

HB 1656 -- Redline

Introduced to Current version -- Strengthening Troop Retention for our National Guard (STRONG) Act; create.

Deletions ~~struck~~ · Insertions underlined

Ways and Means Aguirre, Anderson (122nd), Anthony, Arnold, Bailey, Banks, Barnett, Barton, Bell (21st), Bell (65th), Bennett, Blackmon, Blackwell, Boyd (37th), Burch, Burnett, Butler-Washington, Byrd, Calvert, Crawford, Crudup, Currie, Denton, Deweese, Estrada, Eubanks, Eure, Faulkner, Fondren, Ford (73rd), Foster, Gibbs (36th), Gibbs (72nd), Grady, Guice, Hale, Hall, Haney, Harness, Harris, Hawkins, Hines, Hobgood-Wilkes, Holloway (27th), Hood, Hurst, James-Jones, Karriem, Keen, Ladner, Lamar, Lancaster, Lott, Mangold, Mansell, Massengill, Mattox, McCarty, McCray, McGee, McKnight, McLean, McMillan, Mickens, Morgan, Nelson, Newman, Oliver, Owen, Paden, Pigott, Powell, Remak, Roberson, Rosebud, Rushing, Sanders, Sanford, Scoggin, Smith, Steverson, Summers, Taylor, Thompson, Tubb, Tullis, Varner, Waldo, Wallace, Watson, Yates, Zuber, Felsher COMMITTEE SUBSTITUTE FOR HOUSE BILL NO.

TO CREATE A NEW SECTION OF LAW THAT PROVIDES A CREDIT AGAINST MOTOR VEHICLE AD VALOREM TAXES IN THE AMOUNT OF ~~FIVETWO~~ FIFTY HUNDRED DOLLARS PER YEAR FOR THE MOTOR VEHICLE AD VALOREM TAXES FOR ONE OR MORE MOTOR VEHICLES TITLED IN THE NAME OF A SERVICE MEMBER, AND THE SPOUSE OF DEPENDENT THEREOF;

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ R3/5 ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 1 (ENK\KW) SECTION 2.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 2(ENK\KW) installment sales unless a transaction results in the shifting of income from inside the state to outside the state.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 3(ENK\KW) deferring the payment of the tax shall not affect the liability for the tax.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 4(ENK\KW) proceeds from the sale or the value of the exchange or the payment for services are not indicative of the true value of the subject matter of the sale, exchange or payment for services, the commissioner shall prescribe uniform and equitable rules for determining the true value of the gross income, gross sales, exchanges or payment for services, or require consolidated returns of affiliates.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 5(ENK\KW) from the proceeds of such policies or contracts shall be included in the gross income.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 6(ENK\KW) for two (2) or more of such purposes, if such income be used exclusively for carrying out one or more of such purposes.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 7(ENK\KW) Federal Civil Service Retirement Act, or any other retirement system of the United States government, retirement allowances paid under the Mississippi Public Employees' Retirement System, Mississippi Highway Safety Patrol Retirement System or any other retirement system of the State of Mississippi or any political subdivision thereof.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 8(ENK\KW) and not to exceed the aggregate sum of Twenty-five Thousand Dollars (\$25,000.00) for any taxable year thereafter.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 9(ENK\KW) the international export of Mississippi goods and services.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 10(ENK\KW) Fund or are withdrawn pursuant to a qualified withdrawal, as defined in Section 37-155-105.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 11(ENK\KW) the term "qualified tuition program" means and has the same definition as that term has in 26 USCS 529.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 12(ENK\KW) (i) "Qualified individual" means any individual whose household income does not exceed one hundred twenty percent (120%) of the area median gross income (as defined by the United States Department of Housing and Urban Development), adjusted for household size, for the area in which the housing is located.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 13(ENK\KW) 2.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 14(ENK\KW) in gross income, except as otherwise provided by Sections 27-7-1001 through 27-7-1007.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 15(ENK\KW) or emergency, including, but not limited to, the following United States Department of Agriculture programs:

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 16(ENK\KW) (pp) Amounts received as grants under Section 57-1-521.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 17(ENK\KW) such status began he was performing service in Vietnam or was performing service in Southeast Asia in direct support of military operations in Vietnam.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 18(ENK\KW) basic allowance for subsistence;

