

By: Eakes

To: Ways and Means

HOUSE BILL NO. 436

1 AN ACT TO AMEND SECTION 27-19-56.5, MISSISSIPPI CODE OF 1972,
2 TO AUTHORIZE THE SURVIVING SPOUSE OF A DECEASED PERSON WHO WAS
3 ISSUED A PURPLE HEART MEDAL DISTINCTIVE LICENSE TAG TO APPLY FOR
4 OR RETAIN SUCH DISTINCTIVE LICENSE TAG AND TO CONTINUE ANNUALLY TO
5 RENEW REGISTRATION FOR ONE SUCH MOTOR VEHICLE LICENSE TAG FOR AS
6 LONG AS THE SPOUSE REMAINS UNMARRIED; TO PROVIDE THAT SUCH
7 DISTINCTIVE LICENSE TAG ISSUED TO A SURVIVING SPOUSE SHALL BE
8 EXEMPT FROM ALL AD VALOREM AND PRIVILEGE TAXES; AND FOR RELATED
9 PURPOSES.

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

11 SECTION 3. Section 27-19-56.5, Mississippi Code of 1972, is
12 amended as follows:

13 27-19-56.5. In recognition of the patriotic service rendered
14 by Mississippians who survived the attack on Pearl Harbor and by
15 Mississippians who are recipients of the Purple Heart Medal, any
16 such person is privileged to obtain one (1) distinctive motor
17 vehicle license plate or tag identifying him as a Pearl Harbor
18 survivor or a Purple Heart Medal recipient. The distinctive
19 plates or tags shall be of a color and design designated by the
20 Tax Commission.

21 The distinctive license plates shall be prepared by the Tax
22 Commission and shall be issued through the tax collectors of the
23 counties in the same manner as are other motor vehicle license
24 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in

25 addition to all other taxes and fees, shall be collected by the
26 tax collector for the Pearl Harbor distinctive tag. Distinctive
27 tags issued to Purple Heart Medal recipients under the provisions
28 of this section shall be exempt from ad valorem taxes, privilege
29 taxes and all other taxes and fees. The surviving spouse of a
30 deceased person who was issued a Purple Heart Medal distinctive
31 license plate or tag under this section shall be entitled to apply
32 for or retain such license tag and may continue annually to renew
33 registration for one (1) such distinctive motor vehicle license
34 plate or tag for as long as the spouse remains unmarried. At the
35 time of application or renewal registration, a surviving spouse
36 who desires to retain such distinctive plate or tag shall file
37 with the county tax collector a sworn statement that the spouse is
38 unmarried, and any such vehicle when so registered shall be exempt
39 from all ad valorem and privilege taxes. The tax collector shall
40 forward the additional fee of Fifteen Dollars (\$15.00) charged for
41 issuance of a Pearl Harbor distinctive tag to the Tax Commission
42 which shall deposit such fee to the credit of the State General
43 Fund. An applicant for a distinctive tag under this section shall
44 present to the issuing official either (a) written proof that the
45 applicant is an honorably discharged former member of one of the
46 Armed Forces of the United States and, while serving in the Armed
47 Forces of the United States, was present during the attack on the
48 island of Oahu, Territory of Hawaii, on December 7, 1941, between
49 the hours of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written
50 proof that the applicant is a Purple Heart Medal recipient. The
51 distinctive license plates or tags so issued shall be used only
52 upon a personally or jointly owned private passenger vehicle (to
53 include station wagons, recreational motor vehicles and pickup
54 trucks) registered in the name, or jointly in the name, of the
55 person making application therefor, and when issued to such person

56 shall be used upon the vehicle for which issued in lieu of the
57 standard license plate or license tag normally issued for such
58 vehicle.

59 The distinctive license plates shall not be transferable
60 between motor vehicle owners; and in the event the owner of a
61 vehicle bearing a distinctive plate shall sell, trade, exchange or
62 otherwise dispose of the vehicle, such plate shall be retained by
63 such owner and returned to the tax collector.

64 SECTION 2. This act shall take effect and be in force from
65 and after July 1, 2000.