

By: Smith, Stogner, King

To: Finance

SENATE BILL NO. 3108  
(As Passed the Senate)

1 AN ACT TO CREATE THE MISSISSIPPI MILITARY LICENSE TAG DESIGN  
2 APPROVAL COMMITTEE; TO PROVIDE FOR THE MEMBERSHIP OF SUCH  
3 COMMITTEE; TO PROVIDE THAT THE COMMITTEE SHALL APPROVE THE DESIGN  
4 OF CERTAIN MOTOR VEHICLE LICENSE TAGS PRIOR TO THE MANUFACTURE OF  
5 SUCH TAGS; TO AMEND SECTIONS 27-19-51, 27-19-53, 27-19-54,  
6 27-19-56.5, 27-19-56.12 AND 27-19-56.13, MISSISSIPPI CODE OF 1972,  
7 IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

9 SECTION 1. (1) There is hereby established the Mississippi  
10 Military License Tag Design Approval Committee. The committee  
11 shall be composed of the Adjutant General and members appointed by  
12 the Adjutant General who shall be active or retired members from  
13 each branch of the United States Armed Forces, including the  
14 National Guard and Reserves. No motor vehicle license tags shall  
15 be issued pursuant to Sections 27-19-51, 27-19-53, 27-19-54,  
16 27-19-56.5, 27-19-56.12 and 27-19-56.13 unless the committee  
17 approves the design of such tags before they are manufactured.

18 (2) The committee shall meet when necessary upon  
19 notification of the Adjutant General to approve or disapprove of  
20 the design of motor vehicle license tags issued pursuant to  
21 Sections 27-19-51, 27-19-53, 27-19-54, 27-19-56.5, 27-19-56.12 and  
22 27-19-56.13. A quorum shall consist of a majority of the  
23 committee and decisions of the committee shall be by a majority  
24 vote of those present and voting.

25 (3) The committee shall not approve any design which  
26 contains the color yellow or which does not contain the colors  
27 red, white and blue.

28 SECTION 2. Section 27-19-51, Mississippi Code of 1972, is

29 amended as follows:[WAN1]

30           27-19-51. (1) In recognition of their many and varied  
31 patriotic services rendered the state, the United States and the  
32 citizens thereof, Mississippians who have completed an active duty  
33 career with the Armed Forces of the United States and active duty  
34 and retired members of the Army National Guard, Air National Guard  
35 of Mississippi, and the United States Reserves, including both  
36 enlisted and officer personnel, upon application and subject to  
37 the provisions of this section may be issued distinctive motor  
38 vehicle license plates or tags identifying these persons with such  
39 organizations. For the purposes of this section the term "Armed  
40 Forces" includes the United States Merchant Marines and members  
41 thereof in maritime service during the period from December 7,  
42 1941 to August 15, 1945. The distinctive plates or tags so issued  
43 shall comply with the provisions of Section 27-19-41 and shall be  
44 of such color and design as may be agreed upon by the Mississippi  
45 Military License Tag Design Approval Committee and the State Tax  
46 Commission \* \* \*. Each distinctive license plate shall bear the  
47 words "National Guard" or the name of the appropriate armed  
48 service and need not bear prefixed numbers identifying the county  
49 of issuance.

50           (2) The surviving spouse of any person who was issued a  
51 distinctive license plate or tag under subsection (1) of this  
52 section because of completion of an active duty career with the  
53 Armed Forces of the United States or because of retirement from  
54 the Army National Guard, Air National Guard or United States  
55 Reserves, or any prisoner of war issued a distinctive license  
56 plate or tag under Section 27-19-54, shall be eligible to receive  
57 the same type of distinctive license plate or tag which the  
58 deceased spouse was issued.

