

By: Moak, Rotenberry, Reynolds, Eads,
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To: Ways and Means

HOUSE BILL NO. 280
(As Sent to Governor)

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS
2 THAT DISPLAY THE EMBLEM OF PUBLIC UNIVERSITIES LOCATED IN OTHER
3 STATES; TO IMPOSE AN ADDITIONAL FEE FOR SUCH TAGS; TO PROVIDE FOR
4 THE DISTRIBUTION OF SUCH ADDITIONAL FEES; TO AUTHORIZE THE
5 ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE MISSISSIPPI
6 COMMISSION FOR VOLUNTEER SERVICE; TO IMPOSE AN ADDITIONAL FEE FOR
7 SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH ADDITIONAL
8 FEES; TO AMEND SECTION 43-55-29, MISSISSIPPI CODE OF 1972, IN
9 CONFORMITY THERETO; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE
10 LICENSE TAGS TO CERTIFIED EMERGENCY MEDICAL TECHNICIANS; TO IMPOSE
11 AN ADDITIONAL FEE FOR SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION
12 OF SUCH ADDITIONAL FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE
13 LICENSE TAGS IN SUPPORT OF ANIMAL CARE ORGANIZATIONS; TO IMPOSE AN
14 ADDITIONAL FEE FOR SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF
15 SUCH ADDITIONAL FEES; TO AMEND SECTION 69-15-9, MISSISSIPPI CODE
16 OF 1972, IN CONFORMITY THERETO; TO AUTHORIZE THE ISSUANCE OF
17 DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE MISSISSIPPI SOIL AND
18 WATER CONSERVATION COMMISSION; TO IMPOSE AN ADDITIONAL FEE FOR
19 SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH ADDITIONAL
20 FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO
21 MEMBERS OF CIVITAN INTERNATIONAL; TO IMPOSE AN ADDITIONAL FEE FOR
22 SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH ADDITIONAL
23 FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN
24 SUPPORT OF MISSISSIPPI WILDLIFE REHABILITATION ORGANIZATIONS; TO
25 IMPOSE AN ADDITIONAL FEE FOR SUCH TAGS; TO PROVIDE FOR THE
26 DISTRIBUTION OF SUCH ADDITIONAL FEES; TO AUTHORIZE THE ISSUANCE OF
27 DISTINCTIVE LICENSE TAGS TO MEMBERS OF ALPHA KAPPA ALPHA SORORITY
28 AND ALPHA PHI ALPHA FRATERNITY; TO IMPOSE AN ADDITIONAL FEE FOR
29 SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH ADDITIONAL
30 FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN
31 SUPPORT OF THE MISSISSIPPI SIERRA CLUB; TO IMPOSE AN ADDITIONAL
32 FEE FOR SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH
33 ADDITIONAL FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE
34 TAGS IN SUPPORT OF DUCKS UNLIMITED, INC.; TO IMPOSE AN ADDITIONAL
35 FEE FOR SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH
36 ADDITIONAL FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR
37 VEHICLE LICENSE PLATES OR TAGS TO OWNERS OF MOTOR VEHICLES WHO
38 HAVE OBTAINED THE RANK OF EAGLE SCOUT IN THE BOY SCOUTS OF AMERICA
39 OR WHO HAVE RECEIVED THE HIGHEST RANKING RECOGNIZED BY THE GIRL
40 SCOUTS OF AMERICA; TO PRESCRIBE THE FORM OF SUCH TAGS OR PLATES;
41 TO ESTABLISH THE FEE FOR SUCH TAGS OR PLATES; TO AUTHORIZE A
42 DISTINCTIVE LICENSE TAG FOR PUBLIC SCHOOL TEACHERS; TO IMPOSE A
43 FEE THEREFOR; TO PROVIDE FOR THE ISSUANCE OF DISTINCTIVE MOTOR
44 VEHICLE LICENSE TAGS DISPLAYING AN EMBLEM DESIGNED BY THE
45 DEPARTMENT OF MARINE RESOURCES; TO PROVIDE THAT A CERTAIN AMOUNT
46 OF THE FEES PAID FOR SUCH TAGS SHALL BE DEPOSITED INTO THE COASTAL
47 PRESERVE ACCOUNT WITHIN THE SEAFOOD FUND; TO AMEND SECTION
48 49-15-17, MISSISSIPPI CODE OF 1972, TO ESTABLISH THE COASTAL
49 PRESERVE ACCOUNT WITHIN THE SEAFOOD FUND; TO PROVIDE THAT FUNDS IN
50 SUCH ACCOUNT SHALL BE UTILIZED FOR THE MANAGEMENT, IMPROVEMENT AND

51 ACQUISITION OF COASTAL PRESERVES; TO AMEND SECTION 27-19-56.2,
52 MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF A
53 DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO RETIRED LAW ENFORCEMENT
54 OFFICERS; TO AMEND SECTION 27-19-56.12, MISSISSIPPI CODE OF 1972,
55 TO ALLOW ALL HONORABLY DISCHARGED VETERANS TO PURCHASE DISTINCTIVE
56 MOTOR VEHICLE LICENSE PLATES FOR EACH VEHICLE REGISTERED IN HIS
57 NAME; TO REVISE THE TYPES OF DOCUMENTS THAT MAY BE SUBMITTED FOR
58 EVIDENCE OF VETERAN SERVICE BY THE APPLICANT FOR THE DISTINCTIVE
59 PLATE; TO AMEND SECTION 27-19-56.5, MISSISSIPPI CODE OF 1972, TO
60 AUTHORIZE THE SURVIVING SPOUSE OF A DECEASED PERSON WHO WAS ISSUED
61 A PURPLE HEART MEDAL DISTINCTIVE LICENSE TAG TO APPLY FOR OR
62 RETAIN SUCH DISTINCTIVE LICENSE TAG AND TO CONTINUE ANNUALLY TO
63 RENEW REGISTRATION FOR ONE SUCH MOTOR VEHICLE LICENSE TAG FOR AS
64 LONG AS THE SPOUSE REMAINS UNMARRIED; TO PROVIDE THAT SUCH
65 DISTINCTIVE LICENSE TAG ISSUED TO A SURVIVING SPOUSE SHALL NOT BE
66 EXEMPT FROM AD VALOREM AND PRIVILEGE TAXES; TO AUTHORIZE THE
67 ISSUANCE OF A DISTINCTIVE TAG DISPLAYING AN EMBLEM DESIGNED BY THE
68 DEPARTMENT OF AGRICULTURE AND COMMERCE AND TO PRESCRIBE THE FEE
69 FOR SUCH TAG; TO AUTHORIZE THE ISSUANCE OF A SPECIAL TAG FOR
70 SUPPORTERS OF THE SUNFLOWER CONSOLIDATED SCHOOL PRESERVATION
71 COMMISSION, INC., AND PRESCRIBE THE FEE FOR SUCH TAG; TO AUTHORIZE
72 THE ISSUANCE OF A DISTINCTIVE TAG DISPLAYING AN EMBLEM DESIGNED BY
73 THE MISSISSIPPI CATTLEMEN'S FOUNDATION AND TO PRESCRIBE THE FEE
74 FOR SUCH TAG; TO PROVIDE FOR A DISTINCTIVE TAG TO BE ISSUED THAT
75 DISPLAYS THE EMBLEM OF THE NATIONAL AUDUBON SOCIETY; TO PROVIDE A
76 FEE FOR SUCH TAG; TO CREATE A NEW CODE SECTION TO BE CODIFIED AS
77 SECTION 27-19-47.2, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE
78 ISSUANCE OF SPECIAL LICENSE PLATES FOR ANTIQUE PICKUP TRUCKS; TO
79 PRESCRIBE THE FEE FOR ISSUANCE OF SUCH LICENSE PLATES; TO AMEND
80 SECTION 27-51-41, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT
81 VEHICLES FOR WHICH SUCH LICENSE PLATES ARE ISSUED SHALL BE EXEMPT
82 FROM ALL AD VALOREM TAXES; TO AMEND SECTION 27-19-309, MISSISSIPPI
83 CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF DISTINGUISHING NUMBER
84 TAGS TO CERTAIN MANUFACTURERS; TO AMEND SECTION 27-19-325,
85 MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED
86 PURPOSES.

87
88 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

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

99 (b) The design of the emblems for the distinctive
100 license tags authorized under this subsection shall be determined

101 by agreement between the State Tax Commission and the governing
102 authorities of public universities in the states where the
103 universities are located. Such other design characteristics and
104 information to be contained on such distinctive license tags shall
105 be determined by the State Tax Commission.

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

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

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

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

132 (iii) Two Dollars (\$2.00) of each additional fee
133 collected on distinctive license tags issued pursuant to this

134 section shall be deposited to the credit of the State Highway Fund
135 to be expended solely for the repair, maintenance, construction or
136 reconstruction of highways.

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

145 (3) In the case of loss or theft of a distinctive license
146 tag issued under this section, the owner may make application and
147 affidavit for a replacement distinctive license tag as provided by
148 Section 27-19-37. The fee for a replacement distinctive license
149 tag shall be Ten Dollars (\$10.00). The tax collector receiving
150 such application and affidavit shall be entitled to retain and
151 deposit into the county general fund five percent (5%) of the fee
152 for such replacement license tag and the remainder shall be
153 distributed in the same manner as funds from the sale of regular
154 distinctive license tags issued under this section.

