

By: Senator(s) Furniss

To: Finance

## SENATE BILL NO. 2455

1 AN ACT TO AMEND SECTION 27-19-56.2, MISSISSIPPI CODE OF 1972,  
2 TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE  
3 TAG TO RETIRED LAW ENFORCEMENT OFFICERS; AND FOR RELATED PURPOSES.  
4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

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6 SECTION 1. Section 27-19-56.2, Mississippi Code of 1972, is  
7 amended as follows:

8 27-19-56.2. (1) Any owner of a motor vehicle who is a duly  
9 sworn law enforcement officer employed by or in the service of the  
10 state, a county, a municipality or other political subdivision of  
11 the state, or who is a retired law enforcement officer who is a  
12 resident of this state, upon payment of the road and bridge  
13 privilege taxes, ad valorem taxes and registration fees as  
14 prescribed by law for private carriers of passengers, pickup  
15 trucks and other noncommercial motor vehicles, and upon payment of  
16 an additional fee in the amount provided in subsection (3) of this  
17 section, shall be issued a distinctive license tag for each motor  
18 vehicle registered in his name identifying such person as a law  
19 enforcement officer or retired law enforcement officer. The  
20 distinctive license tags so issued shall be of such color and  
21 design as may be agreed upon by the Executive Committee of the  
22 Mississippi Law Enforcement Officer's Association, the Legislative  
23 Committee of the Mississippi Sheriff's Association, the Executive  
24 Board of the Police Chiefs Association and the State Tax  
25 Commission. The State Tax Commission shall have final approval of  
26 the color and design. Each such distinctive license tag shall  
27 consist of such letters or numbers, or both, as may be necessary

28 to distinguish each license tag and may, in the discretion of the  
29 State Tax Commission, display the county name.

30 (2) Application for the distinctive license tags authorized  
31 by this section shall be made to the county tax collector on forms  
32 prescribed by the State Tax Commission. Applicants for such  
33 distinctive license tags (a) shall present to the issuing official  
34 proof of their employment or service as a law enforcement officer  
35 by presentation of the applicant's official law enforcement  
36 officer's identification card or a signed and notarized affidavit  
37 from the governing authority or chief executive officer of the  
38 agency, county, municipality or political subdivision by or for  
39 whom the applicant is employed or serves as a law enforcement  
40 officer, or (b) shall present proof that they are a retired law  
41 enforcement officer by presentation of a signed and notarized  
42 affidavit from the governing authority or chief executive officer  
43 of the agency, county, municipality or political subdivision from  
44 whom the law enforcement officer retired. The application and the  
45 additional fee imposed under subsection (3) of this section, less  
46 three percent (3%) thereof to be retained by the tax collector,  
47 shall be remitted to the State Tax Commission on a monthly basis  
48 as prescribed by the commission. The portion of the additional  
49 fee retained by the tax collector shall be deposited into the  
50 county general fund.

51 (3) Beginning with any registration year commencing on or  
52 after July 1, 1992, any person applying for a distinctive license  
53 tag under this section shall pay an additional fee in the amount  
54 of Fifty Dollars (\$50.00) for each distinctive license tag applied  
55 for under this section which shall be in addition to all other  
56 taxes and fees. The additional fee paid shall be for a period of  
57 time to run concurrent with the vehicle's established license tag  
58 year. The additional fee is due and payable at the time the  
59 original application is made for a distinctive license tag under  
60 this section and thereafter annually at the time of renewal  
61 registration as long as the owner retains the distinctive license  
62 tag. If the owner does not wish to retain the distinctive license  
63 tag, or if the owner retires or resigns from or otherwise vacates  
64 his employment or service as a law enforcement officer, he must

65 surrender it to the local county tax collector.

66 (4) The State Tax Commission shall deposit all fees into the  
67 State Treasury on the day collected. At the end of each month,  
68 the State Tax Commission shall certify to the State Treasurer the  
69 total fees collected under this section from the issuance of  
70 distinctive license tags. The State Treasurer shall distribute an  
71 amount equal to Seven Dollars (\$7.00) of the additional fees  
72 collected for each such distinctive license tag issued under this  
73 section to the State General Fund, and the remainder of such  
74 additional fees collected shall be distributed by the State  
75 Treasurer to the credit of the special fund created in Section  
76 7-9-70.

77 (5) A regular license tag must be properly displayed as  
78 required by law until replaced by a distinctive license tag under  
79 this section. The regular license tag must be surrendered to the  
80 tax collector upon issuance of the distinctive license tag under  
81 this section. The tax collector shall issue up to two (2) license  
82 decals for each distinctive license tag issued under this section,  
83 which will expire the same month and year as the regular license  
84 tag.

85 (6) In the case of loss or theft of a distinctive license  
86 tag issued under this section, the owner may make application and  
87 affidavit for a replacement distinctive license tag as provided by  
88 Section 27-19-37, Mississippi Code of 1972. The fee for a  
89 replacement distinctive license tag shall be Ten Dollars (\$10.00).  
90 The tax collector receiving such application and affidavit shall  
91 be entitled to retain and deposit into the county general fund  
92 five percent (5%) of the fee for such replacement license tag and  
93 the remainder shall be distributed in the same manner as funds  
94 from the sale of regular distinctive license tags issued under  
95 this section.

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