

By: Representatives Barton, Carpenter

To: Ways and Means

## HOUSE BILL NO. 1034

1 AN ACT TO CREATE A NEW SECTION OF LAW TO AUTHORIZE THE  
2 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO PERSONS WHO  
3 ARE HONORABLY DISCHARGED VETERANS OF THE UNITED STATES ARMED  
4 FORCES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE  
5 LICENSE TAGS TO PERSONS WHO ARE RECIPIENTS OF THE BRONZE STAR; TO  
6 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS  
7 TO PERSONS WHO ARE HONORABLY DISCHARGED VETERANS OF THE UNITED  
8 STATES ARMED FORCES WHO SERVED IN THE VIETNAM CONFLICT AND WERE  
9 AWARDED A VIETNAM SERVICE RIBBON; TO AUTHORIZE THE ISSUANCE OF  
10 DISTINCTIVE MOTORCYCLE LICENSE TAGS TO PERSONS WHO ARE VETERANS OF  
11 THE UNITED STATES ARMED FORCES; TO AUTHORIZE THE ISSUANCE OF  
12 DISTINCTIVE GOLD STAR MOTOR VEHICLE LICENSE TAGS TO FAMILY MEMBERS  
13 OF SERVICE MEMBERS WHO HAVE DIED WHILE SERVING ON ACTIVE DUTY IN  
14 THE ARMED FORCES OF THE UNITED STATES WHILE THE UNITED STATES WAS  
15 ENGAGED IN HOSTILE ACTIVITIES OR A TIME OF WAR AND TO PROVIDE THAT  
16 ONE GOLD STAR LICENSE TAG ISSUED TO THE MOTHER OF THE SERVICE  
17 MEMBER WHO WAS KILLED AND ONE GOLD STAR LICENSE TAG ISSUED TO THE  
18 SPOUSE OF THE SERVICE MEMBER WHO WAS KILLED SHALL BE EXEMPT FROM  
19 AD VALOREM TAXES, PRIVILEGE TAXES AND ALL OTHER TAXES AND FEES; TO  
20 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS  
21 TO PERSONS WHO ARE IRAQ VETERANS; TO AUTHORIZE THE ISSUANCE OF  
22 DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO PERSONS WHO ARE  
23 AFGHANISTAN VETERANS; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE  
24 MOTOR VEHICLE LICENSE TAGS TO PERSONS WHO ARE RECIPIENTS OF THE  
25 NAVY AND MARINE CORPS MEDAL; TO AUTHORIZE THE ISSUANCE OF  
26 DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO PERSONS WHO ARE COMBAT  
27 VETERANS; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH  
28 DISTINCTIVE MOTOR VEHICLE LICENSE TAGS; TO PROVIDE FOR THE  
29 DISTRIBUTION OF THE ADDITIONAL FEES COLLECTED; TO AMEND SECTIONS  
30 27-19-56.12, 27-19-56.62, 27-19-56.85, 27-19-56.125, 27-19-56.162,  
31 27-19-56.186, 27-19-56.187, 27-19-56.199, 27-19-56.450,  
32 27-19-56.44 AND 27-51-41, MISSISSIPPI CODE OF 1972, TO CONFORM TO  
33 THE PROVISIONS OF THIS ACT; AND FOR RELATED PURPOSES.



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

**SECTION 1.** (1) (a) In recognition of the patriotic service rendered by Mississippians who are honorably discharged veterans who served in the United States Armed Forces, any such person is privileged to obtain distinctive motor vehicle license plates or tags for each motor vehicle registered in his name identifying his status as a veteran. The Department of Revenue, with concurrence by the Mississippi Veterans Affairs, shall develop decals to be affixed to the license tag indicating branch and period of military service. The distinctive plates or tags shall be of a color and design designated by the Department of Revenue with concurrence by the Mississippi Veterans Affairs.

(b) (i) The distinctive license plates shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. An additional annual tag fee of Thirty Dollars (\$30.00) shall be collected by the tax collector for such license plates or tags and shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The additional fee is due and payable at the time the original application is made for a distinctive tag under this subsection (1) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. The Department of Revenue shall deposit such fee to the credit of a fund to be administered by the board of the



Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

Unexpended amounts remaining in such fund at the end of a fiscal year shall be transferred to the Mississippi Veterans Cemetery Perpetual Care Fund created in House Bill No. 448, 2020 Regular Session.

(ii) A person issued a distinctive plate or tag under Section 27-19-56.12 before July 1, 2020, may renew the plate under this subsection (1) in the manner provided for the issuance and renewal of a distinctive plate or tag under this subsection (1). However, the person shall not be required to provide the written evidence required in paragraph (c) of this subsection (1). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in this subsection (1).

(c) An applicant for such distinctive plates shall present to the issuing official written evidence of the veteran's service. Such evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, or a written certification of military service from the Mississippi Veterans Affairs. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup



84 trucks) registered in the name, or jointly in the name, of the  
85 person making application therefor, and when issued to such person  
86 shall be used upon the vehicle for which issued in lieu of the  
87 standard license plate or license tag normally issued for such  
88 vehicle.

89 (d) The distinctive license plates shall not be  
90 transferable between motor vehicle owners; and in the event the  
91 owner of a vehicle bearing a distinctive plate shall sell, trade,  
92 exchange or otherwise dispose of the vehicle, such plate shall be  
93 retained by such owner and returned to the tax collector.

94 (2) (a) (i) In recognition of the patriotic services  
95 rendered by Mississippians who are recipients of the Bronze Star,  
96 any such person, upon complying with the motor vehicle laws  
97 relating to registration and licensing of motor vehicles, and upon  
98 payment of the road and bridge privilege taxes, ad valorem taxes  
99 and registration fees as prescribed by law for private carriers of  
100 passengers, pickup trucks and other noncommercial motor vehicles,  
101 and upon payment of an additional annual fee in the amount  
102 provided in paragraph (c) of this subsection (2), shall be  
103 privileged to obtain one (1) distinctive motor vehicle license  
104 plate or tag for each motor vehicle registered in his name  
105 identifying him as a recipient of the Bronze Star.

106 (ii) A person who is privileged to obtain a  
107 distinctive motor vehicle license plate or tag identifying such  
108 person as a recipient of the Bronze Star and who is eligible to



109 obtain a special license plate under Section 27-19-56 is  
110 privileged to obtain one (1) distinctive motor vehicle license  
111 plate or tag bearing the International Symbol of Access adopted by  
112 Rehabilitation International in 1969 at its Eleventh World  
113 Congress on Rehabilitation of the disabled and identifying such  
114 person as a recipient of the Bronze Star.

115 (iii) Except as otherwise provided in subparagraph  
116 (ii) of this paragraph (a), the tags shall be of such color and  
117 design as the Department of Revenue shall prescribe, subject to  
118 the approval of the Mississippi License Tag Commission, and shall  
119 consist of such letters or numbers, or both, as may be necessary  
120 to distinguish each license tag.

121 (b) Application for the distinctive license tags shall  
122 be made to the county tax collector on forms prescribed by the  
123 Department of Revenue. Applicants for such distinctive license  
124 tags shall present to the issuing official written proof that the  
125 applicant is a recipient of the Bronze Star; however, if the  
126 person is applying for a distinctive tag pursuant to paragraph  
127 (a)(ii) of this subsection (2), the applicant shall also meet the  
128 requirements of Section 27-19-56. The application and the  
129 additional fee, less Two Dollars (\$2.00) to be retained by the tax  
130 collector, shall be remitted to the Department of Revenue on a  
131 monthly basis as prescribed by the department. The portion of the  
132 additional fee retained by the tax collector shall be deposited  
133 into the county general fund.



(c) (i) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this subsection (2) shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this subsection (2), which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this subsection (2) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(ii) A person issued a distinctive plate or tag under Section 27-19-56.62 before July 1, 2020, may renew the plate or tag under this subsection (2) in the manner provided for the issuance and renewal of a distinctive plate or tag under this subsection (2). The person shall not be required to provide the written proof required in paragraph (b) of this subsection (2); however, if the person is applying for renewal of a distinctive tag described in paragraph (a)(ii) of this subsection (2), the applicant shall also meet the requirements of Section 27-19-56. The additional fee collected from the renewal of such a



distinctive plate or tag shall be distributed in the manner  
provided in paragraph (d) this subsection (1).

(d) The Department of Revenue shall deposit all fees  
into the State Treasury on the day received. At the end of each  
month, the Department of Revenue shall certify the total fees  
collected under this subsection (2) to the State Treasurer who  
shall distribute such collections as follows:

(i) Twenty-four Dollars (\$24.00) of each  
additional fee collected on distinctive license tags issued or  
renewed under this subsection (2) shall be deposited in the State  
Treasury to the credit of a special fund to be administered by the  
board of the Mississippi Veterans Affairs for the support of  
indigent veterans who are residents of the state veterans homes  
and the support of the operations of the state veterans homes and  
cemeteries. Unexpended amounts remaining in such fund at the end  
of a fiscal year shall be transferred to the Mississippi Veterans  
Cemetery Perpetual Care Fund created in House Bill No. 448, 2020  
Regular Session.

(ii) One Dollar (\$1.00) of each additional fee  
collected on distinctive license tags issued or renewed pursuant  
to this subsection (2) shall be deposited into the Mississippi  
Burn Care Fund created pursuant to Section 7-9-70.

(iii) Two Dollars (\$2.00) of each additional fee  
collected on distinctive license tags issued or renewed pursuant  
to this subsection (2) shall be deposited to the credit of the



State Highway Fund to be expended solely for the repair,  
maintenance, construction or reconstruction of highways.

(iv) One Dollar (\$1.00) of each additional fee  
collected on distinctive license tags issued or renewed pursuant  
to this subsection (2) shall be deposited to the credit of the  
special fund created in Section 27-19-44.2.

(e) A regular license tag must be properly displayed as  
required by law until replaced by a distinctive license tag under  
this subsection (2). The regular license tag must be surrendered  
to the tax collector upon issuance of the distinctive license tag  
under this subsection (2). The tax collector shall issue up to  
two (2) license decals for each distinctive license tag issued or  
renewed under this subsection (2), which will expire the same  
month and year as the regular license tag.

(f) In the case of loss or theft of a distinctive  
license tag issued or renewed under this subsection (2), the owner  
may make application and affidavit for a replacement distinctive  
license tag as provided by Section 27-19-37. The fee for a  
replacement distinctive license tag shall be Ten Dollars (\$10.00).  
The tax collector receiving such application and affidavit shall  
be entitled to retain and deposit into the county general fund  
five percent (5%) of the fee for such replacement license tag and  
the remainder shall be distributed in the same manner as funds  
from the sale of regular distinctive license tags issued or  
renewed under this subsection (2).





208           (3)   (a)   In recognition of the patriotic service rendered by  
209   Mississippians who are honorably discharged veterans who served in  
210   the United States Armed Forces during the Vietnam Conflict and  
211   were awarded a Vietnam Service Ribbon, any such person is  
212   privileged to obtain distinctive motor vehicle license plates or  
213   tags for each motor vehicle registered in his name identifying his  
214   status as a Vietnam veteran. The Department of Revenue, with  
215   concurrence by the Mississippi Veterans Affairs, shall develop  
216   decals to be affixed to the license tag indicating branch and  
217   period of military service. The distinctive plates or tags shall  
218   be of a color and design designated by the Department of Revenue  
219   with concurrence by the Mississippi Veterans Affairs.

220           (b)   (i)   The distinctive license plates shall be  
221   prepared by the Department of Revenue and shall be issued through  
222   the tax collectors of the counties in the same manner as are other  
223   motor vehicle license plates or tags. An additional annual tag  
224   fee of Thirty Dollars (\$30.00) shall be collected by the tax  
225   collector for such license plates or tags and shall be remitted to  
226   the Department of Revenue on a monthly basis as prescribed by the  
227   department. The additional fee is due and payable at the time the  
228   original application is made for a distinctive tag under this  
229   subsection (3) and thereafter annually at the time of renewal  
230   registration as long as the owner retains the distinctive license  
231   tag. The Department of Revenue shall deposit such fee to the  
232   credit of a fund to be administered by the board of the



Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

Unexpended amounts remaining in such fund at the end of a fiscal year shall be transferred to the Mississippi Veterans Cemetery Perpetual Care Fund created in House Bill No. 448, 2020 Regular Session.

