

By: Smith, Stogner, King

To: Finance

## SENATE BILL NO. 3108

1 AN ACT TO CREATE THE MISSISSIPPI MILITARY LICENSE TAG DESIGN  
2 APPROVAL COMMITTEE; TO PROVIDE FOR THE MEMBERSHIP OF SUCH  
3 COMMITTEE; TO PROVIDE THAT THE COMMITTEE SHALL APPROVE THE DESIGN  
4 OF CERTAIN MOTOR VEHICLE LICENSE TAGS PRIOR TO THE MANUFACTURE OF  
5 SUCH TAGS; TO AMEND SECTIONS 27-19-51, 27-19-53, 27-19-54,  
6 27-19-56.5, 27-19-56.12 AND 27-19-56.13, MISSISSIPPI CODE OF 1972,  
7 IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

9 SECTION 1. (1) There is hereby established the Mississippi  
10 Military License Tag Design Approval Committee. The committee  
11 shall be composed of the Adjutant General and members appointed by  
12 the Adjutant General who shall be active and retired members from  
13 each branch of the United States Armed Forces, including the  
14 National Guard and Reserves. No motor vehicle license tags shall  
15 be issued pursuant to Sections 27-19-51, 27-19-53, 27-19-54,  
16 27-19-56.5, 27-19-56.12 and 27-19-56.13 unless the committee  
17 approves the design of such tags before they are manufactured.

18 (2) The committee shall meet when necessary upon  
19 notification of the Adjutant General to approve or disapprove of  
20 the design of motor vehicle license tags issued pursuant to  
21 Sections 27-19-51, 27-19-53, 27-19-54, 27-19-56.5, 27-19-56.12 and  
22 27-19-56.13. A quorum shall consist of a majority of the  
23 committee and decisions of the committee shall be by a majority  
24 vote of those present and voting.

25 (3) The committee shall not approve any design which  
26 contains the color yellow or which does not contain the colors  
27 red, white and blue.

28 SECTION 2. Section 27-19-51, Mississippi Code of 1972, is

29 amended as follows:[WAN1]

30 27-19-51. (1) In recognition of their many and varied  
31 patriotic services rendered the state, the United States and the  
32 citizens thereof, Mississippians who have completed an active duty  
33 career with the Armed Forces of the United States and active duty  
34 and retired members of the Army National Guard, Air National Guard  
35 of Mississippi, and the United States Reserves, including both  
36 enlisted and officer personnel, upon application and subject to  
37 the provisions of this section may be issued distinctive motor  
38 vehicle license plates or tags identifying these persons with such  
39 organizations. For the purposes of this section the term "Armed  
40 Forces" includes the United States Merchant Marines and members  
41 thereof in maritime service during the period from December 7,  
42 1941 to August 15, 1945. The distinctive plates or tags so issued  
43 shall comply with the provisions of Section 27-19-41 and shall be  
44 of such color and design as may be agreed upon by the Mississippi  
45 Military License Tag Design Approval Committee and the State Tax  
46 Commission for the Army National Guard or Air National Guard, by  
47 the Mississippi chapters of the Retired Officers Association and  
48 the Retired Non-Commissioned Officers Association and the State  
49 Tax Commission for retired active duty members of the Armed Forces  
50 of the United States, and by the State Tax Commission for retired  
51 members of the United States Merchant Marines. Each distinctive  
52 license plate shall bear the words "National Guard" or the name of  
53 the appropriate armed service and need not bear prefixed numbers  
54 identifying the county of issuance.

55 (2) The surviving spouse of any person who was issued a  
56 distinctive license plate or tag under subsection (1) of this  
57 section because of completion of an active duty career with the  
58 Armed Forces of the United States or because of retirement from  
59 the Army National Guard, Air National Guard or United States  
60 Reserves, or any prisoner of war issued a distinctive license  
61 plate or tag under Section 27-19-54, shall be eligible to receive

62 the same type of distinctive license plate or tag which the  
63 deceased spouse was issued.

