MISSISSIPPI LEGISLATURE  REGULAR SESSION 2000

By: Moak, Rotenberry, Reynolds, Eads, Clarke, Perkins, Coleman (65th)

To: Ways and Means

HOUSE BILL NO. 280
(As Sent to Governor)

AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS THAT DISPLAY THE EMBLEM OF PUBLIC UNIVERSITIES LOCATED IN OTHER STATES; TO IMPOSE AN ADDITIONAL FEE FOR SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH ADDITIONAL FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE MISSISSIPPI COMMISSION FOR VOLUNTEER SERVICE; TO IMPOSE AN ADDITIONAL FEE FOR SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH ADDITIONAL FEES; TO AMEND SECTION 43-55-29, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO CERTIFIED EMERGENCY MEDICAL TECHNICIANS; TO IMPOSE AN ADDITIONAL FEE FOR SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH ADDITIONAL FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF ANIMAL CARE ORGANIZATIONS; TO IMPOSE AN ADDITIONAL FEE FOR SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH ADDITIONAL FEES; TO AMEND SECTION 69-15-9, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE MISSISSIPPI SOIL AND WATER CONSERVATION COMMISSION; TO IMPOSE AN ADDITIONAL FEE FOR SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH ADDITIONAL FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF MISSISSIPPI WILDLIFE REHABILITATION ORGANIZATIONS; TO IMPOSE AN ADDITIONAL FEE FOR SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH ADDITIONAL FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO MEMBERS OF CIVITAN INTERNATIONAL; TO IMPOSE AN ADDITIONAL FEE FOR SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH ADDITIONAL FEES; TO AMEND SECTION 49-15-17, MISSISSIPPI CODE OF 1972, TO ESTABLISH THE COASTAL PRESERVE ACCOUNT WITHIN THE SEAFOOD FUND; TO PROVIDE THAT FUNDS IN SUCH ACCOUNT SHALL BE UTILIZED FOR THE MANAGEMENT, IMPROVEMENT AND
ACQUISITION OF COASTAL PRESERVES; TO AMEND SECTION 27-19-56.2, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO RETIRED LAW ENFORCEMENT OFFICERS; TO AMEND SECTION 27-19-56.12, MISSISSIPPI CODE OF 1972, TO ALLOW ALL HONORABLY DISCHARGED VETERANS TO PURCHASE DISTINCTIVE MOTOR VEHICLE LICENSE PLATES FOR EACH VEHICLE REGISTERED IN HIS NAME; TO REVISE THE TYPES OF DOCUMENTS THAT MAY BE SUBMITTED FOR EVIDENCE OF VETERAN SERVICE BY THE APPLICANT FOR THE DISTINCTIVE PLATE; TO AMEND SECTION 27-19-56.5, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE SURVIVING SPOUSE OF A DECEASED PERSON WHO WAS ISSUED A PURPLE HEART MEDAL DISTINCTIVE LICENSE TAG TO APPLY FOR OR RETAIN SUCH DISTINCTIVE LICENSE TAG AND TO CONTINUE ANNUALLY TO RENEW REGISTRATION FOR ONE SUCH MOTOR VEHICLE LICENSE TAG FOR AS LONG AS THE SPOUSE REMAINS UNMARRIED; TO PROVIDE THAT SUCH DISTINCTIVE LICENSE TAG ISSUED TO A SURVIVING SPOUSE SHALL NOT BE EXEMPT FROM AD VALOREM AND PRIVILEGE TAXES; TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE TAG DISPLAYING AN EMBLEM DESIGNED BY THE DEPARTMENT OF AGRICULTURE AND COMMERCE AND TO PRESCRIBE THE FEE FOR SUCH TAG; TO AUTHORIZE THE ISSUANCE OF A SPECIAL TAG FOR SUPPORTERS OF THE SUNFLOWER CONSOLIDATED SCHOOL PRESERVATION COMMISSION, INC., AND PRESCRIBE THE FEE FOR SUCH TAG; TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE TAG DISPLAYING AN EMBLEM DESIGNED BY THE MISSISSIPPI CATTLEMEN'S FOUNDATION AND TO PRESCRIBE THE FEE FOR SUCH TAG; TO PROVIDE FOR A DISTINCTIVE TAG TO BE ISSUED THAT DISPLAYS THE EMBLEM OF THE NATIONAL AUDUBON SOCIETY; TO PROVIDE A FEE FOR SUCH TAG; TO CREATE A NEW CODE SECTION TO BE CODIFIED AS SECTION 27-19-47.2, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF SPECIAL LICENSE PLATES FOR ANTQUE PICKUP TRUCKS; TO PROVIDE THAT VEHICLES FOR WHICH SUCH LICENSE PLATES ARE ISSUED SHALL BE EXEMPT FROM ALL AD VALOREM TAXES; TO AMEND SECTION 27-19-309, MISSISSIPPI CODE OF 1972, TO PROVIDE THE ISSUANCE OF DISTINGUISHING NUMBER TAGS TO CERTAIN MANUFACTURERS; TO AMEND SECTION 27-19-325, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

SECTION 1. (1) (a) Any owner of a motor vehicle who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Thirty Dollars ($30.00), shall be issued a distinctive license tag that displays the emblem of any public university of his choice located in another state.

(b) The design of the emblems for the distinctive license tags authorized under this subsection shall be determined.
by agreement between the State Tax Commission and the governing
authorities of public universities in the states where the
universities are located. Such other design characteristics and
information to be contained on such distinctive license tags shall
be determined by the State Tax Commission.

(c) Application for the distinctive license tag
authorized under this subsection shall be made to the county tax
collector on forms prescribed by the State Tax Commission. The
application and the additional fee, less Two Dollars ($2.00) to be
retained by the tax collector, shall be remitted to the State Tax
Commission within seven (7) days of the date that the application
is made. The portion of the additional fee retained by the tax
collector shall be deposited into the county general fund.

(d) The State Tax Commission shall deposit all fees
that it receives under this subsection into the State Treasury on
the day received. At the end of each month, the State Tax
Commission shall certify the total fees collected under this
section to the State Treasurer who shall distribute such
collections as follows:

(i) Twenty-five Dollars ($25.00) of the additional
fees collected from each distinctive license tag issued under this
subsection shall be distributed to the World War II Veterans
Memorial in Washington, D.C. However, when the amounts
distributed to the World War II Veterans Memorial reaches an
aggregate amount of One Hundred Thousand Dollars ($100,000.00),
then Twenty-five Dollars ($25.00) of such additional fees shall be
deposited into the State General Fund.