155 SECTION 2. (1) Any owner of a motor vehicle who is a
156 resident of this state, upon payment of the road and bridge
157 privilege taxes, ad valorem taxes and registration fees as
158 prescribed by law for private carriers of passengers, pickup
159 trucks and other noncommercial motor vehicles, and upon payment of
160 an additional fee in the amount provided in subsection (3) of this
161 section, shall be issued a distinctive license tag for each motor
162 vehicle registered in his name identifying such person as a
163 supporter of the Mississippi Commission for Volunteer Service.
164 The distinctive license tags so issued shall be of such color and
165 design as the State Tax Commission, with the advice of the
166 Mississippi Commission on Volunteer Service, may prescribe and

167 shall consist of such letters or numbers, or both, as may be
168 necessary to distinguish each license tag.

169 (2) Application for the distinctive license tags authorized
170 by this section shall be made to the county tax collector on forms
171 prescribed by the State Tax Commission. The application and the
172 additional fee imposed under subsection (3) of this section, less
173 Two Dollars (\$2.00) to be retained by the tax collector, shall be
174 remitted to the State Tax Commission within seven (7) days of the
175 date the application is made. The portion of the additional fee
176 retained by the tax collector shall be deposited into the county
177 general fund.

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

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

197 (a) Twenty-five Dollars (\$25.00) of each additional fee
198 collected on distinctive license tags issued pursuant to this
199 section shall be deposited into the Mississippi Commission for

200 Volunteer Service Fund created under Section 43-55-29.

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

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

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

218 (6) In the case of loss or theft of a distinctive license
219 tag issued under this section, the owner may make application and
220 affidavit for a replacement distinctive license tag as provided by
221 Section 27-19-37. The fee for a replacement distinctive license
222 tag shall be Ten Dollars (\$10.00). The tax collector receiving
223 such application and affidavit shall be entitled to retain and
224 deposit into the county general fund five percent (5%) of the fee
225 for such replacement license tag and the remainder shall be
226 distributed in the same manner as funds from the sale of regular
227 distinctive license tags issued under this section.

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

230 43-55-29. (1) There is established in the State Treasury a
231 fund known as the "Mississippi Commission for Volunteer Service
232 Fund" (hereinafter referred to as "fund"). The fund shall consist

233 of monies obtained from contributions made pursuant to Section
234 27-7-90, and from the additional fees collected under Section 2 of
235 House Bill No. 280, 2000 Regular Session. Monies in the fund,
236 upon appropriation by the Legislature, may be expended by the
237 Mississippi Commission for Volunteer Service, established in
238 Section 43-55-3, Mississippi Code of 1972, to carry out the
239 purposes of Sections 43-55-1 through 43-55-27, Mississippi Code of
240 1972. Unexpended amounts remaining in the fund at the end of the
241 fiscal year shall not lapse into the State General Fund, and any
242 interest earned on amounts in the fund shall be deposited to the
243 credit of the fund.

244 SECTION 4. (1) Any owner of a motor vehicle who is an
245 emergency medical technician certified under Chapter 59 of Title
246 41, Mississippi Code of 1972, upon payment of the road and bridge
247 privilege taxes, ad valorem taxes and registration fees as
248 prescribed by law for private carriers of passengers, pickup
249 trucks and other noncommercial motor vehicles, and upon payment of
250 an additional fee in the amount provided in subsection (3) of this
251 section, shall be issued a distinctive license tag for each motor
252 vehicle registered in his name identifying such person as an
253 emergency medical technician. The distinctive license tags so
254 issued shall be of such color and design as the State Tax
255 Commission, with the advice of the Mississippi Department of
256 Health, Division of Emergency Medical Services, may prescribe and
257 shall consist of such letters or numbers, or both, as may be
258 necessary to distinguish each license tag.

259 (2) Application for the distinctive license tags authorized
260 by this section shall be made to the county tax collector on forms
261 prescribed by the State Tax Commission. Applicants for the
262 distinctive license tag shall present proof of their certification
263 as an emergency medical technician to the county tax collector.
264 The application and the additional fee imposed under subsection
265 (3) of this section, less Two Dollars (\$2.00) to be retained by

266 the tax collector, shall be remitted to the State Tax Commission
267 within seven (7) days of the date the application is made. The
268 portion of the additional fee retained by the tax collector shall
269 be deposited into the county general fund.

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

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

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

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

297 (c) Two Dollars (\$2.00) of each additional fee
298 collected on distinctive license tags issued pursuant to this

299 section shall be deposited to the credit of the State Highway Fund
300 to be expended solely for the repair, maintenance, construction or
301 reconstruction of highways.

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

310 (6) In the case of loss or theft of a distinctive license
311 tag issued under this section, the owner may make application and
312 affidavit for a replacement distinctive license tag as provided by
313 Section 27-19-37. The fee for a replacement distinctive license
314 tag shall be Ten Dollars (\$10.00). The tax collector receiving
315 such application and affidavit shall be entitled to retain and
316 deposit into the county general fund five percent (5%) of the fee
317 for such replacement license tag and the remainder shall be
318 distributed in the same manner as funds from the sale of regular
319 distinctive license tags issued under this section.

320 SECTION 5. (1) Any owner of a motor vehicle who is a
321 resident of this state, upon payment of the road and bridge
322 privilege taxes, ad valorem taxes and registration fees as
323 prescribed by law for private carriers of passengers, pickup
324 trucks and other noncommercial motor vehicles, and upon payment of
325 an additional fee in the amount provided in subsection (4) of this
326 section, shall be issued a distinctive license tag for each motor
327 vehicle registered in his name, which license tag may depict the
328 silhouettes of a dog and a cat within a heart, and shall be
329 produced in such color and design as the State Tax Commission may
330 prescribe. The words "I Care for Animals" shall be centered at
331 the bottom of the license tag, with a silhouette on each side.

332 The State Tax Commission shall prescribe such letters or numbers,
333 or both, as may be necessary to distinguish each license tag.

334 (2) Application for the distinctive license tags authorized
335 by this section shall be made to the county tax collector on forms
336 prescribed by the State Tax Commission. The application and the
337 additional fee imposed under subsection (4) of this section, less
338 Two Dollars (\$2.00) to be retained by the tax collector, shall be
339 remitted to the State Tax Commission within seven (7) days of the
340 date the application is made. The portion of the additional fee
341 retained by the tax collector shall be deposited into the county
342 general fund.

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

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

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

365 Section 6 of this act.

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

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

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

383 (6) In the case of loss or theft of a distinctive license
384 tag issued under this section, the owner may make application and
385 affidavit for a replacement distinctive license tag as provided by
386 Section 27-19-37. The fee for a replacement distinctive license
387 tag shall be Ten Dollars (\$10.00). The tax collector receiving
388 such application and affidavit shall be entitled to retain and
389 deposit into the county general fund five percent (5%) of the fee
390 for such replacement license tag and the remainder shall be
391 distributed in the same manner as funds from the sale of regular
392 distinctive license tags issued under this section.

393 SECTION 6. (1) There is created in the State Treasury a
394 special fund to be known and designated as the "Animal Care Fund."
395 There shall be deposited in the fund (a) the additional fees
396 collected from the issuance of distinctive license tags under
397 Section 5 of this act, (b) any gifts, grants, donations or

398 matching money from federal, state or local governmental bodies
399 and private persons, associations, groups or corporations making
400 contributions to the fund; and (c) such other monies as the
401 Legislature may appropriate or authorize to be deposited therein.

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

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

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

428 69-15-9. The Board of Animal Health shall have plenary power
429 to deal with all contagious and infectious diseases of animals as
430 in the opinion of the board may be prevented, controlled or

431 eradicated, and with full power to make, promulgate and enforce
432 such rules and regulations as in the judgment of the board may be
433 necessary to control, eradicate and prevent the introduction and
434 spread of anthrax, tuberculosis, hog cholera, Texas and splenic
435 fever and the fever-carrying tick (*margaropus annulatus*), cattle
436 brucellosis, anaplasmosis, infectious bovine rhinotracheitis,
437 muscosal disease, cattle viral diarrhea, cattle scabies, sheep
438 scabies, hog cholera, swine erysipelas, swine brucellosis, equine
439 encephalomyelitis, rabies, vesicular diseases, salmonella group,
440 newcastle disease, infectious laryngotracheitis,
441 ornithosis-psittacosis, mycoplasma group and any suspected new
442 and/or foreign diseases of livestock and poultry and all other
443 diseases of animals in this state, and the board is hereby vested
444 with full authority to establish and maintain quarantine lines and
445 to quarantine by county, supervisors district, parcel of land or
446 herd. The State Veterinarian shall appoint as many inspectors and
447 range riders as may be deemed necessary, and the funds at his
448 disposal will permit, and shall delegate authority to said
449 inspectors and range riders, to enter premises to inspect and
450 disinfect livestock and premises, and enforce quarantine including
451 counties, farms, pens, stables and other premises.

