

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.

