

By: Furniss

To: Finance

SENATE BILL NO. 2246
(As Passed the Senate)

1 AN ACT TO AMEND SECTION 27-19-56.2, MISSISSIPPI CODE OF 1972,
2 TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE
3 TAG TO RETIRED LAW ENFORCEMENT OFFICERS; AND FOR RELATED PURPOSES.

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

5 SECTION 1. Section 27-19-56.2, Mississippi Code of 1972, is
6 amended as follows:[CRG1]

7 27-19-56.2. (1) Any owner of a motor vehicle who is a duly
8 sworn law enforcement officer employed by or in the service of the
9 state, a county, a municipality or other political subdivision of
10 the state, or who is a retired law enforcement officer who is a
11 resident of this state, upon payment of the road and bridge
12 privilege taxes, ad valorem taxes and registration fees as
13 prescribed by law for private carriers of passengers, pickup
14 trucks and other noncommercial motor vehicles, and upon payment of
15 an additional fee in the amount provided in subsection (3) of this
16 section, shall be issued a distinctive license tag for each motor
17 vehicle registered in his name identifying such person as a law
18 enforcement officer or retired law enforcement officer. The
19 distinctive license tags so issued shall be of such color and
20 design as may be agreed upon by the Executive Committee of the
21 Mississippi Law Enforcement Officer's Association, the Legislative
22 Committee of the Mississippi Sheriff's Association, the Executive
23 Board of the Police Chiefs Association and the State Tax
24 Commission. The State Tax Commission shall have final approval of
25 the color and design. Each such distinctive license tag shall
26 consist of such letters or numbers, or both, as may be necessary

27 to distinguish each license tag and may, in the discretion of the
28 State Tax Commission, display the county name.

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

50 (3) Beginning with any registration year commencing on or
51 after July 1, 1992, any person applying for a distinctive license
52 tag under this section shall pay an additional fee in the amount
53 of Fifty Dollars (\$50.00) for each distinctive license tag applied
54 for under this section which shall be in addition to all other
55 taxes and fees. The additional fee paid shall be for a period of
56 time to run concurrent with the vehicle's established license tag
57 year. The additional fee is due and payable at the time the
58 original application is made for a distinctive license tag under
59 this section and thereafter annually at the time of renewal
60 registration as long as the owner retains the distinctive license
61 tag. If the owner does not wish to retain the distinctive license
62 tag, or if the owner retires or resigns from or otherwise vacates
63 his employment or service as a law enforcement officer, he must

64 surrender it to the local county tax collector.

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

76 (5) A regular license tag must be properly displayed as
77 required by law until replaced by a distinctive license tag under
78 this section. The regular license tag must be surrendered to the
79 tax collector upon issuance of the distinctive license tag under
80 this section. The tax collector shall issue up to two (2) license
81 decals for each distinctive license tag issued under this section,
82 which will expire the same month and year as the regular license
83 tag.

84 (6) In the case of loss or theft of a distinctive license
85 tag issued under this section, the owner may make application and
86 affidavit for a replacement distinctive license tag as provided by
87 Section 27-19-37, Mississippi Code of 1972. The fee for a
88 replacement distinctive license tag shall be Ten Dollars (\$10.00).
89 The tax collector receiving such application and affidavit shall
90 be entitled to retain and deposit into the county general fund
91 five percent (5%) of the fee for such replacement license tag and
92 the remainder shall be distributed in the same manner as funds
93 from the sale of regular distinctive license tags issued under
94 this section.

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