

**Part 7 Chapter 2:** (2006-3) Rules And Regulations To Assist County Fire Coordinators In Defining And Prescribing Those Persons Who May Qualify For The Tax Credit Under Senate Bill 2021 As Active Service Volunteer Fire Fighters.

**Rule 2.01:** Purpose and Scope

The Mississippi Legislature during the 2006 Regular Legislative Session passed Senate Bill 2021. The bill authorizes county boards of supervisors to grant an ad valorem tax exemption on one motor vehicle owned by each resident of the county who is in active service as a volunteer fire fighter for any municipality, county or fire district in the State in an amount not to exceed one hundred dollars (\$100.00), or the amount of the ad valorem taxes, whichever is less. The purpose of these Rules and Regulations is to assist county fire coordinators in defining and prescribing those persons who may qualify for the tax credit under this section as active service volunteer fire fighters.

Source: Miss. Code Ann. §27-51-42.2 (Rev. 2010)

**Rule 2.02:** Authority

This Regulation is promulgated by the Commissioner of Insurance pursuant to the authority granted to him by Miss Code Ann. § 45-11-1 (Supp. 2005), and Senate Bill 2021, as passed in the 2006 Regular Legislative Session.

Source: Miss. Code Ann. §45-11-1 (Rev. 2011); §27-51-42.2 (Rev. 2010)

**Rule 2.03:** Tax Exemption Requirements

To receive the tax exemption, such person must make application, under oath, with the county fire coordinator and present evidence that he or she is actively serving as a volunteer fire fighter and has continuously served in such capacity for at least three (3) consecutive years. In defining and prescribing those person that may qualify, the County Fire Coordinators may use the following information:

- A. Documentation from the Applicant's Volunteer Fire Chief of the Department in which he or she is serving indicating that the Applicant is in active service. This documentation shall be in the form of the Volunteer Chief's signature on the application for the tax exemption.
- B. Documentation that the Applicant has been in active service as a volunteer fire fighter for any municipality, county, or fire district in Mississippi continuously for at least three(3) consecutive years. This documentation may be provided to the County Fire Coordinator at his or her discretion and in such form as he or she may deem necessary.
- C. After reviewing the above mentioned information, the County Fire Coordinator shall make the determination as to whether the applicant qualifies for the tax exemption. If the

Coordinator approves the application he or she shall sign the application, which will then be certified to the County Tax Collector.

Source: Miss. Code Ann. §27-51-42.2 (Rev. 2010)

**Rule 2.04: Severability**

If any section or portion of a section of this Regulation or the application thereof is held by a court to be invalid, such invalidity shall not affect any other provision of that section or application of the Regulation which can be given effect without the invalid provision or application, and to this end the provisions of the Regulation are declared to be severable.

Source: Miss. Code Ann. §27-51-42.2 (Rev. 2010)

**Rule 2.05: Effective Date**

The effective date of this Regulation shall be July 1, 2006.

Source: Miss. Code Ann. §27-51-42.2 (Rev. 2010)