(ii) A person issued a distinctive plate or tag under Section 27-19-56.85 before July 1, 2020, may renew the plate or tag under this subsection (3) in the manner provided for the issuance and renewal of a distinctive plate or tag under this subsection (3). However, the person shall not be required to provide the written evidence required in paragraph (c) of this subsection (3). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in subparagraph (i) of this paragraph (b).

(c) An applicant for such distinctive plates shall present to the issuing official written evidence of the veteran's service. Such evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, or a written certification of military service from the Mississippi Veterans Affairs. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup



trucks) registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

(d) The distinctive license plates shall not be transferable between motor vehicle owners; and in the event the owner of a vehicle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle, such plate shall be retained by such owner and returned to the tax collector.

(e) In order for a distinctive license tag to be issued under this subsection (3), the provisions of Section 27-19-44(2) must be complied with before July 1, 2023.

(4) (a) In recognition of the patriotic service rendered by Mississippians who are veterans of the United States Armed Forces, beginning with any registration year commencing on or after July 1, 2020, any such person is privileged to obtain distinctive motorcycle license plates or tags for each motorcycle registered in his name identifying his status as a veteran. The Department of Revenue, with concurrence by the Mississippi Veterans Affairs, shall develop decals to be affixed to the license plate or tag indicating branch and period of military service. The distinctive plates or tags shall be of a color and design designated by the Department of Revenue with concurrence by the Mississippi Veterans Affairs.



(b) (i) The distinctive license plates shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. An additional annual tag fee of Thirty Dollars (\$30.00) shall be collected by the tax collector for such license plates or tags and shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The additional fee is due and payable at the time the original application is made for a distinctive tag under this subsection (4) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. The Department of Revenue shall deposit such fee to the credit of a fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veteran homes and the support of the operations of the state veterans homes and cemeteries. Unexpended amounts remaining in such fund at the end of a fiscal year shall be transferred to the Mississippi Veterans Cemetery Perpetual Care Fund created in House Bill No. 448, 2020 Regular Session.

(ii) A person issued a distinctive plate or tag under Section 27-19-56.125 before July 1, 2020, may renew the plate or tag under this subsection (4) in the manner provided for the issuance and renewal of a distinctive plate or tag under this subsection (4). However, the person shall not be required to



308 provide the written proof required in paragraph (c) of this  
309 subsection (4). The additional fee collected from the renewal of  
310 such a distinctive plate shall be distributed in the manner  
311 provided in subparagraph (i) of this paragraph (b).

312 (c) An applicant for the distinctive plates shall  
313 present to the issuing official written evidence of the veteran's  
314 service. The evidence shall include a copy of the applicant's  
315 DD-214 form, a Report of Separation from Military Service, a  
316 military discharge document, a written certification of military  
317 service from the Mississippi Veterans Affairs or a valid military  
318 identification card; however, a distinctive license plate or tag  
319 shall not be issued under this subsection (4) to any person who  
320 was dishonorably discharged from the United States Armed Forces.  
321 The distinctive license plates or tags so issued shall be used  
322 only upon a personally or jointly owned private motorcycle  
323 registered in the name, or jointly in the name, of the person  
324 making the application, and when issued to the person shall be  
325 used upon the motorcycle for which issued in lieu of the standard  
326 license plate or license tag normally issued for the motorcycle.

327 (d) The distinctive license plates shall not be  
328 transferable between motorcycle owners; and in the event the owner  
329 of a motorcycle bearing a distinctive plate shall sell, trade,  
330 exchange or otherwise dispose of the motorcycle, the plate shall  
331 be retained by the owner and returned to the tax collector.



(5) (a) There shall be issued beginning July 1, 2020, special motor vehicle license tags honoring the family members of service members who have died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war. The license tag shall be officially designated as the Gold Star license plate.

(b) Except as otherwise provided in this subsection (5), any owner of a motor vehicle who is a resident of this state and a family member of a service member who has died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in paragraph (e) of this subsection (5), shall be issued a Gold Star license tag for any motor vehicle registered in his name. The distinctive license tag shall be of such color and design as the Department of Revenue, with the advice of supporters of this license tag, may prescribe; however, the license tag shall bear in a conspicuous place a gold star with blue fringe on a white background with a red border that is the symbol for a fallen service member and shall have the words "Gold Star Family" and the branch of the United States Armed Forces in which the family member served displayed on it.



357 (c) One (1) Gold Star license tag issued to the mother  
358 of the service member who died while serving on active duty in the  
359 Armed Forces of the United States while the United States was  
360 engaged in hostile activities or a time of war after September 11,  
361 2001, and one (1) Gold Star license tag issued to the unremarried  
362 spouse of the service member who died while serving on active duty  
363 in the Armed Forces of the United States while the United States  
364 was engaged in hostile activities or a time of war after September  
365 11, 2001, shall be exempt from ad valorem taxes, privilege taxes  
366 and all other taxes and fees.

367 (d) Application for the distinctive license tags  
368 authorized by this subsection (5) shall be made to the county tax  
369 collector on forms prescribed by the Department of Revenue. The  
370 application and the additional fee imposed under subsection (5) of  
371 this section, less Two Dollars (\$2.00) thereof to be retained by  
372 the tax collector, shall be remitted to the Department of Revenue  
373 on a monthly basis as prescribed by the department. The portion  
374 of the additional fee retained by the tax collector shall be  
375 deposited into the county general fund.

376 (e) (i) Except as otherwise provided in this  
377 subsection (5), beginning with any registration year commencing on  
378 or after July 1, 2020, any person applying for a distinctive  
379 license tag under this subsection (5) shall pay an additional fee  
380 in the amount of Thirty Dollars (\$30.00) for each distinctive  
381 license tag applied for under this subsection (5), which shall be



in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this subsection (5) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(ii) A person issued a distinctive tag under Section 27-19-56.162 before July 1, 2020, may renew the tag under this subsection (5) in the manner provided for the issuance and renewal of a distinctive plate or tag under this subsection (5). However, the person shall not be required to provide the documentation and proof required in paragraph (i) of this subsection (5). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in paragraph (f) of this subsection (1).

(f) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this subsection (5) from the issuance or renewal of the distinctive license tags issued or renewed under this subsection (5). The State Treasurer shall distribute such collections as follows:





407                   (i) Twenty-four Dollars (\$24.00) of each  
408 additional fee collected on distinctive license tags issued or  
409 renewed pursuant to this subsection (5) shall be deposited to the  
410 credit of a fund to be administered by the board of the  
411 Mississippi Veterans Affairs for the support of indigent veterans  
412 who are residents of the state veterans homes and the support of  
413 the operations of the state veterans homes and cemeteries.  
414 Unexpended amounts remaining in such fund at the end of a fiscal  
415 year shall be transferred to the Mississippi Veterans Cemetery  
416 Perpetual Care Fund created in House Bill No. 448, 2020 Regular  
417 Session.

418                   (ii) One Dollar (\$1.00) of each additional fee  
419 collected on distinctive license tags issued or renewed pursuant  
420 to this subsection (5) shall be deposited into the Mississippi  
421 Burn Care Fund created pursuant to Section 7-9-70.

422                   (iii) Two Dollars (\$2.00) of each additional fee  
423 collected on distinctive license tags issued or renewed pursuant  
424 to this subsection (5) shall be deposited to the credit of the  
425 State Highway Fund to be expended solely for the repair,  
426 maintenance, construction or reconstruction of highways.

427                   (iv) One Dollar (\$1.00) of each additional fee  
428 collected on distinctive license tags issued or renewed pursuant  
429 to this subsection (5) shall be deposited to the credit of the  
430 special fund created in Section 27-19-44.2.



431           (g) A Gold Star license tag issued pursuant to this  
432 subsection (5) may be personalized in the manner provided for in  
433 Section 27-19-48 upon payment of the additional fee prescribed in  
434 that section.

435           (h) In order to qualify as a family member, the person  
436 must be directly related to the fallen service member as their  
437 unremarried spouse, child, stepchild, legal mother or father,  
438 sibling related by blood or legal adoption, step-sibling,  
439 grandparent, grandchild, aunt, uncle or stepparent who is  
440 currently married to the mother or father of the fallen service  
441 member.

442           (i) Whether a service member is deemed to have died  
443 while serving on active duty in the Armed Forces of the United  
444 States while the United States was engaged in hostile activities  
445 or a time of war shall be determined by the classification of  
446 death as listed by the United States Department of Defense and may  
447 be verified from documentation directly from the Department of  
448 Defense or from its subordinate agencies such as the Coast Guard,  
449 Reserve or National Guard. A classification of having died while  
450 serving on active duty in the Armed Forces of the United States  
451 while the United States was engaged in hostile activities or a  
452 time of war by the Department of Defense shall be prima facie  
453 evidence that the service member died in such manner.  
454 Documentation of the fact that the service member died while  
455 serving on active duty in the Armed Forces of the United States



456 while the United States was engaged in hostile activities or a  
457 time of war and proof of relationship to the service member shall  
458 be required by the county tax collector before issuing a Gold Star  
459 license plate. The county tax collector may waive the  
460 documentation if he or she has actual knowledge of the family  
461 relationship and that the service member died while serving on  
462 active duty in the Armed Forces of the United States while the  
463 United States was involved in hostile activities or a time of war.

464 (j) The Gold Star license plate shall be issued only to  
465 family members of service members that resided in Mississippi at  
466 the time of the death of the service member.

467 (k) A regular license tag must be properly displayed as  
468 required by law until replaced by a distinctive license tag under  
469 this subsection (5). The regular license tag must be surrendered  
470 to the tax collector upon issuance of the distinctive license tag  
471 under this subsection (5). The tax collector shall issue up to  
472 two (2) license decals for each distinctive license tag issued or  
473 renewed under this subsection (5), which will expire the same  
474 month and year as the regular license tag.

475 (l) In the case of loss or theft of a distinctive  
476 license tag issued or renewed under this subsection (5), the owner  
477 may make application and affidavit for a replacement distinctive  
478 license tag as provided by Section 27-19-37. The fee for a  
479 replacement distinctive license tag shall be Ten Dollars (\$10.00).  
480 The tax collector receiving such application and affidavit shall



481 be entitled to retain and deposit into the county general fund  
482 five percent (5%) of the fee for such replacement license tag and  
483 the remainder shall be distributed in the same manner as funds  
484 from the sale of regular distinctive license tags issued or  
485 renewed under this subsection (5).

486       (6) (a) In recognition of the patriotic services rendered  
487 by Mississippians who are recipients of the Southwest Asia Service  
488 Medal, the Iraq Campaign Medal, the Global War on Terrorism  
489 Expeditionary Medal, the Armed Forces Expeditionary Medal or the  
490 Inherent Resolve Campaign Medal for service in, or in support of  
491 operations in, Iraq, any such person, upon complying with the  
492 motor vehicle laws relating to registration and licensing of motor  
493 vehicles, and upon payment of the road and bridge privilege taxes,  
494 ad valorem taxes and registration fees as prescribed by law for  
495 private carriers of passengers, pickup trucks and other  
496 noncommercial motor vehicles, and upon payment of an additional  
497 annual fee in the amount provided in paragraph (c) of this  
498 subsection (6), shall be privileged to obtain one (1) distinctive  
499 motor vehicle license plate or tag for each motor vehicle  
500 registered in his or her name identifying him or her as an Iraq  
501 veteran. The tags shall be of such color and design as the  
502 Department of Revenue, with the advice of the Mississippi Veterans  
503 Affairs, may prescribe and shall consist of such letters or  
504 numbers, or both, as may be necessary to distinguish each license  
505 tag.



