START\_STATUTE28-5802.  Vehicle license tax exemption; veterans

A.  Notwithstanding sections 28‑2003 and 28‑5801, the registering officer shall not collect a vehicle license tax or registration fee from:

1.  A veteran residing in this state for a vehicle or any replacement of the vehicle acquired by financial aid from the United States department of veterans affairs pursuant to Public Laws 79‑663, 85‑56, 85‑857, 90‑77, 91‑666 and 93‑538; 38 United States Code sections 1901 through 1988.

2.  A veteran for a personally owned vehicle or a veteran and another party owning a vehicle if the veteran is certified by the United States department of veterans affairs as having a one hundred percent disability and drawing compensation on that basis. The exemption provided by this paragraph applies to a surviving spouse of the veteran with a disability until the surviving spouse's remarriage or death.

B.  On initial registration of a vehicle a veteran claiming an exemption under subsection A of this section shall present satisfactory proof of the United States department of veterans affairs financial aid or government compensation and certificate on determination of one hundred percent disability, as applicable. The veteran may claim and be granted an exemption and the surviving spouse may renew the registration pursuant to the terms of the exemption provided to the veteran for only one vehicle or any replacement of the vehicle owned by the veteran or the surviving spouse until the surviving spouse's remarriage or death.

C.  Notwithstanding sections 28‑2003 and 28‑5801, the registering officer shall not collect a vehicle license tax and registration fee from a veteran for a personally owned vehicle or a veteran and another party owning a vehicle. The exemption allowed by this subsection applies only to one vehicle and only if all of the following apply:

1.  The veteran is a bona fide purple heart medal recipient.

2.  The veteran was honorably discharged from the United States military.

3.  On initial registration of the vehicle, the veteran submits satisfactory proof to the department that the person is a veteran and a bona fide purple heart medal recipient and was honorably discharged as required by paragraph 2 of this subsection. END\_STATUTE