

By: Senator(s) Harkins

To: Veterans and Military
Affairs; Finance

SENATE BILL NO. 2621

1 AN ACT TO BRING FORWARD SECTION 27-19-53, MISSISSIPPI CODE OF
2 1972, FOR THE PURPOSE OF POSSIBLE AMENDMENT; AND FOR RELATED
3 PURPOSES.

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

5 **SECTION 1.** Section 27-19-53, Mississippi Code of 1972, is
6 brought forward as follows:

7 27-19-53. (1) (a) (i) Any legal resident of the State of
8 Mississippi who is a veteran of service in the Armed Forces of the
9 United States, and who is rated as having seventy-five percent
10 (75%) permanent service-connected disability by the Veterans'
11 Administration is privileged to purchase annually under this
12 subsection two (2) motor vehicle license plates or tags in his or
13 her county of legal residence, for the sum of One Dollar (\$1.00)
14 in total cost for each plate or tag, regardless of make or model
15 of motor vehicle. The registration year of such motor vehicle
16 shall commence the first day of the month in which application for
17 registration is made, as provided in Section 27-19-31.



18 (ii) Any legal resident of the State of
19 Mississippi who is a veteran of service in the Armed Forces of the
20 United States, and who is rated as having seventy-five percent
21 (75%) permanent service-connected disability by the Veterans'
22 Administration is privileged to purchase annually under this
23 subsection one (1) motorcycle license plate or tag in his or her
24 county of legal residence, for the sum of One Dollar (\$1.00) in
25 total cost for each plate or tag. The registration year of such
26 motorcycle shall commence the first day of the month in which
27 application for registration is made, as provided in Section
28 27-19-31.

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

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

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

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



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

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



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

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

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

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

82 **SECTION 2.** This act shall take effect and be in force from
83 and after July 1, 2023.

