

By: Eaton

To: Ways and Means

HOUSE BILL NO. 1436

1 AN ACT TO CREATE A NEW CODE SECTION 27-19-56.15, MISSISSIPPI
2 CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF SPECIAL LICENSE TAGS
3 UPON WHICH MAY BE PLACED A DISTINCTIVE DECAL IDENTIFYING A PERSON
4 AS A SUPPORTER OF THE ENTITY OR ORGANIZATION IDENTIFIED BY THE
5 DECAL; TO IMPOSE AN ADDITIONAL FEE FOR SUCH SPECIAL TAGS AND
6 DISTINCTIVE DECALS; TO CREATE A SPECIAL FUND IN THE STATE TREASURY
7 FOR THE DEPOSIT OF THE ADDITIONAL FEES COLLECTED FROM THE ISSUANCE
8 OF SUCH SPECIAL LICENSE TAGS AND DISTINCTIVE DECALS; TO AUTHORIZE
9 THE EXPENDITURE OF MONIES IN THE SPECIAL FUND BY THE MISSISSIPPI
10 SOIL AND WATER CONSERVATION COMMISSION FOR THE DEVELOPMENT,
11 PRODUCTION AND DISTRIBUTION OF EDUCATIONAL MATERIALS RELATING TO
12 NATURAL RESOURCES AND CONSERVATION; TO PROVIDE THAT THE STATE TAX
13 COMMISSION MAY NOT PREPARE OR ISSUE ANY DISTINCTIVE LICENSE TAG
14 DECALS AUTHORIZED BY THE LEGISLATURE FROM AND AFTER JULY 1, 2000,
15 UNLESS THE ORGANIZATION OR OTHER ENTITY FOR WHICH THE LEGISLATURE
16 AUTHORIZED THE DISTINCTIVE LICENSE TAG DECALS SUBMITS PROOF TO THE
17 TAX COMMISSION THAT A CERTAIN MINIMUM NUMBER OF SUCH LICENSE TAG
18 DECALS WILL BE PURCHASED AND DEPOSITS WITH THE COMMISSION AN
19 AMOUNT NECESSARY TO PURCHASE THAT MINIMUM NUMBER; TO PROVIDE THAT
20 IF THE NUMBER OF DISTINCTIVE LICENSE TAG DECALS FALLS BELOW THE
21 MINIMUM NUMBER IN THE LAST YEAR OF THE TAG SERIES, THEN THAT DECAL
22 SHALL BE DISCONTINUED; AND FOR RELATED PURPOSES.

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

24 SECTION 1. The following shall be codified as Section
25 27-19-56.15, Mississippi Code of 1972:

26 27-19-56.15. (1) Any owner of a motor vehicle who is a
27 resident of this state, upon payment of the road and bridge
28 privilege taxes, ad valorem taxes and registration fees as
29 prescribed by law for private carriers of passengers, pickup
30 trucks and other noncommercial motor vehicles, and upon payment of
31 an additional fee in the amount prescribed in subsection (2) of
32 this section, shall be issued a properly numbered special license
33 tag for each motor vehicle registered in his name onto which may
34 be attached a distinctive decal which identifies such person as a
35 supporter of the entity represented by the distinctive decal
36 affixed to the license tag. The special license tags so issued

37 shall be uniform with sequential numbering and shall be of such
38 color and design as the State Tax Commission, with the advice of
39 the Mississippi Department of Public Safety, may prescribe and
40 shall consist of such letters or numbers, or both, as may be
41 necessary to distinguish each license tag while leaving at least
42 one-third (1/3) of the tag display vacant so that a distinctive
43 decal can be affixed thereto.

44 Application for the special license tags and the distinctive
45 decals, from the list of entities approved under Section 2 of this
46 act, shall be made to the county tax collector on forms prescribed
47 by the State Tax Commission. The application and the additional
48 fee imposed under subsection (2) of this section, less five
49 percent (5%) thereof to be retained by the tax collector, shall be
50 remitted to the State Tax Commission within seven (7) days of the
51 date the application is made. The portion of the additional fee
52 retained by the tax collector shall be deposited into the county
53 general fund.

