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To: Finance

COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 2245

1 AN ACT TO AMEND SECTIONS 27-19-51 AND 27-51-41, MISSISSIPPI  
2 CODE OF 1972, TO PROVIDE THAT THE BOARD OF SUPERVISORS OF A COUNTY  
3 MAY EXEMPT FROM AD VALOREM TAXES IN AN AMOUNT NOT TO EXCEED THE  
4 AMOUNT OF SUCH TAXES OR \$100.00, WHICHEVER IS THE LESSER AMOUNT,  
5 ONE MOTOR VEHICLE OWNED BY EACH ACTIVE DUTY MEMBER OF THE ARMY  
6 NATIONAL GUARD, THE AIR NATIONAL GUARD OR THE UNITED STATES  
7 RESERVES, WHO OBTAINS A DISTINCTIVE ARMED FORCES MOTOR VEHICLE  
8 LICENSE PLATE OR TAG FOR SUCH VEHICLE IN SUCH COUNTY ; AND FOR  
9 RELATED 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. Applicants for such distinctive plates shall present to  
52 the issuing official proof of their membership in the Army  
53 National Guard, Air National Guard of Mississippi, or United  
54 States Reserves by means of certificate signed by the commanding  
55 officer of such applicant on forms prescribed by the Adjutant  
56 General of Mississippi. Retired members of the Armed Forces of  
57 the United States applying for such plates shall present to the  
58 issuing officials a copy of their active duty retirement orders or  
59 other proof of retirement from active service with one of the  
60 Armed Forces of the United States. The distinctive license plates  
61 or tags so issued shall be used only upon and for personally or  
62 jointly owned private passenger vehicles (to include station  
63 wagons, recreational motor vehicles and pickup trucks) registered

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

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

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

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

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

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

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

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

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

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

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

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

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

128           (c) All motor vehicles owned by any school district in  
129 the state.

130 (d) All motor vehicles owned by any fire protection  
131 district incorporated in accordance with Sections 19-5-151 through  
132 19-5-207 or by any fire protection grading district incorporated  
133 in accordance with Sections 19-5-215 through 19-5-241.

134 (e) All motor vehicles owned by units of the  
135 Mississippi National Guard.

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

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

142 (h) Antique automobiles as defined in Section 27-19-47,  
143 and antique pickup trucks as provided for under Section  
144 27-19-47.2, Mississippi Code of 1972.

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

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

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

156 (l) Motor vehicles owned by recipients of the  
157 Congressional Medal of Honor or by former prisoners of war, or by  
158 spouses of such deceased persons, in accordance with Section  
159 27-19-54.

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

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

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

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

174 (o) Antique motorcycles as defined in Section  
175 27-19-47.1.

176 (p) One (1) motor vehicle owned by a recipient of the  
177 Purple Heart, and one (1) motor vehicle owned by the unremarried  
178 surviving spouse of a recipient of the Purple Heart, as provided  
179 in Section 27-19-56.5.

180 (q) Motor vehicles that are eligible to display an  
181 authentic historical license plate as provided for in Section  
182 27-19-56.11.

183 (r) Motor vehicles that are (i) designed or adapted to  
184 be used exclusively in the preparation and loading of chemicals or  
185 other material for aerial agricultural application to crops; and  
186 (ii) only incidentally used on public roadways in this state.

187 (3) If authorized as provided in Section 27-19-51(8), one  
188 (1) motor vehicle owned by an active duty member of the Army  
189 National Guard, the Air National Guard or the United States  
190 Reserves shall be exempt from ad valorem taxes in an amount not to  
191 exceed the amount of such taxes or One Hundred Dollars (\$100.00),  
192 whichever is the lesser amount.

193 (4) Any claim for tax exemption by authority of the  
194 above-mentioned code sections or by any other legal authority

195 shall be set out in the application for the road and bridge  
196 privilege license, and the specific legal authority for such tax  
197 exemption claim shall be cited in said application, and such  
198 authority cited shall be shown by the tax collector on the tax  
199 receipt as his authority for not collecting such ad valorem taxes,  
200 and the tax collector shall carry forward such information in his  
201 tax collection reports.

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

207       (6) If a taxpayer shall sell, trade or otherwise dispose of  
208 a vehicle on which the ad valorem and road and bridge privilege  
209 taxes have been paid in any county in the state, he shall remove  
210 the license plate from the vehicle. Such license plate must be  
211 surrendered to the issuing authority with the corresponding tax  
212 receipt, if required, and credit shall be allowed for the taxes  
213 paid for the remaining tax year on like privilege or ad valorem  
214 taxes due on another vehicle owned by the seller or transferor or  
215 by the seller's or transferor's spouse or dependent child. If the  
216 seller or transferor does not elect to receive such credit at the  
217 time the license plate is surrendered, the issuing authority shall  
218 issue a certificate of credit to the seller or transferor, or to  
219 the seller's or transferor's spouse or dependent child, or to any  
220 other person, business or corporation, at the direction of the  
221 seller or transferor, for the remaining unexpired taxes prorated  
222 from the first day of the month following the month in which the  
223 license plate is surrendered. The total of such credit may be  
224 used by the person or entity to whom the certificate of credit is  
225 issued, regardless of the relative amounts attributed to privilege  
226 taxes or to county, school or municipal ad valorem taxes. Any  
227 credit allowed for taxes due or any certificate of credit issued

228 may be applied to like taxes owed in any county by the person to  
229 whom the credit is allowed or by the person possessing the  
230 certificate of credit. No credit, however, shall be allowed on  
231 the charge made for the license plate. Such license plates  
232 surrendered to the tax collector shall be retained by him, and in  
233 no event shall such license plate be attached to any vehicle after  
234 being surrendered to the tax collector, nor shall any license  
235 plate be transferred from one (1) vehicle to any other vehicle.

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

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

254       **SECTION 3.** This act shall take effect and be in force from  
255 and after July 1, 2006.