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

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


(3) The committee shall not approve any design which contains the color yellow or which does not contain the colors red, white and blue.
SECTION 2. Section 27-19-51, Mississippi Code of 1972, is amended as follows:

27-19-51. (1) 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 of Mississippi, 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 plates or tags identifying these persons with such organizations. 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 of such color and design as may be approved by the Mississippi Military License Tag Design Approval Committee. Each distinctive license plate shall bear the words of the name of the appropriate armed service and need not bear prefixed numbers identifying the county of issuance.

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

(3) The distinctive license plates here provided for shall be prepared by the State Tax Commission and shall be issued through the tax collectors of the several counties of the state in
like manner as are other motor vehicle license plates or tags and
such officers shall be entitled to their regular fees for such
service. Applicants for such distinctive plates shall present to
the issuing official proof of their membership in the Army
National Guard, Air National Guard of Mississippi, or United
States Reserves by means of certificate signed by the commanding
officer of such applicant on forms prescribed by the Adjutant
General of Mississippi. 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 of the
Armed Forces of the United States. The distinctive license plates
or tags so issued shall be used only upon and for personally or
jointly owned private passenger vehicles (to include station
wagons, recreational motor vehicles and pickup trucks) registered
in the name, or jointly in the name, of the member making
application therefor, and when so issued to such applicant shall
be used upon the vehicle for which issued in lieu of the standard
license plate or license tag normally issued for such vehicle.

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

(5) The distinctive license plates issued hereunder shall
not be transferable between motor vehicle owners; and in the event
the owner of a vehicle bearing such distinctive plate shall sell,
trade, exchange or otherwise dispose of the vehicle, such plate
shall be retained by the owner to whom issued and returned by the
owner to the tax collector of the county or the State Tax
Commission, as the case may be.
(6) The Adjutant General is authorized to recognize not more than one hundred (100) senior staff officers, command sergents 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 State Tax Commission. The Adjutant General is responsible for furnishing the State Tax Commission necessary information to effect issue or transfer of these specially numbered license plates or tags.

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

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

SECTION 3. Section 27-19-53, Mississippi Code of 1972, is amended as follows:

27-19-53. (1) Any legal resident of the State of Mississippi who is a veteran of service in the Armed Forces of the United States, and who is rated as having one hundred percent (100%) permanent service-connected disability by the Veterans' Administration is privileged to purchase annually one (1) motor vehicle license plate or tag in his or her county of legal residence, for the sum of One Dollar ($1.00) in total cost, regardless of make or model of motor vehicle. The registration year of such motor vehicle shall commence the first day of the
month in which application for registration is made, as provided

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

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

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

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

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

(3) A license issued under this section shall not be
transferable to any other person.

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

SECTION 4. Section 27-19-54, Mississippi Code of 1972, is amended as follows:

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

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

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

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

(5) The State Tax Commission is directed to furnish to the tax collector of each county a sufficient number of distinctive motor vehicle license plates or tags which shall be of such color and design as the State Tax Commission shall prescribe subject to the approval of the Mississippi License Tag Commission and the Mississippi Military License Tag Design Approval Committee, and in accordance with the provisions of Section 27-19-41. * * *
(6) A license issued under this section shall not be transferable to any other person; however, the surviving spouse of a deceased person who was issued a license plate or tag under this section shall be entitled to apply for or retain a license issued under this section and may continue annually to renew registration for one (1) motor vehicle license plate or tag under this section for as long as the spouse remains unmarried. At the time of application or renewal registration, a surviving spouse who desires to retain the distinctive plate or tag issued under this section shall file with the county tax collector a sworn statement that the spouse is unmarried.