64 (3) The distinctive license plates here provided for shall  
65 be prepared by the State Tax Commission and shall be issued  
66 through the tax collectors of the several counties of the state in  
67 like manner as are other motor vehicle license plates or tags and  
68 such officers shall be entitled to their regular fees for such  
69 service. Applicants for such distinctive plates shall present to  
70 the issuing official proof of their membership in the Army  
71 National Guard, Air National Guard of Mississippi, or United  
72 States Reserves by means of certificate signed by the commanding  
73 officer of such applicant on forms prescribed by the Adjutant  
74 General of Mississippi. Retired members of the Armed Forces of  
75 the United States applying for such plates shall present to the  
76 issuing officials a copy of their active duty retirement orders or  
77 other proof of retirement from active service with one of the  
78 Armed Forces of the United States. The distinctive license plates  
79 or tags so issued shall be used only upon and for personally or  
80 jointly owned private passenger vehicles (to include station  
81 wagons, recreational motor vehicles and pickup trucks) registered  
82 in the name, or jointly in the name, of the member making  
83 application therefor, and when so issued to such applicant shall  
84 be used upon the vehicle for which issued in lieu of the standard  
85 license plate or license tag normally issued for such vehicle.

86 (4) In addition to use of such distinctive license plates or  
87 tags on such personally or jointly owned vehicles, such  
88 distinctive plate or tag may be used on state-owned vehicles  
89 operated by the State Military Department provided the prefix  
90 "MNG" is placed ahead of the number thereon. Motor vehicles for  
91 which such distinctive license plates or tags are issued shall be  
92 registered by the proper official as are other motor vehicles.

93 (5) The distinctive license plates issued hereunder shall  
94 not be transferable between motor vehicle owners; and in the event

95 the owner of a vehicle bearing such distinctive plate shall sell,  
96 trade, exchange or otherwise dispose of the vehicle, such plate  
97 shall be retained by the owner to whom issued and returned by the  
98 owner to the tax collector of the county or the State Tax  
99 Commission, as the case may be.

100 (6) The Adjutant General is authorized to recognize not more  
101 than one hundred (100) senior staff officers, commanders, command  
102 sergeants major and senior enlisted advisors by designating the  
103 issue of National Guard distinctive license plates or tags  
104 numbered "1" through "100." These license plates or tags shall be  
105 retained by the individual so designated and may be transferred  
106 between vehicles or individuals under procedures established by  
107 the State Tax Commission. The Adjutant General is responsible for  
108 furnishing the State Tax Commission necessary information to  
109 effect issue or transfer of these specially numbered license  
110 plates or tags.

111 (7) National Guard plates or tags shall be prepared and  
112 furnished for the licensing year commencing November 1, 1962, and  
113 annually thereafter. The Adjutant General shall furnish the State  
114 Tax Commission with an estimate of the number of such distinctive  
115 plates or tags required in each of the several counties of the  
116 state.

117 (8) The provisions of this section are supplementary to the  
118 laws of this state pertaining to the licensing of motor vehicles  
119 and nothing herein shall be construed as abridging or repealing  
120 any of such laws.

121 SECTION 3. Section 27-19-53, Mississippi Code of 1972, is  
122 amended as follows:[WAN2]

123 27-19-53. (1) Any legal resident of the State of  
124 Mississippi who is a veteran of service in the Armed Forces of the  
125 United States, and who is rated as having one hundred percent  
126 (100%) permanent service-connected disability by the Veterans'  
127 Administration is privileged to purchase annually one (1) motor

128 vehicle license plate or tag in his or her county of legal  
129 residence, for the sum of One Dollar (\$1.00) in total cost,  
130 regardless of make or model of motor vehicle. The registration  
131 year of such motor vehicle shall commence the first day of the  
132 month in which application for registration is made, as provided  
133 in Section 27-19-31.

134 (a) Not more than one (1) such motor vehicle license  
135 plate or tag shall be issued to each such qualified veteran.

136 (b) This section pertains only to taxes or plates for  
137 private passenger motor vehicles or pickup trucks.

138 (c) Proof of ownership of each particular motor vehicle  
139 for which a license plate or tag is requested must be shown at  
140 time of application for such plate or tag.