(ii) One Dollar ($1.00) of each additional fee
collected on distinctive license tags issued pursuant to this
section shall be deposited into the Mississippi Fire Fighter's
Memorial Burn Center Fund created pursuant to Section 7-9-70.

(iii) Two Dollars ($2.00) of each additional fee
collected on distinctive license tags issued pursuant to this
section shall be deposited to the credit of the State Highway Fund
to be expended solely for the repair, maintenance, construction or
reconstruction of highways.

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

(3) In the case of loss or theft of a distinctive license
tag issued under this section, the owner may make application and
affidavit for a replacement distinctive license tag as provided by
Section 27-19-37. The fee for a replacement distinctive 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
distinctive license tags issued under this section.

SECTION 2. (1) Any owner of a motor vehicle who is a
resident of this state, upon payment of the road and bridge
privilege taxes, ad valorem taxes and registration fees as
prescribed by law for private carriers of passengers, pickup
trucks and other noncommercial motor vehicles, and upon payment of
an additional fee in the amount provided in subsection (3) of this
section, shall be issued a distinctive license tag for each motor
vehicle registered in his name identifying such person as a
supporter of the Mississippi Commission for Volunteer Service.
The distinctive license tags so issued shall be of such color and
design as the State Tax Commission, with the advice of the
Mississippi Commission on Volunteer Service, may prescribe and
shall consist of such letters or numbers, or both, as may be
necessary 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
Two Dollars ($2.00) to be retained by the tax collector, shall be
remitted to the State Tax Commission within seven (7) days of the
date the application is made. The portion of the additional fee
retained by the tax collector shall be deposited into the county
general fund.

(3) Beginning with any registration year commencing on or
after July 1, 2000, any person applying for a distinctive license
tag under this section shall pay an additional fee in the amount
of Thirty Dollars ($30.00) for each distinctive license tag
applied for under this section, which shall be in addition to all
other taxes and fees. The additional fee paid shall be for a
period of time to run concurrent with the vehicle's established
license tag year. The additional fee is due and payable at the
time the original application is made for a distinctive license
tag under this section and thereafter annually at the time of
renewal registration as long as the owner retains the distinctive
license tag. If the owner does not wish to retain the distinctive
license tag, he must surrender it to the local county tax
collector.

(4) The State Tax Commission shall deposit all fees into the
State Treasury on the day collected. At the end of each month,
the State Tax Commission shall certify the total fees collected
under this section to the State Treasurer who shall distribute
such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee
collected on distinctive license tags issued pursuant to this
section shall be deposited into the Mississippi Commission for
Volunteer Service Fund created under Section 43-55-29.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighter's Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section 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 distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive 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 distinctive license tags issued under this section.

SECTION 3. Section 43-55-29, Mississippi Code of 1972, is amended as follows:

43-55-29. (1) There is established in the State Treasury a fund known as the "Mississippi Commission for Volunteer Service Fund" (hereinafter referred to as "fund"). The fund shall consist
of monies obtained from contributions made pursuant to Section 27-7-90, and from the additional fees collected under Section 2 of House Bill No. 280, 2000 Regular Session. Monies in the fund, upon appropriation by the Legislature, may be expended by the Mississippi Commission for Volunteer Service, established in Section 43-55-3, Mississippi Code of 1972, to carry out the purposes of Sections 43-55-1 through 43-55-27, Mississippi Code of 1972. Unexpended amounts remaining in the fund at the end of the fiscal year shall not lapse into the State General Fund, and any interest earned on amounts in the fund shall be deposited to the credit of the fund.

SECTION 4. (1) Any owner of a motor vehicle who is an emergency medical technician certified under Chapter 59 of Title 41, Mississippi Code of 1972, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as an emergency medical technician. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Department of Health, Division of Emergency Medical Services, may prescribe and shall consist of such letters or numbers, or both, as may be necessary 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. Applicants for the distinctive license tag shall present proof of their certification as an emergency medical technician to the county tax collector. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by
the tax collector, shall be remitted to the State Tax Commission within seven (7) days of the date the application is made. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2000, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Trauma Care Systems Fund created under Section 41-59-75.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighter's Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the State Highway Safety Fund created under Section 41-31-11.
section 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 distinctive license tag under
this section. The regular license tag must be surrendered to the
tax collector upon issuance of the distinctive license tag under
this section. The tax collector shall issue up to two (2) license
decals for each distinctive license tag issued under this section,
which will expire the same month and year as the regular license
tag.

(6) In the case of loss or theft of a distinctive license
tag issued under this section, the owner may make application and
affidavit for a replacement distinctive license tag as provided by
Section 27-19-37. The fee for a replacement distinctive 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
distinctive license tags issued under this section.

SECTION 5. (1) Any owner of a motor vehicle who is a
resident of this state, upon payment of the road and bridge
privilege taxes, ad valorem taxes and registration fees as
prescribed by law for private carriers of passengers, pickup
trucks and other noncommercial motor vehicles, and upon payment of
an additional fee in the amount provided in subsection (4) of this
section, shall be issued a distinctive license tag for each motor
vehicle registered in his name, which license tag may depict the
silhouettes of a dog and a cat within a heart, and shall be
produced in such color and design as the State Tax Commission may
prescribe. The words "I Care for Animals" shall be centered at
the bottom of the license tag, with a silhouette on each side.
The State Tax Commission shall prescribe such letters or numbers, or both, as may be necessary 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 (4) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission within seven (7) days of the date the application is made. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2000, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the special fund created in
Section 6 of this act.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighter's Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section 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 distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) month and year license decals for each distinctive license tag issued under this section, which will expire the same month and year as the license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive 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 distinctive license tags issued under this section.

SECTION 6. (1) There is created in the State Treasury a special fund to be known and designated as the "Animal Care Fund." There shall be deposited in the fund (a) the additional fees collected from the issuance of distinctive license tags under Section 5 of this act, (b) any gifts, grants, donations or
matching money from federal, state or local governmental bodies
and private persons, associations, groups or corporations making
contributions to the fund; and (c) such other monies as the
Legislature may appropriate or authorize to be deposited therein.

