

By: Representatives Mickens, Byrd

To: Ways and Means

HOUSE BILL NO. 238

1 AN ACT TO AMEND SECTION 27-19-53, MISSISSIPPI CODE OF 1972,
2 TO REVISE THE DISABILITY RATING REQUIREMENTS FOR CERTAIN MOTOR
3 VEHICLE AND MOTORCYCLE LICENSE PLATES AND TAGS AUTHORIZED FOR
4 DISABLED VETERANS; TO AMEND SECTION 27-19-56.444, MISSISSIPPI CODE
5 OF 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

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

9 27-19-53. (1) (a) (i) Any legal resident of the State of
10 Mississippi who is a veteran of service in the Armed Forces of the
11 United States, and who is rated as having * * * one hundred
12 percent (100%) permanent service-connected disability or at least
13 eighty percent (80%) nonpermanent service-connected disability by
14 the Veterans' Administration or United States Department of
15 Veterans Affairs is privileged to purchase annually under this
16 subsection two (2) motor vehicle license plates or tags in his or
17 her county of legal residence, for the sum of One Dollar (\$1.00)
18 in total cost for each plate or tag, regardless of make or model
19 of motor vehicle. The registration year of such motor vehicle



20 shall commence the first day of the month in which application for
21 registration is made, as provided in Section 27-19-31. In order
22 for a person who is rated as having at least eighty percent (80%)
23 nonpermanent service-connected disability to renew a license plate
24 or tag issued under this section, the person must provide an
25 updated benefits letter from the United States Department of
26 Veterans Affairs indicating that the person's rating has not been
27 adjusted to less than eighty percent (80%) nonpermanent
28 service-connected disability.

29 (ii) Any legal resident of the State of
30 Mississippi who is a veteran of service in the Armed Forces of the
31 United States, and who is rated as having * * * one hundred
32 percent (100%) permanent service-connected disability or at least
33 eighty percent (80%) nonpermanent service-connected disability by
34 the Veterans' Administration or United States Department of
35 Veterans Affairs is privileged to purchase annually under this
36 subsection one (1) motorcycle license plate or tag in his or her
37 county of legal residence, for the sum of One Dollar (\$1.00) in
38 total cost for each plate or tag. The registration year of such
39 motorcycle shall commence the first day of the month in which
40 application for registration is made, as provided in Section
41 27-19-31. In order for a person who is rated as having at least
42 eighty percent (80%) nonpermanent service-connected disability to
43 renew a license plate or tag issued under this section, the person
44 must provide an updated benefits letter from the United States



45 Department of Veterans Affairs indicating that the person's rating
46 has not been adjusted to less than eighty percent (80%)
47 nonpermanent service-connected disability.

48 (b) Not more than two (2) such motor vehicle license
49 plates or tags shall be issued under this subsection to each such
50 qualified veteran. Not more than one (1) such motorcycle license
51 plate or tag shall be issued under this subsection to each such
52 qualified veteran.

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

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

58 (e) Vehicles and motorcycles owned by such veterans are
59 exempt under this subsection from all ad valorem and privilege
60 taxes; however, the surviving spouse of a deceased person who was
61 issued a license plate or tag under this subsection shall be
62 entitled to apply for or retain a license tag issued under this
63 subsection and may continue annually to renew registration for two
64 (2) motor vehicle license plates or tags and one (1) motorcycle
65 license plate or tag under this subsection for as long as the
66 spouse remains unmarried. In addition, if a deceased person who
67 was eligible to be issued a license plate or tag under this
68 subsection did not apply for or was not issued a license plate or
69 tag, the surviving spouse of such deceased person shall be



70 entitled to apply for and be issued a license plate or tag under
71 this subsection and may continue annually to renew registration
72 for two (2) motor vehicle license plates or tags and one (1)
73 motorcycle license tag or plate under this subsection for as long
74 as the spouse remains unmarried. At the time of application or
75 renewal registration, a surviving spouse who desires to retain a
76 distinctive plate or tag issued under this subsection shall file
77 with the county tax collector a sworn statement that the spouse is
78 unmarried. Any such vehicle or motorcycle when so registered
79 shall be exempt from all ad valorem and privilege taxes.

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

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

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

92 (5) Any person evading or violating any of the provisions of
93 this section, or attempting to secure benefits under this section
94 to which he is not entitled, shall be guilty of a misdemeanor and,



95 upon conviction, shall be fined not less than One Thousand Dollars
96 (\$1,000.00) or imprisoned in the county jail for not less than
97 ninety (90) days, or both.

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

101 **SECTION 2.** Section 27-19-56.444, Mississippi Code of 1972,
102 is amended as follows:

103 27-19-56.444. (1) Any legal resident of the State of
104 Mississippi who is a veteran of service in the Armed Forces of the
105 United States and is rated as having service-connected disability
106 by the United States Department of Veterans Affairs, but who is
107 not rated as having one hundred percent (100%) permanent
108 service-connected disability or at least eighty percent (80%)
109 nonpermanent service-connected disability by such department, is
110 privileged to obtain annually under this section a distinctive
111 license tag for any motor vehicle registered in his name upon
112 payment of the road and bridge privilege taxes, ad valorem taxes
113 and registration fees as prescribed by law for private carriers of
114 passengers, pickup trucks and other noncommercial motor vehicles.
115 The distinctive license tag so issued shall be of such color and
116 design as the Department of Revenue may prescribe and shall
117 consist of such letters or numbers, or both, as may be necessary
118 to distinguish each license tag or plate. The registration year
119 of such motor vehicle shall commence the first day of the month in



120 which application for registration is made, as provided in Section
121 27-19-31.

122 (2) Application for the distinctive license tags authorized
123 by this section shall be made to the county tax collector on forms
124 prescribed by the Department of Revenue. Proof of ownership of a
125 particular motor vehicle for which a license tag is requested must
126 be shown at time of application for such tag.

127 (3) A regular license tag must be properly displayed as
128 required by law until replaced by a distinctive license tag under
129 this section. The regular license tag must be surrendered to the
130 tax collector upon issuance of the distinctive license tag under
131 this section. The tax collector shall issue up to two (2) license
132 decals for each distinctive license tag issued under this section,
133 which will expire the same month and year as the regular license
134 tag. A license tag issued under this section shall not be
135 transferable to any other person.

136 **SECTION 3.** This act shall take effect and be in force from
137 and after its passage.

