

By: Senator(s) Kirby

To: Finance

SENATE BILL NO. 2711

1 AN ACT TO AMEND SECTION 27-19-53, MISSISSIPPI CODE OF 1972,
2 TO ALLOW THE SURVIVING SPOUSE OF A DECEASED PERSON WHO WAS ISSUED
3 A DISTINCTIVE DISABLED VETERAN LICENSE PLATE OR TAG TO RETAIN SUCH
4 PLATE OR TAG EVEN IF SUCH SPOUSE REMARRIES; AND FOR RELATED
5 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 one hundred percent
12 (100%) 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 * * *. Any such vehicle when so registered
34 shall be exempt from all ad valorem and privilege taxes.

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

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

41 (4) Any person evading or violating any of the provisions of
42 this section, or attempting to secure benefits hereunder to which
43 he is not entitled, shall be guilty of a misdemeanor and, upon
44 conviction, shall be fined not less than One Hundred Dollars
45 (\$100.00) nor more than One Thousand Dollars (\$1,000.00).

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