(2) The special fund created under subsection (1) of this
section shall be administered by the Mississippi Board of Animal
Health. Monies in the special fund shall be allocated and
distributed by the Mississippi Board of Animal Health to and among
the boards of supervisors of each of the counties and the
governing authorities of municipalities in the state. Monies
allocated, distributed and received by the boards of supervisors
and governing authorities (a) may be expended for the operation
and support of county or municipal agencies, boards or departments
that provide food, shelter and care, and/or spaying and neutering,
of lost, abandoned or unwanted pets; (b) may be expended for the
creation, development or expansion of such agencies, boards or
departments; or (c) may be donated by the boards of supervisors
and governing authorities to nonprofit groups, organizations and
associations that operate similar programs. However, priority for
expenditure of such monies shall be given to spaying and neutering
programs. None of such monies may be expended for euthanasia.

(3) The Mississippi Board of Animal Health shall adopt rules
and regulations governing the proper administration of the Animal
Care Fund, and establishing guidelines and criteria for the
distribution and allocation of monies in the fund, including
qualifications for those groups, organizations and associations to
which boards of supervisors and governing authorities may make
donations.

SECTION 7. Section 69-15-9, Mississippi Code of 1972, is
amended as follows:

69-15-9. The Board of Animal Health shall have plenary power
to deal with all contagious and infectious diseases of animals as
in the opinion of the board may be prevented, controlled or
eradicated, and with full power to make, promulgate and enforce
such rules and regulations as in the judgment of the board may be
necessary to control, eradicate and prevent the introduction and
spread of anthrax, tuberculosis, hog cholera, Texas and splenic
fever and the fever-carrying tick (margaropus annulatus), cattle
brucellosis, anaplasmosis, infectious bovine rhinotracheitis,
mucosal disease, cattle viral diarrhea, cattle scabies, sheep
scabies, hog cholera, swine erysipelas, swine brucellosis, equine
encephalomyelitis, rabies, vesicular diseases, salmonella group,
newcastle disease, infectious laryngotracheitis,
ornithosis-psittacosis, mycoplasma group and any suspected new
and/or foreign diseases of livestock and poultry and all other
diseases of animals in this state, and the board is hereby vested
with full authority to establish and maintain quarantine lines and
to quarantine by county, supervisors district, parcel of land or
herd. The State Veterinarian shall appoint as many inspectors and
range riders as may be deemed necessary, and the funds at his
disposal will permit, and shall delegate authority to said
inspectors and range riders, to enter premises to inspect and
disinfect livestock and premises, and enforce quarantine including
counties, farms, pens, stables and other premises.

No officer or agent of the State Veterinarian may enter the
actual enclosures of any person except (1) with the consent of the
person lawfully in possession thereof or (2) in the absence of
such consent, with a proper writ obtained as in other cases of
searches and seizures under constitutional law. When such
officers and agents are lawfully on the premises, either by
permission or writ, they shall be authorized to inspect the
premises and the livestock and animals found thereon by entering
the enclosures and buildings and they are authorized to check
livestock and poultry found therein for any contagious diseases
and take proper action to control or eradicate any such diseases
that may be found. While such officers and agents are performing
their duties hereunder, they shall not be personally liable except for gross negligence. The refusal without lawful reason of any person to give the consent aforesaid shall be deemed a misdemeanor and shall be punishable as for violations of Article 5 of this chapter as provided for in Section 69-15-115.

The Board of Animal Health shall administer the special fund created in Section 6 of House Bill No. 280, 2000 Regular Session.

SECTION 8. (1) Owners of motor vehicles upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Thirty Dollars ($30.00), shall be issued a special license tag which displays an emblem designed by the Mississippi Soil and Water Conservation Commission.

(2) The distinctive license tag shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Soil and Water Conservation Commission, may prescribe and shall consist of such letters or numbers or both as may be necessary to distinguish each license tag.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission within seven (7) days of the date the application is made. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The State Tax Commission shall deposit all fees into the
State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the special fund created in Section 9 of this act.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighter's Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

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

(7) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive 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 distinctive license tags issued under this section.

SECTION 9. There is created in the State Treasury a special fund to be designated as the "Natural Resources Conservation Education Fund." The fund shall consist of such monies as are required to be deposited therein under Section 8 of this act; any gifts, grants or other contributions from any federal, state or local government or any person, firm or corporation; and such other monies as the Legislature may appropriate or authorize to be deposited into the fund. Monies in the fund may be used upon appropriation by the Legislature, by the Mississippi Soil and Water Conservation Commission to develop, produce and distribute materials used to educate individuals, groups or both, as to the natural resources of the State of Mississippi and the conservation of such resources.

SECTION 10. (1) Any owner of a motor vehicle who is a resident of this state and who is a member of Civitan International, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a member of Civitan International. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of Civitan International, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary 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
Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission within seven (7) days of the date the application is made. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund. The portion of the additional fee remitted to the State Tax Commission shall be deposited into the State Treasury on the day it is received and shall be deposited by the State Treasurer into the State General Fund.

(3) Beginning with any registration year commencing on or after July 1, 2000, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Chapter of Civitan International. If there is no Mississippi Chapter of Civitan International, then such additional fees shall be deposited into the State General Fund.
(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighter's Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section 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 distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive 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 distinctive license tags issued under this section.

SECTION 11. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this
section, shall be issued a distinctive license tag for each motor
vehicle registered in his name, which license tag shall display a
wild animal native to the State of Mississippi and the words
"Wildlife Rehabilitation." The native Mississippi wild animal
emblem shall be chosen by the Wildlife Rehabilitation and Nature
Preservation Society, Inc. (WRANPS). The distinctive license tag
shall be of such color and design as the State Tax Commission,
with the advice of the Wildlife Rehabilitation and Nature
Preservation Society, Inc. (WRANPS), may prescribe and shall
consist of such letters or numbers or both as may be necessary 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
Two Dollars ($2.00) to be retained by the tax collector, shall be
remitted to the State Tax Commission within seven (7) days of the
date the application is made. The portion of the additional fee
retained by the tax collector shall be deposited into the county
general fund.

(3) Beginning with any registration year commencing on or
after July 1, 2000, any person applying for a distinctive license
tag under this section shall pay an additional fee in the amount
of Thirty Dollars ($30.00) for each distinctive license tag
applied for under this section, which shall be in addition to all
other taxes and fees. The additional fee paid shall be for a
period of time to run concurrent with the vehicle's established
license tag year. The additional fee is due and payable at the
time the original application is made for a distinctive license
tag under this section and thereafter annually at the time of
renewal registration as long as the owner retains the distinctive
license tag. If the owner does not wish to retain the distinctive
license tag, he must surrender it to the local county tax
The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into a special fund that is created in the State Treasury to the credit of all Mississippi wildlife rehabilitation organizations collectively that hold current state and federal licenses. The funds shall be made available at the beginning of each calendar year to each wildlife rehabilitation organization on a pro rata basis in accordance with the numbers of native wild animals each organization has rehabilitated for the past year. These numbers shall be based on annual reports currently submitted to the Mississippi Department of Wildlife, Fisheries and Parks, and the United States Fish and Wildlife Service. It shall be the responsibility of the WRANPS to submit a final tally of numbers for each licensed wildlife organization to the State Tax Commission before the commission's final disbursement of funds. WRANPS shall further be responsible for sending a copy of this tally to each licensed wildlife rehabilitation organization.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighter's Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section 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 distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive 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 distinctive license tags issued under this section.