452 No officer or agent of the State Veterinarian may enter the
453 actual enclosures of any person except (1) with the consent of the
454 person lawfully in possession thereof or (2) in the absence of
455 such consent, with a proper writ obtained as in other cases of
456 searches and seizures under constitutional law. When such
457 officers and agents are lawfully on the premises, either by
458 permission or writ, they shall be authorized to inspect the
459 premises and the livestock and animals found thereon by entering
460 the enclosures and buildings and they are authorized to check
461 livestock and poultry found therein for any contagious diseases
462 and take proper action to control or eradicate any such diseases
463 that may be found. While such officers and agents are performing

464 their duties hereunder, they shall not be personally liable except
465 for gross negligence. The refusal without lawful reason of any
466 person to give the consent aforesaid shall be deemed a misdemeanor
467 and shall be punishable as for violations of Article 5 of this
468 chapter as provided for in Section 69-15-115.

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

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

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

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

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

496 (5) The State Tax Commission shall deposit all fees into the

497 State Treasury on the day collected. At the end of each month,
498 the State Tax Commission shall certify the total fees collected
499 under this section to the State Treasurer who shall distribute
500 such collections as follows:

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

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

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

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

522 (7) In the case of loss or theft of a distinctive license
523 tag issued under this section, the owner may make application and
524 affidavit for a replacement distinctive license tag as provided by
525 Section 27-19-37. The fee for a replacement distinctive license
526 tag shall be Ten Dollars (\$10.00). The tax collector receiving
527 such application and affidavit shall be entitled to retain and
528 deposit into the county general fund five percent (5%) of the fee
529 for such replacement license tag and the remainder shall be

530 distributed in the same manner as funds from the sale of regular
531 distinctive license tags issued under this section.

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

545 SECTION 10. (1) Any owner of a motor vehicle who is a
546 resident of this state and who is a member of Civitan
547 International, upon payment of the road and bridge privilege
548 taxes, ad valorem taxes and registration fees as prescribed by law
549 for private carriers of passengers, pickup trucks and other
550 noncommercial motor vehicles, and upon payment of an additional
551 fee in the amount provided in subsection (3) of this section,
552 shall be issued a distinctive license tag for each motor vehicle
553 registered in his name identifying such person as a member of
554 Civitan International. The distinctive license tags so issued
555 shall be of such color and design as the State Tax Commission,
556 with the advice of Civitan International, may prescribe, and shall
557 consist of such letters or numbers, or both, as may be necessary
558 to distinguish each license tag.

559 (2) Application for the distinctive license tags authorized
560 by this section shall be made to the county tax collector on forms
561 prescribed by the State Tax Commission. The application and the
562 additional fee imposed under subsection (3) of this section, less

563 Two Dollars (\$2.00) to be retained by the tax collector, shall be
564 remitted to the State Tax Commission within seven (7) days of the
565 date the application is made. The portion of the additional fee
566 retained by the tax collector shall be deposited into the county
567 general fund. The portion of the additional fee remitted to the
568 State Tax Commission shall be deposited into the State Treasury on
569 the day it is received and shall be deposited by the State
570 Treasurer into the State General Fund.

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

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

590 (a) Twenty-five Dollars (\$25.00) of each additional fee
591 collected on distinctive license tags issued pursuant to this
592 section shall be distributed to the Mississippi Chapter of Civitan
593 International. If there is no Mississippi Chapter of Civitan
594 International, then such additional fees shall be deposited into
595 the State General Fund.

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

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

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

613 (6) In the case of loss or theft of a distinctive license
614 tag issued under this section, the owner may make application and
615 affidavit for a replacement distinctive license tag as provided by
616 Section 27-19-37. The fee for a replacement distinctive license
617 tag shall be Ten Dollars (\$10.00). The tax collector receiving
618 such application and affidavit shall be entitled to retain and
619 deposit into the county general fund five percent (5%) of the fee
620 for such replacement license tag and the remainder shall be
621 distributed in the same manner as funds from the sale of regular
622 distinctive license tags issued under this section.

623 SECTION 11. (1) Any owner of a motor vehicle who is a
624 resident of this state, upon payment of the road and bridge
625 privilege taxes, ad valorem taxes and registration fees as
626 prescribed by law for private carriers of passengers, pickup
627 trucks and other noncommercial motor vehicles, and upon payment of
628 an additional fee in the amount provided in subsection (3) of this

629 section, shall be issued a distinctive license tag for each motor
630 vehicle registered in his name, which license tag shall display a
631 wild animal native to the State of Mississippi and the words
632 "Wildlife Rehabilitation." The native Mississippi wild animal
633 emblem shall be chosen by the Wildlife Rehabilitation and Nature
634 Preservation Society, Inc. (WRANPS). The distinctive license tag
635 shall be of such color and design as the State Tax Commission,
636 with the advice of the Wildlife Rehabilitation and Nature
637 Preservation Society, Inc. (WRANPS), may prescribe and shall
638 consist of such letters or numbers or both as may be necessary to
639 distinguish each license tag.

640 (2) Application for the distinctive license tags authorized
641 by this section shall be made to the county tax collector on forms
642 prescribed by the State Tax Commission. The application and the
643 additional fee imposed under subsection (3) of this section, less
644 Two Dollars (\$2.00) to be retained by the tax collector, shall be
645 remitted to the State Tax Commission within seven (7) days of the
646 date the application is made. The portion of the additional fee
647 retained by the tax collector shall be deposited into the county
648 general fund.

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

662 collector.

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

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

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

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

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

703 (6) In the case of loss or theft of a distinctive license
704 tag issued under this section, the owner may make application and
705 affidavit for a replacement distinctive license tag as provided by
706 Section 27-19-37. The fee for a replacement distinctive license
707 tag shall be Ten Dollars (\$10.00). The tax collector receiving
708 such application and affidavit shall be entitled to retain and
709 deposit into the county general fund five percent (5%) of the fee
710 for such replacement license tag and the remainder shall be
711 distributed in the same manner as funds from the sale of regular
712 distinctive license tags issued under this section.

713 SECTION 12. (1) Any owner of a motor vehicle who is a
714 resident of this state and who is a member of Alpha Kappa Alpha
715 sorority or Alpha Phi Alpha fraternity, upon payment of the road
716 and bridge privilege taxes, ad valorem taxes and registration fees
717 as prescribed by law for private carriers of passengers, pickup
718 trucks and other noncommercial motor vehicles, and upon payment of
719 an additional fee in the amount of Thirty Dollars (\$30.00), shall
720 be issued a distinctive license tag for each motor vehicle
721 registered in his name identifying such person as a member or
722 supporter of such organization. The distinctive license tags so
723 issued shall display the Greek letter of the organization and
724 shall be of such color and design as the State Tax Commission may
725 prescribe, and shall consist of such letters or numbers, or both,
726 as may be necessary to distinguish each license tag.

727 (2) Application for the distinctive license tags authorized

728 by this section shall be made to the county tax collector on forms
729 prescribed by the State Tax Commission. The application and the
730 additional fee imposed under subsection (3) of this section, less
731 Two Dollars (\$2.00) to be retained by the tax collector, shall be
732 remitted to the State Tax Commission within seven (7) days of the
733 date the application is made. The portion of the additional fee
734 retained by the tax collector shall be deposited into the county
735 general fund.

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

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

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

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

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

757 (5) A regular license tag must be properly displayed as
758 required by law until replaced by a distinctive license tag under
759 this section. The regular license tag must be surrendered to the
760 tax collector upon issuance of the distinctive license tag under

761 this section. The tax collector shall issue up to two (2) month
762 and year license decals for each distinctive license tag issued
763 under this section, which will expire the same month and year as
764 the license tag.

765 (6) In the case of loss or theft of a distinctive license
766 tag issued under this section, the owner may make application and
767 affidavit for a replacement distinctive license tag as provided by
768 Section 27-19-37. The fee for a replacement distinctive license
769 tag shall be Ten Dollars (\$10.00). The tax collector receiving
770 such application and affidavit shall be entitled to retain and
771 deposit into the county general fund five percent (5%) of the fee
772 for such replacement license tag and the remainder shall be
773 distributed in the same manner as funds from the sale of regular
774 distinctive license tags issued under this section.

775 SECTION 13. (1) Any owner of a motor vehicle who is a
776 resident of this state, upon payment of the road and bridge
777 privilege taxes, ad valorem taxes and registration fees as
778 prescribed by law for private carriers of passengers, pickup
779 trucks and other noncommercial motor vehicles, and upon payment of
780 an additional fee in the amount provided in subsection (3) of this
781 section, shall be issued a distinctive license tag for each motor
782 vehicle registered in his name identifying such person as a
783 supporter of the Mississippi Sierra Club. The distinctive license
784 tags so issued shall be of such color and design as the State Tax
785 Commission, with the advice of the Mississippi Sierra Club, may
786 prescribe and shall consist of such letters or numbers, or both,
787 as may be necessary to distinguish each license tag.

