

By: Senator(s) Gollott

To: Finance

SENATE BILL NO. 2872

1 AN ACT TO AMEND SECTIONS 27-19-51 AND 27-51-41, MISSISSIPPI
 2 CODE OF 1972, TO PROVIDE THAT ONE MOTOR VEHICLE OWNED BY EACH
 3 ACTIVE DUTY MEMBER OF THE ARMY NATIONAL GUARD, THE AIR NATIONAL
 4 GUARD OR THE UNITED STATES RESERVES, WHO OBTAINS A DISTINCTIVE
 5 ARMED FORCES MOTOR VEHICLE LICENSE PLATE OR TAG FOR SUCH VEHICLE,
 6 SHALL BE EXEMPT FROM AD VALOREM TAXES IN AN AMOUNT NOT TO EXCEED
 7 THE AMOUNT OF SUCH TAXES OR \$100.00, WHICHEVER IS THE LESSER
 8 AMOUNT; AND FOR RELATED PURPOSES.

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

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

12 27-19-51. (1) In recognition of their many and varied
 13 patriotic services rendered the state, the United States and the
 14 citizens thereof, Mississippians who have completed an active duty
 15 career with the Armed Forces of the United States and active duty
 16 and retired members of the Army National Guard, Air National Guard
 17 of Mississippi, and the United States Reserves, including both
 18 enlisted and officer personnel, upon application and subject to
 19 the provisions of this section may be issued distinctive motor
 20 vehicle license plates or tags identifying these persons with such
 21 organizations. For the purposes of this section the term "Armed
 22 Forces" includes the United States Merchant Marines and members
 23 thereof in maritime service during the period from December 7,
 24 1941 to August 15, 1945. The distinctive plates or tags so issued
 25 shall comply with the provisions of Section 27-19-41 and shall be
 26 of such color and design as may be agreed upon by the Adjutant
 27 General and the State Tax Commission for the Army National Guard
 28 or Air National Guard, by the Mississippi chapters of the Retired
 29 Officers Association and the Retired Non-Commissioned Officers
 30 Association and the State Tax Commission for retired active duty



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

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

45 (3) The distinctive license plates here provided for shall
46 be prepared by the State Tax Commission and shall be issued
47 through the tax collectors of the several counties of the state in
48 like manner as are other motor vehicle license plates or tags and
49 such officers shall be entitled to their regular fees for such
50 service. Applicants for such distinctive plates shall present to
51 the issuing official proof of their membership in the Army
52 National Guard, Air National Guard of Mississippi, or United
53 States Reserves by means of certificate signed by the commanding
54 officer of such applicant on forms prescribed by the Adjutant
55 General of Mississippi. Retired members of the Armed Forces of
56 the United States applying for such plates shall present to the
57 issuing officials a copy of their active duty retirement orders or
58 other proof of retirement from active service with one of the
59 Armed Forces of the United States. The distinctive license plates
60 or tags so issued shall be used only upon and for personally or
61 jointly owned private passenger vehicles (to include station
62 wagons, recreational motor vehicles and pickup trucks) registered
63 in the name, or jointly in the name, of the member making



64 application therefor, and when so issued to such applicant shall
65 be used upon the vehicle for which issued in lieu of the standard
66 license plate or license tag normally issued for such vehicle.

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

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

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

92 (7) National Guard plates or tags shall be prepared and
93 furnished for the licensing year commencing November 1, 1962, and
94 annually thereafter. The Adjutant General shall furnish the State
95 Tax Commission with an estimate of the number of such distinctive



96 plates or tags required in each of the several counties of the
97 state.

98 (8) One (1) motor vehicle owned by each active duty member
99 of the Army National Guard, the Air National Guard or the United
100 States Reserves, who obtains a plate or tag for such vehicle under
101 this section, shall be exempt from ad valorem taxes in an amount
102 not to exceed the amount of such taxes or One Hundred Dollars
103 (\$100.00), whichever is the lesser amount.

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

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

110 27-51-41. (1) The exemptions from the provisions of this
111 chapter shall be confined to those persons or property exempted by
112 this chapter or by the provisions of the Constitution of the
113 United States or the State of Mississippi. No exemption as now
114 provided by any other statute shall be valid as against the tax
115 levied by this chapter. Any subsequent exemption from the tax
116 levied hereunder shall be provided by amendment to this section
117 which shall be inserted in the bill at length.

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

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

123 (b) All motor vehicles belonging to the federal
124 government or the State of Mississippi or any agencies or
125 instrumentalities thereof.

126 (c) All motor vehicles owned by any school district in
127 the state.



128 (d) All motor vehicles owned by any fire protection
129 district incorporated in accordance with Sections 19-5-151 through
130 19-5-207 or by any fire protection grading district incorporated
131 in accordance with Sections 19-5-215 through 19-5-241.

132 (e) All motor vehicles owned by units of the
133 Mississippi National Guard.

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

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

140 (h) Antique automobiles as defined in Section 27-19-47,
141 and antique pickup trucks as provided for under Section
142 27-19-47.2, Mississippi Code of 1972.

