4/23 4:16P

Chapter No. 484
12/HR07/R54SG
jab / js

HOUSE BILL NO. 750

Originated in House _____ Clerk

HOUSE BILL NO. 750

AN ACT TO AMEND SECTION 27-51-42.3, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE BOARD OF SUPERVISORS OF ANY COUNTY AND THE GOVERNING AUTHORITIES OF ANY MUNICIPALITY TO GRANT AN EXEMPTION FROM AD VALOREM TAXES, EXCEPT TAXES FOR SCHOOL DISTRICT PURPOSES, ON MOTOR VEHICLES OWNED BY RESIDENTS OF THIS STATE WHO ARE SERVING ON ACTIVE DUTY AND RECEIVING SPECIAL PAY FOR DUTY SUBJECT TO HOSTILE FIRE OR IMMINENT DANGER UNDER 37 USC 310; TO EXTEND UNTIL SEPTEMBER 30, 2015, THE REPEAL DATE ON THIS SECTION; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 27-51-42.3, Mississippi Code of 1972, is amended as follows:

27-51-42.3. (1) The board of supervisors of any county and the governing authorities of any municipality, in the discretion of the board or governing authorities, by order duly adopted and entered upon their respective official minutes, may grant an exemption from motor vehicle ad valorem taxes levied by the county or levied by the municipality, as the case may be, as specified in subsection (2) of this section on one (1) motor vehicle owned by a resident of this state who, as a member of the Mississippi National Guard, as a member of the Armed Forces of the United States or as a member of any reserve component of the Armed Forces of the United States is serving on active duty <u>and receiving special pay for duty subject to hostile fire or imminent danger under 37 USC 310</u>.

(2) (a) A board of supervisors may grant an exemption from all county ad valorem taxes, except ad valorem taxes for school district purposes, in the amount of the lesser of One Hundred Dollars ($100.00) or the amount of ad valorem taxes due on one (1) vehicle for eligible Mississippi active duty service members as

set forth in subsection (1) of this section for the license tag registration year or portion of year during which the military service described under subsection (1) of this section is being performed.

(b) The governing authorities of a municipality may grant an exemption from all municipal ad valorem taxes, except ad valorem taxes for school district purposes, in the amount of the lesser of Fifty Dollars ($50.00) or the amount of ad valorem taxes due on one (1) vehicle for eligible Mississippi active duty service members as set forth in subsection (1) of this section for the license tag registration year or portion of year during which the military service described under subsection (1) of this section is being performed.

(3) Upon application to the tax collector for issuance of a motor vehicle license tag and/or decals, any person wishing to be granted the exemption under the provisions of this section shall present to the tax collector a copy of his military orders and a form prescribed by the Department of Revenue establishing his right to such exemption, and the applicant shall be entitled to an exemption from county and/or municipal motor vehicle ad valorem taxes in the amount provided for under subsection (2) of this section if the board of supervisors of the county or the governing authorities of the municipality have authorized such exemption.

(4) The Department of Revenue shall adopt and promulgate such rules and regulations as may be necessary to administer and implement the provisions of this section.

(5) This section shall stand repealed from and after September 30, 2015.

SECTION 2. This act shall take effect and be in force from and after July 1, 2012.

PASSED BY THE HOUSE OF REPRESENTATIVES
March 6, 2012

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PASSED BY THE SENATE
April 10, 2012

PRESIDENT OF THE SENATE

APPROVED BY THE GOVERNOR

GOVERNOR

4:16pm