

By: Senator(s) Seymour, Branning, England,
Jackson, McCaughn, McLendon, Parker

To: Veterans and Military
Affairs; Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2187

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, or the Mississippi National Guard or the
12 Mississippi National Guard Reserve, and who is rated as
13 having * * * one hundred percent (100%) permanent
14 service-connected disability or at least seventy percent (70%)
15 nonpermanent service-connected disability by the Veterans'
16 Administration or United States Department of Veterans Affairs is
17 privileged to purchase annually under this subsection two (2)
18 motor vehicle license plates or tags in his or her county of legal
19 residence, for the sum of One Dollar (\$1.00) in total cost for



20 each plate or tag, regardless of make or model of motor vehicle.
21 The registration year of such motor vehicle shall commence the
22 first day of the month in which application for registration is
23 made, as provided in Section 27-19-31. In order for a person who
24 is rated as having at least seventy percent (70%) nonpermanent
25 service-connected disability to renew a license plate or tag
26 issued under this section, the person must provide an updated
27 benefits letter from the United States Department of Veterans
28 Affairs indicating that the person's rating has not been adjusted
29 to less than seventy percent (70%) nonpermanent service-connected
30 disability.

31 (ii) Any legal resident of the State of
32 Mississippi who is a veteran of service in the Armed Forces of the
33 United States, or the Mississippi National Guard or the
34 Mississippi National Guard Reserve, and who is rated as
35 having * * * one hundred percent (100%) permanent
36 service-connected disability or at least seventy percent (70%)
37 nonpermanent service-connected disability by the Veterans'
38 Administration or United States Department of Veterans Affairs is
39 privileged to purchase annually under this subsection one (1)
40 motorcycle license plate or tag in his or her county of legal
41 residence, for the sum of One Dollar (\$1.00) in total cost for
42 each plate or tag. The registration year of such motorcycle shall
43 commence the first day of the month in which application for
44 registration is made, as provided in Section 27-19-31. In order



45 for a person who is rated as having at least seventy percent (70%)
46 nonpermanent service-connected disability to renew a license plate
47 or tag issued under this section, the person must provide an
48 updated benefits letter from the United States Department of
49 Veterans Affairs indicating that the person's rating has not been
50 adjusted to less than seventy percent (70%) nonpermanent
51 service-connected disability.

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

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

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

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



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

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

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



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

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

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

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

107 27-19-56.444. (1) Any legal resident of the State of
108 Mississippi who is a veteran of service in the Armed Forces of the
109 United States or the Mississippi National Guard or the Mississippi
110 National Guard Reserve, and is rated as having service-connected
111 disability by the United States Department of Veterans Affairs,
112 but who is not rated as having one hundred percent (100%)
113 permanent service-connected disability or at least seventy percent
114 (70%) nonpermanent service-connected disability by such
115 department, is privileged to obtain annually under this section a
116 distinctive license tag for any motor vehicle registered in his
117 name upon payment of the road and bridge privilege taxes, ad
118 valorem taxes and registration fees as prescribed by law for



119 private carriers of passengers, pickup trucks and other
120 noncommercial motor vehicles. The distinctive license tag so
121 issued shall be of such color and design as the Department of
122 Revenue may prescribe and shall consist of such letters or
123 numbers, or both, as may be necessary to distinguish each license
124 tag or plate. The registration year of such motor vehicle shall
125 commence the first day of the month in which application for
126 registration is made, as provided in Section 27-19-31.

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

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

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

