

By: Davis

To: Ways and Means

HOUSE BILL NO. 77

1 AN ACT TO AMEND SECTION 27-19-48, MISSISSIPPI CODE OF 1972,  
2 TO PROVIDE THAT THE ADDITIONAL FEE FOR THE ISSUANCE OF A  
3 PERSONALIZED LICENSE TAG SHALL BE DUE AND PAYABLE UPON ORIGINAL  
4 APPLICATION FOR A PERSONALIZED LICENSE TAG AND THEREAFTER ONLY  
5 UPON THE FIRST RENEWAL REGISTRATION FOLLOWING THE ISSUANCE OF NEW  
6 LICENSE TAGS; AND FOR RELATED PURPOSES.

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

8 SECTION 1. Section 27-19-48, Mississippi Code of 1972, is  
9 amended as follows:

10 27-19-48. (1) Owners of motor vehicles who are residents of  
11 this state, upon complying with the motor vehicle laws relating to  
12 registration and licensing of motor vehicles, and upon payment of  
13 the road and bridge privilege taxes, ad valorem taxes and  
14 registration fees as prescribed by law for private carriers of  
15 passengers, pickup trucks and other noncommercial motor vehicles,  
16 and upon payment of an additional fee in the amount provided in  
17 subsection (4)(a) of this section, shall be issued a personalized  
18 license tag of the same color as regular license tags to consist  
19 of the name of the county and not more than seven (7) letters of  
20 the alphabet or seven (7) numbers in lieu of the license tag  
21 numbering system prescribed by law. The purchaser of the  
22 personalized license tag may choose the combination of such  
23 letters or numbers, but no two (2) motor vehicles shall have the

24 same combination of letters or numbers. In the event that the  
25 same combination of letters has been chosen by two (2) or more  
26 purchasers, the State Tax Commission shall assign a different  
27 number to each such purchaser which shall appear on the license  
28 tag following the combination of letters; provided, however, this  
29 combination shall not exceed seven (7) letters and/or numbers.  
30 The combination of letters and/or numbers written across the  
31 license tag shall be sufficiently large to be easily read but  
32 shall not be less than three (3) inches in height. No combination  
33 of letters or numbers which comprise words or expressions that are  
34 considered obscene, slandering, insulting or vulgar in ordinary  
35 usage shall be permitted, with the Chairman of the State Tax  
36 Commission having the responsibility of making such determination.  
37 If, however, such license plate is issued in error or otherwise  
38 and is determined by the chairman to be obscene, slanderous,  
39 insulting, vulgar or offensive, the chairman shall notify such  
40 owner that the license plate must be surrendered and that another  
41 personalized license plate may be selected by him and issued at no  
42 cost. Should the vehicle owner not desire another personalized  
43 license plate, the fee for such plate shall be refunded. In the  
44 event the owner fails to surrender the license plate after  
45 receiving proper notification, the chairman shall issue an order  
46 directing that the license plate be seized by agents of the State  
47 Tax Commission or any other duly authorized law enforcement  
48 personnel. If such owner is aggrieved by this determination, the  
49 appeal procedure and the provisions provided in Section 27-19-337  
50 shall be followed.

51 (2) For the purposes of this section the terms "motor  
52 vehicle" and "vehicle" include motorcycles.

53 (3) Application for the personalized license tags shall be  
54 made to the county tax collector on forms prescribed by the State

55 Tax Commission. The application form shall contain space for the  
56 applicant to make five (5) different choices for the combination  
57 of the letters and numbers in the order in which said combination  
58 is desired by the applicant. The application and the additional  
59 fee, less five percent (5%) thereof to be retained by the tax  
60 collector, shall be remitted to the State Tax Commission within  
61 seven (7) days of the date the application is made. The portion  
62 of the additional fee retained by the tax collector shall be  
63 deposited into the county general fund.

64 (4) (a) Beginning with any registration year commencing on  
65 or after November 1, 1986, any person applying for a personalized  
66 license tag shall pay an additional fee which shall be in addition  
67 to all other taxes and fees. The license tag shall be valid for a  
68 period of time to run concurrent with the vehicle's established  
69 license tag year. The additional fee of Thirty Dollars (\$30.00)  
70 is due and payable at the time the original application is made  
71 for a personalized tag. Thereafter, for as long as the owner  
72 retains the personalized tag, the additional fee is not again due  
73 and payable except upon the first renewal registration following  
74 issuance of new license tags under Section 27-19-31. If at any  
75 time the owner does not wish to retain such personalized tag, he  
76 must surrender it to the local county tax collector. The  
77 additional fee due \* \* \* shall be collected by the county tax  
78 collector and remitted to the State Tax Commission on a monthly  
79 basis as prescribed by the commission.

80 (b) The State Tax Commission shall deposit all taxes  
81 and fees into the State Treasury on the day collected. At the end  
82 of each month, the State Tax Commission shall certify the total

fees collected under this section to the State Treasurer who shall distribute to the credit of the State General Fund Sixteen Dollars and Twenty-five Cents (\$16.25) of each additional fee and the remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(5) A regular license tag must be properly displayed as required by law until replaced by a personalized license tag; and the regular license tag must be surrendered to the tax collector upon issuance of the personalized license tag. The tax collector shall issue up to two (2) license decals for the personalized license tag, which will expire the same month and year as the original license tag.

(6) The applicant shall receive a refund of the fee paid for a personalized license tag if the personalized license tag is not issued to him because the combination of letters and numbers requested to be placed thereon is not available for any reason.

(7) In the case of loss or theft of a personalized license tag, the owner may make application and affidavit for a replacement license tag as provided by Section 27-19-37. The fee for a replacement personalized license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular license tags.

SECTION 2. This act shall take effect and be in force from and after July 1, 2000.