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

68 (3) The State Tax Commission shall deposit all fees into the
69 State Treasury on the day collected. At the end of each month,
70 the State Tax Commission shall certify to the State Treasurer the
71 total fees collected under this section from the issuance of the
72 special license tags and distinctive decals issued under this
73 section. The State Treasurer shall distribute an amount equal to

74 Seven Dollars (\$7.00) of the additional fees collected for each
75 special license tag and decal issued under this section to the
76 State General Fund, and the remainder of such additional fees
77 collected shall be distributed by the State Treasurer as follows:

78 (a) Twenty Dollars (\$20.00) of each additional fee
79 collected on special license tags and distinctive decals issued
80 under this section shall be deposited to the Natural Resources
81 Conservation Education Fund created under Section 2 of this act.

82 (b) The remainder of each such additional fee shall be
83 deposited to the credit of the State Highway Fund to be expended
84 solely for the repair, maintenance, construction or reconstruction
85 of highways.

86 (4) A regular license tag must be properly displayed as
87 required by law until replaced by the special license tag under
88 this section. The regular license tag must be surrendered to the
89 tax collector upon issuance of the special license tag under this
90 section, which will expire the same month and year as the regular
91 license tag.

92 (5) The Mississippi Soil and Water Conservation Commission
93 shall design an emblem to be used as a distinctive decal to be
94 affixed to the special license tag. The distinctive decals shall
95 be mailed by the State Tax Commission to the owner of the motor
96 vehicle who, upon receipt of the decal, shall affix the decal to
97 the special license tag.

98 (6) In the case of loss or theft of a special license tag
99 issued under this section, the owner may make application and
100 affidavit for a replacement special license tag as provided by
101 Section 27-19-37. The fee for a replacement special license tag
102 shall be Ten Dollars (\$10.00). The tax collector receiving the
103 application and affidavit shall deposit into the county general
104 fund five percent (5%) of the fee for such replacement license tag
105 and the remainder shall be distributed in the same manner as funds
106 from the sale of regular special license tags issued under this

107 section.

108 SECTION 2. (1) For any distinctive license tag decals
109 authorized by the Legislature from and after July 1, 2000,
110 including the distinctive license tag decal authorized under
111 Section 1 of this act, the requirements of this section must be
112 satisfied before the State Tax Commission prepares and issues any
113 such license tag decals. The organization or other entity for
114 which the Legislature authorized the distinctive license tag
115 decals must submit proof satisfactory to the State Tax Commission
116 that at least one hundred (100) such decals will be purchased and
117 must deposit with the commission an amount of money that will
118 cover the cost of production for one hundred (100) of such decals.

119 The organization or other entity for which the Legislature
120 authorized the distinctive license tag decal must satisfy the
121 requirements of this subsection (1) within two (2) years after the
122 effective date of the law authorizing the license tag decal in
123 order for the license tag decals to be prepared and issued.

124 (2) If the organization or other entity for which the
125 Legislature authorized the distinctive license tag decal satisfies
126 the requirements of subsection (1) of this section, the State Tax
127 Commission shall prepare and issue the distinctive license tag
128 decals. If the State Tax Commission prepares and issues a
129 distinctive license tag decal for the organization or other
130 entity, the commission shall review the number of such license tag
131 decals issued during the series for license tags. If the number
132 of distinctive license tag decals falls below one hundred (100) in
133 the last year of the tag series, the license tag decal shall be
134 discontinued at the end of the fiscal year.

135 SECTION 3. There is created in the State Treasury a special
136 fund to be designated as the "Natural Resources Conservation
137 Education Fund." The fund shall consist of such monies as are
138 required to be deposited therein under Section 27-19-56.15; any
139 gifts, grants or other contributions from any federal, state or

140 local government or any person, firm or corporation; and such
141 other monies as the Legislature may appropriate or authorize to be
142 deposited into the fund. Monies in the fund may be used upon
143 appropriation by the Legislature, by the Mississippi Soil and
144 Water Conservation Commission to develop, produce and distribute
145 materials used to educate individuals, groups or both, as to the
146 natural resources of the State of Mississippi and the conservation
147 of such resources.

148 SECTION 4. This act shall take effect and be in force from
149 and after July 1, 2000.