SECTION 12. (1) Any owner of a motor vehicle who is a resident of this state and who is a member of Alpha Kappa Alpha sorority or Alpha Phi Alpha fraternity, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount of Thirty Dollars ($30.00), shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a member or supporter of such organization. The distinctive license tags so issued shall display the Greek letter of the organization and shall be of such color and design as the State Tax Commission may prescribe, and shall consist of such letters or numbers, or both, as may be necessary 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
Two Dollars ($2.00) to be retained by the tax collector, shall be
remitted to the State Tax Commission within seven (7) days of the
date the application is made. The portion of the additional fee
retained by the tax collector shall be deposited into the county
general fund.

(3) The distinctive license tag shall be issued for a
one-year period. The additional annual fee shall be due and
payable at the time of renewal registration.

(4) The State Tax Commission shall deposit all fees into the
State Treasury on the day collected. At the end of each month,
the State Tax Commission shall certify the total fees collected
under this section to the State Treasurer who shall distribute
such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee
collected on the distinctive license tags issued pursuant to this
section shall be distributed to the Coleman, Alexander, Possner
Foundation.

(b) One Dollar ($1.00) of each additional fee collected
on the distinctive license tags shall be deposited into the
Mississippi Fire Fighter's Memorial Burn Center Fund created
pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee
collected on distinctive license tags issued pursuant to this
section 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 distinctive license tag under
this section. The regular license tag must be surrendered to the
tax collector upon issuance of the distinctive license tag under
This section. The tax collector shall issue up to two (2) month and year license decals for each distinctive license tag issued under this section, which will expire the same month and year as the license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive 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 distinctive license tags issued under this section.

SECTION 13. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Sierra Club. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Sierra Club, may prescribe and shall consist of such letters or numbers, or both, as may be necessary 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 Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission within seven (7) days of the
date the application is made. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2000, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle’s established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Sierra Club.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighter’s Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section 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 distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive 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 distinctive license tags issued under this section.

SECTION 14. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of Ducks Unlimited, Inc. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of Ducks Unlimited, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary 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
Two Dollars ($2.00) to be retained by the tax collector, shall be
remitted to the State Tax Commission within seven (7) days of the
date the application is made. The portion of the additional fee
retained by the tax collector shall be deposited into the county
general fund.

(3) Beginning with any registration year commencing on or
after July 1, 2000, any person applying for a distinctive license
tag under this section shall pay an additional fee in the amount
of Thirty Dollars ($30.00) for each distinctive license tag
applied for under this section, which shall be in addition to all
other taxes and fees. The additional fee paid shall be for a
period of time to run concurrent with the vehicle's established
license tag year. The additional fee is due and payable at the
time the original application is made for a distinctive license
tag under this section and thereafter annually at the time of
renewal registration as long as the owner retains the distinctive
license tag. If the owner does not wish to retain the distinctive
license tag, he must surrender it to the local county tax
collector.

(4) The State Tax Commission shall deposit all fees into the
State Treasury on the day collected. At the end of each month,
the State Tax Commission shall certify the total fees collected
under this section to the State Treasurer who shall distribute
such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee
collected on distinctive license tags issued pursuant to this
section shall be distributed to the Mississippi Chapter of Ducks
Unlimited, Inc. If there is no Mississippi Chapter of Ducks
Unlimited, Inc., then such additional fees shall be deposited into
the State General Fund.
(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighter's Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section 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 distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive 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 distinctive license tags issued under this section.

SECTION 15. (1) The owner of a motor vehicle who has achieved the rank of Eagle Scout in the Boy Scouts of America or who has received the Gold Award which is the highest ranking in Girl Scouting as recognized by the Girl Scouts of America, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and
bridge privilege taxes, ad valorem taxes and registration fees as
prescribed by law for private carriers of passengers, pickup
trucks and other noncommercial motor vehicles, and upon payment of
an additional annual fee in the amount of Fifteen Dollars
($15.00), shall be privileged to obtain one (1) distinctive motor
vehicle license plate or tag identifying him as an Eagle Scout or
a recipient of the Gold Award.

(2) The distinctive Eagle Scout plates or tags shall be of a
color and design designated by the State Tax Commission; provided,
however, that the Eagle Scout emblem shall be displayed on the tag
or plate. The emblem shall be affixed during the production of
the license plate or tag. The distinctive Gold Award plates or
tags shall be of a color or design as designated by the State Tax
Commission.

(3) Application for the special license tags or plates shall
be made to the county tax collector on forms prescribed by the
State Tax Commission. An applicant for such distinctive plates or
tags shall present to the county such written evidence of the
applicant's rank of Eagle Scout or such applicant's receipt of the
Girl Scout's Gold Award as may be considered satisfactory by the
State Tax Commission. The application and the additional fee,
less five percent (5%) thereof to be retained by the tax
collector, shall be remitted to the State Tax Commission on a
monthly basis as prescribed by the commission and shall be
deposited to the credit of the State General Fund. The portion of
the additional fee retained by the tax collector shall be
deposited into the county general fund.

(4) The special license tag shall be issued for a one-year
period. The additional annual fee shall be due and payable at the
time of renewal registration.

(5) The State Tax Commission shall deposit all fees into the
State Treasury on the day received. At the end of each month, the
State Tax Commission shall certify the total fees collected under
SECTION 16.  (1) Public school teachers who own motor vehicles, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Fifty Dollars ($50.00), shall be issued a special license tag which identifies such person as a public school teacher.

(2) The distinctive tags shall be of such color and design as agreed upon by the State Board of Education and the State Tax Commission. The State Tax Commission shall have final approval of the color and design of the tags.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. Applicants for such distinctive license tags shall present to the issuing official proof of their employment as a public school teacher. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall deposit such collections in a special fund hereby created in the State Treasury. The fund shall be administered by the State Department
of Education. The State Department of Education shall use the money in the fund to provide educational financial assistance to persons who are pursuing educational requirements necessary to become a public school teacher. Such assistance shall be awarded based upon such criteria as the State Board of Education may establish.