506           (b) Application for the distinctive license tags shall  
507 be made to the county tax collector on forms prescribed by the  
508 Department of Revenue. Applicants for such distinctive license  
509 tags shall present to the issuing official written proof that the  
510 applicant is a recipient of the Southwest Asia Service Medal, the  
511 Iraq Campaign Medal, the Global War on Terrorism Expeditionary  
512 Medal, the Armed Forces Expeditionary Medal or the Inherent  
513 Resolve Campaign Medal for service in, or in support of operations  
514 in, Iraq. The application and the additional fee, less Two  
515 Dollars (\$2.00) to be retained by the tax collector, shall be  
516 remitted to the Department of Revenue on a monthly basis as  
517 prescribed by the department. The portion of the additional fee  
518 retained by the tax collector shall be deposited into the county  
519 general fund.

520           (c) (i) Beginning with any registration year  
521 commencing on or after July 1, 2020, any person applying for a  
522 distinctive license tag under this subsection (6) shall pay an  
523 additional fee in the amount of Thirty Dollars (\$30.00) for each  
524 distinctive license tag applied for under this subsection (6),  
525 which shall be in addition to all other taxes and fees. The  
526 additional fee paid shall be for a period of time to run  
527 concurrently with the vehicle's established license tag year. The  
528 additional fee is due and payable at the time the original  
529 application is made for a distinctive license tag under this  
530 subsection (6) and thereafter annually at the time of renewal



531 registration as long as the owner retains the distinctive license  
532 tag. If the owner does not wish to retain the distinctive license  
533 tag, he or she must surrender it to the local county tax  
534 collector.

535 (ii) A person issued a distinctive plate or tag  
536 under Section 27-19-56.186 before July 1, 2020, may renew the  
537 plate or tag under this subsection (6) in the manner provided for  
538 the issuance and renewal of a distinctive plate or tag under this  
539 subsection (6). However, the person shall not be required to  
540 provide the written proof required in paragraph (b) of this  
541 subsection (6). The additional fee collected from the renewal of  
542 such a distinctive plate shall be distributed in the manner  
543 provided in paragraph (d) of this subsection (6).

544 (d) The Department of Revenue shall deposit all fees  
545 into the State Treasury on the day received. At the end of each  
546 month, the Department of Revenue shall certify the total fees  
547 collected under this subsection (6) to the State Treasurer who  
548 shall distribute such collections as follows:

549 (i) Twenty-four Dollars (\$24.00) of each  
550 additional fee collected on distinctive license tags issued or  
551 renewed under this subsection (6) shall be deposited in the State  
552 Treasury to the credit of a special fund to be administered by the  
553 board of the Mississippi Veterans Affairs for the support indigent  
554 veterans who are residents of the state veterans homes and the  
555 support of the operations of the state veterans homes and



cemeteries. Unexpended amounts remaining in such fund at the end of a fiscal year shall be transferred to the Mississippi Veterans Cemetery Perpetual Care Fund created in House Bill No. 448, 2020 Regular Session.

(ii) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (6) shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(iii) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (6) shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(iv) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (6) shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(e) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this subsection (6). The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this subsection (6). The tax collector shall issue up to two (2) license decals for each distinctive license tag issued or renewed under this subsection (6), which will expire the same month and year as the regular license tag.



581           (f) In the case of loss or theft of a distinctive  
582 license tag issued or renewed under this subsection (6), the owner  
583 may make application and affidavit for a replacement distinctive  
584 license tag as provided by Section 27-19-37. The fee for a  
585 replacement distinctive license tag shall be Ten Dollars (\$10.00).  
586 The tax collector receiving such application and affidavit shall  
587 be entitled to retain and deposit into the county general fund  
588 five percent (5%) of the fee for such replacement license tag and  
589 the remainder shall be distributed in the same manner as funds  
590 from the sale of regular distinctive license tags issued or  
591 renewed under this subsection (6).

592           (7) (a) In recognition of the patriotic services rendered  
593 by Mississippians who are recipients of the Southwest Asia Service  
594 Medal, the Afghanistan Campaign Medal, the Global War on Terrorism  
595 Expeditionary Medal or the Armed Forces Expeditionary Medal for  
596 service in, or in support of operations in, Afghanistan, any such  
597 person, upon complying with the motor vehicle laws relating to  
598 registration and licensing of motor vehicles, and upon payment of  
599 the road and bridge privilege taxes, ad valorem taxes and  
600 registration fees as prescribed by law for private carriers of  
601 passengers, pickup trucks and other noncommercial motor vehicles,  
602 and upon payment of an additional annual fee in the amount  
603 provided in paragraph (c) of this subsection (7), shall be  
604 privileged to obtain one (1) distinctive motor vehicle license  
605 plate or tag for each motor vehicle registered in his or her name





606 identifying him or her as an Afghanistan veteran. The tags shall  
607 be of such color and design as the Department of Revenue, with the  
608 advice of the Mississippi Veterans Affairs, may prescribe and  
609 shall consist of such letters or numbers, or both, as may be  
610 necessary to distinguish each license tag.

611 (b) Application for the distinctive license tags shall  
612 be made to the county tax collector on forms prescribed by the  
613 Department of Revenue. Applicants for such distinctive license  
614 tags shall present to the issuing official written proof that the  
615 applicant is a recipient of the Southwest Asia Service Medal, the  
616 Afghanistan Campaign Medal, the Global War on Terrorism  
617 Expeditionary Medal or the Armed Forces Expeditionary Medal for  
618 service in, or in support of operations in, Afghanistan. The  
619 application and the additional fee, less Two Dollars (\$2.00) to be  
620 retained by the tax collector, shall be remitted to the Department  
621 of Revenue on a monthly basis as prescribed by the department.  
622 The portion of the additional fee retained by the tax collector  
623 shall be deposited into the county general fund.

624 (c) (i) Beginning with any registration year  
625 commencing on or after July 1, 2020, any person applying for a  
626 distinctive license tag under this subsection (7) shall pay an  
627 additional fee in the amount of Thirty Dollars (\$30.00) for each  
628 distinctive license tag applied for under this subsection (7),  
629 which shall be in addition to all other taxes and fees. The  
630 additional fee paid shall be for a period of time to run



631 concurrently with the vehicle's established license tag year. The  
632 additional fee is due and payable at the time the original  
633 application is made for a distinctive license tag under this  
634 subsection (7) and thereafter annually at the time of renewal  
635 registration as long as the owner retains the distinctive license  
636 tag. If the owner does not wish to retain the distinctive license  
637 tag, he or she must surrender it to the local county tax  
638 collector.

639 (ii) A person issued a distinctive tag under  
640 Section 27-19-56.187 before July 1, 2020, may renew the tag under  
641 this subsection (7) in the manner provided for the issuance and  
642 renewal of a distinctive tag under this subsection (2). However,  
643 the person shall not be required to provide the written proof  
644 required in paragraph (b) of this subsection (7). The additional  
645 fee collected from the renewal of such a distinctive plate shall  
646 be distributed in the manner provided in paragraph (d) of this  
647 subsection (7).

648 (d) The Department of Revenue shall deposit all fees  
649 into the State Treasury on the day received. At the end of each  
650 month, the Department of Revenue shall certify the total fees  
651 collected under this subsection (7) to the State Treasurer who  
652 shall distribute such collections as follows:

653 (i) Twenty-four Dollars (\$24.00) of each  
654 additional fee collected on distinctive license tags issued or  
655 renewed under this subsection (7) shall be deposited in the State



656 Treasury to the credit of a special fund to be administered by the  
657 board of the Mississippi Veterans Affairs for the support of  
658 indigent veterans who are residents of the state veterans homes  
659 and the support of the operations of the state veterans homes and  
660 cemeteries. Unexpended amounts remaining in such fund at the end  
661 of a fiscal year shall be transferred to the Mississippi Veterans  
662 Cemetery Perpetual Care Fund created in House Bill No. 448, 2020  
663 Regular Session.

664 (ii) One Dollar (\$1.00) of each additional fee  
665 collected on distinctive license tags issued or renewed pursuant  
666 to this subsection (7) shall be deposited into the Mississippi  
667 Burn Care Fund created pursuant to Section 7-9-70.

668 (iii) Two Dollars (\$2.00) of each additional fee  
669 collected on distinctive license tags issued or renewed pursuant  
670 to this subsection (7) shall be deposited to the credit of the  
671 State Highway Fund to be expended solely for the repair,  
672 maintenance, construction or reconstruction of highways.

673 (iv) One Dollar (\$1.00) of each additional fee  
674 collected on distinctive license tags issued or renewed pursuant  
675 to this subsection (7) shall be deposited to the credit of the  
676 special fund created in Section 27-19-44.2.

677 (e) A regular license tag must be properly displayed as  
678 required by law until replaced by a distinctive license tag under  
679 this subsection (7). The regular license tag must be surrendered  
680 to the tax collector upon issuance of the distinctive license tag



681 under this subsection (7). The tax collector shall issue up to  
682 two (2) license decals for each distinctive license tag issued or  
683 renewed under this subsection (7), which will expire the same  
684 month and year as the regular license tag.

685 (f) In the case of loss or theft of a distinctive  
686 license tag issued or renewed under this subsection (7), the owner  
687 may make application and affidavit for a replacement distinctive  
688 license tag as provided by Section 27-19-37. The fee for a  
689 replacement distinctive license tag shall be Ten Dollars (\$10.00).  
690 The tax collector receiving such application and affidavit shall  
691 be entitled to retain and deposit into the county general fund  
692 five percent (5%) of the fee for such replacement license tag and  
693 the remainder shall be distributed in the same manner as funds  
694 from the sale of regular distinctive license tags issued or  
695 renewed under this subsection (7).

696 (8) (a) In recognition of the patriotic services rendered  
697 by Mississippians who are recipients of the Navy and Marine Corps  
698 Medal, any such person, upon complying with the motor vehicle laws  
699 relating to registration and licensing of motor vehicles, and upon  
700 payment of the road and bridge privilege taxes, ad valorem taxes  
701 and registration fees as prescribed by law for private carriers of  
702 passengers, pickup trucks and other noncommercial motor vehicles,  
703 and upon payment of an additional annual fee in the amount  
704 provided in paragraph (c) of this subsection (8), shall be  
705 privileged to obtain one (1) distinctive motor vehicle license



706 plate or tag for each motor vehicle registered in his name  
707 identifying him as a recipient of the Navy and Marine Corps Medal.  
708 The tags shall be of such color and design as the Department of  
709 Revenue shall prescribe, subject to the approval of the  
710 Mississippi License Tag Commission, and shall consist of such  
711 letters or numbers, or both, as may be necessary to distinguish  
712 each license tag.

713 (b) Application for the distinctive license tags shall  
714 be made to the county tax collector on forms prescribed by  
715 the Department of Revenue. Applicants for such distinctive  
716 license tags shall present to the issuing official written proof  
717 that the applicant is a recipient of the Navy and Marine Corps  
718 Medal. The application and the additional fee, less Two Dollars  
719 (\$2.00) to be retained by the tax collector, shall be remitted to  
720 the Department of Revenue on a monthly basis as prescribed by  
721 the department. The portion of the additional fee retained by the  
722 tax collector shall be deposited into the county general fund.

723 (c) (i) Beginning with any registration year  
724 commencing on or after July 1, 2020, any person applying for a  
725 distinctive license tag under this section shall pay an additional  
726 fee in the amount of Thirty Dollars (\$30.00) for each distinctive  
727 license tag applied for under this subsection (8), which shall be  
728 in addition to all other taxes and fees. The additional fee paid  
729 shall be for a period of time to run concurrently with the  
730 vehicle's established license tag year. The additional fee is due



and payable at the time the original application is made for a distinctive license tag under this subsection (8) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(ii) A person issued a distinctive tag under Section 27-19-56.199 before July 1, 2020, may renew the tag under this subsection (8) in the manner provided for the issuance and renewal of a distinctive tag under this subsection (8). However, the person shall not be required to provide the written proof required in paragraph (b) of this subsection (8). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in paragraph (d) of this subsection (8).

