

By: Representative Weathersby

To: Ways and Means

HOUSE BILL NO. 365

1 AN ACT TO AMEND SECTION 27-19-56.5, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT THE SURVIVING SPOUSE OF A DECEASED PERSON WHO WAS
3 ISSUED A PURPLE HEART MEDAL DISTINCTIVE LICENSE TAG SHALL BE
4 ENTITLED TO APPLY FOR OR RETAIN ONE SUCH LICENSE TAG WHICH SHALL
5 BE EXEMPT FROM HIGHWAY PRIVILEGE TAXES AND MOTOR VEHICLE AD
6 VALOREM TAXES; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** Section 27-19-56.5, Mississippi Code of 1972, is
9 amended as follows:

10 27-19-56.5. In recognition of the patriotic service rendered
11 by Mississippians who survived the attack on Pearl Harbor and by
12 Mississippians who are recipients of the Purple Heart Medal, any
13 such person is privileged to obtain one (1) distinctive motor
14 vehicle license plate or tag identifying him as a Pearl Harbor
15 survivor or not more than two (2) distinctive motor vehicle
16 license plates or tags identifying him as a Purple Heart Medal
17 recipient. The distinctive plates or tags shall be of a color and
18 design designated by the State Tax Commission.

19 The distinctive license plates shall be prepared by the State
20 Tax Commission and shall be issued through the tax collectors of
21 the counties in the same manner as are other motor vehicle license
22 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in
23 addition to all other taxes and fees, shall be collected by the
24 tax collector for the Pearl Harbor distinctive tag. The first
25 distinctive tag issued to Purple Heart Medal recipients under the
26 provisions of this section shall be exempt from ad valorem taxes,
27 privilege taxes and all other taxes and fees. There shall be no
28 exemption from ad valorem taxes, privilege taxes or other taxes
29 and fees for the issuance of a second distinctive tag to Purple



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

60 The distinctive license plates shall not be transferable
61 between motor vehicle owners; and in the event the owner of a
62 vehicle bearing a distinctive plate shall sell, trade, exchange or



63 otherwise dispose of the vehicle, such plate shall be retained by
64 such owner and returned to the tax collector.

65 **SECTION 2.** Nothing in this act shall affect or defeat any
66 claim, assessment, appeal, suit, right or cause of action for
67 taxes due or accrued under the highway privilege tax laws and the
68 Motor Vehicle Ad Valorem Tax Law of 1958, before the date on which
69 this act becomes effective, whether such claims, assessments,
70 appeals, suits or actions have been begun before the date on which
71 this act becomes effective or are begun thereafter; and the
72 provisions of the highway privilege tax laws and the Motor Vehicle
73 Ad Valorem Tax Law of 1958 are expressly continued in full force,
74 effect and operation for the purpose of the assessment, collection
75 and enrollment of liens for any taxes due or accrued and the
76 execution of any warrant under such laws before the date on which
77 this act becomes effective, and for the imposition of any
78 penalties, forfeitures or claims for failure to comply with such
79 laws.

80 **SECTION 3.** This act shall take effect and be in force from
81 and after July 1, 2003.