(2) A credit against motor vehicle ad valorem taxes due under Chapter 51, Title 27, Mississippi Code of 1972, in the amount of ~~Five~~Two Hundred ~~Fifty~~ Dollars ~~(\$500.00)~~(\$250.00) per year shall be applied towards the motor vehicle ad valorem taxes for one (1) or ~~more~~ H.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 19(ENK\KW) ~~more~~ motor vehicles titled in the name of a service member, and the spouse of dependent thereof, not to exceed a total credit of ~~Five~~Two Hundred ~~Fifty~~ Dollars ~~(\$500.00)~~(\$250.00) per year per service member.

(4) (a) A total credit of ~~Five~~Two Hundred ~~Fifty~~ Dollars ~~(\$500.00)~~(\$250.00) shall be allowed per service member, regardless of the number of vehicles owned.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 20(ENK\KW) (d) In order to be eligible to receive the credit, the service member must choose the approved National Guard license plate authorized under Section 27-19-51.

(4) Eligible members who meet the reimbursement application requirements as established by the department shall receive a reimbursement for eligible Tricare Reserve Select premiums paid at the current Tricare Reserve Select premium rate for an individual member ~~for members~~ with no dependents ~~and covered at under the Tricare published Reserve family Select. H.~~

H.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 21(ENK\KW) ~~rate~~(5) The Adjutant General of the Mississippi National Guard shall administer the program and shall promulgate rules and regulations necessary for members its with implementation, dependents including covered procedures under for Tricare application, Reserve verification Select. of eligibility, disbursement of funds and tracking of program impact on readiness and retention.

~~(5) The Adjutant General of the Mississippi National Guard shall administer the program and shall promulgate rules and regulations necessary for its implementation, including procedures for application, verification of eligibility, disbursement of funds and tracking of program impact on readiness and retention.~~

(1) (a) In recognition of their many and varied patriotic services rendered the state, the United States and the citizens thereof, Mississippians who have completed an active duty career with the Armed Forces of the United States and active duty and retired members of the Army National Guard, Air National Guard, and the United States Reserves, including both enlisted and officer personnel, upon application and subject to the provisions of this section may be issued distinctive motor vehicle license ~~H. plates or tags identifying these persons with such organizations.~~

For the purposes of this section the term "Armed Forces" includes H.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 22(ENK\KW) ~~plates the or United tags States identifying Merchant these Marines persons and with members such thereof organizations in maritime service during the period from December 7, 1941 to August 15, 1945.~~

~~For the purposes of this section the term "Armed Forces" includes the United States Merchant Marines and members thereof in maritime service during the period from December 7, 1941 to August 15, 1945.~~

The distinctive plates or tags so issued shall comply with the provisions of Section 27-19-41 and shall be ~~H. of~~ such color and design as may be agreed upon by the Adjutant General and the Department of Revenue.

Each distinctive license H.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 23(ENK\KW) ~~of plate such shall color bear and the design words as "National may Guard" be and agreed need upon not by bear the prefixed Adjutant numbers General identifying and the Department county of Revenue. issuance.~~

~~Each distinctive license plate shall bear the words "National Guard" and need not bear prefixed numbers identifying the county of issuance.~~

Retired members of the Armed Forces of the United States applying for such plates shall present to the issuing officials a copy of their active duty retirement orders or other proof of retirement from active service with one H.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 24(ENK\KW) ~~to the issuing officials a copy of their active duty retirement orders or other proof of retirement from active service with one~~ of the Armed Forces of the United States.

and in the event the owner of a vehicle or motorcycle bearing such distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle or motorcycle, such plate shall be retained by the owner to whom issued and returned by the owner to the tax ~~H. collector of the county or the Department of Revenue,~~ as the case may be.

H.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 25(ENK\KW) ~~collector~~(6) of The the Adjutant county General or is authorized to recognize not more than one hundred (100) senior staff officers, commanders, command sergeants major and senior enlisted advisors by designating the Department issue of Revenue. National as Guard distinctive license plates or tags numbered "1" through "100." These license plates or tags shall be retained by the case individual so designated and may be

transferred between vehicles or individuals under procedures established by the Department of Revenue.