(d) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this subsection (8) to the State Treasurer who shall distribute such collections as follows:

(i) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued or renewed under this subsection (8) shall be deposited in the State Treasury to the credit of a special fund to be administered by the board of the Mississippi Veterans Affairs for the support of



indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries. Unexpended amounts remaining in such fund at the end of a fiscal year shall be transferred to the Mississippi Veterans Cemetery Perpetual Care Fund created in House Bill No. 448, 2020 Regular Session.

(ii) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (8) shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(iii) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (8) shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(iv) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (8) shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(e) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this subsection (8). The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this subsection (8). The tax collector shall issue up to two (2) license decals for each distinctive license tag issued or



781 renewed under this subsection (8), which will expire the same  
782 month and year as the regular license tag.

783 (f) In the case of loss or theft of a distinctive  
784 license tag issued or renewed under this subsection (8), the owner  
785 may make application and affidavit for a replacement distinctive  
786 license tag as provided by Section 27-19-37. The fee for a  
787 replacement distinctive license tag shall be Ten Dollars (\$10.00).  
788 The tax collector receiving such application and affidavit shall  
789 be entitled to retain and deposit into the county general fund  
790 five percent (5%) of the fee for such replacement license tag and  
791 the remainder shall be distributed in the same manner as funds  
792 from the sale of regular distinctive license tags issued or  
793 renewed under this subsection (8).

794 (9) (a) In recognition of the patriotic services rendered  
795 by Mississippians who served in combat in the United States Armed  
796 Forces, upon complying with the motor vehicle laws relating to  
797 registration and licensing of motor vehicles, and upon payment of  
798 the road and bridge privilege taxes, ad valorem taxes and  
799 registration fees as prescribed by law for private carriers of  
800 passengers, pickup trucks and other noncommercial motor vehicles,  
801 and upon payment of an additional annual fee in the amount  
802 provided in paragraph (c) of this subsection (9), shall be  
803 privileged to obtain one (1) distinctive motor vehicle license  
804 plate or tag for each motor vehicle registered in his or her name  
805 identifying him or her as a combat veteran. The tags shall be of





806 such color and design as the Department of Revenue, with the  
807 advice of the Mississippi Veterans Affairs, may prescribe and  
808 shall consist of such letters or numbers, or both, as may be  
809 necessary to distinguish each license tag. The Department of  
810 Revenue, with the advice of the Mississippi Veterans Affairs shall  
811 develop decals to be affixed to the license tag indicating the  
812 type of combat service.

813 (b) Application for the distinctive license tags shall  
814 be made to the county tax collector on forms prescribed by the  
815 Department of Revenue. Applicants for such distinctive license  
816 tags shall present to the issuing official written proof that the  
817 applicant served in combat in the United States Armed Forces. The  
818 application and the additional fee, less Two Dollars (\$2.00) to be  
819 retained by the tax collector, shall be remitted to the Department  
820 of Revenue on a monthly basis as prescribed by the department.  
821 The portion of the additional fee retained by the tax collector  
822 shall be deposited into the county general fund.

823 (c) (i) Beginning with any registration year  
824 commencing on or after July 1, 2020, any person applying for a  
825 distinctive license tag under this subsection (9) shall pay an  
826 additional fee in the amount of Thirty Dollars (\$30.00) for each  
827 distinctive license tag applied for under this subsection (9),  
828 which shall be in addition to all other taxes and fees. The  
829 additional fee paid shall be for a period of time to run  
830 concurrently with the vehicle's established license tag year. The



831 additional fee is due and payable at the time the original  
832 application is made for a distinctive license tag under this  
833 subsection (9) and thereafter annually at the time of renewal  
834 registration as long as the owner retains the distinctive license  
835 tag. If the owner does not wish to retain the distinctive license  
836 tag, he or she must surrender it to the local county tax  
837 collector.

838 (ii) A person issued a distinctive plate or tag  
839 under Section 27-19-56.450 before July 1, 2020, may renew the  
840 plate or tag under this subsection (9) in the manner provided for  
841 the issuance and renewal of a distinctive plate or tag under this  
842 subsection (9). However, the person shall not be required to  
843 provide the written proof required in paragraph (b) of this  
844 subsection (9). The additional fee collected from the renewal of  
845 such a distinctive plate shall be distributed in the manner  
846 provided in paragraph (d) of this subsection (9).

847 (d) The Department of Revenue shall deposit all fees  
848 into the State Treasury on the day received. At the end of each  
849 month, the Department of Revenue shall certify the total fees  
850 collected under this subsection (9) to the State Treasurer who  
851 shall distribute such collections as follows:

852 (i) Twenty-four Dollars (\$24.00) of each  
853 additional fee collected on distinctive license tags issued or  
854 renewed under this subsection (9) shall be deposited in the State  
855 Treasury to the credit of a special fund to be administered by the



board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries. Unexpended amounts remaining in such fund at the end of a fiscal year shall be transferred to the Mississippi Veterans Cemetery Perpetual Care Fund created in House Bill No. 448, 2020 Regular Session.

(ii) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (9) shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(iii) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (9) shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(iv) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (9) shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(e) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this subsection (9). The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this subsection (9). The tax collector shall issue up to



two (2) license decals for each distinctive license tag issued or renewed under this subsection (9), which will expire the same month and year as the regular license tag.

(f) In the case of loss or theft of a distinctive license tag issued or renewed under this subsection (9), the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued or renewed under this subsection (9).

**SECTION 2.** Section 27-19-56.12, Mississippi Code of 1972, is amended as follows:

27-19-56.12. In recognition of the patriotic service rendered by Mississippians who are honorably discharged veterans who served in the United States Armed Forces, any such person is privileged to obtain distinctive motor vehicle license plates or tags for each motor vehicle registered in his name identifying his status as a veteran. The \* \* \* Department of Revenue, with concurrence by the State Veterans Affairs Board, shall develop decals to be affixed to the license tag indicating branch and period of military service. The distinctive plates or tags shall



be of a color and design designated by the \* \* \* Department of Revenue with concurrence by the State Veterans Affairs Board.

The distinctive license plates shall be prepared by the \* \* \* Department of Revenue and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. An additional annual tag fee of Thirty Dollars (\$30.00) shall be collected by the tax collector for such license plates or tags and shall be remitted to the \* \* \* Department of Revenue on a monthly basis as prescribed by the \* \* \* department. The additional fee is due and payable at the time the original application is made for a distinctive tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. The \* \* \* Department of Revenue shall deposit such fee to the credit of a fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

An applicant for such distinctive plates shall present to the issuing official written evidence of the veteran's service. Such evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, or a written certification of military service from the State Veterans Affairs Board. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons,



recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

The distinctive license plates shall not be transferable between motor vehicle owners; and in the event the owner of a vehicle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle, such plate shall be retained by such owner and returned to the tax collector.

Distinctive license plates shall not be issued under this section after June 30, 2020. A person issued a distinctive plate under this section before July 1, 2020, may renew the license plate under Section 1(1) of this act in the manner provided for the issuance and renewal of a plate in Section 1(1) of this act.

**SECTION 3.** Section 27-19-56.62, Mississippi Code of 1972, is amended as follows:

27-19-56.62. (1) (a) In recognition of the patriotic services rendered by Mississippians who are recipients of the Bronze Star, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional



956 annual fee in the amount provided in subsection (3) of this  
957 section, shall be privileged to obtain one (1) distinctive motor  
958 vehicle license plate or tag for each motor vehicle registered in  
959 his name identifying him as a recipient of the Bronze Star.

960 (b) A person who is privileged to obtain a distinctive  
961 motor vehicle license plate or tag identifying such person as a  
962 recipient of the Bronze Star and who is eligible to obtain a  
963 special license plate under Section 27-19-56 is privileged to  
964 obtain one (1) distinctive motor vehicle license plate or tag  
965 bearing the International Symbol of Access adopted by  
966 Rehabilitation International in 1969 at its Eleventh World  
967 Congress on Rehabilitation of the disabled and identifying such  
968 person as a recipient of the Bronze Star.

969 (c) Except as otherwise provided in paragraph (b) of  
970 this subsection, the tags shall be of such color and design as the  
971 Department of Revenue shall prescribe, subject to the approval of  
972 the Mississippi License Tag Commission, and shall consist of such  
973 letters or numbers, or both, as may be necessary to distinguish  
974 each license tag.

975 (2) Application for the distinctive license tags shall be  
976 made to the county tax collector on forms prescribed by the  
977 Department of Revenue. Applicants for such distinctive license  
978 tags shall present to the issuing official written proof that the  
979 applicant is a recipient of the Bronze Star; however, if the  
980 person is applying for a distinctive tag pursuant to subsection



(1)(b) of this section, the applicant shall also meet the requirements of Section 27-19-56. The application and the additional fee, less Two Dollars (\$2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected





1005 under this section to the State Treasurer who shall distribute  
1006 such collections as follows:

1007 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1008 collected on distinctive license tags issued under this section  
1009 shall be deposited in the State Treasury to the credit of a  
1010 special fund to be administered by the board overseeing the  
1011 veterans nursing homes in this state for the benefit of indigent  
1012 veterans who are residents of such nursing homes.

1013 (b) One Dollar (\$1.00) of each additional fee collected  
1014 on distinctive license tags issued pursuant to this section shall  
1015 be deposited into the Mississippi Burn Care Fund created pursuant  
1016 to Section 7-9-70.

1017 (c) Two Dollars (\$2.00) of each additional fee  
1018 collected on distinctive license tags issued pursuant to this  
1019 section shall be deposited to the credit of the State Highway Fund  
1020 to be expended solely for the repair, maintenance, construction or  
1021 reconstruction of highways.

1022 (d) One Dollar (\$1.00) of each additional fee collected  
1023 on distinctive license tags issued pursuant to this section shall  
1024 be deposited to the credit of the special fund created in Section  
1025 27-19-44.2.

1026 (5) A regular license tag must be properly displayed as  
1027 required by law until replaced by a distinctive license tag under  
1028 this section. The regular license tag must be surrendered to the  
1029 tax collector upon issuance of the distinctive license tag under



1030 this section. The tax collector shall issue up to two (2) license  
1031 decals for each distinctive license tag issued under this section,  
1032 which will expire the same month and year as the regular license  
1033 tag.

1034 (6) In the case of loss or theft of a distinctive license  
1035 tag issued under this section, the owner may make application and  
1036 affidavit for a replacement distinctive license tag as provided by  
1037 Section 27-19-37. The fee for a replacement distinctive license  
1038 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1039 such application and affidavit shall be entitled to retain and  
1040 deposit into the county general fund five percent (5%) of the fee  
1041 for such replacement license tag and the remainder shall be  
1042 distributed in the same manner as funds from the sale of regular  
1043 distinctive license tags issued under this section.

1044 (7) Distinctive license tags shall not be issued under this  
1045 section after June 30, 2020. A person issued a distinctive tag  
1046 under this section before July 1, 2020, may renew the license tag  
1047 under Section 1(2) of this act in the manner provided for the  
1048 issuance and renewal of a tag in Section 1(2) of this act.

1049 **SECTION 4.** Section 27-19-56.85, Mississippi Code of 1972, is  
1050 amended as follows:

1051 27-19-56.85. In recognition of the patriotic service  
1052 rendered by Mississippians who are honorably discharged veterans  
1053 who served in the United States Armed Forces during the Vietnam  
1054 Conflict and were awarded a Vietnam Service Ribbon, any such



1055 person is privileged to obtain distinctive motor vehicle license  
1056 plates or tags for each motor vehicle registered in his name  
1057 identifying his status as a Vietnam veteran. The State Tax  
1058 Commission, with concurrence by the State Veterans Affairs Board,  
1059 shall develop decals to be affixed to the license tag indicating  
1060 branch and period of military service. The distinctive plates or  
1061 tags shall be of a color and design designated by the Tax  
1062 Commission with concurrence by the State Veterans Affairs Board.