**SECTION 17.** Owners of motor vehicles upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Thirty Dollars ($30.00), shall be issued a special license tag which displays an emblem designed by the Department of Marine Resources.

(2) The distinctive license tag shall be of such color and design as the State Tax Commission, with the advice of the Department of Marine Resources, may prescribe and shall consist of such letters or numbers or both as may be necessary to distinguish each license tag.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission within seven (7) days of the date the application is made. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the
State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty Dollars ($20.00) of each additional fee collected on special license tags issued pursuant to this section shall be deposited into the Coastal Preserve Account in the Seafood Fund created pursuant to Section 49-15-17.

(b) One Dollar ($1.00) of each additional fee collected on special license tags shall be deposited into the Mississippi Fire Fighter's Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) 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.

SECTION 18. Section 49-15-17, Mississippi Code of 1972, is amended as follows:

49-15-17. (1) (a) All monies received or obtained by the commission under the provisions of this chapter shall be paid over by the commission to the State Treasurer and shall be deposited into the fund known as the "Seafood Fund." All revenues collected through the department, to include, but not limited to, commercial saltwater licenses and taxes, permits, fines and penalties, and confiscated catches, shall be deposited into the department operating account (Seafood Fund) and expended for the operation of the department, as authorized by the Legislature.

(b) There is established a special account to be known as the "Artificial Reef Program Account" within the seafood fund. Any funds received from any public or private source for the purpose of promoting, constructing, monitoring or maintaining artificial reefs in the marine waters of the state or in federal waters adjacent to the marine waters of the state shall be credited to the account. Any unexpended funds remaining in the
account at the end of the fiscal year shall not lapse into the seafood fund, but shall remain in the account. The department may expend any funds in the account, subject to appropriation by the Legislature, to accomplish the purpose of the account.

(c) There is established a special account to be known as the "Coastal Preserve Account" within the seafood fund. Any funds received from any public or private source for the purpose of management, improvement and acquisition of coastal preserves in the state and money required to be deposited pursuant to Section 17 of House Bill No. 280, 2000 Regular Session, shall be credited to the account. Any unexpended funds remaining in the account at the end of the fiscal year shall not lapse into the seafood fund, but shall remain in the account. The department may expend any funds in the account, subject to appropriation by the Legislature, for the management, improvement and acquisition of coastal preserves.

(2) The fund shall be treated as a special trust fund and interest earned on the principal shall be credited to the fund.

(3) The secretary of the commission shall keep accurate reports of monies handled as a part of the permanent records of the commission, and the State Treasurer shall furnish the secretary of the commission such forms as may be needed, and the secretary shall account for such forms in his reports to the treasurer.

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

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

(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. Applicants for such distinctive license tags (a) shall present to the issuing official proof of their employment or service as a law enforcement officer by presentation of the applicant's official law enforcement officer's identification card or a signed and notarized affidavit from the governing authority or chief executive officer of the agency, county, municipality or political subdivision by or for whom the applicant is employed or serves as a law enforcement officer, or (b) shall present proof that they are a retired law enforcement officer by presentation of a signed and notarized affidavit from the governing authority or chief executive officer of the agency, county, municipality or political subdivision from whom the law enforcement officer retired. The application and the additional fee imposed under subsection (3) of this section, less three percent (3%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis.
as prescribed by the commission. The portion of the additional
fee retained by the tax collector shall be deposited into the
county general fund.

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

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

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

(6) In the case of loss or theft of a distinctive license
tag issued under this section, the owner may make application and
affidavit for a replacement distinctive license tag as provided by
Section 27-19-37, Mississippi Code of 1972. The fee for a
replacement distinctive 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 distinctive license tags issued under
this section.

SECTION 20. Section 27-19-56.12, Mississippi Code of 1972,
is amended as follows:

27-19-56.12. In recognition of the patriotic service
rendered by Mississippians who are honorably discharged veterans
who served in the United States Armed Forces * * *, any such
person is privileged to obtain * * * distinctive motor vehicle
license plates or tags for each motor vehicle registered in his
name identifying his status as a veteran. The State Tax
Commission, with concurrence by the State Veterans Affairs Board,
shall develop * * * decals to be affixed to the license tag
indicating branch and period of military service * * *. The
distinctive plates or tags shall be of a color and design
designated by the Tax Commission with concurrence by the State
Veterans Affairs Board.
The distinctive license plates shall be prepared by the Tax
Commission and shall be issued through the tax collectors of the
counties in the same manner as are other motor vehicle license
plates or tags. An additional tag fee of Thirty Dollars ($30.00)
shall be collected by the tax collector for such license plates or
tags and shall be forwarded to the Tax Commission which shall
deposit such fee to the credit of a fund to be administered by the
board overseeing the veterans nursing homes in this state for the
benefit of indigent veterans who are residents of such nursing
homes.

An applicant for such distinctive plates shall present to the
issuing official written evidence of the veteran's service. Such
evidence shall include a copy of the applicant's DD-214 form, a
Report of Separation from Military Service, a military discharge
document, or a written certification of military service from the
State Veterans Affairs Board. The distinctive license plates or
tags so issued shall be used only upon a personally or jointly
owned private passenger vehicle (to include station wagons,
recreational motor vehicles and pickup trucks) registered in the
name, or jointly in the name, of the person making application
therefor, and when issued to such person shall be used upon the
vehicle for which issued in lieu of the standard license plate or
license tag normally issued for such vehicle.

The distinctive license plates shall not be transferable
between motor vehicle owners; and in the event the owner of a
vehicle bearing a distinctive plate shall sell, trade, exchange or
otherwise dispose of the vehicle, such plate shall be retained by
such owner and returned to the tax collector.