141 (d) Vehicles owned by such veterans are hereby exempt  
142 from all ad valorem and privilege taxes; however, the surviving  
143 spouse of a deceased person who was issued a license plate or tag  
144 under this section shall be entitled to apply for or retain a  
145 license issued under this section and may continue annually to  
146 renew registration for one (1) motor vehicle license plate or tag  
147 under this section for as long as the spouse remains unmarried. At  
148 the time of application or renewal registration, a surviving  
149 spouse who desires to retain the distinctive plate or tag issued  
150 under this section shall file with the county tax collector a  
151 sworn statement that the spouse is unmarried. Any such vehicle  
152 when so registered shall be exempt from all ad valorem and  
153 privilege taxes.

154 (2) The State Tax Commission is directed to furnish each  
155 veteran obtaining a license tag under subsection (1) an emblem,  
156 which the veteran shall attach securely to the tag, showing that  
157 the tag was issued to a disabled American veteran. The design of  
158 the tag shall be approved by the Mississippi Military License Tag  
159 Design Approval Committee.

160 (3) A license issued under this section shall not be

161 transferable to any other person.

162 (4) Any person evading or violating any of the provisions of  
163 this section, or attempting to secure benefits hereunder to which  
164 he is not entitled, shall be guilty of a misdemeanor and upon  
165 conviction shall be fined not less than One Hundred Dollars  
166 (\$100.00) nor more than One Thousand Dollars (\$1,000.00).

167 SECTION 4. Section 27-19-54, Mississippi Code of 1972, is  
168 amended as follows:[WAN3]

169 27-19-54. (1) Any legal resident of the State of  
170 Mississippi who was a prisoner of war or who is a recipient of the  
171 Congressional Medal of Honor is privileged to obtain one (1) motor  
172 vehicle license plate or tag on an annual basis in his county of  
173 legal residence. The registration year of such motor vehicle  
174 shall commence the first day of the month in which application for  
175 registration is made, as provided in Section 27-19-31, Mississippi  
176 Code of 1972.

177 (2) This section pertains only to tags or plates for private  
178 passenger motor vehicles or pickup trucks.

179 (3) Proof of ownership of each particular motor vehicle for  
180 which a license plate or tag is requested and proof that the owner  
181 thereof is a former prisoner of war or a recipient of the  
182 Congressional Medal of Honor must be shown at time of application  
183 for such plate or tag. A certificate from the State Veterans  
184 Affairs Board stating that said individual is a former prisoner of  
185 war or a recipient of the Congressional Medal of Honor shall be  
186 sufficient proof.

187 (4) Vehicles owned by such former prisoners of war, a  
188 recipient of the Congressional Medal of Honor or the unmarried  
189 surviving spouse of any such person are hereby exempt from all  
190 motor vehicle registration fees and privilege taxes.

191 (5) The State Tax Commission is directed to furnish to the  
192 tax collector of each county a sufficient number of distinctive  
193 motor vehicle license plates or tags which shall be of such color

194 and design as the State Tax Commission shall prescribe subject to  
195 the approval of the Mississippi License Tag Commission and the  
196 Mississippi Military License Tag Design Approval Committee, and in  
197 accordance with the provisions of Section 27-19-41. However, such  
198 distinctive plates or tags shall bear and include the words  
199 "Ex-POW."

200 (6) A license issued under this section shall not be  
201 transferable to any other person; however, the surviving spouse of  
202 a deceased person who was issued a license plate or tag under this  
203 section shall be entitled to apply for or retain a license issued  
204 under this section and may continue annually to renew registration  
205 for one (1) motor vehicle license plate or tag under this section  
206 for as long as the spouse remains unmarried. At the time of  
207 application or renewal registration, a surviving spouse who  
208 desires to retain the distinctive plate or tag issued under this  
209 section shall file with the county tax collector a sworn statement  
210 that the spouse is unmarried.

211 (7) Any person evading or violating any of the provisions of  
212 this section, or attempting to secure benefits hereunder to which  
213 he is not entitled, shall be guilty of a misdemeanor and upon  
214 conviction shall be fined not less than One Hundred Dollars  
215 (\$100.00) nor more than One Thousand Dollars (\$1,000.00).