788 (2) Application for the distinctive license tags authorized
789 by this section shall be made to the county tax collector on forms
790 prescribed by the State Tax Commission. The application and the
791 additional fee imposed under subsection (3) of this section, less
792 Two Dollars (\$2.00) to be retained by the tax collector, shall be
793 remitted to the State Tax Commission within seven (7) days of the

794 date the application is made. The portion of the additional fee
795 retained by the tax collector shall be deposited into the county
796 general fund.

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

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

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

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

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

827 reconstruction of highways.

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

836 (6) In the case of loss or theft of a distinctive license
837 tag issued under this section, the owner may make application and
838 affidavit for a replacement distinctive license tag as provided by
839 Section 27-19-37. The fee for a replacement distinctive license
840 tag shall be Ten Dollars (\$10.00). The tax collector receiving
841 such application and affidavit shall be entitled to retain and
842 deposit into the county general fund five percent (5%) of the fee
843 for such replacement license tag and the remainder shall be
844 distributed in the same manner as funds from the sale of regular
845 distinctive license tags issued under this section.

846 SECTION 14. (1) Any owner of a motor vehicle who is a
847 resident of this state, upon payment of the road and bridge
848 privilege taxes, ad valorem taxes and registration fees as
849 prescribed by law for private carriers of passengers, pickup
850 trucks and other noncommercial motor vehicles, and upon payment of
851 an additional fee in the amount provided in subsection (3) of this
852 section, shall be issued a distinctive license tag for each motor
853 vehicle registered in his name identifying such person as a
854 supporter of Ducks Unlimited, Inc. The distinctive license tags
855 so issued shall be of such color and design as the State Tax
856 Commission, with the advice of Ducks Unlimited, Inc., may
857 prescribe and shall consist of such letters or numbers, or both,
858 as may be necessary to distinguish each license tag.

859 (2) Application for the distinctive license tags authorized

860 by this section shall be made to the county tax collector on forms
861 prescribed by the State Tax Commission. The application and the
862 additional fee imposed under subsection (3) of this section, less
863 Two Dollars (\$2.00) to be retained by the tax collector, shall be
864 remitted to the State Tax Commission within seven (7) days of the
865 date the application is made. The portion of the additional fee
866 retained by the tax collector shall be deposited into the county
867 general fund.

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

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

887 (a) Twenty-five Dollars (\$25.00) of each additional fee
888 collected on distinctive license tags issued pursuant to this
889 section shall be distributed to the Mississippi Chapter of Ducks
890 Unlimited, Inc. If there is no Mississippi Chapter of Ducks
891 Unlimited, Inc., then such additional fees shall be deposited into
892 the State General Fund.

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

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

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

910 (6) In the case of loss or theft of a distinctive license
911 tag issued under this section, the owner may make application and
912 affidavit for a replacement distinctive license tag as provided by
913 Section 27-19-37. The fee for a replacement distinctive license
914 tag shall be Ten Dollars (\$10.00). The tax collector receiving
915 such application and affidavit shall be entitled to retain and
916 deposit into the county general fund five percent (5%) of the fee
917 for such replacement license tag and the remainder shall be
918 distributed in the same manner as funds from the sale of regular
919 distinctive license tags issued under this section.

920 SECTION 15. (1) The owner of a motor vehicle who has
921 achieved the rank of Eagle Scout in the Boy Scouts of America or
922 who has received the Gold Award which is the highest ranking in
923 Girl Scouting as recognized by the Girl Scouts of America, upon
924 complying with the motor vehicle laws relating to registration and
925 licensing of motor vehicles, and upon payment of the road and

926 bridge privilege taxes, ad valorem taxes and registration fees as
927 prescribed by law for private carriers of passengers, pickup
928 trucks and other noncommercial motor vehicles, and upon payment of
929 an additional annual fee in the amount of Fifteen Dollars
930 (\$15.00), shall be privileged to obtain one (1) distinctive motor
931 vehicle license plate or tag identifying him as an Eagle Scout or
932 a recipient of the Gold Award.

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

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

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

956 (5) The State Tax Commission shall deposit all fees into the
957 State Treasury on the day received. At the end of each month, the
958 State Tax Commission shall certify the total fees collected under

959 this section to the State Treasurer.

960 SECTION 16. [WAN1](1) Public school teachers who own motor
961 vehicles, upon complying with the motor vehicle laws relating to
962 registration and licensing of motor vehicles, and upon payment of
963 the road and bridge privilege taxes, ad valorem taxes and
964 registration fees as prescribed by law for private carriers of
965 passengers, pickup trucks and other noncommercial motor vehicles,
966 and upon payment of an additional annual fee in the amount of
967 Fifty Dollars (\$50.00), shall be issued a special license tag
968 which identifies such person as a public school teacher.

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

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

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

986 (5) The State Tax Commission shall deposit all fees into the
987 State Treasury on the day received. At the end of each month, the
988 State Tax Commission shall certify the total fees collected under
989 this section to the State Treasurer who shall deposit such
990 collections in a special fund hereby created in the State
991 Treasury. The fund shall be administered by the State Department

992 of Education. The State Department of Education shall use the
993 money in the fund to provide educational financial assistance to
994 persons who are pursuing educational requirements necessary to
995 become a public school teacher. Such assistance shall be awarded
996 based upon such criteria as the State Board of Education may
997 establish.

998 SECTION 17. [WAN2](1) Owners of motor vehicles upon
999 complying with the motor vehicle laws relating to registration and
1000 licensing of motor vehicles, and upon payment of the road and
1001 bridge privilege taxes, ad valorem taxes and registration fees as
1002 prescribed by law for private carriers of passengers, pickup
1003 trucks and other noncommercial motor vehicles, and upon payment of
1004 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1005 shall be issued a special license tag which displays an emblem
1006 designed by the Department of Marine Resources.

1007 (2) The distinctive license tag shall be of such color and
1008 design as the State Tax Commission, with the advice of the
1009 Department of Marine Resources, may prescribe and shall consist of
1010 such letters or numbers or both as may be necessary to distinguish
1011 each license tag.

1012 (3) Application for the special license tags shall be made
1013 to the county tax collector on forms prescribed by the State Tax
1014 Commission. The application and the additional fee, less five
1015 percent (5%) thereof to be retained by the tax collector, shall be
1016 remitted to the State Tax Commission within seven (7) days of the
1017 date the application is made. The portion of the additional fee
1018 retained by the tax collector shall be deposited into the county
1019 general fund.

1020 (4) The special license tag shall be issued for a one-year
1021 period. The additional annual fee shall be due and payable at the
1022 time of renewal registration.

1023 (5) The State Tax Commission shall deposit all fees into the
1024 State Treasury on the day received. At the end of each month, the

1025 State Tax Commission shall certify the total fees collected under
1026 this section to the State Treasurer who shall distribute such
1027 collections as follows:

1028 (a) Twenty Dollars (\$20.00) of each additional fee
1029 collected on special license tags issued pursuant to this section
1030 shall be deposited into the Coastal Preserve Account in the
1031 Seafood Fund created pursuant to Section 49-15-17.

1032 (b) One Dollar (\$1.00) of each additional fee collected
1033 on special license tags shall be deposited into the Mississippi
1034 Fire Fighter's Memorial Burn Center Fund created pursuant to
1035 Section 7-9-70.

1036 (c) The remainder of each such additional fee shall be
1037 deposited to the credit of the State Highway Fund to be expended
1038 solely for the repair, maintenance, construction or reconstruction
1039 of highways.

1040 SECTION 18. Section 49-15-17, Mississippi Code of 1972, is
1041 amended as follows:[WAN3]

1042 49-15-17. (1) (a) All monies received or obtained by the
1043 commission under the provisions of this chapter shall be paid over
1044 by the commission to the State Treasurer and shall be deposited
1045 into the fund known as the "Seafood Fund." All revenues collected
1046 through the department, to include, but not limited to, commercial
1047 saltwater licenses and taxes, permits, fines and penalties, and
1048 confiscated catches, shall be deposited into the department
1049 operating account (Seafood Fund) and expended for the operation of
1050 the department, as authorized by the Legislature.

1051 (b) There is established a special account to be known
1052 as the "Artificial Reef Program Account" within the seafood fund.

1053 Any funds received from any public or private source for the
1054 purpose of promoting, constructing, monitoring or maintaining
1055 artificial reefs in the marine waters of the state or in federal
1056 waters adjacent to the marine waters of the state shall be
1057 credited to the account. Any unexpended funds remaining in the

1058 account at the end of the fiscal year shall not lapse into the
1059 seafood fund, but shall remain in the account. The department may
1060 expend any funds in the account, subject to appropriation by the
1061 Legislature, to accomplish the purpose of the account.

1062 (c) There is established a special account to be known
1063 as the "Coastal Preserve Account" within the seafood fund. Any
1064 funds received from any public or private source for the purpose
1065 of management, improvement and acquisition of coastal preserves in
1066 the state and money required to be deposited pursuant to Section
1067 17 of House Bill No. 280, 2000 Regular Session, shall be credited
1068 to the account. Any unexpended funds remaining in the account at
1069 the end of the fiscal year shall not lapse into the seafood fund,
1070 but shall remain in the account. The department may expend any
1071 funds in the account, subject to appropriation by the Legislature,
1072 for the management, improvement and acquisition of coastal
1073 preserves.