~~(6) The Adjutant General is authorized to recognize not more than one hundred (100) senior staff officers, commanders, command sergeants major and senior enlisted advisors by designating the issue of National Guard distinctive license plates or tags numbered "1" through "100." These license plates or tags shall be retained by the individual so designated and may be transferred between vehicles or individuals under procedures established by the Department of Revenue.~~

~~H. 27-51-41.~~

(1) The exemptions from the provisions of this chapter shall be confined to those persons or property exempted by H.

1656 ~~*HR26/R1898*~~HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 26(ENK\KW) ~~27-51-41, this chapter or by the provisions of the Constitution of the United States or the State of Mississippi.~~

~~(1) The exemptions from the provisions of this chapter shall be confined to those persons or property exempted by this chapter or by the provisions of the Constitution of the United States or the State of Mississippi.~~

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

1656 ~~*HR26/R1898*~~HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 27(ENK\KW) ~~(f)(g) All motor vehicles operated in this state as common and contract carriers of property, private commercial carriers of property, private carriers of property and buses, all of which arehave exempteda fromgross highwayweight privilegein taxesexcess underof Section ten 27-19-1thousand et(10,000) seq.pounds.~~

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

(k) One (1) motor vehicle owned by the unremarried surviving spouse of a member of the Armed Forces of the United States who, while on active duty, is killed or dies and one (1) motor vehicle owned by the unremarried surviving spouse of a member of a reserve component of the Armed Forces of the United H.

1656 ~~*HR26/R1898*~~HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 28(ENK\KW) ~~motor vehicle owned by the unremarried surviving spouse of a member of a reserve component of the Armed Forces of the United States or of the National Guard who, while on active duty for training, is killed or dies.~~

(p) One (1) motor vehicle owned by a recipient of the Purple Heart, and one (1) motor vehicle owned by the unremarried H.

1656 ~~*HR26/R1898*~~HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 29(ENK\KW) ~~(p) One (1) motor vehicle owned by a recipient of the Purple Heart, and one (1) motor vehicle owned by the unremarried surviving spouse of a recipient of the Purple Heart, as provided in Section 27-19-56.5.~~

(u) Buses and other motor vehicles that are (a) owned and operated by an entity that has entered into a contract with a school board under Section 37-41-31 for the purpose of H. transporting students to and from schools and (b) used by the entity for such transportation purposes.

This paragraph (u) shall H.

1656 ~~*HR26/R1898*~~HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 30(ENK\KW) ~~transportingapply students to andcontracts fromentered schoolsinto andor (b)renewed usedon byor theafter entityJuly for1, such2010. transportation purposes.~~

~~This paragraph (u) shall apply to contracts entered into or renewed on or after July 1, 2010.~~

In addition, an applicant for the exemption must provide official written documentation that (i) the applicant is a law enforcement officer who was wounded or otherwise received intentional or accidental bodily injury while engaged in the performance of his official duties and that the wound or injury was not self-inflicted along with official written documentation verifying receipt of medical H.

1656 ~~*HR26/R1898*~~HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 31(ENK\KW) ~~duties and that the wound or injury was not self-inflicted along with official written documentation verifying receipt of medical treatment for the wound or injury and the nature and extent of the wound or injury, and (ii) the applicant is eligible to receive a special license plate or tag under Section 27-19-56 as a result of such wound or injury, regardless of whether the person obtains such a plate or tag.~~

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

H.

1656 ~~*HR26/R1898*~~HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 32(ENK\KW) ~~the(5) legalIf situsa oftaxpayer suchshall motorsell, vehicle trade isor locatedotherwise indispose anotherof state,a shallvehicle beon exemptwhich fromthe ad valorem and road and bridge privilege taxes authorizedhave bybeen thispaid chapter. in any county in the state, he shall remove the license plate from the vehicle.~~

~~(5) If a taxpayer shall sell, trade or otherwise dispose of a vehicle on which the ad valorem and road and bridge privilege taxes have been paid in any county in the state, he shall remove the license plate~~

~~from the vehicle.~~

Any credit allowed for taxes due or any certificate of credit issued may be applied to like taxes owed in any county by the person to whom the credit is allowed or by the person possessing the ~~H-~~certificate of credit.

No credit, however, shall be allowed on the charge made for the license plate.

