

By: Senator(s) Tate

To: Veterans and Military  
Affairs; Finance

SENATE BILL NO. 2435

1 AN ACT TO AMEND SECTION 27-19-53, MISSISSIPPI CODE OF 1972,  
2 TO AUTHORIZE AND DIRECT THE MISSISSIPPI DEPARTMENT OF REVENUE TO  
3 PRINT A SPECIAL DECAL BEARING THE INTERNATIONAL SYMBOL OF ACCESS  
4 FOR THE DISABLED ON EACH LICENSE TAG ISSUED FOR DISABLED VETERANS;  
5 AND FOR RELATED PURPOSES.

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 registration year of such motor vehicle shall commence the  
18 first day of the month in which application for registration is  
19 made, as provided in Section 27-19-31. In order for a person who



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

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



print a special decal bearing the International Symbol of Access  
adopted by Rehabilitation International in 1969 at its Eleventh  
World Congress on Rehabilitation of the Disabled in the lower left  
corner of the plate or tag issued for each vehicle that is  
registered in the applicant's name.

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

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

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

(e) Vehicles and motorcycles owned by such person are exempt under this subsection from all ad valorem and privilege taxes; however, the surviving spouse of a deceased person who was issued a license plate or tag under this subsection shall be entitled to apply for or retain a license tag issued under this subsection and may continue annually to renew registration for two (2) motor vehicle license plates or tags and one (1) motorcycle license plate or tag under this subsection for as long as the spouse remains unmarried. In addition, if a deceased person who was eligible to be issued a license plate or tag under this



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

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

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

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



94           (5) Any person evading or violating any of the provisions of  
95 this section, or attempting to secure benefits under this section  
96 to which he is not entitled, shall be guilty of a misdemeanor and,  
97 upon conviction, shall be fined not less than One Thousand Dollars  
98 (\$1,000.00) or imprisoned in the county jail for not less than  
99 ninety (90) days, or both.

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

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