1074 (2) The fund shall be treated as a special trust fund and
1075 interest earned on the principal shall be credited to the fund.

1076 (3) The secretary of the commission shall keep accurate
1077 reports of monies handled as a part of the permanent records of
1078 the commission, and the State Treasurer shall furnish the
1079 secretary of the commission such forms as may be needed, and the
1080 secretary shall account for such forms in his reports to the
1081 treasurer.

1082 SECTION 19. Section 27-19-56.2, Mississippi Code of 1972, is
1083 amended as follows:[CRG4]

1084 27-19-56.2. (1) Any owner of a motor vehicle who is a duly
1085 sworn law enforcement officer employed by or in the service of the
1086 state, a county, a municipality or other political subdivision of
1087 the state, or who is a retired law enforcement officer who is a
1088 resident of this state, upon payment of the road and bridge
1089 privilege taxes, ad valorem taxes and registration fees as
1090 prescribed by law for private carriers of passengers, pickup

1091 trucks and other noncommercial motor vehicles, and upon payment of
1092 an additional fee in the amount provided in subsection (3) of this
1093 section, shall be issued a distinctive license tag for each motor
1094 vehicle registered in his name identifying such person as a law
1095 enforcement officer or retired law enforcement officer. The
1096 distinctive license tags so issued shall be of such color and
1097 design as may be agreed upon by the Executive Committee of the
1098 Mississippi Law Enforcement Officer's Association, the Legislative
1099 Committee of the Mississippi Sheriff's Association, the Executive
1100 Board of the Police Chiefs Association and the State Tax
1101 Commission. The State Tax Commission shall have final approval of
1102 the color and design. Each such distinctive license tag shall
1103 consist of such letters or numbers, or both, as may be necessary
1104 to distinguish each license tag and may, in the discretion of the
1105 State Tax Commission, display the county name.

1106 (2) Application for the distinctive license tags authorized
1107 by this section shall be made to the county tax collector on forms
1108 prescribed by the State Tax Commission. Applicants for such
1109 distinctive license tags (a) shall present to the issuing official
1110 proof of their employment or service as a law enforcement officer
1111 by presentation of the applicant's official law enforcement
1112 officer's identification card or a signed and notarized affidavit
1113 from the governing authority or chief executive officer of the
1114 agency, county, municipality or political subdivision by or for
1115 whom the applicant is employed or serves as a law enforcement
1116 officer, or (b) shall present proof that they are a retired law
1117 enforcement officer by presentation of a signed and notarized
1118 affidavit from the governing authority or chief executive officer
1119 of the agency, county, municipality or political subdivision from
1120 whom the law enforcement officer retired. The application and the
1121 additional fee imposed under subsection (3) of this section, less
1122 three percent (3%) thereof to be retained by the tax collector,
1123 shall be remitted to the State Tax Commission on a monthly basis

1124 as prescribed by the commission. The portion of the additional
1125 fee retained by the tax collector shall be deposited into the
1126 county general fund.

1127 (3) Beginning with any registration year commencing on or
1128 after July 1, 1992, any person applying for a distinctive license
1129 tag under this section shall pay an additional fee in the amount
1130 of Fifty Dollars (\$50.00) for each distinctive license tag applied
1131 for under this section which shall be in addition to all other
1132 taxes and fees. The additional fee paid shall be for a period of
1133 time to run concurrent with the vehicle's established license tag
1134 year. The additional fee is due and payable at the time the
1135 original application is made for a distinctive license tag under
1136 this section and thereafter annually at the time of renewal
1137 registration as long as the owner retains the distinctive license
1138 tag. If the owner does not wish to retain the distinctive license
1139 tag, or if the owner retires or resigns from or otherwise vacates
1140 his employment or service as a law enforcement officer, he must
1141 surrender it to the local county tax collector.

1142 (4) The State Tax Commission shall deposit all fees into the
1143 State Treasury on the day collected. At the end of each month,
1144 the State Tax Commission shall certify to the State Treasurer the
1145 total fees collected under this section from the issuance of
1146 distinctive license tags. The State Treasurer shall distribute an
1147 amount equal to Seven Dollars (\$7.00) of the additional fees
1148 collected for each such distinctive license tag issued under this
1149 section to the State General Fund, and the remainder of such
1150 additional fees collected shall be distributed by the State
1151 Treasurer to the credit of the special fund created in Section
1152 7-9-70.

1153 (5) A regular license tag must be properly displayed as
1154 required by law until replaced by a distinctive license tag under
1155 this section. The regular license tag must be surrendered to the
1156 tax collector upon issuance of the distinctive license tag under

1157 this section. The tax collector shall issue up to two (2) license
1158 decals for each distinctive license tag issued under this section,
1159 which will expire the same month and year as the regular license
1160 tag.

1161 (6) In the case of loss or theft of a distinctive license
1162 tag issued under this section, the owner may make application and
1163 affidavit for a replacement distinctive license tag as provided by
1164 Section 27-19-37, Mississippi Code of 1972. The fee for a
1165 replacement distinctive license tag shall be Ten Dollars (\$10.00).

1166 The tax collector receiving such application and affidavit shall
1167 be entitled to retain and deposit into the county general fund
1168 five percent (5%) of the fee for such replacement license tag and
1169 the remainder shall be distributed in the same manner as funds
1170 from the sale of regular distinctive license tags issued under
1171 this section.

1172 SECTION 20. Section 27-19-56.12, Mississippi Code of 1972,
1173 is amended as follows:

1174 27-19-56.12. In recognition of the patriotic service
1175 rendered by Mississippians who are honorably discharged veterans
1176 who served in the United States Armed Forces * * *, any such
1177 person is privileged to obtain * * * distinctive motor vehicle
1178 license plates or tags for each motor vehicle registered in his
1179 name identifying his status as a veteran. The State Tax
1180 Commission, with concurrence by the State Veterans Affairs Board,
1181 shall develop * * * decals to be affixed to the license tag
1182 indicating branch and period of military service * * *. The
1183 distinctive plates or tags shall be of a color and design
1184 designated by the Tax Commission with concurrence by the State
1185 Veterans Affairs Board.

1186 The distinctive license plates shall be prepared by the Tax
1187 Commission and shall be issued through the tax collectors of the
1188 counties in the same manner as are other motor vehicle license
1189 plates or tags. An additional tag fee of Thirty Dollars (\$30.00)

1190 shall be collected by the tax collector for such license plates or
1191 tags and shall be forwarded to the Tax Commission which shall
1192 deposit such fee to the credit of a fund to be administered by the
1193 board overseeing the veterans nursing homes in this state for the
1194 benefit of indigent veterans who are residents of such nursing
1195 homes.

1196 An applicant for such distinctive plates shall present to the
1197 issuing official written evidence of the veteran's service. Such
1198 evidence shall include a copy of the applicant's DD-214 form, a
1199 Report of Separation from Military Service, a military discharge
1200 document, or a written certification of military service from the
1201 State Veterans Affairs Board. The distinctive license plates or
1202 tags so issued shall be used only upon a personally or jointly
1203 owned private passenger vehicle (to include station wagons,
1204 recreational motor vehicles and pickup trucks) registered in the
1205 name, or jointly in the name, of the person making application
1206 therefor, and when issued to such person shall be used upon the
1207 vehicle for which issued in lieu of the standard license plate or
1208 license tag normally issued for such vehicle.

1209 The distinctive license plates shall not be transferable
1210 between motor vehicle owners; and in the event the owner of a
1211 vehicle bearing a distinctive plate shall sell, trade, exchange or
1212 otherwise dispose of the vehicle, such plate shall be retained by
1213 such owner and returned to the tax collector.

