

By: Senator(s) Sojourner, McDaniel, Chism

To: Finance

SENATE BILL NO. 2924

1 AN ACT TO AMEND SECTION 27-19-53, MISSISSIPPI CODE OF 1972,  
2 TO REVISE THE DISABILITY RATING REQUIREMENTS AND EMPLOYABILITY  
3 REQUIREMENTS FOR CERTAIN MOTOR VEHICLE AND MOTORCYCLE LICENSE  
4 PLATES AND TAGS AUTHORIZED FOR DISABLED VETERANS; TO AMEND SECTION  
5 27-19-56.444, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND  
6 FOR RELATED 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) (a) \* \* \* 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 (i) rated as having \* \* \* one hundred  
13 percent (100%) permanent service-connected disability; or (ii)  
14 rated unemployable who are receiving or are entitled to receive  
15 statutory awards from the Veterans Administration for: 1. loss or  
16 permanent loss of use of one (1) or both feet; 2. loss or  
17 permanent loss of use of one (1) or both hands; 3. loss of sight  
18 in one (1) or both eyes; or 4. permanent impairment of vision of  
19 both eyes to a prescribed degree by the Veterans' Administration  
20 or United States Department of Veterans Affairs and is privileged



21 to purchase annually under this subsection two (2) motor vehicle  
22 license plates or tags in his or her county of legal residence,  
23 for the sum of One Dollar (\$1.00) in total cost for each plate or  
24 tag, regardless of make or model of motor vehicle. The  
25 registration year of such motor vehicle shall commence the first  
26 day of the month in which application for registration is made, as  
27 provided in Section 27-19-31. In order for a person who is rated  
28 as unemployable as prescribed above to renew a license plate or  
29 tag issued under this section, the person must provide an updated  
30 benefits letter from the United States Department of Veterans  
31 Affairs. Veterans who qualify for the Purple Heart or Medal of  
32 Honor specialty license plates are also exempt.

33 ( \* \* \*b) Any legal resident of the State of  
34 Mississippi who is a veteran of service in the Armed Forces of the  
35 United States, and who is (i) rated as having \* \* \* one hundred  
36 percent (100%) permanent service-connected disability; or (ii)  
37 rated as unemployable who are receiving or are entitled to receive  
38 statutory awards from the Veterans Administration for: 1. loss or  
39 permanent loss of use of one (1) or both feet; 2. loss or  
40 permanent loss of use of one (1) or both hands; 3. loss of sight  
41 in one (1) or both eyes; or 4. permanent impairment of vision of  
42 both eyes to a prescribed degree by the Veterans' Administration  
43 or United States Department of Veterans Affairs is privileged to  
44 purchase annually under this subsection one (1) motorcycle license  
45 plate or tag in his or her county of legal residence, for the sum



46 of One Dollar (\$1.00) in total cost for each plate or tag. The  
47 registration year of such motorcycle shall commence the first day  
48 of the month in which application for registration is made, as  
49 provided in Section 27-19-31. In order for a person who is rated  
50 as unemployable as prescribed above to renew a license plate or  
51 tag issued under this section, the person must provide an updated  
52 benefits letter from the United States Department of Veterans  
53 Affairs. Veterans who qualify for the Purple Heart or Medal of  
54 Honor specialty license plates are also exempt.

55 ( \* \* \*c) Not more than two (2) such motor vehicle  
56 license plates or tags shall be issued under this subsection to  
57 each such qualified veteran. Not more than one (1) such  
58 motorcycle license plate or tag shall be issued under this  
59 subsection to each such qualified veteran.

60 ( \* \* \*d) This section pertains only to taxes or plates  
61 for private passenger motor vehicles or pickup trucks or  
62 motorcycles.

63 ( \* \* \*e) Proof of ownership of a particular motor  
64 vehicle or motorcycle for which a license plate or tag is  
65 requested must be shown at time of application for such plate or  
66 tag.

67 ( \* \* \*f) Vehicles and motorcycles owned by such  
68 veterans are exempt under this subsection from all ad valorem and  
69 privilege taxes; however, the surviving spouse of a deceased  
70 person who was issued a license plate or tag under this subsection



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

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



96 (3) The Department of Revenue is directed to furnish each  
97 veteran obtaining a license tag under this section an emblem,  
98 which the veteran shall attach securely to the tag, showing that  
99 the tag was issued to a disabled American veteran.

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

102 (5) Any person evading or violating any of the provisions of  
103 this section, or attempting to secure benefits under this section  
104 to which he is not entitled, shall be guilty of a misdemeanor and,  
105 upon conviction, shall be fined not less than One Thousand Dollars  
106 (\$1,000.00) or imprisoned in the county jail for not less than  
107 ninety (90) days, or both.

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

111 **SECTION 2.** Section 27-19-56.444, Mississippi Code of 1972,  
112 is amended as follows:

113 27-19-56.444. (1) Any legal resident of the State of  
114 Mississippi who is a veteran of service in the Armed Forces of the  
115 United States and is rated as having service-connected disability  
116 by the United States Department of Veterans Affairs, but who is  
117 not rated as having one hundred percent (100%) permanent  
118 service-connected disability or is rated unemployable as  
119 prescribed in Section 27-19-53 by such department, is privileged  
120 to obtain annually under this section a distinctive license tag



121 for any motor vehicle registered in his name upon payment of the  
122 road and bridge privilege taxes, ad valorem taxes and registration  
123 fees as prescribed by law for private carriers of passengers,  
124 pickup trucks and other noncommercial motor vehicles. The  
125 distinctive license tag so issued shall be of such color and  
126 design as the Department of Revenue may prescribe and shall  
127 consist of such letters or numbers, or both, as may be necessary  
128 to distinguish each license tag or plate. The registration year  
129 of such motor vehicle shall commence the first day of the month in  
130 which application for registration is made, as provided in Section  
131 27-19-31.

132 (2) Application for the distinctive license tags authorized  
133 by this section shall be made to the county tax collector on forms  
134 prescribed by the Department of Revenue. Proof of ownership of a  
135 particular motor vehicle for which a license tag is requested must  
136 be shown at time of application for such tag.

137 (3) A regular license tag must be properly displayed as  
138 required by law until replaced by a distinctive license tag under  
139 this section. The regular license tag must be surrendered to the  
140 tax collector upon issuance of the distinctive license tag under  
141 this section. The tax collector shall issue up to two (2) license  
142 decals for each distinctive license tag issued under this section,  
143 which will expire the same month and year as the regular license  
144 tag. A license tag issued under this section shall not be  
145 transferable to any other person.



146           **SECTION 3.** This act shall take effect and be in force from  
147 and after July 1, 2023.

