MISSISSIPPI LEGISLATURE

REGULAR SESSION 1999

To: Ways and Means

By: Representatives Shows, Ellzey, Holland, Williams, Eaton, Gibbs, Grist, Hudson, Maples, McInnis, Middleton, Miles, Nettles, Reynolds, Scott (17th), Simmons, Smith (27th), Stringer, Vince, Warren

HOUSE BILL NO. 894

AN ACT TO CREATE A NEW CODE SECTION 27-19-56.15, MISSISSIPPI 1 2 CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE 3 TAGS IN SUPPORT OF THE MISSISSIPPI CATTLEMEN'S FOUNDATION; TO 4 PROVIDE THAT A PORTION OF THE FEES COLLECTED FOR SUCH DISTINCTIVE 5 LICENSE TAGS SHALL BE DISTRIBUTED TO THE MISSISSIPPI CATTLEMEN'S FOUNDATION; AND FOR RELATED PURPOSES. 6 7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI: SECTION 1. The following shall be codified as Section 8 27-19-56.15, Mississippi Code of 1972: 9 <u>27-19-56.15.</u> (1) Any owner of a motor vehicle who is a 10 11 resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as 12 13 prescribed by law for private carriers of passengers, pickup 14 trucks and other noncommercial motor vehicles, and upon payment of 15 an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor 16 vehicle registered in his name identifying such person as a 17 18 supporter of the Mississippi Cattlemen's Foundation. The distinctive license tags so issued shall be of such color and 19 20 design as the State Tax Commission, with the advice of the 21 Mississippi Cattlemen's Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary 2.2 23 to distinguish each license tag.

(2) Application for the distinctive license tags authorized
by this section shall be made to the county tax collector on forms
prescribed by the State Tax Commission. The application and the
additional fee imposed under subsection (3) of this section, less
five percent (5%) thereof to be retained by the tax collector,

H. B. No. 894 99\HR03\R1260 PAGE 1 29 shall be remitted to the State Tax Commission within seven (7) 30 days of the date the application is made. The portion of the 31 additional fee retained by the tax collector shall be deposited 32 into the county general fund.

33 (3) Beginning with any registration year commencing on or 34 after July 1, 1999, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount 35 of Thirty Dollars (\$30.00) for each distinctive license tag 36 applied for under this section, which shall be in addition to all 37 other taxes and fees. The additional fee paid shall be for a 38 39 period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the 40 41 time the original application is made for a distinctive license tag under this section and thereafter annually at the time of 42 43 renewal registration as long as the owner retains the distinctive 44 license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax 45 collector. 46

(4) The State Tax Commission shall deposit all fees into the 47 48 State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the 49 total fees collected under this section from the issuance of the 50 distinctive license tags issued under this section. The State 51 Treasurer shall distribute an amount equal to Seven Dollars 52 53 (\$7.00) of the additional fees collected for each such distinctive license tag issued under this section to the State General Fund, 54 55 and the remainder of such additional fees collected shall be distributed by the State Treasurer to the Mississippi Cattlemen's 56 57 Foundation for use by the foundation for any projects or 58 activities of the foundation conducted or performed within the State of Mississippi. 59

60 (5) A regular license tag must be properly displayed as 61 required by law until replaced by a distinctive license tag under 62 this section. The regular license tag must be surrendered to the 63 tax collector upon issuance of the distinctive license tag under 64 this section. The tax collector shall issue up to two (2) license 65 decals for each distinctive license tag issued under this section,

H. B. No. 894 99\HR03\R1260 PAGE 2 66 which will expire the same month and year as the regular license 67 tag.

(6) In the case of loss or theft of a distinctive license 68 tag issued under this section, the owner may make application and 69 70 affidavit for a replacement distinctive license tag as provided by 71 Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving 72 such application and affidavit shall be entitled to retain and 73 deposit into the county general fund five percent (5%) of the fee 74 75 for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular 76 distinctive license tags issued under this section. 77

78 SECTION 2. This act shall take effect and be in force from 79 and after July 1, 1999.

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