

By: Dedeaux

To: Ways and Means

HOUSE BILL NO. 1171

1 AN ACT TO AMEND SECTION 27-19-56.1, MISSISSIPPI CODE OF 1972,
2 TO DECREASE FROM \$50.00 TO \$30.00 THE AMOUNT OF THE ADDITIONAL FEE
3 REQUIRED TO BE PAID BY APPLICANTS FOR DISTINCTIVE FIRE FIGHTER
4 LICENSE TAGS; TO PROVIDE THAT THE ADDITIONAL FEE SHALL BE
5 INCREASED FROM \$30.00 TO \$50.00 BEGINNING AUGUST 1, 2002, IF THE
6 STATE TAX COMMISSION DETERMINES THAT THE NUMBER OF SUCH
7 DISTINCTIVE LICENSE TAGS ISSUED BY JULY 1, 2002 IS NOT AT LEAST
8 DOUBLE THE NUMBER OF SUCH LICENSE TAGS THAT HAD BEEN ISSUED BY
9 JULY 1, 2000; AND FOR RELATED PURPOSES.

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

11 SECTION 1. Section 27-19-56.1, Mississippi Code of 1972, is
12 amended as follows:[JWB1]

13 27-19-56.1. (1) Any owner of a motor vehicle who is a fire
14 fighter, including a career fire fighter, a volunteer fire fighter
15 or an industrial fire fighter, employed by or in the service of
16 any municipality, county, fire district, state agency or industry
17 in the state who is a resident of this state, or who is a retired
18 fire fighter who is a resident of this state, upon payment of the
19 road and bridge privilege taxes, ad valorem taxes and registration
20 fees as prescribed by law for private carriers of passengers,
21 pickup trucks and other noncommercial motor vehicles, and upon
22 payment of an additional fee in the amount provided in subsection
23 (3) of this section, shall be issued a distinctive license tag for
24 each motor vehicle registered in his name identifying such person
25 as a fire fighter or retired fire fighter. The distinctive
26 license tags so issued shall be of such color and design as may be
27 agreed upon by the Executive Committee of the Mississippi Fire
28 Fighters Association and the State Tax Commission, shall consist
29 of such letters or numbers, or both, as may be necessary to

30 distinguish each license tag and may, in the discretion of the
31 State Tax Commission, display the county name.

32 (2) Application for the distinctive license tags authorized
33 by this section shall be made to the county tax collector on forms
34 prescribed by the State Tax Commission. Applicants for such
35 distinctive license tags (a) shall present to the issuing official
36 proof of their employment or service as a fire fighter by
37 presentation of the applicant's official fire fighter
38 identification card or a signed and notarized affidavit from the
39 governing authority or chief executive officer of the
40 municipality, county, fire district, agency or industry by or for
41 whom the applicant is employed or serves as a fire fighter; or (b)
42 shall present proof that they are a retired fire fighter by
43 presentation of a signed and notarized affidavit from the
44 governing authority or chief executive officer of the
45 municipality, county, fire district, agency or industry from whom
46 the fire fighter retired. The application and the additional fee
47 imposed under subsection (3) of this section, less three percent
48 (3%) thereof to be retained by the tax collector, shall be
49 remitted to the State Tax Commission on a monthly basis as
50 prescribed by the commission. The portion of the additional fee
51 retained by the tax collector shall be deposited into the county
52 general fund.

53 (3) (a) Beginning with any registration year commencing on
54 or after July 1, 1992, any person applying for a distinctive
55 license tag under this section shall pay an additional fee in the
56 amount provided for under paragraph (b) of this subsection for
57 each distinctive license tag applied for under this section which
58 shall be in addition to all other taxes and fees. The additional
59 fee paid shall be for a period of time to run concurrent with the
60 vehicle's established license tag year. The additional fee is due
61 and payable at the time the original application is made for a
62 distinctive license tag under this section and thereafter annually
63 at the time of renewal registration as long as the owner retains
64 the distinctive license tag. If the owner does not wish to retain
65 the distinctive license tag, or if the owner retires or resigns
66 from or otherwise vacates his employment or service as a fire

67 fighter, he must surrender it to the local county tax collector.

68 (b) (i) Unless otherwise provided under paragraph
69 (b)(ii) of this subsection (3), the additional fee required to be
70 paid by an applicant for a distinctive license tag issued under
71 this section shall be Thirty Dollars (\$30.00). (ii) On July 1,
72 2002, the State Tax Commission shall determine the total number of
73 distinctive license tags that have been issued under this section.
74 If on July 1, 2002, such total number of distinctive license
75 tags, as certified by the State Tax Commission, is not at least
76 double the total number of distinctive license tags that had been
77 issued under this section by July 1, 2000, then the additional fee
78 required to be paid by an applicant under this section shall be
79 increased from Thirty Dollars (\$30.00) to Fifty Dollars (\$50.00)
80 beginning August 1, 2002. The State Tax Commission shall notify
81 all county tax collectors on or before August 15, 2002, if an
82 increase in the additional fee for the issuance of a distinctive
83 license tag under this section is required by this paragraph
84 (b)(ii).

85 (4) The State Tax Commission shall deposit all fees into the
86 State Treasury on the day collected. At the end of each month,
87 the State Tax Commission shall certify to the State Treasurer the
88 total fees collected under this section from the issuance of
89 distinctive license tags. The State Treasurer shall distribute an
90 amount equal to Seven Dollars (\$7.00) of the additional fees
91 collected for each such distinctive license tag issued under this
92 section to the State General Fund, and the remainder of such
93 additional fees collected shall be distributed by the State
94 Treasurer to the credit of the special fund created in Section
95 7-9-70.

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

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

104 (6) In the case of loss or theft of a distinctive license
105 tag issued under this section, the owner may make application and
106 affidavit for a replacement distinctive license tag as provided by
107 Section 27-19-37, Mississippi Code of 1972. The fee for a
108 replacement distinctive license tag shall be Ten Dollars (\$10.00).
109 The tax collector receiving such application and affidavit shall
110 be entitled to retain and deposit into the county general fund
111 five percent (5%) of the fee for such replacement license tag and
112 the remainder shall be distributed in the same manner as funds
113 from the sale of regular distinctive license tags issued under
114 this section.

115 (7) In lieu of the distinctive license tag authorized under
116 subsections (1) through (6) of this section, any person who
117 presents proof of his employment or service as a fire fighter in
118 the manner provided in subsection (2) of this section, may be
119 issued a distinctive license tag decal for each motor vehicle
120 registered in his name identifying such person as a fire fighter.

121 The distinctive license tag decal shall be of such size, color
122 and design as may be agreed upon by the Executive Committee of the
123 Mississippi Fire Fighters Association and the State Tax
124 Commission; however, the State Tax Commission shall have final
125 approval of the size, color and design. The distinctive license
126 tag decals shall be prepared and sold at Two Dollars (\$2.00) each
127 through the Mississippi Fire Fighters Training Academy.

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