1214 SECTION 21. Section 27-19-56.5, Mississippi Code of 1972, is
1215 amended as follows:

1216 27-19-56.5. In recognition of the patriotic service rendered
1217 by Mississippians who survived the attack on Pearl Harbor and by
1218 Mississippians who are recipients of the Purple Heart Medal, any
1219 such person is privileged to obtain one (1) distinctive motor
1220 vehicle license plate or tag identifying him as a Pearl Harbor
1221 survivor or a Purple Heart Medal recipient. The distinctive
1222 plates or tags shall be of a color and design designated by the

1223 Tax Commission.

1224 The distinctive license plates shall be prepared by the Tax
1225 Commission and shall be issued through the tax collectors of the
1226 counties in the same manner as are other motor vehicle license
1227 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in
1228 addition to all other taxes and fees, shall be collected by the
1229 tax collector for the Pearl Harbor distinctive tag. Distinctive
1230 tags issued to Purple Heart Medal recipients under the provisions
1231 of this section shall be exempt from ad valorem taxes, privilege
1232 taxes and all other taxes and fees. The surviving spouse of a
1233 deceased person who was issued a Purple Heart Medal distinctive
1234 license plate or tag under this section shall be entitled to apply
1235 for or retain such license tag and may continue annually to renew
1236 registration for one (1) such distinctive motor vehicle license
1237 plate or tag for as long as the spouse remains unmarried. At the
1238 time of application or renewal registration, a surviving spouse
1239 who desires to retain such distinctive plate or tag shall file
1240 with the county tax collector a sworn statement that the spouse is
1241 unmarried, and any such vehicle when so registered shall not be
1242 exempt from ad valorem taxes and privilege taxes. The tax
1243 collector shall forward the additional fee of Fifteen Dollars
1244 (\$15.00) charged for issuance of a Pearl Harbor distinctive tag to
1245 the Tax Commission which shall deposit such fee to the credit of
1246 the State General Fund. An applicant for a distinctive tag under
1247 this section shall present to the issuing official either (a)
1248 written proof that the applicant is an honorably discharged former
1249 member of one of the Armed Forces of the United States and, while
1250 serving in the Armed Forces of the United States, was present
1251 during the attack on the island of Oahu, Territory of Hawaii, on
1252 December 7, 1941, between the hours of 7:55 a.m. and 9:45 a.m.,
1253 Hawaii time, or (b) written proof that the applicant is a Purple
1254 Heart Medal recipient. The distinctive license plates or tags so
1255 issued shall be used only upon a personally or jointly owned

1256 private passenger vehicle (to include station wagons, recreational
1257 motor vehicles and pickup trucks) registered in the name, or
1258 jointly in the name, of the person making application therefor,
1259 and when issued to such person shall be used upon the vehicle for
1260 which issued in lieu of the standard license plate or license tag
1261 normally issued for such vehicle.

1262 The distinctive license plates shall not be transferable
1263 between motor vehicle owners; and in the event the owner of a
1264 vehicle bearing a distinctive plate shall sell, trade, exchange or
1265 otherwise dispose of the vehicle, such plate shall be retained by
1266 such owner and returned to the tax collector.

1267 SECTION 22. (1) Owners of motor vehicles upon complying
1268 with the motor vehicle laws relating to registration and licensing
1269 of motor vehicles, and upon payment of the road and bridge
1270 privilege taxes, ad valorem taxes and registration fees as
1271 prescribed by law for private carriers of passengers, pickup
1272 trucks and other noncommercial motor vehicles, and upon payment of
1273 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1274 shall be issued a special license tag which displays an emblem
1275 designed by the Department of Agriculture and Commerce. Such
1276 emblems shall represent specific agricultural commodities.

1277 (2) The distinctive license tag shall be of such color and
1278 design as the State Tax Commission, with the advice of the
1279 Department of Agriculture and Commerce, may prescribe and shall
1280 consist of such letters or numbers or both as may be necessary to
1281 distinguish each license tag.

1282 (3) Application for the special license tags shall be made
1283 to the county tax collector on forms prescribed by the State Tax
1284 Commission. The application and the additional fee, less five
1285 percent (5%) thereof to be retained by the tax collector, shall be
1286 remitted to the State Tax Commission within seven (7) days of the
1287 date the application is made. The portion of the additional fee
1288 retained by the tax collector shall be deposited into the county

1289 general fund.

1290 (4) The special license tag shall be issued for a one-year
1291 period. The additional annual fee shall be due and payable at the
1292 time of renewal registration.

1293 (5) The State Tax Commission shall deposit all fees into the
1294 State Treasury on the day received. At the end of each month, the
1295 State Tax Commission shall certify the total fees collected under
1296 this section to the State Treasurer who shall distribute such
1297 collections as follows:

1298 (a) Twenty Dollars (\$20.00) of each additional fee
1299 collected on special license tags issued pursuant to this section
1300 shall be deposited into a special fund hereby created in the State
1301 Treasury to the credit of the Department of Agriculture and
1302 Commerce. The funds shall be available for expenditure at the
1303 discretion of the Department of Agriculture and Commerce.

1304 (b) One Dollar (\$1.00) of each additional fee collected
1305 on special license tags shall be deposited into the Mississippi
1306 Fire Fighter's Memorial Burn Center Fund created pursuant to
1307 Section 7-9-70.

1308 (c) The remainder of each such additional fee shall be
1309 deposited to the credit of the State Highway Fund to be expended
1310 solely for the repair, maintenance, construction or reconstruction
1311 of highways.

1312 SECTION 23. (1) Any owner of a motor vehicle who is a
1313 resident of this state, upon payment of the road and bridge
1314 privilege taxes, ad valorem taxes and registration fees as
1315 prescribed by law for private carriers of passengers, pickup
1316 trucks and other noncommercial motor vehicles, and upon payment of
1317 an additional fee in the amount provided in subsection (3) of this
1318 section, shall be issued a distinctive license tag, with a choice
1319 of two (2) designs, for each motor vehicle registered in his name
1320 identifying such person as a supporter of the Sunflower
1321 Consolidated School Preservation Commission, Inc. The distinctive

1322 license tags so issued shall be of such color and design as the
1323 State Tax Commission, with the advice of Sunflower Consolidated
1324 School Preservation Commission, Inc., may prescribe and shall
1325 consist of such letters or numbers, or both, as may be necessary
1326 to distinguish each license tag.

1327 (2) Application for the distinctive license tags authorized
1328 by this section shall be made to the county tax collector on forms
1329 prescribed by the State Tax Commission. The application and the
1330 additional fee imposed under subsection (3) of this section, less
1331 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1332 remitted to the State Tax Commission within seven (7) days of the
1333 date the application is made. The portion of the additional fee
1334 retained by the tax collector shall be deposited into the county
1335 general fund.

1336 (3) Any person applying for a distinctive license tag under
1337 this section shall pay an additional fee in the amount of Thirty
1338 Dollars (\$30.00) for each distinctive license tag applied for
1339 under this section, which shall be in addition to all other taxes
1340 and fees. The additional fee paid shall be for a period of time
1341 to run concurrent with the vehicle's established license tag year.

1342 The additional fee is due and payable at the time the original
1343 application is made for a distinctive license tag under this
1344 section and thereafter annually at the time of renewal
1345 registration as long as the owner retains the distinctive license
1346 tag. If the owner does not wish to retain the distinctive license
1347 tag, he must surrender it to the local county tax collector.

1348 (4) The State Tax Commission shall deposit all fees into the
1349 State Treasury on the day collected. At the end of each month,
1350 the State Tax Commission shall certify the total fees collected
1351 under this section to the State Treasurer who shall distribute
1352 such collections as follows:

1353 (a) Twenty-five Dollars (\$25.00) of each additional fee
1354 collected on distinctive license tags issued pursuant to this

1355 section shall be distributed to Sunflower Consolidated School
1356 Preservation Commission, Inc.

1357 (b) One Dollar (\$1.00) of each additional fee collected
1358 on distinctive license tags issued pursuant to this section shall
1359 be deposited into the Mississippi Fire Fighter's Memorial Burn
1360 Center Fund created pursuant to Section 7-9-70.

1361 (c) Two Dollars (\$2.00) of each additional fee
1362 collected on distinctive license tags issued pursuant to this
1363 section shall be deposited to the credit of the State Highway Fund
1364 to be expended solely for the repair, maintenance, construction or
1365 reconstruction of highways.

1366 SECTION 24. [WAN5](1) Owners of motor vehicles upon
1367 complying with the motor vehicle laws relating to registration and
1368 licensing of motor vehicles, and upon payment of the road and
1369 bridge privilege taxes, ad valorem taxes and registration fees as
1370 prescribed by law for private carriers of passengers, pickup
1371 trucks and other noncommercial motor vehicles, and upon payment of
1372 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1373 shall be issued a special license tag which displays an emblem
1374 designed by the Mississippi Cattlemen's Foundation.

1375 (2) The distinctive license tag shall be of such color and
1376 design as the State Tax Commission, with the advice of the
1377 Mississippi Cattlemen's Foundation, may prescribe and shall
1378 consist of such letters or numbers or both as may be necessary to
1379 distinguish each license tag.

1380 (3) Application for the special license tags shall be made
1381 to the county tax collector on forms prescribed by the State Tax
1382 Commission. The application and the additional fee, less five
1383 percent (5%) thereof to be retained by the tax collector, shall be
1384 remitted to the State Tax Commission within seven (7) days of the
1385 date the application is made. The portion of the additional fee
1386 retained by the tax collector shall be deposited into the county
1387 general fund.

1388 (4) The special license tag shall be issued for a one-year
1389 period. The additional annual fee shall be due and payable at the
1390 time of renewal registration.

1391 (5) The State Tax Commission shall deposit all fees into the
1392 State Treasury on the day received. At the end of each month, the
1393 State Tax Commission shall certify the total fees collected under
1394 this section to the State Treasurer who shall distribute such
1395 collections as follows:

1396 (a) Twenty Dollars (\$20.00) of each additional fee
1397 collected on special license tags issued pursuant to this section
1398 shall be to the Mississippi Cattlemen's Foundation.

1399 (b) One Dollar (\$1.00) of each additional fee collected
1400 on special license tags shall be deposited into the Mississippi
1401 Fire Fighter's Memorial Burn Center Fund created pursuant to
1402 Section 7-9-70.

