

**Adopted  
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

**Senate Bill No. 2187**

**BY: Committee**

**Amend by striking all after the enacting clause and inserting  
in lieu thereof the following:**

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 seventy percent (70%) 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 seventy percent (70%)  
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 seventy percent (70%) 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 seventy percent (70%) 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 seventy percent (70%) 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 seventy percent (70%)  
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 seventy percent (70%)  
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.

**Further, amend by striking the title in its entirety and  
inserting in lieu thereof the following:**

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.

