

By: Representative Jennings

To: Ways and Means

HOUSE BILL NO. 274

1 AN ACT TO AMEND SECTION 27-19-51, MISSISSIPPI CODE OF 1972,
2 TO AUTHORIZE ACTIVE DUTY ENLISTED MEMBERS OF THE ARMY NATIONAL
3 GUARD, AIR NATIONAL GUARD OF MISSISSIPPI AND THE UNITED STATES
4 RESERVES TO BE ISSUED ONE DISTINCTIVE LICENSE TAG FREE OF CHARGE;
5 TO AMEND SECTION 27-51-41, MISSISSIPPI CODE OF 1972, TO PROVIDE AN
6 AD VALOREM TAX EXEMPTION FOR MOTOR VEHICLES OWNED BY ACTIVE DUTY
7 ENLISTED MEMBERS OF THE ARMY NATIONAL GUARD, AIR NATIONAL GUARD OF
8 MISSISSIPPI AND THE UNITED STATES RESERVES; AND FOR RELATED
9 PURPOSES.

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

11 SECTION 1. Section 27-19-51, Mississippi Code of 1972, is
12 amended as follows:

13 27-19-51. (1) In recognition of their many and varied
14 patriotic services rendered the state, the United States and the
15 citizens thereof, Mississippians who have completed an active duty
16 career with the Armed Forces of the United States and active duty
17 and retired members of the Army National Guard, Air National Guard
18 of Mississippi, and the United States Reserves, including both
19 enlisted and officer personnel, upon application and subject to
20 the provisions of this section may be issued distinctive motor
21 vehicle license plates or tags identifying these persons with such
22 organizations. For the purposes of this section the term "Armed
23 Forces" includes the United States Merchant Marines and members
24 thereof in maritime service during the period from December 7,
25 1941 to August 15, 1945. The distinctive plates or tags so issued
26 shall comply with the provisions of Section 27-19-41 and shall be
27 of such color and design as may be agreed upon by the Adjutant
28 General and the State Tax Commission for the Army National Guard
29 or Air National Guard, by the Mississippi chapters of the Retired

30 Officers Association and the Retired Non-Commissioned Officers
31 Association and the State Tax Commission for retired active duty
32 members of the Armed Forces of the United States, and by the State
33 Tax Commission for retired members of the United States Merchant
34 Marines. Each distinctive license plate shall bear the words
35 "National Guard" or the name of the appropriate armed service and
36 need not bear prefixed numbers identifying the county of issuance.

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

46 (3) The distinctive license plates here provided for shall
47 be prepared by the State Tax Commission and shall be issued
48 through the tax collectors of the several counties of the state in
49 like manner as are other motor vehicle license plates or tags and
50 such officers shall be entitled to their regular fees for such
51 service; however, active duty enlisted members of the Army
52 National Guard, Air National Guard of Mississippi and the United
53 States Reserves may be issued not more than one (1) such
54 distinctive license plate or tag free of charge. Applicants for
55 such distinctive plates shall present to the issuing official
56 proof of their membership in the Army National Guard, Air National
57 Guard of Mississippi, or United States Reserves by means of
58 certificate signed by the commanding officer of such applicant on
59 forms prescribed by the Adjutant General of Mississippi. Retired
60 members of the Armed Forces of the United States applying for such
61 plates shall present to the issuing officials a copy of their
62 active duty retirement orders or other proof of retirement from
63 active service with one of the Armed Forces of the United States.
64 The distinctive license plates or tags so issued shall be used
65 only upon and for personally or jointly owned private passenger
66 vehicles (to include station wagons, recreational motor vehicles

67 and pickup trucks) registered in the name, or jointly in the name,
68 of the member making application therefor, and when so issued to
69 such applicant shall be used upon the vehicle for which issued in
70 lieu of the standard license plate or license tag normally issued
71 for such vehicle.

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

79 (5) The distinctive license plates issued hereunder shall
80 not be transferable between motor vehicle owners; and in the event
81 the owner of a vehicle bearing such distinctive plate shall sell,
82 trade, exchange or otherwise dispose of the vehicle, such plate
83 shall be retained by the owner to whom issued and returned by the
84 owner to the tax collector of the county or the State Tax
85 Commission, as the case may be.