SECTION 21. Section 27-19-56.5, Mississippi Code of 1972, is
amended as follows:

27-19-56.5. In recognition of the patriotic service rendered
by Mississippians who survived the attack on Pearl Harbor and by
Mississippians who are recipients of the Purple Heart Medal, any
such person is privileged to obtain one (1) distinctive motor
vehicle license plate or tag identifying him as a Pearl Harbor
survivor or a Purple Heart Medal recipient. The distinctive
plates or tags shall be of a color and design designated by the
The distinctive license plates shall be prepared by the Tax Commission and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. A tag fee of Fifteen Dollars ($15.00), in addition to all other taxes and fees, shall be collected by the tax collector for the Pearl Harbor distinctive tag. Distinctive tags issued to Purple Heart Medal recipients under the provisions of this section shall be exempt from ad valorem taxes, privilege taxes and all other taxes and fees. The surviving spouse of a deceased person who was issued a Purple Heart Medal distinctive license plate or tag under this section shall be entitled to apply for or retain such license tag and may continue annually to renew registration for one (1) such distinctive motor vehicle license plate or tag for as long as the spouse remains unmarried. At the time of application or renewal registration, a surviving spouse who desires to retain such distinctive plate or tag shall file with the county tax collector a sworn statement that the spouse is unmarried, and any such vehicle when so registered shall not be exempt from ad valorem taxes and privilege taxes. The tax collector shall forward the additional fee of Fifteen Dollars ($15.00) charged for issuance of a Pearl Harbor distinctive tag to the Tax Commission which shall deposit such fee to the credit of the State General Fund. An applicant for a distinctive tag under this section shall present to the issuing official either (a) written proof that the applicant is an honorably discharged former member of one of the Armed Forces of the United States and, while serving in the Armed Forces of the United States, was present during the attack on the island of Oahu, Territory of Hawaii, on December 7, 1941, between the hours of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof that the applicant is a Purple Heart Medal recipient. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned
private passenger vehicle (to include station wagons, recreational
motor vehicles and pickup trucks) registered in the name, or
jointly in the name, of the person making application therefor,
and when issued to such person shall be used upon the vehicle for
which issued in lieu of the standard license plate or license tag
normally issued for such vehicle.

The distinctive license plates shall not be transferable
between motor vehicle owners; and in the event the owner of a
vehicle bearing a distinctive plate shall sell, trade, exchange or
otherwise dispose of the vehicle, such plate shall be retained by
such owner and returned to the tax collector.

SECTION 22. (1) Owners of motor vehicles upon complying
with the motor vehicle laws relating to registration and licensing
of motor vehicles, and upon payment of the road and bridge
privilege taxes, ad valorem taxes and registration fees as
prescribed by law for private carriers of passengers, pickup
trucks and other noncommercial motor vehicles, and upon payment of
an additional annual fee in the amount of Thirty Dollars ($30.00),
shall be issued a special license tag which displays an emblem
designed by the Department of Agriculture and Commerce. Such
emblems shall represent specific agricultural commodities.

(2) The distinctive license tag shall be of such color and
design as the State Tax Commission, with the advice of the
Department of Agriculture and Commerce, may prescribe and shall
consist of such letters or numbers or both as may be necessary to
distinguish each license tag.

(3) Application for the special license tags shall be made
to the county tax collector on forms prescribed by the State Tax
Commission. The application and the additional fee, less five
percent (5%) thereof to be retained by the tax collector, shall be
remitted to the State Tax Commission within seven (7) days of the
date the application is made. The portion of the additional fee
retained by the tax collector shall be deposited into the county
The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty Dollars ($20.00) of each additional fee collected on special license tags issued pursuant to this section shall be deposited into a special fund hereby created in the State Treasury to the credit of the Department of Agriculture and Commerce. The funds shall be available for expenditure at the discretion of the Department of Agriculture and Commerce.

(b) One Dollar ($1.00) of each additional fee collected on special license tags shall be deposited into the Mississippi Fire Fighter's Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) 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.

SECTION 23. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag, with a choice of two (2) designs, for each motor vehicle registered in his name identifying such person as a supporter of the Sunflower Consolidated School Preservation Commission, Inc. The distinctive
license tags so issued shall be of such color and design as the
State Tax Commission, with the advice of Sunflower Consolidated
School Preservation Commission, Inc., may prescribe and shall
consist of such letters or numbers, or both, as may be necessary
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
Two Dollars ($2.00) to be retained by the tax collector, shall be
remitted to the State Tax Commission within seven (7) days of the
date the application is made. The portion of the additional fee
retained by the tax collector shall be deposited into the county
general fund.

(3) Any person applying for a distinctive license tag under
this section shall pay an additional fee in the amount of Thirty
Dollars ($30.00) for each distinctive license tag applied for
under this section, which shall be in addition to all other taxes
and fees. The additional fee paid shall be for a period of time
to run concurrent with the vehicle’s established license tag year.
The additional fee is due and payable at the time the original
application is made for a distinctive license tag under this
section and thereafter annually at the time of renewal
registration as long as the owner retains the distinctive license
tag. If the owner does not wish to retain the distinctive license
tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the
State Treasury on the day collected. At the end of each month,
the State Tax Commission shall certify the total fees collected
under this section to the State Treasurer who shall distribute
such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee
section shall be distributed to Sunflower Consolidated School Preservation Commission, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighter's Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

SECTION 24. [WAN5](1) Owners of motor vehicles upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Thirty Dollars ($30.00), shall be issued a special license tag which displays an emblem designed by the Mississippi Cattlemen's Foundation.

(2) The distinctive license tag shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Cattlemen's Foundation, may prescribe and shall consist of such letters or numbers or both as may be necessary to distinguish each license tag.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission within seven (7) days of the date the application is made. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.
(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty Dollars ($20.00) of each additional fee collected on special license tags issued pursuant to this section shall be to the Mississippi Cattlemen's Foundation.

(b) One Dollar ($1.00) of each additional fee collected on special license tags shall be deposited into the Mississippi Fire Fighter's Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) 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.

SECTION 25. (1) Owners of motor vehicles upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Thirty Dollars ($30.00), shall be issued a special license tag which displays the emblem of the National Audubon Society.

(2) The design of the distinctive tag so issued shall be of such color and design as shall be agreed upon by the Mississippi Legislative Office and/or the Mississippi State Office of the National Audubon Society and the State Tax Commission. The emblem shall be affixed during the production of the license tag.
(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission within seven (7) days of the date the application is made. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty Dollars ($20.00) of each additional fee collected on special license tags issued pursuant to this section shall be deposited into a special fund hereby created in the State Treasury for use by the Mississippi Museum of Natural Science to fund ornithological activities conducted by the museum.

(b) One Dollar ($1.00) of each additional fee collected on special license tags shall be deposited into the Mississippi Fire Fighter's Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) 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.