59           (3) The distinctive license plates here provided for shall  
60 be prepared by the State Tax Commission and shall be issued  
61 through the tax collectors of the several counties of the state in

62 like manner as are other motor vehicle license plates or tags and  
63 such officers shall be entitled to their regular fees for such  
64 service. Applicants for such distinctive plates shall present to  
65 the issuing official proof of their membership in the Army  
66 National Guard, Air National Guard of Mississippi, or United  
67 States Reserves by means of certificate signed by the commanding  
68 officer of such applicant on forms prescribed by the Adjutant  
69 General of Mississippi. Retired members of the Armed Forces of  
70 the United States applying for such plates shall present to the  
71 issuing officials a copy of their active duty retirement orders or  
72 other proof of retirement from active service with one of the  
73 Armed Forces of the United States. The distinctive license plates  
74 or tags so issued shall be used only upon and for personally or  
75 jointly owned private passenger vehicles (to include station  
76 wagons, recreational motor vehicles and pickup trucks) registered  
77 in the name, or jointly in the name, of the member making  
78 application therefor, and when so issued to such applicant shall  
79 be used upon the vehicle for which issued in lieu of the standard  
80 license plate or license tag normally issued for such vehicle.

81 (4) In addition to use of such distinctive license plates or  
82 tags on such personally or jointly owned vehicles, such  
83 distinctive plate or tag may be used on state-owned vehicles  
84 operated by the State Military Department provided the prefix  
85 "MNG" is placed ahead of the number thereon. Motor vehicles for  
86 which such distinctive license plates or tags are issued shall be  
87 registered by the proper official as are other motor vehicles.

88 (5) The distinctive license plates issued hereunder shall  
89 not be transferable between motor vehicle owners; and in the event  
90 the owner of a vehicle bearing such distinctive plate shall sell,  
91 trade, exchange or otherwise dispose of the vehicle, such plate  
92 shall be retained by the owner to whom issued and returned by the  
93 owner to the tax collector of the county or the State Tax  
94 Commission, as the case may be.

95           (6) The Adjutant General is authorized to recognize not more  
96 than one hundred (100) senior staff officers, commanders, command  
97 sergeants major and senior enlisted advisors by designating the  
98 issue of National Guard distinctive license plates or tags  
99 numbered "1" through "100." These license plates or tags shall be  
100 retained by the individual so designated and may be transferred  
101 between vehicles or individuals under procedures established by  
102 the State Tax Commission. The Adjutant General is responsible for  
103 furnishing the State Tax Commission necessary information to  
104 effect issue or transfer of these specially numbered license  
105 plates or tags.

106           (7) National Guard plates or tags shall be prepared and  
107 furnished for the licensing year commencing November 1, 1962, and  
108 annually thereafter. The Adjutant General shall furnish the State  
109 Tax Commission with an estimate of the number of such distinctive  
110 plates or tags required in each of the several counties of the  
111 state.

112           (8) The provisions of this section are supplementary to the  
113 laws of this state pertaining to the licensing of motor vehicles  
114 and nothing herein shall be construed as abridging or repealing  
115 any of such laws.

116           SECTION 3. Section 27-19-53, Mississippi Code of 1972, is  
117 amended as follows:[WAN2]

118           27-19-53. (1) Any legal resident of the State of  
119 Mississippi who is a veteran of service in the Armed Forces of the  
120 United States, and who is rated as having one hundred percent  
121 (100%) permanent service-connected disability by the Veterans'  
122 Administration is privileged to purchase annually one (1) motor  
123 vehicle license plate or tag in his or her county of legal  
124 residence, for the sum of One Dollar (\$1.00) in total cost,  
125 regardless of make or model of motor vehicle. The registration  
126 year of such motor vehicle shall commence the first day of the  
127 month in which application for registration is made, as provided

128 in Section 27-19-31.

129 (a) Not more than one (1) such motor vehicle license  
130 plate or tag shall be issued to each such qualified veteran.

131 (b) This section pertains only to taxes or plates for  
132 private passenger motor vehicles or pickup trucks.

133 (c) Proof of ownership of each particular motor vehicle  
134 for which a license plate or tag is requested must be shown at  
135 time of application for such plate or tag.

136 (d) Vehicles owned by such veterans are hereby exempt  
137 from all ad valorem and privilege taxes; however, the surviving  
138 spouse of a deceased person who was issued a license plate or tag  
139 under this section shall be entitled to apply for or retain a  
140 license issued under this section and may continue annually to  
141 renew registration for one (1) motor vehicle license plate or tag  
142 under this section for as long as the spouse remains unmarried. At  
143 the time of application or renewal registration, a surviving  
144 spouse who desires to retain the distinctive plate or tag issued  
145 under this section shall file with the county tax collector a  
146 sworn statement that the spouse is unmarried. Any such vehicle  
147 when so registered shall be exempt from all ad valorem and  
148 privilege taxes.

