

By: Hudson, Moore (100th), Nettles

To: Ways and Means

HOUSE BILL NO. 1400

1 AN ACT TO AMEND SECTION 27-19-27, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE A MOTOR VEHICLE PRIVILEGE TAX EXEMPTION FOR UP TO TWO
3 MOTOR VEHICLES OWNED BY A RURAL WATER COMPANY ORGANIZED PURSUANT
4 TO THE STATE NONPROFIT CORPORATION LAW; AND FOR RELATED PURPOSES.
5
6

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

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

10 27-19-27. No privilege tax shall be imposed upon any motor
11 vehicle owned by the United States government or any agency or
12 instrumentality thereof, or owned by the State of Mississippi or
13 any county or municipality of the state or any agency or
14 instrumentality thereof, or upon any motor vehicle owned by any
15 school district in the state, any motor vehicle owned by any fire
16 protection district incorporated in accordance with Sections
17 19-5-151 through 19-5-207, any motor vehicle owned by any levee
18 district or drainage district, or not more than two (2) motor
19 vehicles owned by a rural water company organized pursuant to
20 Section 79-11-101 et seq. The exception herein granted to
21 vehicles owned by the United States government or any agency or
22 instrumentality thereof, or owned by the State of Mississippi or
23 any county or municipality of the state or any agency or
24 instrumentality thereof, or to any motor vehicle owned by any
25 school district in the state, any motor vehicle owned by any fire
26 protection district incorporated in accordance with Sections
27 19-5-151 through 19-5-207, * * * any motor vehicle owned by any
28 levee district or drainage district, or any motor vehicle owned by

29 a rural water company organized pursuant to Section 79-11-101 et
30 seq., shall not apply to vehicles owned by any officer or employee
31 thereof, but shall be applicable only to those motor vehicles
32 actually owned by the United States government or one of its
33 instrumentalities or agencies, or owned by the State of
34 Mississippi or any county or municipality of the state or one of
35 its instrumentalities or agencies, or to any motor vehicle owned
36 by any school district in the state, any motor vehicle owned by
37 any fire protection district incorporated pursuant to Sections
38 19-5-151 through 19-5-207, any motor vehicle owned by any levee
39 district or drainage district, or any motor vehicle owned by a
40 rural water company organized pursuant to Section 79-11-101 et
41 seq.

42 Each vehicle owned by the State of Mississippi, any county or
43 any municipality or any agency or instrumentality thereof, and
44 each motor vehicle owned by any school district in the state, each
45 motor vehicle owned by any fire protection district incorporated
46 pursuant to the provisions of Sections 19-5-151 through
47 19-5-207, * * * each motor vehicle owned by any levee district or
48 drainage district, and not more than two (2) motor vehicles owned
49 by a rural water company organized pursuant to Section 79-11-101
50 et seq., shall be registered with the State Tax Commission, which
51 shall issue a license tag for the vehicle. The license tag issued
52 will be valid for as long as the vehicle is in service and in the
53 inventory of the state agency, county or municipality or any
54 agency or instrumentality thereof, school district, fire
55 protection district, levee district or drainage district or rural
56 water company organized pursuant to Section 79-11-101 et seq.,
57 which registered the vehicle. Each motor vehicle owned by the
58 State of Mississippi, any county or any municipality or any agency
59 or instrumentality thereof, school district, fire protection
60 district, levee district or drainage district, and not more than

61 two (2) motor vehicles owned by a rural water company organized
62 pursuant to Section 79-11-101 et seq., shall comply with the
63 marking requirements as set forth in Sections 25-1-87 and
64 27-19-59.

65 Exemption of motor vehicles owned by a county or municipality
66 or any agency or instrumentality thereof, from motor vehicle
67 privilege taxes does not waive payment of the registration fee
68 imposed in Section 27-19-43.

69 The exemption granted in this section shall be evidenced by
70 special license plates of a design to be selected by the Chairman
71 of the State Tax Commission, which design shall include as one of
72 the features in large, easily legible letters the words
73 "TAX-EXEMPT". Each motor vehicle subject to the provisions of
74 this section which is owned or leased by the United States
75 government or any agency or instrumentality thereof, or owned by
76 the State of Mississippi, or any county or municipality of the
77 state or any agency or instrumentality thereof, or any school
78 district, fire protection district, or any levee district or
79 drainage district, and not more than two (2) motor vehicles owned
80 by a rural water company organized pursuant to Section 79-11-101
81 et seq., shall display such special license tag, except for (a)
82 vehicles used for undercover law enforcement work where such
83 identifying tags would hinder official investigations, and (b) up
84 to four (4) passenger automobiles owned or leased by economic
85 development districts or economic development authorities. Such
86 undercover and economic development district/authority vehicles
87 shall be issued regular license tags.

88 SECTION 2. Nothing in this act shall affect or defeat any
89 claim, assessment, appeal, suit, right or cause of action for
90 taxes due or accrued under the motor vehicle privilege tax and ad
91 valorem tax laws before the date on which this act becomes
92 effective, whether such claims, assessments, appeals, suits or
93 actions have been begun before the date on which this act becomes

94 effective or are begun thereafter; and the provisions of the motor
95 vehicle privilege tax and ad valorem tax laws are expressly
96 continued in full force, effect and operation for the purpose of
97 the assessment, collection and enrollment of liens for any taxes
98 due or accrued and the execution of any warrant under such laws
99 before the date on which this act becomes effective, and for the
100 imposition of any penalties, forfeitures or claims for failure to
101 comply with such laws.

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