SECTION 26. The following shall be codified as Section 27-19-47.2, Mississippi Code of 1972:

27-19-47.2. (1) Any citizen of the State of Mississippi who owns a registered antique pickup truck may apply to the tax
collector in the county of his legal residence, on forms
prescribed by the State Tax Commission, for a special antique
pickup truck plate to be displayed on such antique pickup truck.
Upon receipt of an application for a special antique pickup
truck plate, on a form prescribed by the commission, and upon
payment of the fee as prescribed in subsection (2) of this
section, the tax collector shall issue to such applicant a special
antique pickup truck plate on a permanent basis, and it shall bear
no date, but shall bear the inscription "Antique Pickup
Truck-Mississippi" and shall be valid without renewal as long as
the pickup truck is in existence. This special plate shall be
issued for the applicant's use only for such pickup truck and in
the event of a transfer of title, the owner shall surrender the
special plate to the tax collector.
Such special antique pickup truck plate shall be issued in
lieu of, and shall have the same legal significance as, ordinary
registration plates.
(2) In lieu of the annual license tax and registration fees
levied under Mississippi law, a special license tax fee shall be
levied on the operation of antique pickup trucks. The fee for a
license shall be Twenty-five Dollars ($25.00) and it shall be
issued on a permanent basis without renewal. The fee, less five
percent (5%) thereof to be retained by the county tax collector,
shall be remitted to the State Tax Commission on a monthly basis
as prescribed by the commission. The portion of the additional
fee retained by the tax collector shall be deposited into the
county general fund. The portion of the fee remitted to the Tax
Commission shall be deposited into the State Treasury on the day
it is received and shall be deposited by the State Treasurer into
the State General Fund.
(3) For the purposes of this section, pickup trucks
manufactured more than twenty-five (25) years ago shall hereafter
be classified as antique pickup trucks and shall be exempt from
all ad valorem taxes levied by both state, municipal, county and
other taxing districts.

SECTION 27. Section 27-51-41, Mississippi Code of 1972, is
amended as follows:
27-51-41. (1) The exemptions from the provisions of this
chapter shall be confined to those persons or property exempted by
this chapter or by the provisions of the Constitution of the
United States or the State of Mississippi. No exemption as now
provided by any other statute shall be valid as against the tax
levied by this chapter. Any subsequent exemption from the tax
levied hereunder shall be provided by amendment to this section
which shall be inserted in the bill at length.

(2) The following shall be exempt from ad valorem taxation:
(a) All motor vehicles, as defined in this chapter, and
including motor-propelled farm implements and vehicles, while in
the hands of bona fide dealers as merchandise and which are not
being operated upon the highways of this state, shall be exempt
from all ad valorem taxes.
(b) All motor vehicles belonging to the federal
government or the State of Mississippi or any agencies or
instrumentalities thereof shall be exempt from all ad valorem
taxes.
(c) All motor vehicles owned by any school district in
the state shall be exempt from all ad valorem taxes.
(d) All motor vehicles owned by any fire protection
district incorporated in accordance with Sections 19-5-151 through
19-5-207 or by any fire protection grading district incorporated
in accordance with Sections 19-5-215 through 19-5-243 shall be
exempt from all ad valorem taxes.
(e) All motor vehicles owned by units of the
Mississippi National Guard shall be exempt from all ad valorem
taxes.
(f) All motor vehicles which are exempted from highway
privilege taxes under Section 27-19-1 et seq. shall be exempt from ad valorem taxes.

(g) All motor vehicles operated in this state as common and contract carriers of property, private commercial carriers of property, private carriers of property and buses, all of which have a gross weight in excess of ten thousand (10,000) pounds, shall be exempt from all ad valorem taxes.

(h) Antique automobiles as defined in Section 27-19-47.2 and antique pickup trucks as provided for under Section 27-19-47.2, Mississippi Code of 1972, shall be exempt from all ad valorem taxes.

(i) Street rods as defined in Section 27-19-56.6 shall be exempt from all ad valorem taxes.

(j) Motor vehicles owned by disabled American veterans, or by spouses of deceased disabled American veterans, in accordance with Section 27-19-53, shall be exempt from all ad valorem taxes.

(k) One (1) motor vehicle owned by the unremarried surviving spouse of a member of the Armed Forces of the United States who, while on active duty, is killed or dies and one (1) motor vehicle owned by the unremarried surviving spouse of a member of a reserve component of the Armed Forces of the United States or of the National Guard who, while on active duty for training, is killed or dies shall be exempt from ad valorem taxes.

(l) Motor vehicles owned by recipients of the Congressional Medal of Honor or by former prisoners of war, or by spouses of such deceased persons, in accordance with Section 27-19-54, shall be exempt from all ad valorem taxes.

(m) Any religious society, ecclesiastical body or any congregation thereof shall be exempt from ad valorem taxation on one (1) private carrier of passengers, as defined in Section 27-19-3, owned by it, which is used exclusively for such society and not for profit. All motor vehicles owned by any such
religious society or any educational institution having a seating capacity greater than seven (7) passengers and used exclusively for transporting passengers for religious or educational purposes and not for profit shall be exempt from all ad valorem taxes.

(n) All motor vehicles primarily used as rentals under rental agreements with a term of not more than thirty (30) continuous days each and under the control of persons who are engaged in the business of renting such motor vehicles and who are subject to the tax under Section 27-65-231 shall be exempt from all ad valorem taxes.

(o) Antique motorcycles as defined in Section 27-19-47.1, shall be exempt from all ad valorem taxes.

(p) Motor vehicles owned by recipients of the Purple Heart as provided in Section 27-19-56.5.

(3) Any claim for tax exemption by authority of the above-mentioned code sections or by any other legal authority shall be set out in the application for the road and bridge privilege license, and the specific legal authority for such tax exemption claim shall be cited in said application, and such authority cited shall be shown by the tax collector on the tax receipt as his authority for not collecting such ad valorem taxes, and the tax collector shall carry forward such information in his tax collection reports.

(4) Any motor vehicle driven over the highways of this state to the extent that the owner of such motor vehicle is required to purchase a road and bridge privilege license in this state, yet the legal situs of such motor vehicle is located in another state, shall be exempt from ad valorem taxes authorized by this chapter.