216 (8) As used in this section, the term "prisoner of war"  
217 means any regularly appointed, enrolled, enlisted or inducted  
218 member of the military or naval forces of the United States who  
219 was held as a prisoner of war for any period of time by any  
220 government of any nation with which the United States has been at  
221 war; and it also means any regularly appointed, enrolled, enlisted  
222 or inducted member of the Armed Forces of the United States who  
223 was held as a prisoner of war for any period of time subsequent to  
224 June 25, 1950, by any hostile force with which the Armed Forces of  
225 the United States were actually engaged in armed conflict  
226 subsequent to such date and prior to August 21, 1954, or any

227 person (military or civilian) assigned to duty on the U.S.S.  
228 Pueblo who was captured by the military forces of North Korea on  
229 January 23, 1968, and thereafter held prisoner by the government  
230 of North Korea for any period of time ending on or before December  
231 23, 1968, except any person who, at any time, voluntarily,  
232 knowingly and without duress, gave aid to or collaborated with or  
233 in any manner served any such hostile force; and it also means any  
234 regularly appointed, enrolled, enlisted or inducted member of the  
235 Armed Forces of the United States who was held as a prisoner of  
236 war for any period of time during the Vietnam Conflict by any  
237 force hostile to the United States, except any such member who, at  
238 any time, voluntarily, knowingly and without duress, gave aid to  
239 or collaborated with, or in any manner served, such hostile force.  
240 The term "Vietnam Conflict" relates to the period beginning  
241 February 28, 1961, and ending on such date as shall thereafter be  
242 determined by presidential proclamation or concurrent resolution  
243 of the Congress.

244 SECTION 5. Section 27-19-56.5, Mississippi Code of 1972, is  
245 amended as follows:[WAN4]

246 27-19-56.5. In recognition of the patriotic service rendered  
247 by Mississippians who survived the attack on Pearl Harbor and by  
248 Mississippians who are recipients of the Purple Heart Medal, any  
249 such person is privileged to obtain one (1) distinctive motor  
250 vehicle license plate or tag identifying him as a Pearl Harbor  
251 survivor or a Purple Heart Medal recipient. The distinctive  
252 plates or tags shall be of a color and design designated by the  
253 Tax Commission and approved by the Mississippi Military License  
254 Tag Design Approval Committee.

255 The distinctive license plates shall be prepared by the Tax  
256 Commission and shall be issued through the tax collectors of the  
257 counties in the same manner as are other motor vehicle license  
258 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in  
259 addition to all other taxes and fees, shall be collected by the



260 tax collector for the Pearl Harbor distinctive tag. Distinctive  
261 tags issued to Purple Heart Medal recipients under the provisions  
262 of this section shall be exempt from ad valorem taxes, privilege  
263 taxes and all other taxes and fees. The tax collector shall  
264 forward the additional fee of Fifteen Dollars (\$15.00) charged for  
265 issuance of a Pearl Harbor distinctive tag to the Tax Commission  
266 which shall deposit such fee to the credit of the State General  
267 Fund. An applicant for such distinctive plates shall present to  
268 the issuing official either (a) written proof that the applicant  
269 is an honorably discharged former member of one of the Armed  
270 Forces of the United States and, while serving in the Armed Forces  
271 of the United States, was present during the attack on the island  
272 of Oahu, Territory of Hawaii, on December 7, 1941, between the  
273 hours of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written  
274 proof that the applicant is a Purple Heart Medal recipient. The  
275 distinctive license plates or tags so issued shall be used only  
276 upon a personally or jointly owned private passenger vehicle (to  
277 include station wagons, recreational motor vehicles and pickup  
278 trucks) registered in the name, or jointly in the name, of the  
279 person making application therefor, and when issued to such person  
280 shall be used upon the vehicle for which issued in lieu of the  
281 standard license plate or license tag normally issued for such  
282 vehicle.

283         The distinctive license plates shall not be transferable  
284 between motor vehicle owners; and in the event the owner of a  
285 vehicle bearing a distinctive plate shall sell, trade, exchange or  
286 otherwise dispose of the vehicle, such plate shall be retained by  
287 such owner and returned to the tax collector.