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

(8) As used in this section, the term "prisoner of war" means any regularly appointed, enrolled, enlisted or inducted member of the military or naval forces of the United States who was held as a prisoner of war for any period of time by any government of any nation with which the United States has been at war; and it also means any regularly appointed, enrolled, enlisted or inducted member of the Armed Forces of the United States who was held as a prisoner of war for any period of time subsequent to June 25, 1950, by any hostile force with which the Armed Forces of the United States were actually engaged in armed conflict subsequent to such date and prior to August 21, 1954, or any person (military or civilian) assigned to duty on the U.S.S. Pueblo who was captured by the military forces of North Korea on January 23, 1968, and thereafter held prisoner by the government of North Korea for any period of time ending on or before December 23, 1968, except any person who, at any time, voluntarily, knowingly and without duress, gave aid to or collaborated with or...
in any manner served any such hostile force; and it also means any
regularly appointed, enrolled, enlisted or inducted member of the
Armed Forces of the United States who was held as a prisoner of
war for any period of time during the Vietnam Conflict by any
force hostile to the United States, except any such member who, at
any time, voluntarily, knowingly and without duress, gave aid to
or collaborated with, or in any manner served, such hostile force.
The term "Vietnam Conflict" relates to the period beginning
February 28, 1961, and ending on such date as shall thereafter be
determined by presidential proclamation or concurrent resolution
of the Congress.

SECTION 5. Section 27-19-56.5, Mississippi Code of 1972, is
amended as follows:

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

The distinctive license plates shall be prepared by the Tax
Commission and shall be issued through the tax collectors of the
counties in the same manner as are other motor vehicle license
plates or tags. A tag fee of Fifteen Dollars ($15.00), in
addition to all other taxes and fees, shall be collected by the
tax collector for the Pearl Harbor distinctive tag. Distinctive
tags issued to Purple Heart Medal recipients under the provisions
of this section shall be exempt from ad valorem taxes, privilege
taxes and all other taxes and fees. The surviving spouse of a
deceased person who was issued a Purple Heart Medal distinctive
license plate or tag under this section shall be entitled to apply
for or retain such license tag and may continue annually to renew
registration for one (1) such distinctive motor vehicle license
plate or tag for as long as the spouse remains unmarried. At the
time of application or renewal registration, a surviving spouse
who desires to retain such distinctive plate or tag shall file
with the county tax collector a sworn statement that the spouse is
unmarried, and any such vehicle when so registered shall not be
exempt from ad valorem taxes and privilege taxes. The tax
collector shall forward the additional fee of Fifteen Dollars
($15.00) charged for issuance of a Pearl Harbor distinctive tag to
the Tax Commission which shall deposit such fee to the credit of
the State General Fund. An applicant for a distinctive tag under
this section shall present to the issuing official either (a)
written proof that the applicant is an honorably discharged former
member of one (1) of the Armed Forces of the United States and,
while serving in the Armed Forces of the United States, was
present during the attack on the island of Oahu, Territory of
Hawaii, on December 7, 1941, between the hours of 7:55 a.m. and
9:45 a.m., Hawaii time, or (b) written proof that the applicant is
a Purple Heart Medal recipient. The distinctive license plates or
tags so issued shall be used only upon a personally or jointly
owned private passenger vehicle (to include station wagons,
recreational motor vehicles and pickup trucks) registered in the
name, or jointly in the name, of the person making application
therefor, and when issued to such person shall be used upon the
vehicle for which issued in lieu of the standard license plate or
license tag normally issued for such vehicle.

The distinctive license plates shall not be transferable
between motor vehicle owners; and in the event the owner of a
vehicle bearing a distinctive plate shall sell, trade, exchange or
otherwise dispose of the vehicle, such plate shall be retained by
such owner and returned to the tax collector.
SECTION 6. Section 27-19-56.12, Mississippi Code of 1972, is amended as follows:

27-19-56.12. In recognition of the patriotic service rendered by Mississippians who are honorably discharged veterans who served in the United States Armed Forces, any such person is privileged to obtain distinctive motor vehicle license plates or tags for each motor vehicle registered in his name identifying his status as a veteran. The State Tax Commission, with concurrence by the Mississippi Military License Tag Design Approval Committee, shall develop decals to be affixed to the license tag indicating branch and period of military service. The distinctive plates or tags shall be of a color and design designated and approved by the Mississippi Military License Tag Design Approval Committee.

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

An applicant for such distinctive plates shall present to the issuing official written evidence of the veteran's service. Such evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, or a written certification of military service from the State Veterans Affairs Board. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the person making application.
therefor, and when issued to such person shall be used upon the
vehicle for which issued in lieu of the standard license plate or
license tag normally issued for such vehicle.

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

SECTION 7. Section 27-19-56.13, Mississippi Code of 1972, is
amended as follows:

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

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

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

SECTION 8. This act shall take effect and be in force from and after July 1, 2001.