1063 The distinctive license plates shall be prepared by the Tax  
1064 Commission and shall be issued through the tax collectors of the  
1065 counties in the same manner as are other motor vehicle license  
1066 plates or tags. An additional annual tag fee of Thirty Dollars  
1067 (\$30.00) shall be collected by the tax collector for such license  
1068 plates or tags and shall be remitted to the Tax Commission on a  
1069 monthly basis as prescribed by the commission. The additional fee  
1070 is due and payable at the time the original application is made  
1071 for a distinctive tag under this section and thereafter annually  
1072 at the time of renewal registration as long as the owner retains  
1073 the distinctive license tag. The State Tax Commission shall  
1074 deposit such fee to the credit of a fund to be administered by the  
1075 board overseeing the veterans nursing homes in this state for the  
1076 benefit of indigent veterans who are residents of such nursing  
1077 homes.

1078 An applicant for such distinctive plates shall present to the  
1079 issuing official written evidence of the veteran's service. Such



evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, or a written certification of military service from the State Veterans Affairs Board. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

The distinctive license plates shall not be transferable between motor vehicle owners; and in the event the owner of a vehicle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle, such plate shall be retained by such owner and returned to the tax collector.

In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(2) must be complied with before July 1, 2011.

Distinctive license tags shall not be issued under this section after June 30, 2020. A person issued a distinctive license tag under this section before July 1, 2020, may renew the license tag under Section 1(3) of this act in the manner provided for the issuance and renewal of a tag in Section 1(3) of this act.



1104           **SECTION 5.** Section 27-19-56.125, Mississippi Code of 1972,  
1105 is amended as follows:

1106           27-19-56.125. In recognition of the patriotic service  
1107 rendered by Mississippians who are veterans of the United States  
1108 Armed Forces, beginning with any registration year commencing on  
1109 or after July 1, 2011, any such person is privileged to obtain  
1110 distinctive motorcycle license plates or tags for each motorcycle  
1111 registered in his name identifying his status as a veteran. The  
1112 Department of Revenue, with concurrence by the State Veterans  
1113 Affairs Board, shall develop decals to be affixed to the license  
1114 tag indicating branch and period of military service. The  
1115 distinctive plates or tags shall be of a color and design  
1116 designated by the Department of Revenue with concurrence by the  
1117 State Veterans Affairs Board.

1118           The distinctive license plates shall be prepared by the  
1119 Department of Revenue and shall be issued through the tax  
1120 collectors of the counties in the same manner as are other motor  
1121 vehicle license plates or tags. An additional annual tag fee of  
1122 Thirty Dollars (\$30.00) shall be collected by the tax collector  
1123 for such license plates or tags and shall be remitted to the  
1124 Department of Revenue on a monthly basis as prescribed by the  
1125 department. The additional fee is due and payable at the time the  
1126 original application is made for a distinctive tag under this  
1127 section and thereafter annually at the time of renewal  
1128 registration as long as the owner retains the distinctive license



1129 tag. The Department of Revenue shall deposit such fee to the  
1130 credit of a fund to be administered by the board overseeing the  
1131 veterans nursing homes in this state for the benefit of indigent  
1132 veterans who are residents of such nursing homes.

1133 An applicant for the distinctive plates shall present to the  
1134 issuing official written evidence of the veteran's service. The  
1135 evidence shall include a copy of the applicant's DD-214 form, a  
1136 Report of Separation from Military Service, a military discharge  
1137 document, a written certification of military service from the  
1138 State Veterans Affairs Board or a valid military identification  
1139 card; however, a distinctive license plate or tag shall not be  
1140 issued under this section to any person who was dishonorably  
1141 discharged from the United States Armed Forces. The distinctive  
1142 license plates or tags so issued shall be used only upon a  
1143 personally or jointly owned private motorcycle registered in the  
1144 name, or jointly in the name, of the person making the  
1145 application, and when issued to the person shall be used upon the  
1146 motorcycle for which issued in lieu of the standard license plate  
1147 or license tag normally issued for the motorcycle.

1148 The distinctive license plates shall not be transferable  
1149 between motorcycle owners; and in the event the owner of a  
1150 motorcycle bearing a distinctive plate shall sell, trade, exchange  
1151 or otherwise dispose of the motorcycle, the plate shall be  
1152 retained by the owner and returned to the tax collector.



Distinctive license tags shall not be issued under this section after June 30, 2020. A person issued a distinctive tag under this section before July 1, 2020, may renew the license tag under Section 1(4) of this act in the manner provided for the issuance and renewal of a tag in Section 1(4) of this act.

**SECTION 6.** Section 27-19-56.162, Mississippi Code of 1972, is amended as follows:

27-19-56.162. (1) There shall be issued beginning July 1, 2008, special motor vehicle license tags honoring the family members of service members who have died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war. The license tag shall be officially designated as the Gold Star license plate.

(2) Except as otherwise provided in this section, any owner of a motor vehicle who is a resident of this state and a family member of a service member who has died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (5) of this section, shall be issued a Gold Star license tag for any motor vehicle registered in his name. The



1178 distinctive license tag shall be of such color and design as the  
1179 Department of Revenue, with the advice of supporters of this  
1180 license tag, may prescribe; however, the license tag shall bear in  
1181 a conspicuous place a gold star with blue fringe on a white  
1182 background with a red border that is the symbol for a fallen  
1183 service member and shall have the words "Gold Star Family" and the  
1184 branch of the United States Armed Forces in which the family  
1185 member served displayed on it.

1186       (3) One (1) Gold Star license tag issued to the mother of  
1187 the service member who died while serving on active duty in the  
1188 Armed Forces of the United States while the United States was  
1189 engaged in hostile activities or a time of war after September 11,  
1190 2001, and one (1) Gold Star license tag issued to the unremarried  
1191 spouse of the service member who died while serving on active duty  
1192 in the Armed Forces of the United States while the United States  
1193 was engaged in hostile activities or a time of war after September  
1194 11, 2001, shall be exempt from ad valorem taxes, privilege taxes  
1195 and all other taxes and fees.

1196       (4) Application for the distinctive license tags authorized  
1197 by this section shall be made to the county tax collector on forms  
1198 prescribed by the Department of Revenue. The application and the  
1199 additional fee imposed under subsection (5) of this section, less  
1200 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1201 shall be remitted to the Department of Revenue on a monthly basis  
1202 as prescribed by the department. The portion of the additional





1203 fee retained by the tax collector shall be deposited into the  
1204 county general fund.

1205 (5) Except as otherwise provided in this section, beginning  
1206 with any registration year commencing on or after July 1, 2008,  
1207 any person applying for a distinctive license tag under this  
1208 section shall pay an additional fee in the amount of Thirty  
1209 Dollars (\$30.00) for each distinctive license tag applied for  
1210 under this section, which shall be in addition to all other taxes  
1211 and fees. The additional fee paid shall be for a period of time  
1212 to run concurrent with the vehicle's established license tag year.  
1213 The additional fee is due and payable at the time the original  
1214 application is made for a distinctive license tag under this  
1215 section and thereafter annually at the time of renewal  
1216 registration as long as the owner retains the distinctive license  
1217 tag. If the owner does not wish to retain the distinctive license  
1218 tag, he must surrender it to the local county tax collector.

1219 (6) The Department of Revenue shall deposit all fees into  
1220 the State Treasury on the day collected. At the end of each  
1221 month, the Department of Revenue shall certify to the State  
1222 Treasurer the total fees collected under this section from the  
1223 issuance of the distinctive license tags issued under this  
1224 section. The State Treasurer shall distribute such collections as  
1225 follows:

1226 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1227 collected on distinctive license tags issued pursuant to this



1228 section shall be deposited to the credit of a fund to be  
1229 administered by the board overseeing the veterans nursing homes in  
1230 this state for the benefit of indigent veterans who are residents  
1231 of such nursing homes.

1232 (b) One Dollar (\$1.00) of each additional fee collected  
1233 on distinctive license tags issued pursuant to this section shall  
1234 be deposited into the Mississippi Burn Care Fund created pursuant  
1235 to Section 7-9-70.

1236 (c) Two Dollars (\$2.00) of each additional fee  
1237 collected on distinctive license tags issued pursuant to this  
1238 section shall be deposited to the credit of the State Highway Fund  
1239 to be expended solely for the repair, maintenance, construction or  
1240 reconstruction of highways.

1241 (d) One Dollar (\$1.00) of each additional fee collected  
1242 on distinctive license tags issued pursuant to this section shall  
1243 be deposited to the credit of the special fund created in Section  
1244 27-19-44.2.

1245 (7) A Gold Star license tag issued pursuant to this section  
1246 may be personalized in the manner provided for in Section 27-19-48  
1247 upon payment of the additional fee prescribed in that section.

1248 (8) In order to qualify as a family member, the person must  
1249 be directly related to the fallen service member as their  
1250 unremarried spouse, child, stepchild, legal mother or father,  
1251 sibling related by blood or legal adoption, step-sibling,  
1252 grandparent, grandchild, aunt, uncle or stepparent who is



1253 currently married to the mother or father of the fallen service  
1254 member.

1255 (9) Whether a service member is deemed to have died while  
1256 serving on active duty in the Armed Forces of the United States  
1257 while the United States was engaged in hostile activities or a  
1258 time of war shall be determined by the classification of death as  
1259 listed by the United States Department of Defense and may be  
1260 verified from documentation directly from the Department of  
1261 Defense or from its subordinate agencies such as the Coast Guard,  
1262 Reserve or National Guard. A classification of having died while  
1263 serving on active duty in the Armed Forces of the United States  
1264 while the United States was engaged in hostile activities or a  
1265 time of war by the Department of Defense shall be prima facie  
1266 evidence that the service member died in such manner.  
1267 Documentation of the fact that the service member died while  
1268 serving on active duty in the Armed Forces of the United States  
1269 while the United States was engaged in hostile activities or a  
1270 time of war and proof of relationship to the service member shall  
1271 be required by the county tax collector before issuing a Gold Star  
1272 license plate. The county tax collector may waive the  
1273 documentation if he or she has actual knowledge of the family  
1274 relationship and that the service member died while serving on  
1275 active duty in the Armed Forces of the United States while the  
1276 United States was involved in hostile activities or a time of war.



1277           (10) The Gold Star license plate shall be issued only to  
1278 family members of service members that resided in Mississippi at  
1279 the time of the death of the service member.

1280           (11) A regular license tag must be properly displayed as  
1281 required by law until replaced by a distinctive license tag under  
1282 this section. The regular license tag must be surrendered to the  
1283 tax collector upon issuance of the distinctive license tag under  
1284 this section. The tax collector shall issue up to two (2) license  
1285 decals for each distinctive license tag issued under this section,  
1286 which will expire the same month and year as the regular license  
1287 tag.

1288           (12) In the case of loss or theft of a distinctive license  
1289 tag issued under this section, the owner may make application and  
1290 affidavit for a replacement distinctive license tag as provided by  
1291 Section 27-19-37. The fee for a replacement distinctive license  
1292 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1293 such application and affidavit shall be entitled to retain and  
1294 deposit into the county general fund five percent (5%) of the fee  
1295 for such replacement license tag and the remainder shall be  
1296 distributed in the same manner as funds from the sale of regular  
1297 distinctive license tags issued under this section.

1298           (13) Distinctive license tags shall not be issued under this  
1299 section after June 30, 2020. A person issued a distinctive  
1300 license tag under this section before July 1, 2020, may renew the



license tag under Section 1(5) of this act in the manner provided  
for the issuance and renewal of a tag in Section 1(5) of this act.

