

**Adopted
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

Senate Bill No. 2138

BY: Committee

**Amend by striking all after the enacting clause and inserting
in lieu thereof the following:**

6 **SECTION 1.** Section 27-19-53, Mississippi Code of 1972, is
7 amended as follows:
8 27-19-53. (1) Any legal resident of the State of
9 Mississippi who is a veteran of service in the Armed Forces of the
10 United States, and who is rated as having one hundred percent
11 (100%) permanent service-connected disability by the Veterans'
12 Administration is privileged to purchase annually under this
13 subsection one (1) motor vehicle license plate or tag in his or
14 her county of legal residence, for the sum of One Dollar (\$1.00)
15 in total cost, regardless of make or model of motor vehicle. The
16 registration year of such motor vehicle shall commence the first
17 day of the month in which application for registration is made, as
18 provided in Section 27-19-31.
19 (a) Not more than one (1) such motor vehicle license
20 plate or tag shall be issued under this subsection to each such
21 qualified veteran.
22 (b) This section pertains only to taxes or plates for
23 private passenger motor vehicles or pickup trucks.

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

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

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

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

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

52 (5) Any person evading or violating any of the provisions of
53 this section, or attempting to secure benefits under this section
54 to which he is not entitled, shall be guilty of a misdemeanor and,
55 upon conviction, shall be fined not less than One Thousand Dollars

56 (\$1,000.00) or imprisoned in the county jail for not less than
57 ninety (90) days, or both.

58 **SECTION 2.** This act shall take effect and be in force from
59 and after its passage.