

By: Moak, Ellis, Moss, Rotenberry

To: Ways and Means

HOUSE BILL NO. 862
(As Passed the House)

1 AN ACT TO PROVIDE THAT THE STATE TAX COMMISSION MAY NOT
2 PREPARE OR ISSUE ANY DISTINCTIVE LICENSE TAG OR PLATE AUTHORIZED
3 BY THE LEGISLATURE FROM AND AFTER JULY 1, 2000, UNLESS THE
4 ORGANIZATION OR OTHER ENTITY FOR WHICH THE LEGISLATURE AUTHORIZED
5 THE DISTINCTIVE LICENSE TAG OR PLATE SUBMITS PROOF TO THE TAX
6 COMMISSION THAT A CERTAIN MINIMUM NUMBER OF SUCH LICENSE TAGS OR
7 PLATES WILL BE PURCHASED AND DEPOSITS WITH THE COMMISSION AN
8 AMOUNT NECESSARY TO PURCHASE THAT MINIMUM NUMBER; TO PROVIDE THAT
9 IF THE NUMBER OF DISTINCTIVE LICENSE TAGS OR PLATES FALLS BELOW
10 THE MINIMUM NUMBER IN THE LAST YEAR OF THE SERIES, THE LICENSE TAG
11 OR PLATE SHALL BE DISCONTINUED, BUT A DISTINCTIVE LICENSE TAG
12 DECAL MAY BE PREPARED AND SOLD BY THE ORGANIZATION OR ENTITY; TO
13 PROVIDE THAT THE PROCEEDS DERIVED FROM THE SALE OF SUCH DECALS
14 SHALL BE RETAINED BY THE ORGANIZATION OR ENTITY FOR ANY USE DEEMED
15 APPROPRIATE BY THE ORGANIZATION OR ENTITY; AND FOR RELATED
16 PURPOSES.

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

18 SECTION 1. (1) For any distinctive license tag or plate
19 authorized by the Legislature from and after July 1, 2000, the
20 requirements of this section must be met before the State Tax
21 Commission may prepare or issue any such license tag or plate.
22 The organization or other entity for which the Legislature
23 authorized the distinctive license tag or plate must submit proof
24 satisfactory to the State Tax Commission that at least one hundred
25 (100) of such license tags or plates will be purchased and must
26 deposit with the commission an amount necessary to purchase one
27 hundred (100) of such license tags or plates. The organization or
28 other entity for which the Legislature authorized the distinctive
29 license tag or plate must satisfy the requirements of this
30 subsection (1) within two (2) years after the effective date of
31 the law authorizing the license tag or plate in order to permit
32 the license tag or plate to be prepared and issued.

33 (2) If the organization or other entity for which the

34 Legislature authorized the distinctive license tag or plate meets
35 the requirements of subsection (1) of this section, the State Tax
36 Commission shall prepare and issue the distinctive license tag or
37 plate. If the State Tax Commission prepares and issues a
38 distinctive license tag or plate for the organization or other
39 entity, the commission shall review the number of such license
40 tags or plates issued during the period for the license tag or
41 plate series. If the number of distinctive license tags or plates
42 falls below one hundred (100) in the last year of the series, the
43 license tag or plate shall be discontinued at the end of the
44 period for the series.

45 (3) If a distinctive license tag or plate is discontinued
46 under subsection (2) of this section, the organization or other
47 entity for which the license tag or plate was discontinued may
48 prepare a distinctive license tag or plate decal. The distinctive
49 license tag or plate decal shall be of such size, color and design
50 as may be agreed upon by the organization or other entity and the
51 State Tax Commission. However, the State Tax Commission shall
52 have final approval of the size, color and design of the decal.
53 The distinctive license tag or plate decals shall be prepared and
54 sold by the organization or other entity, and the proceeds derived
55 from the sale of such decals shall be retained by the organization
56 or other entity for any use deemed appropriate by the organization
57 or other entity.

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