**SECTION 7.** Section 27-19-56.186, Mississippi Code of 1972,  
is amended as follows:

27-19-56.186. (1) In recognition of the patriotic services  
rendered by Mississippians who are recipients of the Southwest  
Asia Service Medal, the Iraq Campaign Medal, the Global War on  
Terrorism Expeditionary Medal, the Armed Forces Expeditionary  
Medal or the Inherent Resolve Campaign Medal for service in, or in  
support of operations in, Iraq, any such person, upon complying  
with the motor vehicle laws relating to registration and licensing  
of motor vehicles, and upon payment of the road and bridge  
privilege taxes, ad valorem taxes and registration fees as  
prescribed by law for private carriers of passengers, pickup  
trucks and other noncommercial motor vehicles, and upon payment of  
an additional annual fee in the amount provided in subsection (3)  
of this section, shall be privileged to obtain one (1) distinctive  
motor vehicle license plate or tag for each motor vehicle  
registered in his or her name identifying him or her as an Iraq  
veteran. The tags shall be of such color and design as the  
Department of Revenue, with the advice of the State Veterans  
Affairs Board, may prescribe and shall consist of such letters or  
numbers, or both, as may be necessary to distinguish each license  
tag.



1325           (2) Application for the distinctive license tags shall be  
1326 made to the county tax collector on forms prescribed by the  
1327 Department of Revenue. Applicants for such distinctive license  
1328 tags shall present to the issuing official written proof that the  
1329 applicant is a recipient of the Southwest Asia Service Medal, the  
1330 Iraq Campaign Medal, the Global War on Terrorism Expeditionary  
1331 Medal, the Armed Forces Expeditionary Medal or the Inherent  
1332 Resolve Campaign Medal for service in, or in support of operations  
1333 in, Iraq. The application and the additional fee, less Two  
1334 Dollars (\$2.00) to be retained by the tax collector, shall be  
1335 remitted to the Department of Revenue on a monthly basis as  
1336 prescribed by the department. The portion of the additional fee  
1337 retained by the tax collector shall be deposited into the county  
1338 general fund.

1339           (3) Beginning with any registration year commencing on or  
1340 after July 1, 2009, any person applying for a distinctive license  
1341 tag under this section shall pay an additional fee in the amount  
1342 of Thirty Dollars (\$30.00) for each distinctive license tag  
1343 applied for under this section, which shall be in addition to all  
1344 other taxes and fees. The additional fee paid shall be for a  
1345 period of time to run concurrently with the vehicle's established  
1346 license tag year. The additional fee is due and payable at the  
1347 time the original application is made for a distinctive license  
1348 tag under this section and thereafter annually at the time of  
1349 renewal registration as long as the owner retains the distinctive



1350 license tag. If the owner does not wish to retain the distinctive  
1351 license tag, he or she must surrender it to the local county tax  
1352 collector.

1353 (4) The Department of Revenue shall deposit all fees into  
1354 the State Treasury on the day received. At the end of each month,  
1355 the Department of Revenue shall certify the total fees collected  
1356 under this section to the State Treasurer who shall distribute  
1357 such collections as follows:

1358 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1359 collected on distinctive license tags issued under this section  
1360 shall be deposited in the State Treasury to the credit of a  
1361 special fund to be administered by the State Veterans Affairs  
1362 Board of this state for the benefit of the State Veterans Memorial  
1363 Cemetery and veterans nursing homes in this state.

1364 (b) One Dollar (\$1.00) of each additional fee collected  
1365 on distinctive license tags issued pursuant to this section shall  
1366 be deposited into the Mississippi Burn Care Fund created pursuant  
1367 to Section 7-9-70.

1368 (c) Two Dollars (\$2.00) of each additional fee  
1369 collected on distinctive license tags issued pursuant to this  
1370 section shall be deposited to the credit of the State Highway Fund  
1371 to be expended solely for the repair, maintenance, construction or  
1372 reconstruction of highways.

1373 (d) One Dollar (\$1.00) of each additional fee collected  
1374 on distinctive license tags issued pursuant to this section shall



1375 be deposited to the credit of the special fund created in Section  
1376 27-19-44.2.

1377 (5) A regular license tag must be properly displayed as  
1378 required by law until replaced by a distinctive license tag under  
1379 this section. The regular license tag must be surrendered to the  
1380 tax collector upon issuance of the distinctive license tag under  
1381 this section. The tax collector shall issue up to two (2) license  
1382 decals for each distinctive license tag issued under this section,  
1383 which will expire the same month and year as the regular license  
1384 tag.

1385 (6) In the case of loss or theft of a distinctive license  
1386 tag issued under this section, the owner may make application and  
1387 affidavit for a replacement distinctive license tag as provided by  
1388 Section 27-19-37. The fee for a replacement distinctive license  
1389 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1390 such application and affidavit shall be entitled to retain and  
1391 deposit into the county general fund five percent (5%) of the fee  
1392 for such replacement license tag and the remainder shall be  
1393 distributed in the same manner as funds from the sale of regular  
1394 distinctive license tags issued under this section.

1395 (7) Distinctive license tags shall not be issued under this  
1396 section after June 30, 2020. A person issued a distinctive  
1397 license tag under this section before July 1, 2020, may renew the  
1398 license tag under Section 1(6) of this act in the manner provided  
1399 for the issuance and renewal of a tag in Section 1(6) of this act.





**SECTION 8.** Section 27-19-56.187, Mississippi Code of 1972,  
is amended as follows:

27-19-56.187. (1) In recognition of the patriotic services rendered by Mississippians who are recipients of the Southwest Asia Service Medal, the Afghanistan Campaign Medal, the Global War on Terrorism Expeditionary Medal or the Armed Forces Expeditionary Medal for service in, or in support of operations in, Afghanistan, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his or her name identifying him or her as an Afghanistan veteran. The tags shall be of such color and design as the \* \* \* Department of Revenue, with the advice of the State Veterans Affairs Board, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the \* \* \* Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the



1425 applicant is a recipient of the Southwest Asia Service Medal, the  
1426 Afghanistan Campaign Medal, the Global War on Terrorism  
1427 Expeditionary Medal or the Armed Forces Expeditionary Medal for  
1428 service in, or in support of operations in, Afghanistan. The  
1429 application and the additional fee, less Two Dollars (\$2.00) to be  
1430 retained by the tax collector, shall be remitted to the \* \* \*  
1431 Department of Revenue on a monthly basis as prescribed by  
1432 the \* \* \* department. The portion of the additional fee retained  
1433 by the tax collector shall be deposited into the county general  
1434 fund.

1435 (3) Beginning with any registration year commencing on or  
1436 after July 1, 2009, any person applying for a distinctive license  
1437 tag under this section shall pay an additional fee in the amount  
1438 of Thirty Dollars (\$30.00) for each distinctive license tag  
1439 applied for under this section, which shall be in addition to all  
1440 other taxes and fees. The additional fee paid shall be for a  
1441 period of time to run concurrently with the vehicle's established  
1442 license tag year. The additional fee is due and payable at the  
1443 time the original application is made for a distinctive license  
1444 tag under this section and thereafter annually at the time of  
1445 renewal registration as long as the owner retains the distinctive  
1446 license tag. If the owner does not wish to retain the distinctive  
1447 license tag, he or she must surrender it to the local county tax  
1448 collector.



1449           (4)   The \* \* \* Department of Revenue shall deposit all fees  
1450 into the State Treasury on the day received. At the end of each  
1451 month, the \* \* \* Department of Revenue shall certify the total  
1452 fees collected under this section to the State Treasurer who shall  
1453 distribute such collections as follows:

1454           (a)   Twenty-four Dollars (\$24.00) of each additional fee  
1455 collected on distinctive license tags issued under this section  
1456 shall be deposited in the State Treasury to the credit of a  
1457 special fund to be administered by the State Veterans Affairs  
1458 Board of this state for the benefit of the State Veterans Memorial  
1459 Cemetery and veterans nursing homes in this state.

1460           (b)   One Dollar (\$1.00) of each additional fee collected  
1461 on distinctive license tags issued pursuant to this section shall  
1462 be deposited into the Mississippi Burn Care Fund created pursuant  
1463 to Section 7-9-70.

1464           (c)   Two Dollars (\$2.00) of each additional fee  
1465 collected on distinctive license tags issued pursuant to this  
1466 section shall be deposited to the credit of the State Highway Fund  
1467 to be expended solely for the repair, maintenance, construction or  
1468 reconstruction of highways.

1469           (d)   One Dollar (\$1.00) of each additional fee collected  
1470 on distinctive license tags issued pursuant to this section shall  
1471 be deposited to the credit of the special fund created in Section  
1472 27-19-44.2.



1473           (5) A regular license tag must be properly displayed as  
1474 required by law until replaced by a distinctive license tag under  
1475 this section. The regular license tag must be surrendered to the  
1476 tax collector upon issuance of the distinctive license tag under  
1477 this section. The tax collector shall issue up to two (2) license  
1478 decals for each distinctive license tag issued under this section,  
1479 which will expire the same month and year as the regular license  
1480 tag.

1481           (6) In the case of loss or theft of a distinctive license  
1482 tag issued under this section, the owner may make application and  
1483 affidavit for a replacement distinctive license tag as provided by  
1484 Section 27-19-37. The fee for a replacement distinctive license  
1485 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1486 such application and affidavit shall be entitled to retain and  
1487 deposit into the county general fund five percent (5%) of the fee  
1488 for such replacement license tag and the remainder shall be  
1489 distributed in the same manner as funds from the sale of regular  
1490 distinctive license tags issued under this section.

1491           (7) Distinctive license tags shall not be issued under this  
1492 section after June 30, 2020. A person issued a distinctive  
1493 license tag under this section before July 1, 2020, may renew the  
1494 license tag under Section 1(7) of this act in the manner provided  
1495 for the issuance and renewal of a tag in Section 1(7) of this act.

1496           **SECTION 9.** Section 27-19-56.199, Mississippi Code of 1972,  
1497 is amended as follows:



1498           27-19-56.199. (1) In recognition of the patriotic services  
1499 rendered by Mississippians who are recipients of the Navy and  
1500 Marine Corps Medal, any such person, upon complying with the motor  
1501 vehicle laws relating to registration and licensing of motor  
1502 vehicles, and upon payment of the road and bridge privilege taxes,  
1503 ad valorem taxes and registration fees as prescribed by law for  
1504 private carriers of passengers, pickup trucks and other  
1505 noncommercial motor vehicles, and upon payment of an additional  
1506 annual fee in the amount provided in subsection (3) of this  
1507 section, shall be privileged to obtain one (1) distinctive motor  
1508 vehicle license plate or tag for each motor vehicle registered in  
1509 his name identifying him as a recipient of the Navy and Marine  
1510 Corps Medal. The tags shall be of such color and design as  
1511 the \* \* \* Department of Revenue shall prescribe, subject to the  
1512 approval of the Mississippi License Tag Commission, and shall  
1513 consist of such letters or numbers, or both, as may be necessary  
1514 to distinguish each license tag.

1515           (2) Application for the distinctive license tags shall be  
1516 made to the county tax collector on forms prescribed by the \* \* \*  
1517 Department of Revenue. Applicants for such distinctive license  
1518 tags shall present to the issuing official written proof that the  
1519 applicant is a recipient of the Navy and Marine Corps Medal. The  
1520 application and the additional fee, less Two Dollars (\$2.00) to be  
1521 retained by the tax collector, shall be remitted to the \* \* \*  
1522 Department of Revenue on a monthly basis as prescribed by



1523 the \* \* \* department. The portion of the additional fee retained  
1524 by the tax collector shall be deposited into the county general  
1525 fund.

1526 (3) Beginning with any registration year commencing on or  
1527 after July 1, 2009, any person applying for a distinctive license  
1528 tag under this section shall pay an additional fee in the amount  
1529 of Thirty Dollars (\$30.00) for each distinctive license tag  
1530 applied for under this section, which shall be in addition to all  
1531 other taxes and fees. The additional fee paid shall be for a  
1532 period of time to run concurrently with the vehicle's established  
1533 license tag year. The additional fee is due and payable at the  
1534 time the original application is made for a distinctive license  
1535 tag under this section and thereafter annually at the time of  
1536 renewal registration as long as the owner retains the distinctive  
1537 license tag. If the owner does not wish to retain the distinctive  
1538 license tag, he must surrender it to the local county tax  
1539 collector.

