

By: Compretta

To: Ways and Means

HOUSE BILL NO. 1034

1 AN ACT TO AMEND SECTION 27-19-47, MISSISSIPPI CODE OF 1972,
2 TO AUTHORIZE THE ISSUANCE OF PERSONALIZED ANTIQUE MOTOR VEHICLE
3 LICENSE PLATES IN LIEU OF SPECIAL ANTIQUE MOTOR VEHICLE LICENSE
4 PLATES; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH
5 LICENSE PLATES; AND FOR RELATED PURPOSES.

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

7 SECTION 1. Section 27-19-47, Mississippi Code of 1972, is
8 amended as follows:[JWB1]

9 27-19-47. (1) Any citizen of the State of Mississippi who
10 owns a registered antique automobile may apply to the tax
11 collector in the county of his legal residence, on forms
12 prescribed by the State Tax Commission, for an antique automobile
13 license plate to be displayed on such antique automobile. Such
14 license plate may be either (a) a special antique automobile
15 license plate issued under subsection (2) of this section, or (b)
16 a personalized antique automobile license plate issued under
17 subsection (3) of this section. For the purposes of this section,
18 motor vehicles manufactured more than twenty-five (25) years ago
19 shall hereafter be classified as antique automobiles.

20 (2) (a) Upon receipt of an application for a special
21 antique automobile license plate, on a form prescribed by the
22 commission, and upon payment of the fee as prescribed in paragraph
23 (c) of this subsection, the tax collector shall issue to such
24 applicant a special antique automobile license plate on a
25 permanent basis, and it shall bear no date, but shall bear the
26 inscription "Antique Car-Mississippi" and shall be valid without
27 renewal as long as the automobile is in existence. This special

28 license plate shall be issued for the applicant's use only for
29 such automobile and it shall be issued on a permanent basis
30 without renewal. In the event of a transfer of title, the owner
31 shall surrender the special license plate to the tax collector.

32 (b) Such special antique automobile license plate shall
33 be issued in lieu of, and shall have the same legal significance
34 as, ordinary registration plates.

35 (c) In lieu of the annual license tax and registration
36 fees levied under Mississippi law, a special license tax fee shall
37 be levied on the operation of antique automobiles for which a
38 special antique automobile license plate is issued under this
39 subsection (2) or for which a personalized antique automobile
40 license plate is issued under subsection (3) of this section. The
41 fee * * * shall be a one-time fee of Twenty-five Dollars (\$25.00)
42 * * *. The fee, less five percent (5%) thereof to be retained by
43 the county tax collector, shall be remitted to the State Tax
44 Commission on a monthly basis as prescribed by the commission.
45 The portion of the additional fee retained by the tax collector
46 shall be deposited into the county general fund. The portion of
47 the fee remitted to the Tax Commission shall be deposited into the
48 State Treasury on the day it is received and shall be deposited by
49 the State Treasurer into the State General Fund.

50 (3) (a) Any person who qualifies for the issuance of an
51 antique automobile license plate under subsection (1) of this
52 section, in his discretion, may be issued a personalized antique
53 automobile license plate under this section in lieu of a special
54 antique automobile license plate under subsection (2) of this
55 section. Such personalized antique automobile license plate shall
56 be issued in lieu of, and shall have the same legal significance
57 as, ordinary registration plates. Upon receipt of an application
58 for a personalized antique automobile license plate, on a form
59 prescribed by the commission, and upon payment of an additional
60 fee in the amount provided in paragraph (c) of this subsection
61 (3), the tax collector shall issue to the applicant a personalized
62 antique automobile license plate of the same color and design as
63 special antique automobile license plates issued under subsection
64 (2) of this section except that the license plate shall consist of

65 not more than seven (7) letters of the alphabet or seven (7)
66 numbers in lieu of the license tag numbering system prescribed by
67 law. The purchaser of the personalized antique automobile license
68 plate may choose the combination of such letters or numbers, but
69 no two (2) motor vehicles shall have the same combination of
70 letters or numbers. In the event that the same combination of
71 letters has been chosen by two (2) or more purchasers, the State
72 Tax Commission shall assign a different number to each such
73 purchaser which shall appear on the license tag following the
74 combination of letters; however, the combination shall not exceed
75 seven (7) letters and/or numbers. The combination of letters
76 and/or numbers written across the license tag shall be
77 sufficiently large to be easily read but shall not be less than
78 three (3) inches in height. No combination of letters or numbers
79 which comprise words or expressions that are considered obscene,
80 slandering, insulting or vulgar in ordinary usage shall be
81 permitted, with the Chairman of the State Tax Commission having
82 the responsibility of making such determination. If, however,
83 such license plate is issued in error or otherwise and is
84 determined by the chairman to be obscene, slanderous, insulting,
85 vulgar or offensive, the chairman shall notify such owner that the
86 license plate must be surrendered and that another personalized
87 antique automobile license plate may be selected by him and issued
88 at no cost. Should the vehicle owner not desire another
89 personalized antique automobile license plate, the fee for such
90 plate shall be refunded. If the owner fails to surrender the
91 license plate after receiving proper notification, the chairman
92 shall issue an order directing that the license plate be seized by
93 agents of the State Tax Commission or any other duly authorized
94 law enforcement personnel. If such owner is aggrieved by this
95 determination, the appeal procedure and the provisions provided in
96 Section 27-19-337 shall be followed.

97 (b) Application for the personalized antique automobile

98 license plate shall be made to the county tax collector on forms
99 prescribed by the State Tax Commission. The application form
100 shall contain space for the applicant to make five (5) different
101 choices for the combination of the letters and numbers in the
102 order in which said combination is desired by the applicant. The
103 application and the additional fee, less five percent (5%) thereof
104 to be retained by the tax collector, shall be remitted to the
105 State Tax Commission within seven (7) days of the date the
106 application is made. The portion of the additional fee retained
107 by the tax collector shall be deposited into the county general
108 fund.

109 (c) Beginning with any registration year commencing on
110 or after July 1, 2000, any person applying for a personalized
111 antique automobile license plate shall pay an additional fee which
112 shall be in addition to the fee prescribed in subsection (2)(c) of
113 this section. The additional fee of Fifty Dollars (\$50.00) is due
114 and payable at the time the original application is made for a
115 personalized antique automobile license plate and thereafter
116 annually as long as the owner retains the personalized antique
117 automobile license plate. If the owner does not wish to retain
118 such personalized tag, he must surrender it to the local county
119 tax collector. The additional fees collected from the issuance of
120 such license tags shall be collected by the county tax collector
121 and remitted to the State Tax Commission for deposit to the State
122 General Fund on a monthly basis as prescribed by the commission.

123 (d) The tax collector shall issue up to two (2) license
124 decals for a personalized antique automobile license plate issued
125 under this subsection, which will expire one (1) year from the
126 date of original issuance of the personalized antique automobile
127 license plate.

128 (e) The applicant shall receive a refund of the fee
129 paid for a personalized antique automobile license plate if the
130 personalized antique automobile license plate is not issued to him

131 because the combination of letters and numbers requested to be
132 placed thereon is not available for any reason.

133 (4) Special antique automobile license plates and
134 personalized antique automobile license plates issued under this
135 section shall be exempt from all ad valorem taxes levied by * * *
136 state, municipal, county and other taxing districts.

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