

By: Representatives Boyd (19th), Carpenter,
Morgan, Newman, Owen, Pigott, Wallace

To: Ways and Means

HOUSE BILL NO. 1202

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 CERTAIN DISABLED VETERANS; TO AMEND SECTION 27-19-56.444,
5 MISSISSIPPI CODE OF 1972, WHICH AUTHORIZES CERTAIN MOTOR VEHICLE
6 AND MOTORCYCLE LICENSE PLATES AND TAGS FOR CERTAIN DISABLED
7 VETERANS, TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTORCYCLE
8 LICENSE TAGS TO SUCH PERSONS AND TO PROVIDE A PARTIAL AD VALOREM
9 TAX EXEMPTION FOR MOTOR VEHICLES OWNED BY SUCH VETERANS; TO AMEND
10 SECTION 27-51-41, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO;
11 AND FOR RELATED PURPOSES.

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

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

15 27-19-53. (1) (a) (i) Any legal resident of the State of
16 Mississippi who is a veteran of service in the Armed Forces of the
17 United States, and who is rated as having * * * one hundred
18 percent (100%) permanent service-connected disability or at least
19 eighty percent (80%) nonpermanent service-connected disability by
20 the Veterans' Administration or United States Department of
21 Veterans Affairs is privileged to purchase annually under this
22 subsection two (2) motor vehicle license plates or tags in his or



23 her county of legal residence, for the sum of One Dollar (\$1.00)
24 in total cost for each plate or tag, regardless of make or model
25 of motor vehicle. The registration year of such motor vehicle
26 shall commence the first day of the month in which application for
27 registration is made, as provided in Section 27-19-31. In order
28 for a person who is rated as having at least eighty percent (80%)
29 nonpermanent service-connected disability to renew a license plate
30 or tag issued under this section, the person must provide an
31 updated benefits letter from the United States Department of
32 Veterans Affairs indicating that the person's rating has not been
33 adjusted to less than eighty percent (80%) nonpermanent
34 service-connected disability.

35 (ii) Any legal resident of the State of
36 Mississippi who is a veteran of service in the Armed Forces of the
37 United States, and who is rated as having * * * one hundred
38 percent (100%) permanent service-connected disability or at least
39 eighty percent (80%) nonpermanent service-connected disability by
40 the Veterans' Administration or United States Department of
41 Veterans Affairs is privileged to purchase annually under this
42 subsection one (1) motorcycle license plate or tag in his or her
43 county of legal residence, for the sum of One Dollar (\$1.00) in
44 total cost for each plate or tag. The registration year of such
45 motorcycle shall commence the first day of the month in which
46 application for registration is made, as provided in Section
47 27-19-31. In order for a person who is rated as having at least



48 eighty percent (80%) nonpermanent service-connected disability to
49 renew a license plate or tag issued under this section, the person
50 must provide an updated benefits letter from the United States
51 Department of Veterans Affairs indicating that the person's rating
52 has not been adjusted to less than eighty percent (80%)
53 nonpermanent service-connected disability.

54 (b) Not more than two (2) such motor vehicle license
55 plates or tags shall be issued under this subsection to each such
56 qualified veteran. Not more than one (1) such motorcycle license
57 plate or tag shall be issued under this subsection to each such
58 qualified veteran.

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

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

64 (e) Vehicles and motorcycles owned by such veterans are
65 exempt under this subsection from all ad valorem and privilege
66 taxes; however, the surviving spouse of a deceased person who was
67 issued a license plate or tag under this subsection shall be
68 entitled to apply for or retain a license tag issued under this
69 subsection and may continue annually to renew registration for two
70 (2) motor vehicle license plates or tags and one (1) motorcycle
71 license plate or tag under this subsection for as long as the
72 spouse remains unmarried. In addition, if a deceased person who



73 was eligible to be issued a license plate or tag under this
74 subsection did not apply for or was not issued a license plate or
75 tag, the surviving spouse of such deceased person shall be
76 entitled to apply for and be issued a license plate or tag under
77 this subsection and may continue annually to renew registration
78 for two (2) motor vehicle license plates or tags and one (1)
79 motorcycle license tag or plate under this subsection for as long
80 as the spouse remains unmarried. At the time of application or
81 renewal registration, a surviving spouse who desires to retain a
82 distinctive plate or tag issued under this subsection shall file
83 with the county tax collector a sworn statement that the spouse is
84 unmarried. Any such vehicle or motorcycle when so registered
85 shall be exempt from all ad valorem and privilege taxes.

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

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

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



98 (5) Any person evading or violating any of the provisions of
99 this section, or attempting to secure benefits under this section
100 to which he is not entitled, shall be guilty of a misdemeanor and,
101 upon conviction, shall be fined not less than One Thousand Dollars
102 (\$1,000.00) or imprisoned in the county jail for not less than
103 ninety (90) days, or both.

