

By: Senator(s) Tollison

To: Finance

SENATE BILL NO. 2272

1 AN ACT TO AMEND SECTION 27-19-53, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT LEGAL RESIDENTS OF THE STATE WHO ARE VETERANS AND
3 WHO HAVE A 10% OR MORE PERMANENT SERVICE-CONNECTED DISABILITY MAY
4 BE ISSUED THE DISTINCTIVE DISABLED VETERAN TAG TAX FREE; AND FOR
5 RELATED PURPOSES.

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

7 **SECTION 1.** Section 27-19-53, Mississippi Code of 1972, is
8 amended as follows:

9 27-19-53. (1) Any legal resident of the State of
10 Mississippi who is a veteran of service in the Armed Forces of the
11 United States, and who is rated as having a ten percent (10%) or
12 more permanent service-connected disability by the Veterans'
13 Administration is privileged to purchase annually one (1) motor
14 vehicle license plate or tag in his or her county of legal
15 residence, for the sum of One Dollar (\$1.00) in total cost,
16 regardless of make or model of motor vehicle. The registration
17 year of such motor vehicle shall commence the first day of the
18 month in which application for registration is made, as provided
19 in Section 27-19-31.

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

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

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

27 (d) Vehicles owned by such veterans are hereby exempt
28 from all ad valorem and privilege taxes; however, the surviving

29 spouse of a deceased person who was issued a license plate or tag
30 under this section shall be entitled to apply for or retain a
31 license issued under this section and may continue annually to
32 renew registration for one (1) motor vehicle license plate or tag
33 under this section for as long as the spouse remains unmarried. At
34 the time of application or renewal registration, a surviving
35 spouse who desires to retain the distinctive plate or tag issued
36 under this section shall file with the county tax collector a
37 sworn statement that the spouse is unmarried. Any such vehicle
38 when so registered shall be exempt from all ad valorem and
39 privilege taxes.

40 (2) The State Tax Commission is directed to furnish each
41 veteran obtaining a license tag under subsection (1) an emblem,
42 which the veteran shall attach securely to the tag, showing that
43 the tag was issued to a disabled American veteran.

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

46 (4) Any person evading or violating any of the provisions of
47 this section, or attempting to secure benefits hereunder to which
48 he is not entitled, shall be guilty of a misdemeanor and upon
49 conviction shall be fined not less than One Hundred Dollars
50 (\$100.00) nor more than One Thousand Dollars (\$1,000.00).

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