(5) If a taxpayer shall sell, trade or otherwise dispose of a vehicle on which the ad valorem and road and bridge privilege taxes have been paid in any county in the state, he shall remove the license plate from the vehicle. Such license plate must be surrendered to the issuing authority with the corresponding tax.
receipt, if required, and credit shall be allowed for the taxes paid for the remaining tax year on like privilege or ad valorem taxes due on another vehicle owned by the seller or transferor or by the seller's or transferor's spouse or dependent child. If the seller or transferor does not elect to receive such credit at the time the license plate is surrendered, the issuing authority shall issue a certificate of credit to the seller or transferor, or to the seller's or transferor's spouse or dependent child, or to any other person, business or corporation, at the direction of the seller or transferor, for the remaining unexpired taxes prorated from the first day of the month following the month in which the license plate is surrendered. The total of such credit may be used by the person or entity to whom the certificate of credit is issued, regardless of the relative amounts attributed to privilege taxes or to county, school or municipal ad valorem taxes. Any credit allowed for taxes due or any certificate of credit issued may be applied to like taxes owed in any county by the person to whom the credit is allowed or by the person possessing the certificate of credit. No credit, however, shall be allowed on the charge made for the license plate. Such license plates surrendered to the tax collector shall be retained by him, and in no event shall such license plate be attached to any vehicle after being surrendered to the tax collector, nor shall any license plate be transferred from one (1) vehicle to any other vehicle.

(6) If the person owning a vehicle subject to taxation under the provisions of this chapter does not operate such vehicle on the highways of this state from the date of acquisition or, if previously registered, from the end of the anniversary month of the tag and decals to the date on which he makes application for a current license tag or decals, he shall pay such ad valorem tax for a period of twelve (12) months beginning with the first day of the month in which he applies for a current license tag or decals under Chapter 19, Title 27, Mississippi Code of 1972. The owner
shall submit an affidavit with an application attesting to the fact that the vehicle was not operated on the highways of this state from the date of acquisition or, if previously registered, from the end of the anniversary month of the tag and decals to the date on which he makes application for the current license tag or decals.

(7) Any person found violating any of the provisions of this section shall be arrested and tried, and if found guilty shall be fined in an amount double the total amount of taxes involved.

SECTION 28. Section 27-19-309, Mississippi Code of 1972, is amended as follows:

27-19-309. (1) An application for a motor vehicle dealer tag permit, new or used, must be accompanied by a fee of One Hundred Dollars ($100.00). The State Tax Commission shall furnish distinguishing number tags at a fee of Thirty-five Dollars ($35.00) each and a tag fee of Three Dollars and Seventy-five Cents ($3.75). A dealer shall be limited to twelve (12) tags at Thirty-five Dollars ($35.00) each and any additional tags shall be Seventy-five Dollars ($75.00) each, plus a tag fee of Three Dollars and Seventy-five Cents ($3.75) for each tag. Provided, that the application required herein shall have a space on same for the inclusion of the sales tax number of the applicant.

(2) If a motor vehicle dealer is engaged only in buying, selling or exchanging motorcycles, the application for a motor vehicle dealer tag permit must be accompanied by a fee of Fifty Dollars ($50.00). The State Tax Commission shall furnish motorcycle dealer tags at a fee of Six Dollars ($6.00) each, and Three Dollars and Seventy-five Cents ($3.75) for each tag fee. Such dealer shall be issued only motorcycle dealer distinguishing number tags, and the tags shall be displayed only upon a motorcycle.

(3) A motor vehicle dealer engaged only in buying, selling, or exchanging of trailers, semitrailers, or house trailers, shall
pay a fee of Seventy-five Dollars ($75.00) for his permit. The State Tax Commission shall furnish distinguishing number tags for such at a fee of Ten Dollars ($10.00) each, plus Three Dollars and Seventy-five Cents ($3.75) for each tag fee. Such dealer shall be issued only trailer dealer distinguishing number tags, and the tags shall be displayed only upon a trailer, semitrailer, or house trailer.

(4) A manufacturer or manufacturer's branch, who is engaged only in delivering to and from the factory and located within the State of Mississippi, shall pay a fee of Fifty Dollars ($50.00) for his permit and may purchase a distinguishing number tag upon making application to the State Tax Commission for a fee of Ten Dollars ($10.00), plus Three Dollars and Seventy-five Cents ($3.75) for a tag fee. Such manufacturer shall be issued only manufacturer tags, and the tags shall be displayed only upon those manufactured vehicles.

(5) A heavy truck dealer shall pay a fee of One Hundred Dollars ($100.00) for his permit and may purchase, for use in accordance with Section 27-19-319, distinguishing number tags for a fee of One Hundred Twenty-five Dollars ($125.00) each, plus a tag fee of Three Dollars and Seventy-five Cents ($3.75) each. Such dealer shall be issued only heavy truck tags and the tags shall be displayed only upon a heavy truck.

(6) A manufacturer whose distribution or import companies operate a regional vehicle parts warehouse, distribution or preparation facilities located in a county wherein U.S. Highway 51 and State Highway 4 intersect within the State of Mississippi, shall pay an annual fee of One Hundred Dollars ($100.00) for a permit and may purchase a distinguishing number tag upon making application to the State Tax Commission for a fee of Fifty Dollars ($50.00), plus Three Dollars and Seventy-five Cents ($3.75) for a tag fee. Such manufacturer shall be issued tags to be utilized by vehicles owned by the manufacturer and which are used by the
manufacturer for testing, distribution, evaluation, incentives and promotion. The number of tags issued to a manufacturer by the State Tax Commission shall not exceed fifty (50).

(7) Beginning July 1, 1987, and until the date specified in Section 65-39-35, there shall be levied a tag fee of Five Dollars ($5.00) in addition to the tag fee of Three Dollars and Seventy-five Cents ($3.75) levied in this section. Such additional fee shall be levied in the same manner as the tag fee of Three Dollars and Seventy-five Cents ($3.75).

(8) The number of distinguishing number tags issued to each dealer shall be determined by the State Tax Commission. In addition, only those dealer distinguishing number tags authorized and purchased by the State Tax Commission will be considered as a valid dealer distinguishing number tag and any tag manufactured by any other means and held out to the public as being a dealer distinguishing number tag shall be a violation of this section and a penalty of Five Hundred Dollars ($500.00) shall be assessed by the State Tax Commission, which shall be in addition to any penalty authorized by law. Display of the tag in question on a vehicle shall be considered prima facie evidence of the violation.

SECTION 29. Section 27-19-325, Mississippi Code of 1972, is amended as follows:

27-19-325. All monies collected by the State Tax Commission as proceeds from the tax imposed by this article shall be distributed to the various counties of the state according to the provisions of Section 27-19-159, Mississippi Code of 1972; however, except as otherwise provided in Section 31-17-127, the additional tag fee of Five Dollars ($5.00) levied under subsection (7) of Section 27-19-309 shall be paid into the State Treasury to the credit of the State Highway Fund for the construction or reconstruction of highways designated under the Four-Lane Highway Program created in Section 65-3-97.

SECTION 30. This act shall take effect and be in force from
and after the date House Bill No. 862, 2000 Regular Session, becomes effective.