year and to exemptions claimed for which reimbursement is made in
1119 subsequent years.

1120 **SECTION 12.** This act shall take effect and be in force from
1121 and after its passage.

