

By: Senator(s) King, Carmichael, Harvey,
Chaney, Michel

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2096

1 AN ACT TO AMEND SECTION 27-19-56.5, MISSISSIPPI CODE OF 1972,
2 TO GRANT FREE PARKING PRIVILEGES TO PERSONS WHO HAVE BEEN ISSUED A
3 DISTINCTIVE LICENSE PLATE IDENTIFYING THEM AS A PEARL HARBOR
4 SURVIVOR OR PURPLE HEART RECIPIENT; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-19-56.5, Mississippi Code of 1972, is
7 amended as follows:

8 27-19-56.5. In recognition of the patriotic service rendered
9 by Mississippians who survived the attack on Pearl Harbor and by
10 Mississippians who are recipients of the Purple Heart Medal, any
11 such person is privileged to obtain one (1) distinctive motor
12 vehicle license plate or tag identifying him as a Pearl Harbor
13 survivor or not more than two (2) distinctive motor vehicle
14 license plates or tags identifying him as a Purple Heart Medal
15 recipient. The distinctive plates or tags shall be of a color and
16 design designated by the State Tax Commission.

17 The distinctive license plates shall be prepared by the State
18 Tax Commission and shall be issued through the tax collectors of
19 the counties in the same manner as are other motor vehicle license
20 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in
21 addition to all other taxes and fees, shall be collected by the
22 tax collector for the Pearl Harbor distinctive tag. The first
23 distinctive tag issued to Purple Heart Medal recipients under the
24 provisions of this section shall be exempt from ad valorem taxes,
25 privilege taxes and all other taxes and fees. There shall be no
26 exemption from ad valorem taxes, privilege taxes or other taxes
27 and fees for the issuance of a second distinctive tag to Purple
28 Heart Medal recipients. However, the surviving spouse of a

29 deceased person who was issued a Purple Heart Medal distinctive
30 license plate or tag under this section shall be entitled to apply
31 for or retain one (1) such license tag and may continue annually
32 to renew registration for such distinctive motor vehicle license
33 plate or tag for as long as the spouse remains unmarried. At the
34 time of application or renewal registration, a surviving spouse
35 who desires to retain such distinctive plate or tag shall file
36 with the county tax collector a sworn statement that the spouse is
37 unmarried, and any such vehicle when so registered shall be exempt
38 from ad valorem taxes, privilege taxes and all other taxes and
39 fees. The tax collector shall monthly forward the additional fee
40 of Fifteen Dollars (\$15.00) charged for issuance of a Pearl Harbor
41 distinctive tag to the State Tax Commission which shall deposit
42 such fee to the credit of the State General Fund. An applicant
43 for a distinctive tag under this section shall present to the
44 issuing official either (a) written proof that the applicant is an
45 honorably discharged former member of one (1) of the Armed Forces
46 of the United States and, while serving in the Armed Forces of the
47 United States, was present during the attack on the island of
48 Oahu, Territory of Hawaii, on December 7, 1941, between the hours
49 of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof that
50 the applicant is a Purple Heart Medal recipient. The distinctive
51 license plates or tags so issued shall be used only upon a
52 personally or jointly owned private passenger vehicle (to include
53 station wagons, recreational motor vehicles and pickup trucks)
54 registered in the name, or jointly in the name, of the person
55 making application therefor, and when issued to such person shall
56 be used upon the vehicle for which issued in lieu of the standard
57 license plate or license tag normally issued for such vehicle.

58 The distinctive license plates shall not be transferable
59 between motor vehicle owners; and in the event the owner of a
60 vehicle bearing a distinctive plate shall sell, trade, exchange or

61 otherwise dispose of the vehicle, such plate shall be retained by
62 such owner and returned to the tax collector.

63 The person to whom a distinctive license plate has been
64 issued pursuant to this section may park the vehicle to which the
65 license plate is assigned free of charge in any state, county or
66 municipal metered parking space or public parking facility.

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