149 (2) The State Tax Commission is directed to furnish each  
150 veteran obtaining a license tag under subsection (1) an emblem,  
151 which the veteran shall attach securely to the tag, showing that  
152 the tag was issued to a disabled American veteran. The design of  
153 the tag shall be approved by the Mississippi Military License Tag  
154 Design Approval Committee.

155 (3) A license issued under this section shall not be  
156 transferable to any other person.

157 (4) Any person evading or violating any of the provisions of  
158 this section, or attempting to secure benefits hereunder to which  
159 he is not entitled, shall be guilty of a misdemeanor and upon  
160 conviction shall be fined not less than One Hundred Dollars

161 (\$100.00) nor more than One Thousand Dollars (\$1,000.00).

162 SECTION 4. Section 27-19-54, Mississippi Code of 1972, is  
163 amended as follows:[WAN3]

164 27-19-54. (1) Any legal resident of the State of  
165 Mississippi who was a prisoner of war or who is a recipient of the  
166 Congressional Medal of Honor is privileged to obtain one (1) motor  
167 vehicle license plate or tag on an annual basis in his county of  
168 legal residence. The registration year of such motor vehicle  
169 shall commence the first day of the month in which application for  
170 registration is made, as provided in Section 27-19-31, Mississippi  
171 Code of 1972.

172 (2) This section pertains only to tags or plates for private  
173 passenger motor vehicles or pickup trucks.

174 (3) Proof of ownership of each particular motor vehicle for  
175 which a license plate or tag is requested and proof that the owner  
176 thereof is a former prisoner of war or a recipient of the  
177 Congressional Medal of Honor must be shown at time of application  
178 for such plate or tag. A certificate from the State Veterans  
179 Affairs Board stating that said individual is a former prisoner of  
180 war or a recipient of the Congressional Medal of Honor shall be  
181 sufficient proof.

182 (4) Vehicles owned by such former prisoners of war, a  
183 recipient of the Congressional Medal of Honor or the unmarried  
184 surviving spouse of any such person are hereby exempt from all  
185 motor vehicle registration fees and privilege taxes.

186 (5) The State Tax Commission is directed to furnish to the  
187 tax collector of each county a sufficient number of distinctive  
188 motor vehicle license plates or tags which shall be of such color  
189 and design as the State Tax Commission shall prescribe subject to  
190 the approval of the Mississippi License Tag Commission and the  
191 Mississippi Military License Tag Design Approval Committee, and in  
192 accordance with the provisions of Section 27-19-41. \* \* \*

193 (6) A license issued under this section shall not be

194 transferable to any other person; however, the surviving spouse of  
195 a deceased person who was issued a license plate or tag under this  
196 section shall be entitled to apply for or retain a license issued  
197 under this section and may continue annually to renew registration  
198 for one (1) motor vehicle license plate or tag under this section  
199 for as long as the spouse remains unmarried. At the time of  
200 application or renewal registration, a surviving spouse who  
201 desires to retain the distinctive plate or tag issued under this  
202 section shall file with the county tax collector a sworn statement  
203 that the spouse is unmarried.

204 (7) Any person evading or violating any of the provisions of  
205 this section, or attempting to secure benefits hereunder to which  
206 he is not entitled, shall be guilty of a misdemeanor and upon  
207 conviction shall be fined not less than One Hundred Dollars  
208 (\$100.00) nor more than One Thousand Dollars (\$1,000.00).

