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To: Ways and Means

HOUSE BILL NO. 308

1 AN ACT TO AMEND SECTIONS 27-19-56.5 AND 27-51-41, MISSISSIPPI  
2 CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF ONE ADDITIONAL  
3 DISTINCTIVE LICENSE TAG TO RECIPIENTS OF THE PURPLE HEART MEDAL;  
4 TO PROVIDE THAT THERE SHALL BE NO EXEMPTION FROM AD VALOREM TAXES,  
5 PRIVILEGE TAXES AND OTHER TAXES AND FEES FOR SUCH ADDITIONAL  
6 DISTINCTIVE TAG; AND FOR RELATED PURPOSES.

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

8 SECTION 1. Section 27-19-56.5, Mississippi Code of 1972, is  
9 amended as follows:[JWB1]

10 27-19-56.5. In recognition of the patriotic service rendered  
11 by Mississippians who survived the attack on Pearl Harbor and by  
12 Mississippians who are recipients of the Purple Heart Medal, any  
13 such person is privileged to obtain one (1) distinctive motor  
14 vehicle license plate or tag identifying him as a Pearl Harbor  
15 survivor or not more than two (2) distinctive motor vehicle  
16 license plates or tags identifying him as a Purple Heart Medal  
17 recipient. The distinctive plates or tags shall be of a color and  
18 design designated by the Tax Commission.

19 The distinctive license plates shall be prepared by the Tax  
20 Commission and shall be issued through the tax collectors of the  
21 counties in the same manner as are other motor vehicle license  
22 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in  
23 addition to all other taxes and fees, shall be collected by the

24 tax collector for the Pearl Harbor distinctive tag. The first  
25 distinctive tag issued to Purple Heart Medal recipients under the  
26 provisions of this section shall be exempt from ad valorem taxes,  
27 privilege taxes and all other taxes and fees. There shall be no  
28 exemption from ad valorem taxes, privilege taxes and other taxes  
29 and fees for the issuance of a second distinctive tag to Purple  
30 Heart Medal recipients. The tax collector shall forward the  
31 additional fee of Fifteen Dollars (\$15.00) charged for issuance of  
32 a Pearl Harbor distinctive tag to the Tax Commission which shall  
33 deposit such fee to the credit of the State General Fund. An  
34 applicant for such distinctive plates shall present to the issuing  
35 official either (a) written proof that the applicant is an  
36 honorably discharged former member of one of the Armed Forces of  
37 the United States and, while serving in the Armed Forces of the  
38 United States, was present during the attack on the island of  
39 Oahu, Territory of Hawaii, on December 7, 1941, between the hours  
40 of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof that  
41 the applicant is a Purple Heart Medal recipient. The distinctive  
42 license plates or tags so issued shall be used only upon a  
43 personally or jointly owned private passenger vehicle (to include  
44 station wagons, recreational motor vehicles and pickup trucks)  
45 registered in the name, or jointly in the name, of the person  
46 making application therefor, and when issued to such person shall  
47 be used upon the vehicle for which issued in lieu of the standard  
48 license plate or license tag normally issued for such vehicle.

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

54 SECTION 2. Section 27-51-41, Mississippi Code of 1972, is

55 amended as follows: [JWB2]

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

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

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

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

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

76                 (d) All motor vehicles owned by any fire protection  
77 district incorporated in accordance with Sections 19-5-151 through  
78 19-5-207 or by any fire protection grading district incorporated  
79 in accordance with Sections 19-5-215 through 19-5-243 shall be  
80 exempt from all ad valorem taxes.

81                 (e) All motor vehicles owned by units of the  
82 Mississippi National Guard shall be exempt from all ad valorem

83 taxes.

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

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

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

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

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

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

107 (l) Motor vehicles owned by recipients of the  
108 Congressional Medal of Honor or by former prisoners of war, or by  
109 spouses of such deceased persons, in accordance with Section  
110 27-19-54, shall be exempt from all ad valorem taxes.

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

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

126           (o) Antique motorcycles as defined in Section  
127 27-19-47.1, shall be exempt from all ad valorem taxes.

128           (p) One (1) motor vehicle owned by a recipient of the  
129 Purple Heart as provided in Section 27-19-56.5.

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

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

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

167 certificate of credit. No credit, however, shall be allowed on  
168 the charge made for the license plate. Such license plates  
169 surrendered to the tax collector shall be retained by him, and in  
170 no event shall such license plate be attached to any vehicle after  
171 being surrendered to the tax collector, nor shall any license  
172 plate be transferred from one (1) vehicle to any other vehicle.

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

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

191 SECTION 3. This act shall take effect and be in force from  
192 and after July 1, 2000.