1403 (c) The remainder of each such additional fee shall be
1404 deposited to the credit of the State Highway Fund to be expended
1405 solely for the repair, maintenance, construction or reconstruction
1406 of highways.

1407 SECTION 25. (1) Owners of motor vehicles upon complying
1408 with the motor vehicle laws relating to registration and licensing
1409 of motor vehicles, and upon payment of the road and bridge
1410 privilege taxes, ad valorem taxes and registration fees as
1411 prescribed by law for private carriers of passengers, pickup
1412 trucks and other noncommercial motor vehicles, and upon payment of
1413 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1414 shall be issued a special license tag which displays the emblem of
1415 the National Audubon Society.

1416 (2) The design of the distinctive tag so issued shall be of
1417 such color and design as shall be agreed upon by the Mississippi
1418 Legislative Office and/or the Mississippi State Office of the
1419 National Audubon Society and the State Tax Commission. The emblem
1420 shall be affixed during the production of the license tag.

1421 (3) Application for the special license tags shall be made
1422 to the county tax collector on forms prescribed by the State Tax
1423 Commission. The application and the additional fee, less five
1424 percent (5%) thereof to be retained by the tax collector, shall be
1425 remitted to the State Tax Commission within seven (7) days of the
1426 date the application is made. The portion of the additional fee
1427 retained by the tax collector shall be deposited into the county
1428 general fund.

1429 (4) The special license tag shall be issued for a one-year
1430 period. The additional annual fee shall be due and payable at the
1431 time of renewal registration.

1432 (5) The State Tax Commission shall deposit all fees into the
1433 State Treasury on the day received. At the end of each month, the
1434 State Tax Commission shall certify the total fees collected under
1435 this section to the State Treasurer who shall distribute such
1436 collections as follows:

1437 (a) Twenty Dollars (\$20.00) of each additional fee
1438 collected on special license tags issued pursuant to this section
1439 shall be deposited into a special fund hereby created in the State
1440 Treasury for use by the Mississippi Museum of Natural Science to
1441 fund ornithological activities conducted by the museum.

1442 (b) One Dollar (\$1.00) of each additional fee collected
1443 on special license tags shall be deposited into the Mississippi
1444 Fire Fighter's Memorial Burn Center Fund created pursuant to
1445 Section 7-9-70.

1446 (c) The remainder of each such additional fee shall be
1447 deposited to the credit of the State Highway Fund to be expended
1448 solely for the repair, maintenance, construction or reconstruction
1449 of highways.

1450 SECTION 26. The following shall be codified as Section
1451 27-19-47.2, Mississippi Code of 1972:

1452 27-19-47.2. (1) Any citizen of the State of Mississippi who
1453 owns a registered antique pickup truck may apply to the tax

1454 collector in the county of his legal residence, on forms
1455 prescribed by the State Tax Commission, for a special antique
1456 pickup truck plate to be displayed on such antique pickup truck.

1457 Upon receipt of an application for a special antique pickup
1458 truck plate, on a form prescribed by the commission, and upon
1459 payment of the fee as prescribed in subsection (2) of this
1460 section, the tax collector shall issue to such applicant a special
1461 antique pickup truck plate on a permanent basis, and it shall bear
1462 no date, but shall bear the inscription "Antique Pickup
1463 Truck-Mississippi" and shall be valid without renewal as long as
1464 the pickup truck is in existence. This special plate shall be
1465 issued for the applicant's use only for such pickup truck and in
1466 the event of a transfer of title, the owner shall surrender the
1467 special plate to the tax collector.

1468 Such special antique pickup truck plate shall be issued in
1469 lieu of, and shall have the same legal significance as, ordinary
1470 registration plates.

1471 (2) In lieu of the annual license tax and registration fees
1472 levied under Mississippi law, a special license tax fee shall be
1473 levied on the operation of antique pickup trucks. The fee for a
1474 license shall be Twenty-five Dollars (\$25.00) and it shall be
1475 issued on a permanent basis without renewal. The fee, less five
1476 percent (5%) thereof to be retained by the county tax collector,
1477 shall be remitted to the State Tax Commission on a monthly basis
1478 as prescribed by the commission. The portion of the additional
1479 fee retained by the tax collector shall be deposited into the
1480 county general fund. The portion of the fee remitted to the Tax
1481 Commission shall be deposited into the State Treasury on the day
1482 it is received and shall be deposited by the State Treasurer into
1483 the State General Fund.

1484 (3) For the purposes of this section, pickup trucks
1485 manufactured more than twenty-five (25) years ago shall hereafter
1486 be classified as antique pickup trucks and shall be exempt from

1487 all ad valorem taxes levied by both state, municipal, county and
1488 other taxing districts.

1489 SECTION 27. Section 27-51-41, Mississippi Code of 1972, is
1490 amended as follows:

1491 27-51-41. (1) The exemptions from the provisions of this
1492 chapter shall be confined to those persons or property exempted by
1493 this chapter or by the provisions of the Constitution of the
1494 United States or the State of Mississippi. No exemption as now
1495 provided by any other statute shall be valid as against the tax
1496 levied by this chapter. Any subsequent exemption from the tax
1497 levied hereunder shall be provided by amendment to this section
1498 which shall be inserted in the bill at length.

1499 (2) The following shall be exempt from ad valorem taxation:

1500 (a) All motor vehicles, as defined in this chapter, and
1501 including motor-propelled farm implements and vehicles, while in
1502 the hands of bona fide dealers as merchandise and which are not
1503 being operated upon the highways of this state, shall be exempt
1504 from all ad valorem taxes.

1505 (b) All motor vehicles belonging to the federal
1506 government or the State of Mississippi or any agencies or
1507 instrumentalities thereof shall be exempt from all ad valorem
1508 taxes.

1509 (c) All motor vehicles owned by any school district in
1510 the state shall be exempt from all ad valorem taxes.

1511 (d) All motor vehicles owned by any fire protection
1512 district incorporated in accordance with Sections 19-5-151 through
1513 19-5-207 or by any fire protection grading district incorporated
1514 in accordance with Sections 19-5-215 through 19-5-243 shall be
1515 exempt from all ad valorem taxes.

1516 (e) All motor vehicles owned by units of the
1517 Mississippi National Guard shall be exempt from all ad valorem
1518 taxes.

1519 (f) All motor vehicles which are exempted from highway

1520 privilege taxes under Section 27-19-1 et seq. shall be exempt from
1521 ad valorem taxes.

1522 (g) All motor vehicles operated in this state as common
1523 and contract carriers of property, private commercial carriers of
1524 property, private carriers of property and buses, all of which
1525 have a gross weight in excess of ten thousand (10,000) pounds,
1526 shall be exempt from all ad valorem taxes.

1527 (h) Antique automobiles as defined in Section 27-19-47,
1528 and antique pickup trucks as provided for under Section
1529 27-19-47.2, Mississippi Code of 1972, shall be exempt from all ad
1530 valorem taxes.

1531 (i) Street rods as defined in Section 27-19-56.6 shall
1532 be exempt from all ad valorem taxes.

1533 (j) Motor vehicles owned by disabled American veterans,
1534 or by spouses of deceased disabled American veterans, in
1535 accordance with Section 27-19-53, shall be exempt from all ad
1536 valorem taxes.

1537 (k) One (1) motor vehicle owned by the unremarried
1538 surviving spouse of a member of the Armed Forces of the United
1539 States who, while on active duty, is killed or dies and one (1)
1540 motor vehicle owned by the unremarried surviving spouse of a
1541 member of a reserve component of the Armed Forces of the United
1542 States or of the National Guard who, while on active duty for
1543 training, is killed or dies shall be exempt from ad valorem taxes.

1544 (l) Motor vehicles owned by recipients of the
1545 Congressional Medal of Honor or by former prisoners of war, or by
1546 spouses of such deceased persons, in accordance with Section
1547 27-19-54, shall be exempt from all ad valorem taxes.

1548 (m) Any religious society, ecclesiastical body or any
1549 congregation thereof shall be exempt from ad valorem taxation on
1550 one (1) private carrier of passengers, as defined in Section
1551 27-19-3, owned by it, which is used exclusively for such society
1552 and not for profit. All motor vehicles owned by any such

1553 religious society or any educational institution having a seating
1554 capacity greater than seven (7) passengers and used exclusively
1555 for transporting passengers for religious or educational purposes
1556 and not for profit shall be exempt from all ad valorem taxes.

1557 (n) All motor vehicles primarily used as rentals under
1558 rental agreements with a term of not more than thirty (30)
1559 continuous days each and under the control of persons who are
1560 engaged in the business of renting such motor vehicles and who are
1561 subject to the tax under Section 27-65-231 shall be exempt from
1562 all ad valorem taxes.

1563 (o) Antique motorcycles as defined in Section
1564 27-19-47.1, shall be exempt from all ad valorem taxes.

1565 (p) Motor vehicles owned by recipients of the Purple
1566 Heart as provided in Section 27-19-56.5.

