

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

To: Veterans and Military
Affairs; Finance

SENATE BILL NO. 2187
(As Sent to Governor)

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 rated as having * * * one hundred percent
11 (100%) permanent service-connected disability or at least seventy
12 percent (70%) nonpermanent service-connected disability by the
13 Veterans' Administration or United States Department of Veterans
14 Affairs is privileged to purchase annually under this subsection
15 two (2) motor vehicle license plates or tags in his or her county
16 of legal residence, for the sum of One Dollar (\$1.00) in total
17 cost for each plate or tag, regardless of make or model of motor
18 vehicle. The registration year of such motor vehicle shall
19 commence the first day of the month in which application for



20 registration is made, as provided in Section 27-19-31. In order
21 for a person who is rated as having at least seventy percent (70%)
22 nonpermanent service-connected disability to renew a license plate
23 or tag issued under this section, the person must provide an
24 updated benefits letter from the United States Department of
25 Veterans Affairs indicating that the person's rating has not been
26 adjusted to less than seventy percent (70%) nonpermanent
27 service-connected disability.

28 (ii) Any legal resident of the State of
29 Mississippi * * * who is rated as having * * * one hundred percent
30 (100%) permanent service-connected disability or at least seventy
31 percent (70%) nonpermanent service-connected disability by the
32 Veterans' Administration or United States Department of Veterans
33 Affairs is privileged to purchase annually under this subsection
34 one (1) motorcycle license plate or tag in his or her county of
35 legal residence, for the sum of One Dollar (\$1.00) in total cost
36 for each plate or tag. The registration year of such motorcycle
37 shall commence the first day of the month in which application for
38 registration is made, as provided in Section 27-19-31. In order
39 for a person who is rated as having at least seventy percent (70%)
40 nonpermanent service-connected disability to renew a license plate
41 or tag issued under this section, the person must provide an
42 updated benefits letter from the United States Department of
43 Veterans Affairs indicating that the person's rating has not been



44 adjusted to less than seventy percent (70%) nonpermanent
45 service-connected disability.

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

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

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

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



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

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

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

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

90 (5) Any person evading or violating any of the provisions of
91 this section, or attempting to secure benefits under this section
92 to which he is not entitled, shall be guilty of a misdemeanor and,
93 upon conviction, shall be fined not less than One Thousand Dollars



94 (\$1,000.00) or imprisoned in the county jail for not less than
95 ninety (90) days, or both.

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

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

101 27-19-56.444. (1) Any legal resident of the State of
102 Mississippi who * * * is rated as having service-connected
103 disability by the United States Department of Veterans Affairs,
104 but who is not rated as having one hundred percent (100%)
105 permanent service-connected disability or at least seventy percent
106 (70%) nonpermanent service-connected disability by such
107 department, is privileged to obtain annually under this section a
108 distinctive license tag for any motor vehicle registered in his or
109 her name upon payment of the road and bridge privilege taxes, ad
110 valorem taxes and registration fees as prescribed by law for
111 private carriers of passengers, pickup trucks and other
112 noncommercial motor vehicles. The distinctive license tag so
113 issued shall be of such color and design as the Department of
114 Revenue may prescribe and shall consist of such letters or
115 numbers, or both, as may be necessary to distinguish each license
116 tag or plate. The registration year of such motor vehicle shall
117 commence the first day of the month in which application for
118 registration is made, as provided in Section 27-19-31.



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

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

133 **SECTION 3.** This act shall take effect and be in force from
134 and after July 1, 2023.

