

By: Carmichael

To: Finance

SENATE BILL NO. 2235

1 AN ACT TO AMEND SECTION 27-19-56.1, MISSISSIPPI CODE OF 1972,
2 TO REMOVE THE ADDITIONAL FEE REQUIRED TO BE PAID BY VOLUNTEER FIRE
3 FIGHTERS IN ORDER TO BE ISSUED A DISTINCTIVE FIRE FIGHTER LICENSE
4 TAG; AND FOR RELATED PURPOSES.

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

6 SECTION 1. Section 27-19-56.1, Mississippi Code of 1972, is
7 amended as follows:[%CN%1]

8 27-19-56.1. (1) Any owner of a motor vehicle who is a fire
9 fighter, including a career fire fighter, a volunteer fire fighter
10 or an industrial fire fighter, employed by or in the service of
11 any municipality, county, fire district, state agency or industry
12 in the state who is a resident of this state, or who is a retired
13 fire fighter who is a resident of this state, upon payment of the
14 road and bridge privilege taxes, ad valorem taxes and registration
15 fees as prescribed by law for private carriers of passengers,
16 pickup trucks and other noncommercial motor vehicles, and upon
17 payment of any additional fee required under subsection (3) of
18 this section, shall be issued a distinctive license tag for each
19 motor vehicle registered in his name identifying such person as a
20 fire fighter or retired fire fighter. The distinctive license
21 tags so issued shall be of such color and design as may be agreed
22 upon by the Executive Committee of the Mississippi Fire Fighters

23 Association and the State Tax Commission, shall consist of such
24 letters or numbers, or both, as may be necessary to distinguish
25 each license tag and may, in the discretion of the State Tax
26 Commission, display the county name.

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

49 (3) Beginning with any registration year commencing on or
50 after July 1, 2000, any person, except a volunteer fire fighter,
51 who applies for a distinctive license tag under this section shall
52 pay an additional fee in the amount of Fifty Dollars (\$50.00) for
53 each distinctive license tag applied for under this section which

54 shall be in addition to all other taxes and fees. The additional
55 fee paid shall be for a period of time to run concurrent with the
56 vehicle's established license tag year. The additional fee is due
57 and payable at the time the original application is made for a
58 distinctive license tag under this section and thereafter annually
59 at the time of renewal registration as long as the owner retains
60 the distinctive license tag. Volunteer fire fighters shall be
61 exempt from the payment of an additional fee. If the owner does
62 not wish to retain the distinctive license tag, or if the owner
63 retires or resigns from or otherwise vacates his employment or
64 service as a fire fighter, he must surrender it to the local
65 county tax collector.

66 (4) The State Tax Commission shall deposit all fees into the
67 State Treasury on the day collected. At the end of each month,
68 the State Tax Commission shall certify to the State Treasurer the
69 total fees collected under this section from the issuance of
70 distinctive license tags. The State Treasurer shall distribute an
71 amount equal to Seven Dollars (\$7.00) of the additional fees
72 collected from the issuance of such distinctive license tags under
73 this section to the State General Fund, and the remainder of such
74 additional fees collected shall be distributed by the State
75 Treasurer to the credit of the special fund created in Section
76 7-9-70.

77 (5) A regular license tag must be properly displayed as
78 required by law until replaced by a distinctive license tag under
79 this section. The regular license tag must be surrendered to the
80 tax collector upon issuance of the distinctive license tag under
81 this section. The tax collector shall issue up to two (2) license

82 decals for each distinctive license tag issued under this section,
83 which will expire the same month and year as the regular license
84 tag.

85 (6) In the case of loss or theft of a distinctive license
86 tag issued under this section, the owner may make application and
87 affidavit for a replacement distinctive license tag as provided by
88 Section 27-19-37. The fee for a replacement distinctive license
89 tag shall be Ten Dollars (\$10.00). The tax collector receiving
90 such application and affidavit shall be entitled to retain and
91 deposit into the county general fund five percent (5%) of the fee
92 for such replacement license tag and the remainder shall be
93 distributed in the same manner as funds from the sale of regular
94 distinctive license tags issued under this section.

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

101 The distinctive license tag decal shall be of such size, color
102 and design as may be agreed upon by the Executive Committee of the
103 Mississippi Fire Fighters Association and the State Tax
104 Commission; however, the State Tax Commission shall have final
105 approval of the size, color and design. The distinctive license
106 tag decals shall be prepared and sold at Two Dollars (\$2.00) each
107 through the Mississippi Fire Fighters Training Academy; however,
108 volunteer fire fighters shall be exempt from the payment of such
109 fee.

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