86 (6) The Adjutant General is authorized to recognize not more
87 than one hundred (100) senior staff officers, commanders, command
88 sergeants major and senior enlisted advisors by designating the
89 issue of National Guard distinctive license plates or tags
90 numbered "1" through "100." These license plates or tags shall be
91 retained by the individual so designated and may be transferred
92 between vehicles or individuals under procedures established by
93 the State Tax Commission. The Adjutant General is responsible for
94 furnishing the State Tax Commission necessary information to
95 effect issue or transfer of these specially numbered license
96 plates or tags.

97 (7) National Guard plates or tags shall be prepared and
98 furnished for the licensing year commencing November 1, 1962, and
99 annually thereafter. The Adjutant General shall furnish the State

Tax Commission with an estimate of the number of such distinctive plates or tags required in each of the several counties of the state.

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

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

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

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

(a) All motor vehicles, as defined in this chapter, and including motor-propelled farm implements and vehicles, while in the hands of bona fide dealers as merchandise and which are not being operated upon the highways of this state, shall be exempt from all ad valorem taxes.

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

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

(d) All motor vehicles owned by any fire protection district incorporated in accordance with Sections 19-5-151 through 19-5-207 or by any fire protection grading district incorporated in accordance with Sections 19-5-215 through 19-5-243 shall be

133 exempt from all ad valorem taxes.

134 (e) All motor vehicles owned by units of the
135 Mississippi National Guard shall be exempt from all ad valorem
136 taxes.

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

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

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

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

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

153 (k) One (1) motor vehicle owned by the unremarried
154 surviving spouse of a member of the Armed Forces of the United
155 States who, while on active duty, is killed or dies and one (1)
156 motor vehicle owned by the unremarried surviving spouse of a
157 member of a reserve component of the Armed Forces of the United
158 States or of the National Guard who, while on active duty for
159 training, is killed or dies shall be exempt from ad valorem taxes.

160 (l) Motor vehicles owned by recipients of the
161 Congressional Medal of Honor or by former prisoners of war, or by
162 spouses of such deceased persons, in accordance with Section
163 27-19-54, shall be exempt from all ad valorem taxes.

164 (m) Any religious society, ecclesiastical body or any
165 congregation thereof shall be exempt from ad valorem taxation on

one (1) private carrier of passengers, as defined in Section 27-19-3, owned by it, which is used exclusively for such society and not for profit. All motor vehicles owned by any such religious society or any educational institution having a seating capacity greater than seven (7) passengers and used exclusively for transporting passengers for religious or educational purposes and not for profit shall be exempt from all ad valorem taxes.

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

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

(p) One (1) motor vehicle owned by an active duty enlisted member of the Army National Guard, Air National Guard of Mississippi or the United States Reserves.

(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

199 a vehicle on which the ad valorem and road and bridge privilege
200 taxes have been paid in any county in the state, he shall remove
201 the license plate from the vehicle. Such license plate must be
202 surrendered to the issuing authority with the corresponding tax
203 receipt, if required, and credit shall be allowed for the taxes
204 paid for the remaining tax year on like privilege or ad valorem
205 taxes due on another vehicle owned by the seller or transferor or
206 by the seller's or transferor's spouse or dependent child. If the
207 seller or transferor does not elect to receive such credit at the
208 time the license plate is surrendered, the issuing authority shall
209 issue a certificate of credit to the seller or transferor, or to
210 the seller's or transferor's spouse or dependent child, or to any
211 other person, business or corporation, at the direction of the
212 seller or transferor, for the remaining unexpired taxes prorated
213 from the first day of the month following the month in which the
214 license plate is surrendered. The total of such credit may be
215 used by the person or entity to whom the certificate of credit is
216 issued, regardless of the relative amounts attributed to privilege
217 taxes or to county, school or municipal ad valorem taxes. Any
218 credit allowed for taxes due or any certificate of credit issued
219 may be applied to like taxes owed in any county by the person to
220 whom the credit is allowed or by the person possessing the
221 certificate of credit. No credit, however, shall be allowed on
222 the charge made for the license plate. Such license plates
223 surrendered to the tax collector shall be retained by him, and in
224 no event shall such license plate be attached to any vehicle after
225 being surrendered to the tax collector, nor shall any license
226 plate be transferred from one (1) vehicle to any other vehicle.

227 (6) If the person owning a vehicle subject to taxation under
228 the provisions of this chapter does not operate such vehicle on
229 the highways of this state from the date of acquisition or, if
230 previously registered, from the end of the anniversary month of
231 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 and 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 and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws.

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