1540 (4) The \* \* \* Department of Revenue shall deposit all fees  
1541 into the State Treasury on the day received. At the end of each  
1542 month, the \* \* \* Department of Revenue shall certify the total  
1543 fees collected under this section to the State Treasurer who shall  
1544 distribute such collections as follows:

1545 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1546 collected on distinctive license tags issued under this section  
1547 shall be deposited in the State Treasury to the credit of a



1548 special fund to be administered by the board overseeing the  
1549 veterans nursing homes in this state for the benefit of indigent  
1550 veterans who are residents of such nursing homes.

1551 (b) One Dollar (\$1.00) of each additional fee collected  
1552 on distinctive license tags issued pursuant to this section shall  
1553 be deposited into the Mississippi Burn Care Fund created pursuant  
1554 to Section 7-9-70.

1555 (c) Two Dollars (\$2.00) of each additional fee  
1556 collected on distinctive license tags issued pursuant to this  
1557 section shall be deposited to the credit of the State Highway Fund  
1558 to be expended solely for the repair, maintenance, construction or  
1559 reconstruction of highways.

1560 (d) One Dollar (\$1.00) of each additional fee collected  
1561 on distinctive license tags issued pursuant to this section shall  
1562 be deposited to the credit of the special fund created in Section  
1563 27-19-44.2.

1564 (5) A regular license tag must be properly displayed as  
1565 required by law until replaced by a distinctive license tag under  
1566 this section. The regular license tag must be surrendered to the  
1567 tax collector upon issuance of the distinctive license tag under  
1568 this section. The tax collector shall issue up to two (2) license  
1569 decals for each distinctive license tag issued under this section,  
1570 which will expire the same month and year as the regular license  
1571 tag.



(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) Distinctive license tags shall not be issued under this section after June 30, 2020. A person issued a distinctive license tag under this section before July 1, 2020, may renew the license tag under Section 1(8) of this act in the manner provided for the issuance and renewal of a tag in Section 1(8) of this act.

**SECTION 10.** Section 27-19-56.450, Mississippi Code of 1972, is amended as follows:

27-19-56.450. (1) In recognition of the patriotic services rendered by Mississippians who served in combat in the United States Armed Forces, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount





1597 provided in subsection (3) of this section, shall be privileged to  
1598 obtain one (1) distinctive motor vehicle license plate or tag for  
1599 each motor vehicle registered in his or her name identifying him  
1600 or her as a combat veteran. The tags shall be of such color and  
1601 design as the Department of Revenue, with the advice of the State  
1602 Veterans Affairs Board, may prescribe and shall consist of such  
1603 letters or numbers, or both, as may be necessary to distinguish  
1604 each license tag. The Department of Revenue, with the advice of  
1605 the State Veterans Affairs Board shall develop decals to be  
1606 affixed to the license tag indicating the type of combat service.

1607 (2) Application for the distinctive license tags shall be  
1608 made to the county tax collector on forms prescribed by the  
1609 Department of Revenue. Applicants for such distinctive license  
1610 tags shall present to the issuing official written proof that the  
1611 applicant served in combat in the United States Armed Forces. The  
1612 application and the additional fee, less Two Dollars (\$2.00) to be  
1613 retained by the tax collector, shall be remitted to the Department  
1614 of Revenue on a monthly basis as prescribed by the department.  
1615 The portion of the additional fee retained by the tax collector  
1616 shall be deposited into the county general fund.

1617 (3) Beginning with any registration year commencing on or  
1618 after July 1, 2017, any person applying for a distinctive license  
1619 tag under this section shall pay an additional fee in the amount  
1620 of Thirty Dollars (\$30.00) for each distinctive license tag  
1621 applied for under this section, which shall be in addition to all



1622 other taxes and fees. The additional fee paid shall be for a  
1623 period of time to run concurrently with the vehicle's established  
1624 license tag year. The additional fee is due and payable at the  
1625 time the original application is made for a distinctive license  
1626 tag under this section and thereafter annually at the time of  
1627 renewal registration as long as the owner retains the distinctive  
1628 license tag. If the owner does not wish to retain the distinctive  
1629 license tag, he or she must surrender it to the local county tax  
1630 collector.

1631 (4) The Department of Revenue shall deposit all fees into  
1632 the State Treasury on the day received. At the end of each month,  
1633 the Department of Revenue shall certify the total fees collected  
1634 under this section to the State Treasurer who shall distribute  
1635 such collections as follows:

1636 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1637 collected on distinctive license tags issued under this section  
1638 shall be deposited in the State Treasury to the credit of a  
1639 special fund to be administered by the State Veterans Affairs  
1640 Board of this state for the benefit of the State Veterans Memorial  
1641 Cemetery and veterans nursing homes in this state.

1642 (b) One Dollar (\$1.00) of each additional fee collected  
1643 on distinctive license tags issued pursuant to this section shall  
1644 be deposited into the Mississippi Burn Care Fund created pursuant  
1645 to Section 7-9-70.



1646           (c) Two Dollars (\$2.00) of each additional fee  
1647 collected on distinctive license tags issued pursuant to this  
1648 section shall be deposited to the credit of the State Highway Fund  
1649 to be expended solely for the repair, maintenance, construction or  
1650 reconstruction of highways.

1651           (d) One Dollar (\$1.00) of each additional fee collected  
1652 on distinctive license tags issued pursuant to this section shall  
1653 be deposited to the credit of the special fund created in Section  
1654 27-19-44.2.

1655           (5) A regular license tag must be properly displayed as  
1656 required by law until replaced by a distinctive license tag under  
1657 this section. The regular license tag must be surrendered to the  
1658 tax collector upon issuance of the distinctive license tag under  
1659 this section. The tax collector shall issue up to two (2) license  
1660 decals for each distinctive license tag issued under this section,  
1661 which will expire the same month and year as the regular license  
1662 tag.

1663           (6) In the case of loss or theft of a distinctive license  
1664 tag issued under this section, the owner may make application and  
1665 affidavit for a replacement distinctive license tag as provided by  
1666 Section 27-19-37. The fee for a replacement distinctive license  
1667 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1668 such application and affidavit shall be entitled to retain and  
1669 deposit into the county general fund five percent (5%) of the fee  
1670 for such replacement license tag and the remainder shall be



distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) Distinctive license tags shall not be issued under this section after June 30, 2020. A person issued a distinctive license tag under this section before July 1, 2020, may renew the license tag under Section 1(9) of this act in the manner provided for the issuance and renewal of a tag in Section 1(9) of this act.

**SECTION 11.** Section 27-19-44, Mississippi Code of 1972, is amended as follows:

27-19-44. (1) For any distinctive license tag or plate authorized by the Legislature from and after July 1, 2000, through June 30, 2002, or authorized by Sections 27-19-56.37 and 27-19-56.55, the requirements of this subsection must be met before the Department of Revenue may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least one hundred (100) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase one hundred (100) of such license tags or plates. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of this subsection (1) within two (2) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.



1696           (2) Except as otherwise provided in subsection (1) of this  
1697 section, for any distinctive license tag or plate authorized by  
1698 the Legislature from and after July 1, 2002, through June 30,  
1699 2007, the requirements of this subsection must be met before the  
1700 Department of Revenue may prepare or issue any such license tag or  
1701 plate. The organization or other entity for which the Legislature  
1702 authorized the distinctive license tag or plate must submit proof  
1703 satisfactory to the Department of Revenue that at least two  
1704 hundred (200) of such license tags or plates will be purchased and  
1705 must deposit with the department an amount necessary to purchase  
1706 two hundred (200) of such license tags or plates. The  
1707 organization or other entity for which the Legislature authorized  
1708 the distinctive license tag or plate must satisfy the requirements  
1709 of this subsection (2) within three (3) years after the effective  
1710 date of the law authorizing the license tag or plate in order to  
1711 permit the license tag or plate to be prepared and issued.

1712           (3) Except as otherwise provided in this section, Section  
1713 27-19-56.56, Section 27-19-56.59, Section 27-19-56.94, Section  
1714 27-19-56.7 \* \* \*, Section 27-19-56.85 or Section 1(3) of this act,  
1715 for any distinctive license tag or plate authorized or  
1716 reauthorized by the Legislature from and after July 1, 2007, the  
1717 following requirements must be met before the Department of  
1718 Revenue may prepare or issue any such license tag or plate:

1719           (a) The organization or other entity for which the  
1720 Legislature authorized the distinctive license tag or plate must



1721 submit proof satisfactory to the Department of Revenue that at  
1722 least three hundred (300) of such license tags or plates will be  
1723 purchased and must deposit with the department an amount necessary  
1724 to purchase three hundred (300) of such license tags or plates.

1725 (b) The organization or other entity for which the  
1726 Legislature authorized the distinctive license tag or plate must  
1727 satisfy the requirements of paragraph (a) of this subsection (3)  
1728 within three (3) years after the effective date of the law  
1729 authorizing the license tag or plate in order to permit the  
1730 license tag or plate to be prepared and issued. This paragraph  
1731 (b) shall not apply to distinctive tags or plates issued under  
1732 Section 27-19-56.154.

1733 (4) Any distinctive license tag authorized under Sections  
1734 27-19-56.186, 27-19-56.203 \* \* \*, 27-19-56.315 and Section 1(6) of  
1735 this act must meet the requirements of this subsection before the  
1736 Department of Revenue may prepare or issue any such license tag or  
1737 plate. The organization or other entity for which the Legislature  
1738 authorized the distinctive license tag or plate must submit proof  
1739 satisfactory to the Department of Revenue that at least one  
1740 hundred (100) of such license tags or plates will be purchased and  
1741 must deposit with the department an amount necessary to purchase  
1742 one hundred (100) of such license tags or plates. The  
1743 organization or other entity for which the Legislature authorized  
1744 the distinctive license tag or plate must satisfy the requirements  
1745 of this subsection (4) within three (3) years after the effective



1746 date of the law authorizing the license tag or plate in order to  
1747 permit the license tag or plate to be prepared and issued.

1748 (5) The distinctive license tags authorized under Section  
1749 27-19-56.108 must meet the requirements of this subsection before  
1750 the Department of Revenue may prepare or issue any such license  
1751 tag or plate. The organization or other entity for which the  
1752 Legislature authorized the distinctive license tag or plate must  
1753 submit proof satisfactory to the Department of Revenue that at  
1754 least two hundred (200) of such license tags or plates will be  
1755 purchased and must deposit with the department an amount necessary  
1756 to purchase two hundred (200) of such license tags or plates.

1757 (6) If the organization or other entity for which the  
1758 Legislature authorized the distinctive license tag or plate meets  
1759 the requirements of subsection (1), (2), (3), (4) or (5) of this  
1760 section, the Department of Revenue shall prepare and issue the  
1761 distinctive license tag or plate.

1762 (7) The Department of Revenue shall review the number of  
1763 distinctive or special license tags or plates issued pursuant to  
1764 this chapter during the period for the license tag or plate  
1765 series. If the number of any distinctive or special license tag  
1766 or plate issued pursuant to this chapter falls below one hundred  
1767 (100) in the last year of the license tag or plate series, the  
1768 distinctive or special license tag or plate shall be discontinued  
1769 at the end of the period for the license tag or plate series.



1770           (8) If a distinctive or special license tag or plate is  
1771 discontinued under subsection (7) of this section, the  
1772 organization or other entity for which the license tag or plate  
1773 was discontinued may prepare a distinctive or special license tag  
1774 or plate decal. The distinctive or special license tag or plate  
1775 decal shall be of such size, color and design as may be agreed  
1776 upon by the organization or other entity and the Department of  
1777 Revenue. However, the Department of Revenue shall have final  
1778 approval of the size, color and design of the decal. The  
1779 distinctive or special license tag or plate decals shall be  
1780 prepared and sold by the organization or other entity, and the  
1781 proceeds derived from the sale of such decals shall be retained by  
1782 the organization or other entity for any use deemed appropriate by  
1783 the organization or other entity.