288         SECTION 6. Section 27-19-56.12, Mississippi Code of 1972, is  
289 amended as follows:[WAN5]

290         27-19-56.12. In recognition of the patriotic service  
291 rendered by Mississippians who are honorably discharged veterans  
292 who served in the United States Armed Forces in Saudi Arabia or

293 Kuwait during Operation Desert Storm or Operation Desert Shield,  
294 in Panama during the invasion, in Grenada during the invasion,  
295 during the Vietnam Conflict, during the Korean Conflict, during  
296 World War II or during World War I, any such person is privileged  
297 to obtain one (1) distinctive motor vehicle license plate or tag  
298 identifying him as a veteran. The State Tax Commission is further  
299 authorized to develop a decal to be affixed to the license tag  
300 indicating the veteran's service in the above enumerated wars or  
301 conflicts. The distinctive plates or tags shall be of a color and  
302 design designated by the Tax Commission and approved by the  
303 Mississippi Military License Tag Design Approval Committee.

304 The distinctive license plates shall be prepared by the Tax  
305 Commission and shall be issued through the tax collectors of the  
306 counties in the same manner as are other motor vehicle license  
307 plates or tags. An additional tag fee of Thirty Dollars (\$30.00)  
308 shall be collected by the tax collector for such license plates or  
309 tags and shall be forwarded to the Tax Commission which shall  
310 deposit such fee to the credit of a fund to be administered by the  
311 board overseeing the veterans nursing homes in this state for the  
312 benefit of indigent veterans who are residents of such nursing  
313 homes.

314 An applicant for such distinctive plates shall present to the  
315 issuing official written evidence of the veteran's service. Such  
316 evidence shall include a copy of the applicant's DD-214 form or an  
317 equivalent document. The distinctive license plates or tags so  
318 issued shall be used only upon a personally or jointly owned  
319 private passenger vehicle (to include station wagons, recreational  
320 motor vehicles and pickup trucks) registered in the name, or  
321 jointly in the name, of the person making application therefor,  
322 and when issued to such person shall be used upon the vehicle for  
323 which issued in lieu of the standard license plate or license tag  
324 normally issued for such vehicle.

325 The distinctive license plates shall not be transferable

326 between motor vehicle owners; and in the event the owner of a  
327 vehicle bearing a distinctive plate shall sell, trade, exchange or  
328 otherwise dispose of the vehicle, such plate shall be retained by  
329 such owner and returned to the tax collector.

330 SECTION 7. Section 27-19-56.13, Mississippi Code of 1972, is  
331 amended as follows:[WAN6]

332 27-19-56.13. In recognition of the patriotic service  
333 rendered by Mississippians who are recipients of the Distinguished  
334 Flying Cross and the Air Medal, any such person is privileged to  
335 obtain one (1) distinctive motor vehicle license plate or tag  
336 identifying him as recipient of the Distinguished Flying Cross or  
337 the Air Medal. The distinctive plates or tags shall be of a color  
338 and design designated by the Tax Commission and approved by the  
339 Mississippi Military License Tag Design Approval Committee.

340 The distinctive license plates shall be prepared by the Tax  
341 Commission and shall be issued through the tax collectors of the  
342 counties in the same manner as are other motor vehicle license  
343 plates or tags. An additional tag fee of Thirty Dollars (\$30.00)  
344 shall be collected by the tax collector for such license plates or  
345 tags and shall be forwarded to the State Tax Commission which  
346 shall deposit such fee to the credit of the State General Fund.  
347 An applicant for such distinctive plates shall present to the  
348 issuing official written proof that the applicant is a recipient  
349 of the Distinguished Flying Cross or the Air Medal. The  
350 distinctive license plates or tags so issued shall be used only  
351 upon a personally or jointly owned private passenger vehicle (to  
352 include station wagons, recreational motor vehicles and pickup  
353 trucks) registered in the name, or jointly in the name, of the  
354 person making application therefor, and when issued to such person  
355 shall be used upon the vehicle for which issued in lieu of the  
356 standard license plate or license tag normally issued for such  
357 vehicle.

358 The distinctive license plates shall not be transferable

359 between motor vehicle owners; and in the event the owner of a  
360 vehicle bearing a distinctive plate shall sell, trade, exchange or  
361 otherwise dispose of the vehicle, such plate shall be retained by  
362 such owner and returned to the tax collector.

363 SECTION 8. This act shall take effect and be in force from  
364 and after July 1, 2000.