209 (8) As used in this section, the term "prisoner of war"  
210 means any regularly appointed, enrolled, enlisted or inducted  
211 member of the military or naval forces of the United States who  
212 was held as a prisoner of war for any period of time by any  
213 government of any nation with which the United States has been at  
214 war; and it also means any regularly appointed, enrolled, enlisted  
215 or inducted member of the Armed Forces of the United States who  
216 was held as a prisoner of war for any period of time subsequent to  
217 June 25, 1950, by any hostile force with which the Armed Forces of  
218 the United States were actually engaged in armed conflict  
219 subsequent to such date and prior to August 21, 1954, or any  
220 person (military or civilian) assigned to duty on the U.S.S.  
221 Pueblo who was captured by the military forces of North Korea on  
222 January 23, 1968, and thereafter held prisoner by the government  
223 of North Korea for any period of time ending on or before December  
224 23, 1968, except any person who, at any time, voluntarily,  
225 knowingly and without duress, gave aid to or collaborated with or  
226 in any manner served any such hostile force; and it also means any

227 regularly appointed, enrolled, enlisted or inducted member of the  
228 Armed Forces of the United States who was held as a prisoner of  
229 war for any period of time during the Vietnam Conflict by any  
230 force hostile to the United States, except any such member who, at  
231 any time, voluntarily, knowingly and without duress, gave aid to  
232 or collaborated with, or in any manner served, such hostile force.  
233 The term "Vietnam Conflict" relates to the period beginning  
234 February 28, 1961, and ending on such date as shall thereafter be  
235 determined by presidential proclamation or concurrent resolution  
236 of the Congress.

237 SECTION 5. Section 27-19-56.5, Mississippi Code of 1972, is  
238 amended as follows:[WAN4]

239 27-19-56.5. In recognition of the patriotic service rendered  
240 by Mississippians who survived the attack on Pearl Harbor and by  
241 Mississippians who are recipients of the Purple Heart Medal, any  
242 such person is privileged to obtain one (1) distinctive motor  
243 vehicle license plate or tag identifying him as a Pearl Harbor  
244 survivor or a Purple Heart Medal recipient. The distinctive  
245 plates or tags shall be of a color and design designated by the  
246 Tax Commission and approved by the Mississippi Military License  
247 Tag Design Approval Committee.

248 The distinctive license plates shall be prepared by the Tax  
249 Commission and shall be issued through the tax collectors of the  
250 counties in the same manner as are other motor vehicle license  
251 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in  
252 addition to all other taxes and fees, shall be collected by the  
253 tax collector for the Pearl Harbor distinctive tag. Distinctive  
254 tags issued to Purple Heart Medal recipients under the provisions  
255 of this section shall be exempt from ad valorem taxes, privilege  
256 taxes and all other taxes and fees. The tax collector shall  
257 forward the additional fee of Fifteen Dollars (\$15.00) charged for  
258 issuance of a Pearl Harbor distinctive tag to the Tax Commission  
259 which shall deposit such fee to the credit of the State General



260 Fund. An applicant for such distinctive plates shall present to  
261 the issuing official either (a) written proof that the applicant  
262 is an honorably discharged former member of one of the Armed  
263 Forces of the United States and, while serving in the Armed Forces  
264 of the United States, was present during the attack on the island  
265 of Oahu, Territory of Hawaii, on December 7, 1941, between the  
266 hours of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written  
267 proof that the applicant is a Purple Heart Medal recipient. The  
268 distinctive license plates or tags so issued shall be used only  
269 upon a personally or jointly owned private passenger vehicle (to  
270 include station wagons, recreational motor vehicles and pickup  
271 trucks) registered in the name, or jointly in the name, of the  
272 person making application therefor, and when issued to such person  
273 shall be used upon the vehicle for which issued in lieu of the  
274 standard license plate or license tag normally issued for such  
275 vehicle.

276 The distinctive license plates shall not be transferable  
277 between motor vehicle owners; and in the event the owner of a  
278 vehicle bearing a distinctive plate shall sell, trade, exchange or  
279 otherwise dispose of the vehicle, such plate shall be retained by  
280 such owner and returned to the tax collector.

