

By: Moak

To: Ways and Means

## HOUSE BILL NO. 1441

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 AT THE 2000 REGULAR SESSION OR ANY LEGISLATIVE  
4 SESSION THEREAFTER, UNLESS THE ORGANIZATION OR OTHER ENTITY FOR  
5 WHICH THE LEGISLATURE AUTHORIZED THE DISTINCTIVE LICENSE TAG OR  
6 PLATE SUBMITS PROOF TO THE TAX COMMISSION THAT A CERTAIN MINIMUM  
7 NUMBER OF SUCH LICENSE TAGS OR PLATES WILL BE PURCHASED AND  
8 DEPOSITS WITH THE COMMISSION AN AMOUNT NECESSARY TO PURCHASE THAT  
9 MINIMUM NUMBER; TO PROVIDE THAT IF THE NUMBER OF DISTINCTIVE  
10 LICENSE TAGS OR PLATES FALLS BELOW THE MINIMUM NUMBER IN THE LAST  
11 YEAR OF THE SERIES, THE LICENSE TAG OR PLATE SHALL BE  
12 DISCONTINUED, BUT A DISTINCTIVE LICENSE TAG DECAL MAY BE PREPARED  
13 AND SOLD BY THE ORGANIZATION OR ENTITY; TO PROVIDE THAT THE  
14 PROCEEDS DERIVED FROM THE SALE OF SUCH DECALS SHALL BE RETAINED BY  
15 THE ORGANIZATION OR ENTITY FOR ANY USE DEEMED APPROPRIATE BY THE  
16 ORGANIZATION OR ENTITY; AND FOR RELATED 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 at the 2000 Regular Session of the  
20 Legislative or any Legislative Session thereafter, including any  
21 distinctive license tag or plate authorized under the provisions  
22 of House Bill No. \_\_\_\_\_, 2000 Regular Session, the requirements of  
23 this section must be met before the State Tax Commission may  
24 prepare or issue any such license tag or plate. The organization  
25 or other entity for which the Legislature authorized the  
26 distinctive license tag or plate must submit proof satisfactory to  
27 the State Tax Commission that at least one hundred (100) of such  
28 license tags or plates will be purchased and must deposit with the  
29 commission an amount necessary to purchase one hundred (100) of  
30 such license tags or plates. The organization or other entity for  
31 which the Legislature authorized the distinctive license tag or  
32 plate must satisfy the requirements of this subsection (1) within  
33 two (2) years after the effective date of the law authorizing the

34 license tag or plate in order to permit the license tag or plate  
35 to be prepared and issued.

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

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

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