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

144 (j) Motor vehicles owned by disabled American veterans,
145 or by spouses of deceased disabled American veterans, in
146 accordance with Section 27-19-53.

147 (k) One (1) motor vehicle owned by the unremarried
148 surviving spouse of a member of the Armed Forces of the United
149 States who, while on active duty, is killed or dies and one (1)
150 motor vehicle owned by the unremarried surviving spouse of a
151 member of a reserve component of the Armed Forces of the United
152 States or of the National Guard who, while on active duty for
153 training, is killed or dies.

154 (l) Motor vehicles owned by recipients of the
155 Congressional Medal of Honor or by former prisoners of war, or by
156 spouses of such deceased persons, in accordance with Section
157 27-19-54.

158 (m) (i) One (1) private carrier of passengers, as
159 defined in Section 27-19-3, owned by any religious society,



160 ecclesiastical body or any congregation thereof which is used
161 exclusively for such society and not for profit.

162 (ii) All motor vehicles owned by any such
163 religious society or any educational institution having a seating
164 capacity greater than seven (7) passengers and used exclusively
165 for transporting passengers for religious or educational purposes
166 and not for profit.

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

172 (o) Antique motorcycles as defined in Section
173 27-19-47.1.

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

176 (q) Motor vehicles that are eligible to display an
177 authentic historical license plate as provided for in Section
178 27-19-56.11.

179 (3) One (1) motor vehicle owned by an active duty member of
180 the Army National Guard, the Air National Guard or the United
181 States Reserves shall be exempt from ad valorem taxes in an amount
182 not to exceed the amount of such taxes or One Hundred Dollars
183 (\$100.00), whichever is the lesser amount, as provided in Section
184 27-19-51.

185 (4) Any claim for tax exemption by authority of the * * *
186 code sections mentioned in subsection (1) or (2) of this section
187 or by any other legal authority shall be set out in the
188 application for the road and bridge privilege license, and the
189 specific legal authority for such tax exemption claim shall be
190 cited in said application, and such authority cited shall be shown
191 by the tax collector on the tax receipt as his authority for not



192 collecting such ad valorem taxes, and the tax collector shall
193 carry forward such information in his tax collection reports.

194 (5) Any motor vehicle driven over the highways of this state
195 to the extent that the owner of such motor vehicle is required to
196 purchase a road and bridge privilege license in this state, yet
197 the legal situs of such motor vehicle is located in another state,
198 shall be exempt from ad valorem taxes authorized by this chapter.

199 (6) If a taxpayer shall sell, trade or otherwise dispose of
200 a vehicle on which the ad valorem and road and bridge privilege
201 taxes have been paid in any county in the state, he shall remove
202 the license plate from the vehicle. Such license plate must be
203 surrendered to the issuing authority with the corresponding tax
204 receipt, if required, and credit shall be allowed for the taxes
205 paid for the remaining tax year on like privilege or ad valorem
206 taxes due on another vehicle owned by the seller or transferor or
207 by the seller's or transferor's spouse or dependent child. If the
208 seller or transferor does not elect to receive such credit at the
209 time the license plate is surrendered, the issuing authority shall
210 issue a certificate of credit to the seller or transferor, or to
211 the seller's or transferor's spouse or dependent child, or to any
212 other person, business or corporation, at the direction of the
213 seller or transferor, for the remaining unexpired taxes prorated
214 from the first day of the month following the month in which the
215 license plate is surrendered. The total of such credit may be
216 used by the person or entity to whom the certificate of credit is
217 issued, regardless of the relative amounts attributed to privilege
218 taxes or to county, school or municipal ad valorem taxes. Any
219 credit allowed for taxes due or any certificate of credit issued
220 may be applied to like taxes owed in any county by the person to
221 whom the credit is allowed or by the person possessing the
222 certificate of credit. No credit, however, shall be allowed on
223 the charge made for the license plate. Such license plates
224 surrendered to the tax collector shall be retained by him, and in



225 no event shall such license plate be attached to any vehicle after
226 being surrendered to the tax collector, nor shall any license
227 plate be transferred from one (1) vehicle to any other vehicle.

228 (7) If the person owning a vehicle subject to taxation under
229 the provisions of this chapter does not operate such vehicle on
230 the highways of this state from the date of acquisition or, if
231 previously registered, from the end of the anniversary month of
232 the tag and decals to the date on which he makes application for a
233 current license tag or decals, he shall pay such ad valorem tax
234 for a period of twelve (12) months beginning with the first day of
235 the month in which he applies for a current license tag or decals
236 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
237 shall submit an affidavit with an application attesting to the
238 fact that the vehicle was not operated on the highways of this
239 state from the date of acquisition or, if previously registered,
240 from the end of the anniversary month of the tag and decals to the
241 date on which he makes application for the current license tag or
242 decals.

243 (8) Any person found violating any of the provisions of this
244 section shall be arrested and tried, and if found guilty shall be
245 fined in an amount double the total amount of taxes involved.

246 **SECTION 3.** This act shall take effect and be in force from
247 and after July 1, 2003.

