

By: Senator(s) Ross

To: Finance

SENATE BILL NO. 2707

1 AN ACT TO AMEND SECTION 27-19-56.2, MISSISSIPPI CODE OF 1972,
2 TO REVISE THE QUALIFICATIONS FOR THE ISSUANCE OF DISTINCTIVE MOTOR
3 VEHICLE LICENSE TAGS FOR LAW ENFORCEMENT OFFICERS; AND FOR RELATED
4 PURPOSES.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

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, and who is certified under Section 45-6-11, upon
12 payment of the road and bridge privilege taxes, ad valorem taxes
13 and registration fees as prescribed by law for private carriers of
14 passengers, pickup trucks and other noncommercial motor vehicles,
15 and upon payment of an additional fee in the amount provided in
16 subsection (3) of this section, shall be issued a distinctive
17 license tag for each motor vehicle registered in his name
18 identifying such person as a law enforcement officer. The
19 distinctive license tags so issued shall be of such color and
20 design as may be agreed upon by the Executive Committee of the
21 Mississippi Law Enforcement Officer's Association, the Legislative
22 Committee of the Mississippi Sheriff's Association, the Executive
23 Board of the Police Chiefs Association and the State Tax
24 Commission. The State Tax Commission shall have final approval of
25 the color and design. Each such distinctive license tag shall
26 consist of such letters or numbers, or both, as may be necessary
27 to distinguish each license tag and may, in the discretion of the

28 State Tax Commission, display the county name.

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

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

63 (4) The State Tax Commission shall deposit all fees into the
64 State Treasury on the day collected. At the end of each month,

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

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

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

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