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

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

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



123 Revenue may prescribe and shall consist of such letters or
124 numbers, or both, as may be necessary to distinguish each license
125 tag or plate. The registration year of such motor vehicle shall
126 commence the first day of the month in which application for
127 registration is made, as provided in Section 27-19-31.

128 (ii) Not more than two (2) motor vehicles owned by
129 such a person shall be exempt from ad valorem taxes as provided in
130 this subsection. Such a motor vehicle shall be exempt from all ad
131 valorem taxes on a percentage of the assessed value of the motor
132 vehicle that is the same as the percentage of the person's
133 disability rating. The surviving spouse of a deceased person who
134 was issued a license tag under this section shall be entitled to
135 apply for or retain a license tag issued under this section and
136 may continue annually to renew registration for two (2) motor
137 vehicle license tags under this section for as long as the spouse
138 remains unmarried. In addition, if a deceased person who was
139 eligible to be issued a license tag under this section did not
140 apply for or was not issued a license tag, the surviving spouse of
141 such deceased person shall be entitled to apply for and be issued
142 a license tag under this section and may continue annually to
143 renew registration for two (2) motor vehicle license tags under
144 this section for as long as the spouse remains unmarried. At the
145 time of application or renewal registration, a surviving spouse
146 who desires to retain a distinctive tag issued under this section
147 shall file with the county tax collector a sworn statement that



148 the spouse is unmarried. Any such vehicle when so registered
149 shall be exempt from ad valorem taxes as provided in this
150 paragraph (a).

151 (b) (i) Any legal resident of the State of Mississippi
152 who is a veteran of service in the Armed Forces of the United
153 States and is rated as having service-connected disability by the
154 United States Department of Veterans Affairs, but who is not rated
155 as having one hundred percent (100%) permanent service-connected
156 disability or at least eighty percent (80%) nonpermanent
157 service-connected disability by such department, is privileged to
158 obtain annually under this section a distinctive license tag for
159 one (1) motorcycle registered in his name upon payment of the road
160 and bridge privilege taxes, ad valorem taxes and registration fees
161 as prescribed by law for motorcycles. The distinctive license tag
162 so issued shall be of such color and design as the Department of
163 Revenue may prescribe and shall consist of such letters or
164 numbers, or both, as may be necessary to distinguish each license
165 tag. The registration year of such motorcycle shall commence the
166 first day of the month in which application for registration is
167 made, as provided in Section 27-19-31.

168 (ii) One (1) motorcycle owned by such a person
169 shall be exempt from ad valorem taxes as provided in this
170 subsection. Such a motorcycle shall be exempt from all ad valorem
171 taxes on a percentage of the assessed value of the motorcycle that
172 is the same as the percentage of the person's disability rating.



173 The surviving spouse of a deceased person who was issued a
174 motorcycle license tag under this section shall be entitled to
175 apply for or retain a license tag issued under this section and
176 may continue annually to renew registration for one (1) motorcycle
177 license tag under this section for as long as the spouse remains
178 unmarried. In addition, if a deceased person who was eligible to
179 be issued a motorcycle license tag under this section did not
180 apply for or was not issued a license tag, the surviving spouse of
181 such deceased person shall be entitled to apply for and be issued
182 a motorcycle license tag under this section and may continue
183 annually to renew registration for one (1) motorcycle license tag
184 under this section for as long as the spouse remains unmarried.
185 At the time of application or renewal registration, a surviving
186 spouse who desires to retain a distinctive motorcycle tag issued
187 under this section shall file with the county tax collector a
188 sworn statement that the spouse is unmarried. Any such motorcycle
189 when so registered shall be exempt from ad valorem taxes as
190 provided in this paragraph (b).

191 (2) Application for the distinctive license tags authorized
192 by this section shall be made to the county tax collector on forms
193 prescribed by the Department of Revenue. Proof of ownership of a
194 particular motor vehicle or motorcycle for which a license tag is
195 requested must be shown at time of application for such tag.

196 (3) A regular license tag must be properly displayed as
197 required by law until replaced by a distinctive license tag under



198 this section. The regular license tag must be surrendered to the
199 tax collector upon issuance of the distinctive license tag under
200 this section. The tax collector shall issue up to two (2) license
201 decals for each distinctive license tag issued under this section,
202 which will expire the same month and year as the regular license
203 tag. A license tag issued under this section shall not be
204 transferable to any other person.

205 **SECTION 3.** Section 27-51-41, Mississippi Code of 1972, is
206 amended as follows:

207 27-51-41. (1) The exemptions from the provisions of this
208 chapter shall be confined to those persons or property exempted by
209 this chapter or by the provisions of the Constitution of the
210 United States or the State of Mississippi. No exemption as now
211 provided by any other statute shall be valid as against the tax
212 levied by this chapter. Any subsequent exemption from the tax
213 levied hereunder shall be provided by amendment to this section
214 which shall be inserted in the bill at length.