1784           (9) The provisions of this section shall not apply to  
1785 distinctive or special license tags or plates:

1786                   (a) Which are issued under Section 27-19-45, 27-19-46,  
1787 27-19-47.1, 27-19-47.2, 27-19-48, 27-19-49, 27-19-53, 27-19-55,  
1788 27-19-56, 27-19-56.1, 27-19-56.2, 27-19-56.3, 27-19-56.5,  
1789 27-19-56.6, 27-19-56.9, 27-19-56.11, 27-19-56.12, 27-19-56.13,  
1790 27-19-56.62, 27-19-56.69, 27-19-56.79, 27-19-56.90, 27-19-56.125,  
1791 27-19-56.127, 27-19-56.137, 27-19-56.162, 27-19-56.187,  
1792 27-19-56.199, 27-19-56.239, 27-19-56.292, 27-19-56.318,  
1793 27-19-56.379, 27-19-56.466 \* \* \*, 27-19-56.489, Section 1(1) of  
1794 this act, Section 1(2) of this act, Section 1(4) of this act,





1795 Section 1(5) of this act, Section 1(7) of this act or Section 1(8)  
1796 of this act; or

1797 (b) For which no additional fee is required to be paid.

1798 **SECTION 12.** Section 27-51-41, Mississippi Code of 1972, is  
1799 amended as follows:

1800 27-51-41. (1) The exemptions from the provisions of this  
1801 chapter shall be confined to those persons or property exempted by  
1802 this chapter or by the provisions of the Constitution of the  
1803 United States or the State of Mississippi. No exemption as now  
1804 provided by any other statute shall be valid as against the tax  
1805 levied by this chapter. Any subsequent exemption from the tax  
1806 levied hereunder shall be provided by amendment to this section  
1807 which shall be inserted in the bill at length.

1808 (2) The following shall be exempt from ad valorem taxation:

1809 (a) All motor vehicles, as defined in this chapter, and  
1810 including motor-propelled farm implements and vehicles, while in  
1811 the hands of bona fide dealers as merchandise and which are not  
1812 being operated upon the highways of this state.

1813 (b) All motor vehicles belonging to the federal  
1814 government or the State of Mississippi or any agencies or  
1815 instrumentalities thereof.

1816 (c) All motor vehicles owned by any school district in  
1817 the state.

1818 (d) All motor vehicles owned by any fire protection  
1819 district incorporated in accordance with Sections 19-5-151 through



1820 19-5-207 or by any fire protection grading district incorporated  
1821 in accordance with Sections 19-5-215 through 19-5-241.

1822 (e) All motor vehicles owned by units of the  
1823 Mississippi National Guard.

1824 (f) All motor vehicles which are exempted from highway  
1825 privilege taxes under Section 27-19-1 et seq.

1826 (g) All motor vehicles operated in this state as common  
1827 and contract carriers of property, private commercial carriers of  
1828 property, private carriers of property and buses, all of which  
1829 have a gross weight in excess of ten thousand (10,000) pounds.

1830 (h) Antique automobiles as defined in Section 27-19-47,  
1831 and antique pickup trucks as provided for under Section  
1832 27-19-47.2, Mississippi Code of 1972.

1833 (i) Street rods as defined in Section 27-19-56.6.

1834 (j) Two (2) motor vehicles owned by a disabled American  
1835 veteran, or by the spouse of a deceased disabled American veteran,  
1836 who is entitled to purchase a distinctive license plate or tag in  
1837 accordance with Section 27-19-53, regardless of the license plate  
1838 or tag issued to the disabled American veteran or the veteran's  
1839 spouse if the disabled American veteran is deceased.

1840 (k) One (1) motor vehicle owned by the unremarried  
1841 surviving spouse of a member of the Armed Forces of the United  
1842 States who, while on active duty, is killed or dies and one (1)  
1843 motor vehicle owned by the unremarried surviving spouse of a  
1844 member of a reserve component of the Armed Forces of the United



1845 States or of the National Guard who, while on active duty for  
1846 training, is killed or dies.

1847 (l) Motor vehicles owned by recipients of the  
1848 Congressional Medal of Honor or by former prisoners of war, or by  
1849 spouses of such deceased persons, in accordance with Section  
1850 27-19-54.

1851 (m) (i) One (1) private carrier of passengers, as  
1852 defined in Section 27-19-3, owned by any religious society,  
1853 ecclesiastical body or any congregation thereof which is used  
1854 exclusively for such society and not for profit.

1855 (ii) All motor vehicles owned by any such  
1856 religious society or any educational institution having a seating  
1857 capacity greater than seven (7) passengers and used exclusively  
1858 for transporting passengers for religious or educational purposes  
1859 and not for profit.

1860 (n) All motor vehicles primarily used as rentals under  
1861 rental agreements with a term of not more than thirty (30)  
1862 continuous days each and under the control of persons who are  
1863 engaged in the business of renting such motor vehicles and who are  
1864 subject to the tax under Section 27-65-231.

1865 (o) Antique motorcycles as defined in Section  
1866 27-19-47.1.

1867 (p) One (1) motor vehicle owned by a recipient of the  
1868 Purple Heart, and one (1) motor vehicle owned by the unremarried



1869 surviving spouse of a recipient of the Purple Heart, as provided  
1870 in Section 27-19-56.5.

1871 (q) Motor vehicles that are eligible to display an  
1872 authentic historical license plate as provided for in Section  
1873 27-19-56.11.

1874 (r) Motor vehicles that are (i) designed or adapted to  
1875 be used exclusively in the preparation and loading of chemicals or  
1876 other material for aerial agricultural application to crops; and  
1877 (ii) only incidentally used on public roadways in this state.

1878 (s) One (1) motor vehicle owned by the mother of a  
1879 service member who died while serving on active duty in the Armed  
1880 Forces of the United States while the United States was engaged in  
1881 hostile activities or a time of war after September 11, 2001, as  
1882 provided for in Section 27-19-56.162 or Section 1(5) of this act.

1883 (t) One (1) motor vehicle owned by the unremarried  
1884 spouse of a service member who died while serving on active duty  
1885 in the Armed Forces of the United States while the United States  
1886 was engaged in hostile activities or a time of war after September  
1887 11, 2001, as provided for in Section 27-19-56.162 or Section 1(5)  
1888 of this act.

1889 (u) Buses and other motor vehicles that are (a) owned  
1890 and operated by an entity that has entered into a contract with a  
1891 school board under Section 37-41-31 for the purpose of  
1892 transporting students to and from schools and (b) used by the  
1893 entity for such transportation purposes. This paragraph (u) shall



1894 apply to contracts entered into or renewed on or after July 1,  
1895 2010.

1896 (v) One (1) motor vehicle owned by a recipient of the  
1897 Silver Star, and one (1) motor vehicle owned by the unremarried  
1898 surviving spouse of a recipient of the Silver Star, as provided in  
1899 Section 27-19-56.284.

1900 (w) One (1) motor vehicle owned by a person who is a  
1901 law enforcement officer and who (i) was wounded or otherwise  
1902 received intentional or accidental bodily injury, regardless of  
1903 whether occurring before or after July 1, 2014, while engaged in  
1904 the performance of his official duties, provided the wound or  
1905 injury was not self-inflicted, (ii) was required to receive  
1906 medical treatment for the wound or injury due to the nature and  
1907 extent of the wound or injury, and (iii) is eligible to receive a  
1908 special license plate or tag under Section 27-19-56 as a result of  
1909 such wound or injury, regardless of whether the person obtains  
1910 such a plate or tag. Application for the exemption provided in  
1911 this paragraph (w) may be made at the time of initial registration  
1912 of a vehicle and renewal of registration. In addition, an  
1913 applicant for the exemption must provide official written  
1914 documentation that (i) the applicant is a law enforcement officer  
1915 who was wounded or otherwise received intentional or accidental  
1916 bodily injury while engaged in the performance of his official  
1917 duties and that the wound or injury was not self-inflicted along  
1918 with official written documentation verifying receipt of medical



1919 treatment for the wound or injury and the nature and extent of the  
1920 wound or injury, and (ii) the applicant is eligible to receive a  
1921 special license plate or tag under Section 27-19-56 as a result of  
1922 such wound or injury, regardless of whether the person obtains  
1923 such a plate or tag.

1924 (x) One (1) motor vehicle owned by an honorably  
1925 discharged veteran of the Armed Forces of the United States who  
1926 served during World War II, and one (1) motor vehicle owned by the  
1927 unremarried surviving spouse of such veteran, as provided in  
1928 Section 27-19-56.438.

1929 (3) Any claim for tax exemption by authority of the  
1930 above-mentioned code sections or by any other legal authority  
1931 shall be set out in the application for the road and bridge  
1932 privilege license, and the specific legal authority for such tax  
1933 exemption claim shall be cited in said application, and such  
1934 authority cited shall be shown by the tax collector on the tax  
1935 receipt as his authority for not collecting such ad valorem taxes,  
1936 and the tax collector shall carry forward such information in his  
1937 tax collection reports.

1938 (4) Any motor vehicle driven over the highways of this state  
1939 to the extent that the owner of such motor vehicle is required to  
1940 purchase a road and bridge privilege license in this state, yet  
1941 the legal situs of such motor vehicle is located in another state,  
1942 shall be exempt from ad valorem taxes authorized by this chapter.



1943           (5) If a taxpayer shall sell, trade or otherwise dispose of  
1944 a vehicle on which the ad valorem and road and bridge privilege  
1945 taxes have been paid in any county in the state, he shall remove  
1946 the license plate from the vehicle. Such license plate must be  
1947 surrendered to the issuing authority with the corresponding tax  
1948 receipt, if required, and credit shall be allowed for the taxes  
1949 paid for the remaining tax year on like privilege or ad valorem  
1950 taxes due on another vehicle owned by the seller or transferor or  
1951 by the seller's or transferor's spouse or dependent child. If the  
1952 seller or transferor does not elect to receive such credit at the  
1953 time the license plate is surrendered, the issuing authority shall  
1954 issue a certificate of credit to the seller or transferor, or to  
1955 the seller's or transferor's spouse or dependent child, or to any  
1956 other person, business or corporation, at the direction of the  
1957 seller or transferor, for the remaining unexpired taxes prorated  
1958 from the first day of the month following the month in which the  
1959 license plate is surrendered. The total of such credit may be  
1960 used by the person or entity to whom the certificate of credit is  
1961 issued, regardless of the relative amounts attributed to privilege  
1962 taxes or to county, school or municipal ad valorem taxes. Any  
1963 credit allowed for taxes due or any certificate of credit issued  
1964 may be applied to like taxes owed in any county by the person to  
1965 whom the credit is allowed or by the person possessing the  
1966 certificate of credit. No credit, however, shall be allowed on  
1967 the charge made for the license plate. Such license plates



surrendered to the tax collector shall be retained by him, and in no event shall such license plate be attached to any vehicle after being surrendered to the tax collector, nor shall any license plate be transferred from one (1) vehicle to any other vehicle.

(6) If the person owning a vehicle subject to taxation under the provisions of this chapter does not operate such vehicle on the highways of this state from the date of acquisition or, if previously registered, from the end of the anniversary month of the tag and decals to the date on which he makes application for a current license tag or decals, he shall pay such ad valorem tax for a period of twelve (12) months beginning with the first day of the month in which he applies for a current license tag or decals under Chapter 19, Title 27, Mississippi Code of 1972. The owner shall submit an affidavit with an application attesting to the fact that the vehicle was not operated on the highways of this state from the date of acquisition or, if previously registered, from the end of the anniversary month of the tag and decals to the date on which he makes application for the current license tag or decals.

(7) Any person found violating any of the provisions of this section shall be arrested and tried, and if found guilty shall be fined in an amount double the total amount of taxes involved.

**SECTION 13.** This act shall take effect and be in force from and after July 1, 2020.

