

By: Representative Endt

To: Ways and Means

HOUSE BILL NO. 170

1 AN ACT TO AMEND SECTIONS 27-19-56.5 AND 27-51-41, MISSISSIPPI
2 CODE OF 1972, TO PROVIDE THAT DISTINCTIVE LICENSE TAGS ISSUED TO
3 RECIPIENTS OF THE PURPLE HEART MEDAL SHALL BE EXEMPT FROM MOTOR
4 VEHICLE PRIVILEGE TAXES, AD VALOREM TAXES AND ALL OTHER TAXES AND
5 FEES; AND FOR RELATED PURPOSES.

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

7 SECTION 1. Section 27-19-56.5, Mississippi Code of 1972, is
8 amended as follows:

9 27-19-56.5. In recognition of the patriotic service rendered
10 by Mississippians who survived the attack on Pearl Harbor and by
11 Mississippians who are recipients of the Purple Heart Medal, any
12 such person is privileged to obtain one (1) distinctive motor
13 vehicle license plate or tag identifying him as a Pearl Harbor
14 survivor or a Purple Heart Medal recipient. The distinctive
15 plates or tags shall be of a color and design designated by the
16 tax commission.

17 The distinctive license plates shall be prepared by the tax
18 commission and shall be issued through the tax collectors of the
19 counties in the same manner as are other motor vehicle license
20 plates or tags. A * * * tag fee of Fifteen Dollars (\$15.00), in
21 addition to all other taxes and fees, shall be collected by the
22 tax collector for the Pearl Harbor distinctive tag. Distinctive
23 tags issued to Purple Heart Medal recipients under the provisions
24 of this section shall be exempt from ad valorem taxes, privilege
25 taxes and all other taxes and fees. The tax collector shall * * *
26 forward the additional fee of Fifteen Dollars (\$15.00) charged for
27 issuance of a Pearl Harbor distinctive tag to the Tax Commission

28 which shall deposit such fee to the credit of the State General
29 Fund. An applicant for such distinctive plates shall present to
30 the issuing official either (a) written proof that the applicant
31 is an honorably discharged former member of one of the Armed
32 Forces of the United States and, while serving in the Armed Forces
33 of the United States, was present during the attack on the island
34 of Oahu, Territory of Hawaii, on December 7, 1941, between the
35 hours of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written
36 proof that the applicant is a Purple Heart Medal recipient. The
37 distinctive license plates or tags so issued shall be used only
38 upon a personally or jointly owned private passenger vehicle (to
39 include station wagons, recreational motor vehicles and pickup
40 trucks) registered in the name, or jointly in the name, of the
41 person making application therefor, and when issued to such person
42 shall be used upon the vehicle for which issued in lieu of the
43 standard license plate or license tag normally issued for such
44 vehicle.

45 The distinctive license plates shall not be transferable
46 between motor vehicle owners; and in the event the owner of a
47 vehicle bearing a distinctive plate shall sell, trade, exchange or
48 otherwise dispose of the vehicle, such plate shall be retained by
49 such owner and returned to the tax collector.

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

52 27-51-41. (1) The exemptions from the provisions of this
53 chapter shall be confined to those persons or property exempted by
54 this chapter or by the provisions of the Constitution of the
55 United States or the State of Mississippi. No exemption as now
56 provided by any other statute shall be valid as against the tax
57 levied by this chapter. Any subsequent exemption from the tax
58 levied hereunder shall be provided by amendment to this section
59 which shall be inserted in the bill at length.

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

61 (a) All motor vehicles, as defined in this chapter, and
62 including motor-propelled farm implements and vehicles, while in
63 the hands of bona fide dealers as merchandise and which are not
64 being operated upon the highways of this state, shall be exempt

65 from all ad valorem taxes.

66 (b) All motor vehicles belonging to the federal
67 government or the State of Mississippi or any agencies or
68 instrumentalities thereof shall be exempt from all ad valorem
69 taxes.

70 (c) All motor vehicles owned by any school district in
71 the state shall be exempt from all ad valorem taxes.

72 (d) All motor vehicles owned by any fire protection
73 district incorporated in accordance with Sections 19-5-151 through
74 19-5-207 or by any fire protection grading district incorporated
75 in accordance with Sections 19-5-215 through 19-5-243 shall be
76 exempt from all ad valorem taxes.

77 (e) All motor vehicles owned by units of the
78 Mississippi National Guard shall be exempt from all ad valorem
79 taxes.

80 (f) All motor vehicles which are exempted from highway
81 privilege taxes under Section 27-19-1 et seq. shall be exempt from
82 ad valorem taxes.