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

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

220 (b) All motor vehicles belonging to the federal
221 government or the State of Mississippi or any agencies or
222 instrumentalities thereof.



223 (c) All motor vehicles owned by any school district in
224 the state.

225 (d) All motor vehicles owned by any fire protection
226 district incorporated in accordance with Sections 19-5-151 through
227 19-5-207 or by any fire protection grading district incorporated
228 in accordance with Sections 19-5-215 through 19-5-241.

229 (e) All motor vehicles owned by units of the
230 Mississippi National Guard.

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

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

237 (h) Antique automobiles as defined in Section 27-19-47,
238 and antique pickup trucks as provided for under Section
239 27-19-47.2, Mississippi Code of 1972.

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

241 (j) (i) Two (2) motor vehicles owned by a disabled
242 American veteran, or by the spouse of a deceased disabled American
243 veteran, who is entitled to purchase a distinctive license plate
244 or tag in accordance with Section 27-19-53, regardless of the
245 license plate or tag issued to the disabled American veteran or
246 the veteran's spouse if the disabled American veteran is deceased.



247 (ii) One (1) motorcycle owned by a disabled
248 American veteran, or by the spouse of a deceased disabled American
249 veteran, who is entitled to purchase a distinctive license plate
250 or tag in accordance with Section 27-19-53, regardless of the
251 license plate or tag issued to the disabled American veteran or
252 the veteran's spouse if the disabled American veteran is deceased.

253 (k) One (1) motor vehicle owned by the unremarried
254 surviving spouse of a member of the Armed Forces of the United
255 States who, while on active duty, is killed or dies and one (1)
256 motor vehicle owned by the unremarried surviving spouse of a
257 member of a reserve component of the Armed Forces of the United
258 States or of the National Guard who, while on active duty for
259 training, is killed or dies.

260 (l) Motor vehicles owned by recipients of the
261 Congressional Medal of Honor or by former prisoners of war, or by
262 spouses of such deceased persons, in accordance with Section
263 27-19-54.

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

268 (ii) All motor vehicles owned by any such
269 religious society or any educational institution having a seating
270 capacity greater than seven (7) passengers and used exclusively



271 for transporting passengers for religious or educational purposes
272 and not for profit.

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

278 (o) Antique motorcycles as defined in Section
279 27-19-47.1.

280 (p) One (1) motor vehicle owned by a recipient of the
281 Purple Heart, and one (1) motor vehicle owned by the unremarried
282 surviving spouse of a recipient of the Purple Heart, as provided
283 in Section 27-19-56.5.

284 (q) Motor vehicles that are eligible to display an
285 authentic historical license plate as provided for in Section
286 27-19-56.11.

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

291 (s) One (1) motor vehicle owned by the mother of a
292 service member who died while serving on active duty in the Armed
293 Forces of the United States while the United States was engaged in
294 hostile activities or a time of war after September 11, 2001, as
295 provided for in Section 27-19-56.162 or Section 27-19-56.524(5).



296 (t) One (1) motor vehicle owned by the unremarried
297 spouse of a service member who died while serving on active duty
298 in the Armed Forces of the United States while the United States
299 was engaged in hostile activities or a time of war after September
300 11, 2001, as provided for in Section 27-19-56.162 or Section
301 27-19-56.524(5).

302 (u) Buses and other motor vehicles that are (a) owned
303 and operated by an entity that has entered into a contract with a
304 school board under Section 37-41-31 for the purpose of
305 transporting students to and from schools and (b) used by the
306 entity for such transportation purposes. This paragraph (u) shall
307 apply to contracts entered into or renewed on or after July 1,
308 2010.

309 (v) One (1) motor vehicle owned by a recipient of the
310 Silver Star, and one (1) motor vehicle owned by the unremarried
311 surviving spouse of a recipient of the Silver Star, as provided in
312 Section 27-19-56.284.

