MISSISSIPPI LEGISLATURE

To: Ways and Means

By: Representatives Vince, Akins, Cummings, Davis, Fleming, Frierson, Gibbs, Gregory, Hamilton (6th), Hudson, Jennings, Markham, Moss, Parker, Robinson (84th), Rogers (14th), Rogers (61st), Rotenberry, Sullivan, Woods

HOUSE BILL NO. 736

1 AN ACT TO AMEND SECTION 27-19-56.5, MISSISSIPPI CODE OF 1972, 2 TO INCREASE FROM ONE TO TWO THE NUMBER OF PEARL HARBOR SURVIVOR 3 DISTINCTIVE MOTOR VEHICLE LICENSE TAGS THAT A QUALIFIED APPLICANT 4 MAY BE ISSUED; 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. (1) In recognition of the patriotic service 9 rendered by Mississippians who survived the attack on Pearl Harbor 10 and by Mississippians who are recipients of the Purple Heart 11 Medal, any such person is privileged to obtain two (2) distinctive motor vehicle license plates or tags identifying him as a Pearl 12 13 Harbor survivor or not more than two (2) distinctive motor vehicle license plates or tags identifying him as a Purple Heart Medal 14 15 recipient. The distinctive plates or tags shall be of a color and 16 design designated by the State Tax Commission.

17 (2) The distinctive license plates shall be prepared by the State Tax Commission and shall be issued through the tax 18 collectors of the counties in the same manner as are other motor 19 vehicle license plates or tags. A tag fee of Fifteen Dollars 20 21 (\$15.00), in addition to all other taxes and fees, shall be collected by the tax collector for the Pearl Harbor distinctive 22 tag. The first distinctive tag issued to Purple Heart Medal 23 recipients under the provisions of this section shall be exempt 24 from ad valorem taxes, privilege taxes and all other taxes and 25 26 fees. There shall be no exemption from ad valorem taxes, privilege taxes or other taxes and fees for the issuance of a 27 28 second distinctive tag to Purple Heart Medal recipients. However, * HR07/ R1199* H. B. No. 736 G3/5 07/HR07/R1199 PAGE 1 (JWB\HS)

29 the surviving spouse of a deceased person who was issued a Purple 30 Heart Medal distinctive license plate or tag under this section 31 shall be entitled to apply for or retain one (1) such license tag and may continue annually to renew registration for such 32 33 distinctive motor vehicle license plate or tag for as long as the 34 spouse remains unmarried. At the time of application or renewal 35 registration, a surviving spouse who desires to retain such distinctive plate or tag shall file with the county tax collector 36 37 a sworn statement that the spouse is unmarried, and any such 38 vehicle when so registered shall be exempt from ad valorem taxes, privilege taxes and all other taxes and fees. The tax collector 39 shall monthly forward the additional fee of Fifteen Dollars 40 (\$15.00) charged for issuance of a Pearl Harbor distinctive tag to 41 42 the State Tax Commission which shall deposit such fee to the credit of the State General Fund. An applicant for a distinctive 43 44 tag under this section shall present to the issuing official 45 either (a) written proof that the applicant is an honorably 46 discharged former member of one (1) of the Armed Forces of the 47 United States and, while serving in the Armed Forces of the United States, was present during the attack on the island of Oahu, 48 Territory of Hawaii, on December 7, 1941, between the hours of 49 50 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof that 51 the applicant is a Purple Heart Medal recipient. The distinctive license plates or tags so issued shall be used only upon a 52 53 personally or jointly owned private passenger vehicle (to include 54 station wagons, recreational motor vehicles and pickup trucks) 55 registered in the name, or jointly in the name, of the person 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 58 license plate or license tag normally issued for such vehicle. (3) The distinctive license plates shall not be transferable 59 60 between motor vehicle owners; and in the event the owner of a 61 vehicle bearing a distinctive plate shall sell, trade, exchange or * HR07/ R1199* H. B. No. 736

07/HR07/R1199 PAGE 2 (JWB\HS) otherwise dispose of the vehicle, such plate shall be retained bysuch owner and returned to the tax collector.

64 (4) A vehicle that displays a distinctive license plate
65 issued under this section may park free of charge in any state
66 parking space or state parking facility when the person to whom
67 the license plate was issued is operating or occupying the
68 vehicle.

69 (5) Any person evading or violating any of the provisions of 70 this section, or attempting to secure benefits under this section 71 to which he is not entitled, shall be guilty of a misdemeanor and, 72 upon conviction, shall be fined not less than One Thousand Dollars 73 (\$1,000.00) or imprisoned in the county jail for not less than six 74 (6) months, or both.

75 **SECTION 2.** This act shall take effect and be in force from 76 and after July 1, 2007.