

By: Senator(s) Jordan, Butler (36th),  
Simmons (12th), Thomas

To: Finance

SENATE BILL NO. 2833

1 AN ACT TO AMEND SECTION 27-19-53, MISSISSIPPI CODE OF 1972,  
2 TO ADD THE NAME AND EMBLEM OF EACH BRANCH OF THE UNITED STATES  
3 ARMED FORCES TO THE DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR  
4 VETERANS RATED AS HAVING 100% PERMANENT SERVICE-CONNECTED  
5 DISABILITY BY THE VETERANS' ADMINISTRATION; AND FOR RELATED  
6 PURPOSES.

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

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

10 27-19-53. (1) (a) (i) Any legal resident of the State of  
11 Mississippi who is a veteran of service in the Armed Forces of the  
12 United States, and who is rated as having one hundred percent  
13 (100%) permanent service-connected disability by the Veterans'  
14 Administration is privileged to purchase annually under this  
15 subsection two (2) motor vehicle license plates or tags in his or  
16 her county of legal residence, for the sum of One Dollar (\$1.00)  
17 in total cost for each plate or tag, regardless of make or model  
18 of motor vehicle. The registration year of such motor vehicle  
19 shall commence the first day of the month in which application for  
20 registration is made, as provided in Section 27-19-31.



21 (ii) Any legal resident of the State of  
22 Mississippi who is a veteran of service in the Armed Forces of the  
23 United States, and who is rated as having one hundred percent  
24 (100%) permanent service-connected disability by the Veterans'  
25 Administration is privileged to purchase annually under this  
26 subsection one (1) motorcycle license plate or tag in his or her  
27 county of legal residence, for the sum of One Dollar (\$1.00) in  
28 total cost for each plate or tag. The registration year of such  
29 motorcycle shall commence the first day of the month in which  
30 application for registration is made, as provided in Section  
31 27-19-31.

32 (b) Not more than two (2) such motor vehicle license  
33 plates or tags shall be issued under this subsection to each such  
34 qualified veteran. Not more than one (1) such motorcycle license  
35 plate or tag shall be issued under this subsection to each such  
36 qualified veteran.

37 (c) This section pertains only to taxes or plates for  
38 private passenger motor vehicles or pickup trucks or motorcycles.

39 (d) Proof of ownership of a particular motor vehicle or  
40 motorcycle for which a license plate or tag is requested must be  
41 shown at time of application for such plate or tag.

42 (e) Vehicles and motorcycles owned by such veterans are  
43 exempt under this subsection from all ad valorem and privilege  
44 taxes; however, the surviving spouse of a deceased person who was  
45 issued a license plate or tag under this subsection shall be



46 entitled to apply for or retain a license tag issued under this  
47 subsection and may continue annually to renew registration for two  
48 (2) motor vehicle license plates or tags and one (1) motorcycle  
49 license plate or tag under this subsection for as long as the  
50 spouse remains unmarried. In addition, if a deceased person who  
51 was eligible to be issued a license plate or tag under this  
52 subsection did not apply for or was not issued a license plate or  
53 tag, the surviving spouse of such deceased person shall be  
54 entitled to apply for and be issued a license plate or tag under  
55 this subsection and may continue annually to renew registration  
56 for two (2) motor vehicle license plates or tags and one (1)  
57 motorcycle license tag or plate under this subsection for as long  
58 as the spouse remains unmarried. At the time of application or  
59 renewal registration, a surviving spouse who desires to retain a  
60 distinctive plate or tag issued under this subsection shall file  
61 with the county tax collector a sworn statement that the spouse is  
62 unmarried. Any such vehicle or motorcycle when so registered  
63 shall be exempt from all ad valorem and privilege taxes.

64 (2) Any person who is entitled to obtain license tags under  
65 subsection (1) of this section may be issued one (1) additional  
66 such license tag for any other vehicle registered in his or her  
67 name upon payment of the road and bridge privilege taxes, ad  
68 valorem taxes and registration fees as otherwise prescribed by law  
69 for the particular vehicle.



70 (3) The Department of Revenue is directed to furnish each  
71 veteran obtaining a license tag under this section an emblem,  
72 which the veteran shall attach securely to the tag, showing that  
73 the tag was issued to a disabled American veteran.

74 (4) A license issued under this section shall not be  
75 transferable to any other person.

76 (5) Any person evading or violating any of the provisions of  
77 this section, or attempting to secure benefits under this section  
78 to which he is not entitled, shall be guilty of a misdemeanor and,  
79 upon conviction, shall be fined not less than One Thousand Dollars  
80 (\$1,000.00) or imprisoned in the county jail for not less than  
81 ninety (90) days, or both.

82 (6) From and after July 1, 2022, the special tag authorized  
83 under this section shall bear the name and emblem of each branch  
84 of the United States Armed Forces.

85 **SECTION 2.** This act shall take effect and be in force from  
86 and after July 1, 2022.