313 (w) One (1) motor vehicle owned by a person who is a
314 law enforcement officer and who (i) was wounded or otherwise
315 received intentional or accidental bodily injury, regardless of
316 whether occurring before or after July 1, 2014, while engaged in
317 the performance of his official duties, provided the wound or
318 injury was not self-inflicted, (ii) was required to receive
319 medical treatment for the wound or injury due to the nature and
320 extent of the wound or injury, and (iii) is eligible to receive a



321 special license plate or tag under Section 27-19-56 as a result of
322 such wound or injury, regardless of whether the person obtains
323 such a plate or tag. Application for the exemption provided in
324 this paragraph (w) may be made at the time of initial registration
325 of a vehicle and renewal of registration. In addition, an
326 applicant for the exemption must provide official written
327 documentation that (i) the applicant is a law enforcement officer
328 who was wounded or otherwise received intentional or accidental
329 bodily injury while engaged in the performance of his official
330 duties and that the wound or injury was not self-inflicted along
331 with official written documentation verifying receipt of medical
332 treatment for the wound or injury and the nature and extent of the
333 wound or injury, and (ii) the applicant is eligible to receive a
334 special license plate or tag under Section 27-19-56 as a result of
335 such wound or injury, regardless of whether the person obtains
336 such a plate or tag.

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

342 (y) (i) Two (2) motor vehicles owned by a disabled
343 American veteran, or by the spouse of a deceased disabled American
344 veteran, who is entitled to purchase a distinctive license tag in
345 accordance with Section 27-19-56.444, regardless of the license



346 tag issued to the disabled American veteran or the veteran's
347 spouse if the disabled American veteran is deceased. Such a motor
348 vehicle shall be exempt from ad valorem taxation as provided in
349 Section 27-19-56.444.

350 (ii) One (1) motorcycle owned by a disabled
351 American veteran, or by the spouse of a deceased disabled American
352 veteran, who is entitled to purchase a distinctive license tag in
353 accordance with Section 27-19-56.444, regardless of the license
354 tag issued to the disabled American veteran or the veteran's
355 spouse if the disabled American veteran is deceased. Such a
356 motorcycle shall be exempt from ad valorem taxation as provided in
357 Section 27-19-56.444.

358 (3) Any claim for tax exemption by authority of the
359 above-mentioned code sections or by any other legal authority
360 shall be set out in the application for the road and bridge
361 privilege license, and the specific legal authority for such tax
362 exemption claim shall be cited in said application, and such
363 authority cited shall be shown by the tax collector on the tax
364 receipt as his authority for not collecting such ad valorem taxes,
365 and the tax collector shall carry forward such information in his
366 tax collection reports.

367 (4) Any motor vehicle driven over the highways of this state
368 to the extent that the owner of such motor vehicle is required to
369 purchase a road and bridge privilege license in this state, yet



370 the legal situs of such motor vehicle is located in another state,
371 shall be exempt from ad valorem taxes authorized by this chapter.

372 (5) If a taxpayer shall sell, trade or otherwise dispose of
373 a vehicle on which the ad valorem and road and bridge privilege
374 taxes have been paid in any county in the state, he shall remove
375 the license plate from the vehicle. Such license plate must be
376 surrendered to the issuing authority with the corresponding tax
377 receipt, if required, and credit shall be allowed for the taxes
378 paid for the remaining tax year on like privilege or ad valorem
379 taxes due on another vehicle owned by the seller or transferor or
380 by the seller's or transferor's spouse or dependent child. If the
381 seller or transferor does not elect to receive such credit at the
382 time the license plate is surrendered, the issuing authority shall
383 issue a certificate of credit to the seller or transferor, or to
384 the seller's or transferor's spouse or dependent child, or to any
385 other person, business or corporation, at the direction of the
386 seller or transferor, for the remaining unexpired taxes prorated
387 from the first day of the month following the month in which the
388 license plate is surrendered. The total of such credit may be
389 used by the person or entity to whom the certificate of credit is
390 issued, regardless of the relative amounts attributed to privilege
391 taxes or to county, school or municipal ad valorem taxes. Any
392 credit allowed for taxes due or any certificate of credit issued
393 may be applied to like taxes owed in any county by the person to
394 whom the credit is allowed or by the person possessing the



395 certificate of credit. No credit, however, shall be allowed on
396 the charge made for the license plate. Such license plates
397 surrendered to the tax collector shall be retained by him, and in
398 no event shall such license plate be attached to any vehicle after
399 being surrendered to the tax collector, nor shall any license
400 plate be transferred from one (1) vehicle to any other vehicle.

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

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



419 **SECTION 4.** Nothing in this act shall affect or defeat any
420 claim, assessment, appeal, suit, right or cause of action for
421 taxes due or accrued under the ad valorem tax laws before the date
422 on which this act becomes effective, whether such claims,
423 assessments, appeals, suits or actions have been begun before the
424 date on which this act becomes effective or are begun thereafter;
425 and the provisions of the ad valorem tax laws are expressly
426 continued in full force, effect and operation for the purpose of
427 the assessment, collection and enrollment of liens for any taxes
428 due or accrued and the execution of any warrant under such laws
429 before the date on which this act becomes effective, and for the
430 imposition of any penalties, forfeitures or claims for failure to
431 comply with such laws.

432 **SECTION 5.** This act shall take effect and be in force from
433 and after July 1, 2023.

