

By: Senator(s) Suber

To: Veterans and Military
Affairs; Finance

SENATE BILL NO. 2052

1 AN ACT TO AMEND SECTION 27-19-53, MISSISSIPPI CODE OF 1972,
2 TO AUTHORIZE LICENSE TAGS FOR DISABLED VETERANS TO BE LABELED AS
3 "100% DISABLED VETERAN" OR "DISABLED VETERAN"; AND FOR RELATED
4 PURPOSES.

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

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

8 27-19-53. (1) (a) (i) Any legal resident of the State of
9 Mississippi who is rated as having one hundred percent (100%)
10 permanent service-connected disability or at least seventy percent
11 (70%) nonpermanent service-connected disability by the Veterans'
12 Administration or United States Department of Veterans Affairs is
13 privileged to purchase annually under this subsection two (2)
14 motor vehicle license plates or tags in his or her county of legal
15 residence, for the sum of One Dollar (\$1.00) in total cost for
16 each plate or tag, regardless of make or model of motor vehicle.
17 The legal resident of the State of Mississippi who is rated as
18 having one hundred percent (100%) permanent service-connected
19 disability by the Veteran's Administration or United States



Department of Veterans Affairs is privileged for the tag,
purchased under this section, to have the label "100% Disabled
Veteran" or "Disabled Veteran" listed on the tag. The
registration year of such motor vehicle shall commence the first
day of the month in which application for registration is made, as
provided in Section 27-19-31. In order for a person who is rated
as having at least seventy percent (70%) nonpermanent
service-connected disability to renew a license plate or tag
issued under this section, the person must provide an updated
benefits letter from the United States Department of Veterans
Affairs indicating that the person's rating has not been adjusted
to less than seventy percent (70%) nonpermanent service-connected
disability.

(ii) Any legal resident of the State of
Mississippi who is rated as having one hundred percent (100%)
permanent service-connected disability or at least seventy percent
(70%) nonpermanent service-connected disability by the Veterans'
Administration or United States Department of Veterans Affairs is
privileged to purchase annually under this subsection one (1)
motorcycle license plate or tag in his or her county of legal
residence, for the sum of One Dollar (\$1.00) in total cost for
each plate or tag. The legal resident of the State of Mississippi
who is rated as having one hundred percent (100%) permanent
service-connected disability by the Veteran's Administration or
United States Department of Veterans Affairs is privileged for the



45 tag, purchased under this section, to have the label "100%
46 Disabled Veteran" or "Disabled Veteran" listed on the tag. The
47 registration year of such motorcycle shall commence the first day
48 of the month in which application for registration is made, as
49 provided in Section 27-19-31. In order for a person who is rated
50 as having at least seventy percent (70%) nonpermanent
51 service-connected disability to renew a license plate or tag
52 issued under this section, the person must provide an updated
53 benefits letter from the United States Department of Veterans
54 Affairs indicating that the person's rating has not been adjusted
55 to less than seventy percent (70%) nonpermanent service-connected
56 disability.

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

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

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

67 (e) Vehicles and motorcycles owned by such person are
68 exempt under this subsection from all ad valorem and privilege
69 taxes; however, the surviving spouse of a deceased person who was



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

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



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

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

101 (5) Any person evading or violating any of the provisions of
102 this section, or attempting to secure benefits under this section
103 to which he is not entitled, shall be guilty of a misdemeanor and,
104 upon conviction, shall be fined not less than One Thousand Dollars
105 (\$1,000.00) or imprisoned in the county jail for not less than
106 ninety (90) days, or both.

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

110 **SECTION 2.** This act shall take effect and be in force from
111 and after July 1, 2025.

