

By: Senator(s) King, Carmichael, Harvey,  
Chaney, Michel

To: Finance

COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 2096

1 AN ACT TO AMEND SECTION 27-19-56.5, MISSISSIPPI CODE OF 1972,  
2 TO GRANT FREE PARKING PRIVILEGES TO PERSONS WHO HAVE BEEN ISSUED A  
3 DISTINCTIVE LICENSE PLATE IDENTIFYING THEM AS A PEARL HARBOR  
4 SURVIVOR OR PURPLE HEART RECIPIENT; AND FOR RELATED PURPOSES.

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

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

8 27-19-56.5. In recognition of the patriotic service rendered  
9 by Mississippians who survived the attack on Pearl Harbor and by  
10 Mississippians who are recipients of the Purple Heart Medal, any  
11 such person is privileged to obtain one (1) distinctive motor  
12 vehicle license plate or tag identifying him as a Pearl Harbor  
13 survivor or not more than two (2) distinctive motor vehicle  
14 license plates or tags identifying him as a Purple Heart Medal  
15 recipient. The distinctive plates or tags shall be of a color and  
16 design designated by the State Tax Commission.

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

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

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

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

63 The person to whom a distinctive license plate has been  
64 issued pursuant to this section may park the vehicle to which the  
65 license plate is assigned free of charge in any state, county or  
66 municipal metered parking space or public parking facility.

67 **SECTION 2.** This act shall take effect and be in force from  
68 and after July 1, 2004.