281 SECTION 6. Section 27-19-56.12, Mississippi Code of 1972, is  
282 amended as follows:[WAN5]

283 27-19-56.12. In recognition of the patriotic service  
284 rendered by Mississippians who are honorably discharged veterans  
285 who served in the United States Armed Forces in Saudi Arabia or  
286 Kuwait during Operation Desert Storm or Operation Desert Shield,  
287 in Panama during the invasion, in Grenada during the invasion,  
288 during the Vietnam Conflict, during the Korean Conflict, during  
289 World War II or during World War I, any such person is privileged  
290 to obtain one (1) distinctive motor vehicle license plate or tag  
291 identifying him as a veteran. The State Tax Commission is further  
292 authorized to develop a decal to be affixed to the license tag

293 indicating the veteran's service in the above enumerated wars or  
294 conflicts. Such decal shall be approved by the Mississippi  
295 Military License Tag Design Approval Committee. The distinctive  
296 plates or tags shall be of a color and design designated by the  
297 Tax Commission and approved by the Mississippi Military License  
298 Tag Design Approval Committee.

299 The distinctive license plates shall be prepared by the Tax  
300 Commission and shall be issued through the tax collectors of the  
301 counties in the same manner as are other motor vehicle license  
302 plates or tags. An additional tag fee of Thirty Dollars (\$30.00)  
303 shall be collected by the tax collector for such license plates or  
304 tags and shall be forwarded to the Tax Commission which shall  
305 deposit such fee to the credit of a fund to be administered by the  
306 board overseeing the veterans nursing homes in this state for the  
307 benefit of indigent veterans who are residents of such nursing  
308 homes.

309 An applicant for such distinctive plates shall present to the  
310 issuing official written evidence of the veteran's service. Such  
311 evidence shall include a copy of the applicant's DD-214 form or an  
312 equivalent document. The distinctive license plates or tags so  
313 issued shall be used only upon a personally or jointly owned  
314 private passenger vehicle (to include station wagons, recreational  
315 motor vehicles and pickup trucks) registered in the name, or  
316 jointly in the name, of the person making application therefor,  
317 and when issued to such person shall be used upon the vehicle for  
318 which issued in lieu of the standard license plate or license tag  
319 normally issued for such vehicle.

320 The distinctive license plates shall not be transferable  
321 between motor vehicle owners; and in the event the owner of a  
322 vehicle bearing a distinctive plate shall sell, trade, exchange or  
323 otherwise dispose of the vehicle, such plate shall be retained by  
324 such owner and returned to the tax collector.

325 SECTION 7. Section 27-19-56.13, Mississippi Code of 1972, is

326 amended as follows:[WAN6]

327           27-19-56.13. In recognition of the patriotic service  
328 rendered by Mississippians who are recipients of the Distinguished  
329 Flying Cross and the Air Medal, any such person is privileged to  
330 obtain one (1) distinctive motor vehicle license plate or tag  
331 identifying him as recipient of the Distinguished Flying Cross or  
332 the Air Medal. The distinctive plates or tags shall be of a color  
333 and design designated by the Tax Commission and approved by the  
334 Mississippi Military License Tag Design Approval Committee.

335           The distinctive license plates shall be prepared by the Tax  
336 Commission and shall be issued through the tax collectors of the  
337 counties in the same manner as are other motor vehicle license  
338 plates or tags. An additional tag fee of Thirty Dollars (\$30.00)  
339 shall be collected by the tax collector for such license plates or  
340 tags and shall be forwarded to the State Tax Commission which  
341 shall deposit such fee to the credit of the State General Fund.  
342 An applicant for such distinctive plates shall present to the  
343 issuing official written proof that the applicant is a recipient  
344 of the Distinguished Flying Cross or the Air Medal. The  
345 distinctive license plates or tags so issued shall be used only  
346 upon a personally or jointly owned private passenger vehicle (to  
347 include station wagons, recreational motor vehicles and pickup  
348 trucks) registered in the name, or jointly in the name, of the  
349 person making application therefor, and when issued to such person  
350 shall be used upon the vehicle for which issued in lieu of the  
351 standard license plate or license tag normally issued for such  
352 vehicle.

353           The distinctive license plates shall not be transferable  
354 between motor vehicle owners; and in the event the owner of a  
355 vehicle bearing a distinctive plate shall sell, trade, exchange or  
356 otherwise dispose of the vehicle, such plate shall be retained by  
357 such owner and returned to the tax collector.

358           SECTION 8. This act shall take effect and be in force from

359 and after July 1, 2000.