1567 (3) Any claim for tax exemption by authority of the
1568 above-mentioned code sections or by any other legal authority
1569 shall be set out in the application for the road and bridge
1570 privilege license, and the specific legal authority for such tax
1571 exemption claim shall be cited in said application, and such
1572 authority cited shall be shown by the tax collector on the tax
1573 receipt as his authority for not collecting such ad valorem taxes,
1574 and the tax collector shall carry forward such information in his
1575 tax collection reports.

1576 (4) Any motor vehicle driven over the highways of this state
1577 to the extent that the owner of such motor vehicle is required to
1578 purchase a road and bridge privilege license in this state, yet
1579 the legal situs of such motor vehicle is located in another state,
1580 shall be exempt from ad valorem taxes authorized by this chapter.

1581 (5) If a taxpayer shall sell, trade or otherwise dispose of
1582 a vehicle on which the ad valorem and road and bridge privilege
1583 taxes have been paid in any county in the state, he shall remove
1584 the license plate from the vehicle. Such license plate must be
1585 surrendered to the issuing authority with the corresponding tax

1586 receipt, if required, and credit shall be allowed for the taxes
1587 paid for the remaining tax year on like privilege or ad valorem
1588 taxes due on another vehicle owned by the seller or transferor or
1589 by the seller's or transferor's spouse or dependent child. If the
1590 seller or transferor does not elect to receive such credit at the
1591 time the license plate is surrendered, the issuing authority shall
1592 issue a certificate of credit to the seller or transferor, or to
1593 the seller's or transferor's spouse or dependent child, or to any
1594 other person, business or corporation, at the direction of the
1595 seller or transferor, for the remaining unexpired taxes prorated
1596 from the first day of the month following the month in which the
1597 license plate is surrendered. The total of such credit may be
1598 used by the person or entity to whom the certificate of credit is
1599 issued, regardless of the relative amounts attributed to privilege
1600 taxes or to county, school or municipal ad valorem taxes. Any
1601 credit allowed for taxes due or any certificate of credit issued
1602 may be applied to like taxes owed in any county by the person to
1603 whom the credit is allowed or by the person possessing the
1604 certificate of credit. No credit, however, shall be allowed on
1605 the charge made for the license plate. Such license plates
1606 surrendered to the tax collector shall be retained by him, and in
1607 no event shall such license plate be attached to any vehicle after
1608 being surrendered to the tax collector, nor shall any license
1609 plate be transferred from one (1) vehicle to any other vehicle.

1610 (6) If the person owning a vehicle subject to taxation under
1611 the provisions of this chapter does not operate such vehicle on
1612 the highways of this state from the date of acquisition or, if
1613 previously registered, from the end of the anniversary month of
1614 the tag and decals to the date on which he makes application for a
1615 current license tag or decals, he shall pay such ad valorem tax
1616 for a period of twelve (12) months beginning with the first day of
1617 the month in which he applies for a current license tag or decals
1618 under Chapter 19, Title 27, Mississippi Code of 1972. The owner

1619 shall submit an affidavit with an application attesting to the
1620 fact that the vehicle was not operated on the highways of this
1621 state from the date of acquisition or, if previously registered,
1622 from the end of the anniversary month of the tag and decals to the
1623 date on which he makes application for the current license tag or
1624 decals.

1625 (7) Any person found violating any of the provisions of this
1626 section shall be arrested and tried, and if found guilty shall be
1627 fined in an amount double the total amount of taxes involved.

1628 SECTION 28. Section 27-19-309, Mississippi Code of 1972, is
1629 amended as follows:[LH6]

1630 27-19-309. (1) An application for a motor vehicle dealer
1631 tag permit, new or used, must be accompanied by a fee of One
1632 Hundred Dollars (\$100.00). The State Tax Commission shall furnish
1633 distinguishing number tags at a fee of Thirty-five Dollars
1634 (\$35.00) each and a tag fee of Three Dollars and Seventy-five
1635 Cents (\$3.75). A dealer shall be limited to twelve (12) tags at
1636 Thirty-five Dollars (\$35.00) each and any additional tags shall be
1637 Seventy-five Dollars (\$75.00) each, plus a tag fee of Three
1638 Dollars and Seventy-five Cents (\$3.75) for each tag. Provided,
1639 that the application required herein shall have a space on same
1640 for the inclusion of the sales tax number of the applicant.

1641 (2) If a motor vehicle dealer is engaged only in buying,
1642 selling or exchanging motorcycles, the application for a motor
1643 vehicle dealer tag permit must be accompanied by a fee of Fifty
1644 Dollars (\$50.00). The State Tax Commission shall furnish
1645 motorcycle dealer tags at a fee of Six Dollars (\$6.00) each, and
1646 Three Dollars and Seventy-five Cents (\$3.75) for each tag fee.
1647 Such dealer shall be issued only motorcycle dealer distinguishing
1648 number tags, and the tags shall be displayed only upon a
1649 motorcycle.

1650 (3) A motor vehicle dealer engaged only in buying, selling,
1651 or exchanging of trailers, semitrailers, or house trailers, shall

1652 pay a fee of Seventy-five Dollars (\$75.00) for his permit. The
1653 State Tax Commission shall furnish distinguishing number tags for
1654 such at a fee of Ten Dollars (\$10.00) each, plus Three Dollars and
1655 Seventy-five Cents (\$3.75) for each tag fee. Such dealer shall be
1656 issued only trailer dealer distinguishing number tags, and the
1657 tags shall be displayed only upon a trailer, semitrailer, or house
1658 trailer.

1659 (4) A manufacturer or manufacturer's branch, who is engaged
1660 only in delivering to and from the factory and located within the
1661 State of Mississippi, shall pay a fee of Fifty Dollars (\$50.00)
1662 for his permit and may purchase a distinguishing number tag upon
1663 making application to the State Tax Commission for a fee of Ten
1664 Dollars (\$10.00), plus Three Dollars and Seventy-five Cents
1665 (\$3.75) for a tag fee. Such manufacturer shall be issued only
1666 manufacturer tags, and the tags shall be displayed only upon those
1667 manufactured vehicles.

1668 (5) A heavy truck dealer shall pay a fee of One Hundred
1669 Dollars (\$100.00) for his permit and may purchase, for use in
1670 accordance with Section 27-19-319, distinguishing number tags for
1671 a fee of One Hundred Twenty-five Dollars (\$125.00) each, plus a
1672 tag fee of Three Dollars and Seventy-five Cents (\$3.75) each.
1673 Such dealer shall be issued only heavy truck tags and the tags
1674 shall be displayed only upon a heavy truck.

1675 (6) A manufacturer whose distribution or import companies
1676 operate a regional vehicle parts warehouse, distribution or
1677 preparation facilities located in a county wherein U.S. Highway 51
1678 and State Highway 4 intersect within the State of Mississippi,
1679 shall pay an annual fee of One Hundred Dollars (\$100.00) for a
1680 permit and may purchase a distinguishing number tag upon making
1681 application to the State Tax Commission for a fee of Fifty Dollars
1682 (\$50.00), plus Three Dollars and Seventy-five Cents (\$3.75) for a
1683 tag fee. Such manufacturer shall be issued tags to be utilized by
1684 vehicles owned by the manufacturer and which are used by the

1685 manufacturer for testing, distribution, evaluation, incentives and
1686 promotion. The number of tags issued to a manufacturer by the
1687 State Tax Commission shall not exceed fifty (50).

1688 (7) Beginning July 1, 1987, and until the date specified in
1689 Section 65-39-35, there shall be levied a tag fee of Five Dollars
1690 (\$5.00) in addition to the tag fee of Three Dollars and
1691 Seventy-five Cents (\$3.75) levied in this section. Such
1692 additional fee shall be levied in the same manner as the tag fee
1693 of Three Dollars and Seventy-five Cents (\$3.75).

1694 (8) The number of distinguishing number tags issued to each
1695 dealer shall be determined by the State Tax Commission. In
1696 addition, only those dealer distinguishing number tags authorized
1697 and purchased by the State Tax Commission will be considered as a
1698 valid dealer distinguishing number tag and any tag manufactured by
1699 any other means and held out to the public as being a dealer
1700 distinguishing number tag shall be a violation of this section and
1701 a penalty of Five Hundred Dollars (\$500.00) shall be assessed by
1702 the State Tax Commission, which shall be in addition to any
1703 penalty authorized by law. Display of the tag in question on a
1704 vehicle shall be considered prima facia evidence of the violation.

1705 SECTION 29. Section 27-19-325, Mississippi Code of 1972, is
1706 amended as follows:[LH7]

1707 27-19-325. All monies collected by the State Tax Commission
1708 as proceeds from the tax imposed by this article shall be
1709 distributed to the various counties of the state according to the
1710 provisions of Section 27-19-159, Mississippi Code of 1972;
1711 however, except as otherwise provided in Section 31-17-127, the
1712 additional tag fee of Five Dollars (\$5.00) levied under subsection
1713 (7) of Section 27-19-309 shall be paid into the State Treasury to
1714 the credit of the State Highway Fund for the construction or
1715 reconstruction of highways designated under the Four-Lane Highway
1716 Program created in Section 65-3-97.

1717 SECTION 30. This act shall take effect and be in force from

1718 and after the date House Bill No. 862, 2000 Regular Session,
1719 becomes effective.