

By: Representatives Reynolds, Cummings,  
Robinson (84th), Guice, Moss, Lane, Lott,  
Moore, Formby, Moak, Bentz, Walley, Ward

To: Ways and Means

HOUSE BILL NO. 1639  
(As Passed the House)

1 AN ACT TO AUTHORIZE A VOLUNTEER FIRE FIGHTER IN ACTIVE  
2 SERVICE AS A VOLUNTEER FIRE FIGHTER FOR ANY MUNICIPALITY, COUNTY  
3 OR FIRE DISTRICT IN THE STATE, UPON APPLICATION FILED WITH THE  
4 COUNTY FIRE COORDINATOR, TO RECEIVE A TAX CREDIT AGAINST AD  
5 VALOREM TAXES DUE ON ONE MOTOR VEHICLE OWNED BY SUCH PERSON; TO  
6 PROVIDE THAT THE STATE FIRE MARSHAL SHALL PROMULGATE RULES AND  
7 REGULATIONS TO ASSIST COUNTY FIRE COORDINATORS IN DEFINING AND  
8 PRESCRIBING THOSE PERSONS WHO MAY QUALIFY FOR THE TAX CREDIT; TO  
9 PROVIDE THAT THE STATE TAX COMMISSION, FROM MONIES MADE AVAILABLE  
10 THROUGH APPROPRIATIONS OF THE LEGISLATURE, SHALL REIMBURSE EACH  
11 COUNTY AND MUNICIPALITY FOR THEIR ACTUAL LOSS IN AD VALOREM TAXES  
12 RESULTING FROM THE TAX CREDIT AUTHORIZED UNDER THIS ACT; AND FOR  
13 RELATED PURPOSES.

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

15 **SECTION 1.** (1) Any resident of this state who is in active  
16 service as a volunteer fire fighter for any municipality, county  
17 or fire district in the state may apply for a tax credit against  
18 ad valorem taxes due on one (1) motor vehicle owned by such  
19 person. The tax credit shall be in the amount of One Hundred  
20 Dollars (\$100.00) or the amount of ad valorem taxes due on such  
21 vehicle, whichever is the lesser amount. To receive the tax  
22 credit, such person must make application, under oath, with the  
23 county fire coordinator on a form prepared by the State Tax  
24 Commission, and present evidence that he or she is actively  
25 serving as a volunteer fire fighter and has continuously served in  
26 such capacity for at least three (3) consecutive years before  
27 making application for the tax credit under this section. The  
28 county fire coordinator shall review all such applications and  
29 shall certify to the county tax collector each person whom he  
30 determines to qualify for the tax credit. The State Fire Marshal  
31 shall promulgate rules and regulations to assist county fire  
32 coordinators in defining and prescribing those persons who may

33 qualify for the tax credit under this section as active service  
34 volunteer fire fighters.

35 (2) On or before October 1 of each year, the State Tax  
36 Commission, from monies made available through appropriations of  
37 the Legislature, shall reimburse each county and municipality for  
38 their actual loss in ad valorem taxes resulting from the tax  
39 credit authorized under subsection (1) of this section. Such  
40 reimbursements shall be made in the same manner, as nearly as  
41 practicable, as provided by law for the reimbursement of ad  
42 valorem taxes lost by counties and municipalities resulting from  
43 homestead exemption.

44 **SECTION 2.** This act shall take effect and be in force from  
45 and after October 1, 2006.