83 (g) All motor vehicles operated in this state as common
84 and contract carriers of property, private commercial carriers of
85 property, private carriers of property and buses, all of which
86 have a gross weight in excess of ten thousand (10,000) pounds,
87 shall be exempt from all ad valorem taxes.

88 (h) Antique automobiles as defined in Section 27-19-47
89 shall be exempt from all ad valorem taxes.

90 (i) Street rods as defined in Section 27-19-56.6 shall
91 be exempt from all ad valorem taxes.

92 (j) Motor vehicles owned by disabled American veterans,
93 or by spouses of deceased disabled American veterans, in
94 accordance with Section 27-19-53, shall be exempt from all ad
95 valorem taxes.

96 (k) One (1) motor vehicle owned by the unremarried
97 surviving spouse of a member of the Armed Forces of the United

98 States who, while on active duty, is killed or dies and one (1)
99 motor vehicle owned by the unremarried surviving spouse of a
100 member of a reserve component of the Armed Forces of the United
101 States or of the National Guard who, while on active duty for
102 training, is killed or dies shall be exempt from ad valorem taxes.

103 (l) Motor vehicles owned by recipients of the
104 Congressional Medal of Honor or by former prisoners of war, or by
105 spouses of such deceased persons, in accordance with Section
106 27-19-54, shall be exempt from all ad valorem taxes.

107 (m) Any religious society, ecclesiastical body or any
108 congregation thereof shall be exempt from ad valorem taxation on
109 one (1) private carrier of passengers, as defined in Section
110 27-19-3, owned by it, which is used exclusively for such society
111 and not for profit. All motor vehicles owned by any such
112 religious society or any educational institution having a seating
113 capacity greater than seven (7) passengers and used exclusively
114 for transporting passengers for religious or educational purposes
115 and not for profit shall be exempt from all ad valorem taxes.

116 (n) All motor vehicles primarily used as rentals under
117 rental agreements with a term of not more than thirty (30)
118 continuous days each and under the control of persons who are
119 engaged in the business of renting such motor vehicles and who are
120 subject to the tax under Section 27-65-231 shall be exempt from
121 all ad valorem taxes.

122 (o) Antique motorcycles as defined in Section
123 27-19-47.1, shall be exempt from all ad valorem taxes.

124 (p) Motor vehicles owned by recipients of the Purple
125 Heart as provided in Section 27-19-56.5.

126 (3) Any claim for tax exemption by authority of the
127 above-mentioned code sections or by any other legal authority
128 shall be set out in the application for the road and bridge
129 privilege license, and the specific legal authority for such tax
130 exemption claim shall be cited in said application, and such

131 authority cited shall be shown by the tax collector on the tax
132 receipt as his authority for not collecting such ad valorem taxes,
133 and the tax collector shall carry forward such information in his
134 tax collection reports.

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

140 (5) If a taxpayer shall sell, trade or otherwise dispose of
141 a vehicle on which the ad valorem and road and bridge privilege
142 taxes have been paid in any county in the state, he shall remove
143 the license plate from the vehicle. Such license plate must be
144 surrendered to the issuing authority with the corresponding tax
145 receipt, if required, and credit shall be allowed for the taxes
146 paid for the remaining tax year on like privilege or ad valorem
147 taxes due on another vehicle owned by the seller or transferor or
148 by the seller's or transferor's spouse or dependent child. If the
149 seller or transferor does not elect to receive such credit at the
150 time the license plate is surrendered, the issuing authority shall
151 issue a certificate of credit to the seller or transferor, or to
152 the seller's or transferor's spouse or dependent child, or to any
153 other person, business or corporation, at the direction of the
154 seller or transferor, for the remaining unexpired taxes prorated
155 from the first day of the month following the month in which the
156 license plate is surrendered. The total of such credit may be
157 used by the person or entity to whom the certificate of credit is
158 issued, regardless of the relative amounts attributed to privilege
159 taxes or to county, school or municipal ad valorem taxes. Any
160 credit allowed for taxes due or any certificate of credit issued
161 may be applied to like taxes owed in any county by the person to
162 whom the credit is allowed or by the person possessing the
163 certificate of credit. No credit, however, shall be allowed on

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 3. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws or the Motor Vehicle Ad Valorem Tax Law of 1958 before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the highway privilege tax laws or the Motor Vehicle Ad Valorem Tax Law of 1958 are expressly continued in full force, effect and operation for the purpose of the assessment, collection

197 and enrollment of liens for any taxes due or accrued and the
198 execution of any warrant under such laws before the date on which
199 this act becomes effective, and for the imposition of any
200 penalties, forfeitures or claims for failure to comply with such
201 laws.

202 SECTION 4. This act shall take effect and be in force from
203 and after July 1, 1999.