

By: Representatives Gibbs, Baker (8th),
Green, Holloway, Huddleston, Middleton,
Myers, Rogers (61st), Whittington

To: Ways and Means

HOUSE BILL NO. 944

1 AN ACT TO AMEND SECTION 27-19-53, MISSISSIPPI CODE OF 1972,
2 TO AUTHORIZE A DISABLED AMERICAN VETERAN WHO IS ISSUED A TAX
3 EXEMPT LICENSE TAG TO OBTAIN ONE ADDITIONAL SUCH LICENSE TAG FOR
4 ANY OTHER VEHICLE REGISTERED IN HIS NAME UPON PAYMENT OF THE TAXES
5 AND FEES PRESCRIBED BY LAW FOR SUCH OTHER VEHICLE; AND FOR RELATED
6 PURPOSES.

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

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

10 27-19-53. (1) Any legal resident of the State of
11 Mississippi who is a veteran of service in the Armed Forces of the
12 United States, and who is rated as having one hundred percent
13 (100%) permanent service-connected disability by the Veterans'
14 Administration is privileged to purchase annually under this
15 subsection one (1) motor vehicle license plate or tag in his or
16 her county of legal residence, for the sum of One Dollar (\$1.00)
17 in total cost, regardless of make or model of motor vehicle. The
18 registration year of such motor vehicle shall commence the first
19 day of the month in which application for registration is made, as
20 provided in Section 27-19-31.

21 (a) Not more than one (1) such motor vehicle license
22 plate or tag shall be issued under this subsection to each such
23 qualified veteran.

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

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

29 (d) Vehicles owned by such veterans are * * * exempt
30 under this subsection from all ad valorem and privilege taxes;
31 however, the surviving spouse of a deceased person who was issued
32 a license plate or tag under this subsection shall be entitled to
33 apply for or retain a license tag issued under this subsection and
34 may continue annually to renew registration for one (1) motor
35 vehicle license plate or tag under this subsection for as long as
36 the spouse remains unmarried. At the time of application or
37 renewal registration, a surviving spouse who desires to retain the
38 distinctive plate or tag issued under this subsection shall file
39 with the county tax collector a sworn statement that the spouse is
40 unmarried. Any such vehicle when so registered shall be exempt
41 from all ad valorem and privilege taxes.

42 (2) Any person who is entitled to obtain a license tag under
43 subsection (1) of this section may be issued one (1) additional
44 such license tag for any other vehicle registered in his or her
45 name upon payment of the road and bridge privilege taxes, ad
46 valorem taxes and registration fees as otherwise prescribed by law
47 for the particular vehicle.

48 (2) The State Tax Commission is directed to furnish each
49 veteran obtaining a license tag under this section an emblem,
50 which the veteran shall attach securely to the tag, showing that
51 the tag was issued to a disabled American veteran.

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

54 (4) Any person evading or violating any of the provisions of
55 this section, or attempting to secure benefits hereunder to which
56 he is not entitled, shall be guilty of a misdemeanor and upon
57 conviction shall be fined not less than One Hundred Dollars
58 (\$100.00) nor more than One Thousand Dollars (\$1,000.00).

59 **SECTION 2.** This act shall take effect and be in force from
60 and after July 1, 2004.