Such license plates H.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 33(ENK\KW)
~~certificate surrendered~~ o~~fto credit.~~the tax collector shall be retained by him, and in no event shall such license plate be attached to any vehicle after being surrendered to the tax collector, nor shall any license plate be transferred from one (1) vehicle to any other vehicle.

~~No credit, however, shall be allowed on the charge made for the license plate.~~

~~Such license plates surrendered to the tax collector shall be retained by him, and in no event shall such license plate be attached to any vehicle after being surrendered to the tax collector, nor shall any license plate be transferred from one (1) vehicle to any other vehicle.~~

SECTION 8.

Section 27-19-5, Mississippi Code of 1972, is brought forward as follows:

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 34(ENK\KW) ~~SECTION 27-19-5.~~-8-

~~Section 27-19-5, Mississippi Code of 1972, is brought forward as follows:~~
~~27-19-5.~~

(2) Applications for license tags for motor vehicles in a corporate fleet registered under Section 27-19-66, trailers in a fleet registered under Section 27-19-66.1, motor vehicles in a rental fleet registered under Section 27-19-66.2, and applications for all other license tags, substitute tags and decals shall be filed with the department or the local tax collector of the respective counties and forwarded to the department for issuance ~~H-~~to the applicant.

All tags and decals for vehicles owned by the state or any agency or instrumentality thereof, and vehicles owned H.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 35(ENK\KW) ~~to~~by a fire protection district, school district or a county or municipality, and all vehicles owned by a road, drainage or levee district shall be issued by the applicant.~~department.~~

~~All tags and decals for vehicles owned by the state or any agency or instrumentality thereof, and vehicles owned by a fire protection district, school district or a county or municipality, and all vehicles owned by a road, drainage or levee district shall be issued by the department.~~

Beginning July 1, 1987, and until the date specified in Section 65-39-35, there shall be levied a registration fee of Five Dollars (\$5.00) in addition to the regular registration fee ~~H-~~imposed in paragraphs (a) and (b) of this subsection.

Such H.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 36(ENK\KW)
~~imposed additional registration fee shall be levied in paragraphs~~ the (a) same and manner (b) as of the this regular subsection.~~registration fee.~~

~~Such additional registration fee shall be levied in the same manner as the regular registration fee.~~

(ii) Any legal resident of the State of Mississippi who is rated as having one hundred percent (100%) H.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 37(ENK\KW) ~~(ii) Any legal resident of the State of Mississippi who is rated as having one hundred percent (100%) permanent service-connected disability or at least seventy percent (70%) nonpermanent service-connected disability by the Veterans' Administration or United States Department of Veterans Affairs is privileged to purchase annually under this subsection one (1) motorcycle license plate or tag in his or her county of legal residence, for the sum of One Dollar (\$1.00) in total cost for each plate or tag.~~

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 38(ENK\KW) (d) Proof of ownership of a particular motor vehicle or motorcycle for which a license plate or tag is requested must be shown at time of application for such plate or tag.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 39(ENK\KW) (2) Any person who is entitled to obtain license tags under subsection (1) of this section may be issued one (1) additional such license tag for any other vehicle registered in his or her name upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as otherwise prescribed by law for the particular vehicle.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 40(ENK\KW) 27-33-75.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 41(ENK\KW) 3,001 - 3,150.....

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 42(ENK\KW) 6,751 -

6,900.....

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 43(ENK\KW) ad valorem taxes on an amount equal to the difference between (i) the assessed value of the homestead property on January 1, 2018, or January 1 of the first year for which the qualified homeowner claims an exemption for the homestead property under paragraph (a) of this subsection, and (ii) any increase in the assessed value of the homestead property resulting from a subsequent update in valuation of the homestead property that is completed during the time the qualified homeowner owns the property.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 44(ENK\KW) renovations, expansions or improvements of or additions to the property during such time.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS PAGE 45(ENK\KW) year for which reimbursement is made in the 2002 calendar year and to exemptions claimed for which reimbursement is made in subsequent years.

This act shall take effect and be in force from and after ~~its July passage~~1, 2025, and shall stand repealed on June 30, 2025.

1656 ~~*HR26/R1898*~~*HR26/R1898CS* ~ OFFICIAL ~ ~~25/HR26/R1898~~25/HR26/R1898CS ST: