

By: Frazier

To: Finance

## SENATE BILL NO. 2467

1 AN ACT TO CREATE A NEW CODE SECTION 27-19-56.15, MISSISSIPPI  
2 CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE  
3 TAGS IN SUPPORT OF THE MISSISSIPPI COMMISSION FOR VOLUNTEER  
4 SERVICE AND THE STATE HIGHWAY FUND; TO PROVIDE THAT A PORTION OF  
5 THE FEES COLLECTED FOR SUCH DISTINCTIVE LICENSE TAGS SHALL BE  
6 DISTRIBUTED TO THE MISSISSIPPI COMMISSION FOR VOLUNTEER SERVICE  
7 AND THE STATE HIGHWAY FUND; TO PROVIDE CERTAIN REQUIREMENTS THAT  
8 MUST BE SATISFIED BEFORE DISTINCTIVE LICENSE TAGS OR PLATES  
9 AUTHORIZED BY THIS ACT, OR FUTURE LEGISLATION, WILL BE PREPARED;  
10 TO AMEND SECTION 43-55-29, MISSISSIPPI CODE OF 1972, IN CONFORMITY  
11 TO THE PROVISIONS OF THIS ACT; AND FOR RELATED PURPOSES.

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

13 SECTION 1. The following shall be codified as Section  
14 27-19-56.15, Mississippi Code of 1972:

15 27-19-56.15. (1) Any owner of a motor vehicle who is a  
16 resident of this state, upon payment of the road and bridge  
17 privilege taxes, ad valorem taxes and registration fees as  
18 prescribed by law for private carriers of passengers, pickup  
19 trucks and other noncommercial motor vehicles, and upon payment of  
20 an additional fee in the amount provided in subsection (3) of this  
21 section, shall be issued a distinctive license tag for each motor  
22 vehicle registered in his name identifying such person as a  
23 supporter of the Mississippi Commission for Volunteer Service.  
24 The distinctive license tags so issued shall be of such color and  
25 design as the State Tax Commission, with the advice of the  
26 Mississippi Commission on Volunteer Service, may prescribe and  
27 shall consist of such letters or numbers, or both, as may be  
28 necessary to distinguish each license tag.

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. The application and the  
32 additional fee imposed under subsection (3) of this section, less  
33 five percent (5%) thereof to be retained by the tax collector,  
34 shall be remitted to the State Tax Commission within seven (7)  
35 days of the date the application is made. The portion of the  
36 additional fee retained by the tax collector shall be deposited  
37 into the county general fund.

38 (3) Beginning with any registration year commencing on or  
39 after July 1, 2000, any person applying for a distinctive license  
40 tag under this section shall pay an additional fee in the amount  
41 of Thirty Dollars (\$30.00) for each distinctive license tag  
42 applied for under this section, which shall be in addition to all  
43 other taxes and fees. The additional fee paid shall be for a  
44 period of time to run concurrent with the vehicle's established  
45 license tag year. The additional fee is due and payable at the  
46 time the original application is made for a distinctive license  
47 tag under this section and thereafter annually at the time of  
48 renewal registration as long as the owner retains the distinctive  
49 license tag. If the owner does not wish to retain the distinctive  
50 license tag, he must surrender it to the local county tax  
51 collector.

52 (4) The State Tax Commission shall deposit all fees into the  
53 State Treasury on the day collected. At the end of each month,  
54 the State Tax Commission shall certify to the State Treasurer the  
55 total fees collected under this section from the issuance of the  
56 distinctive license tags issued under this section. The State  
57 Treasurer shall distribute an amount equal to Seven Dollars  
58 (\$7.00) of the additional fees collected for each such distinctive  
59 license tag issued under this section to the State General Fund,  
60 and the remainder of such additional fees collected shall be  
61 distributed by the State Treasurer as follows:

62 (a) Twenty Dollars (\$20.00) of each additional fee  
63 collected on distinctive license tags issued pursuant to this  
64 section shall be deposited into the Mississippi Commission for  
65 Volunteer Service Fund created under Section 43-55-29.

66 (b) The remainder of each such additional fee shall be  
67 deposited to the credit of the State Highway Fund to be expended

68 solely for the repair, maintenance, construction or reconstruction  
69 of highways.

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

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

88 SECTION 2. (1) For any distinctive license tag or plate  
89 authorized by the Legislature from and after July 1, 2000,  
90 including the distinctive license tag authorized in Section 1 of  
91 this act, the requirements of this section must be satisfied  
92 before the State Tax Commission prepares and issues any such  
93 license tag or plate. The organization or other entity for which  
94 the Legislature authorized the distinctive license tag or plate  
95 must submit proof satisfactory to the State Tax Commission that at  
96 least one hundred (100) such license tags or plates will be  
97 purchased and must deposit with the commission an amount necessary  
98 to purchase one hundred (100) such license tags or plates. The  
99 organization or other entity for which the Legislature authorized  
100 the distinctive license tag or plate must satisfy the requirements

101 of this subsection (1) within two (2) years after the effective  
102 date of the law authorizing the license tag or plate in order for  
103 the license tag or plate to be prepared and issued.

104 (2) If the organization or other entity for which the  
105 Legislature authorized the distinctive license tag or plate  
106 satisfies the requirements of subsection (1) of this section, the  
107 State Tax Commission shall prepare and issue the distinctive  
108 license tag or plate. If the State Tax Commission prepares and  
109 issues a distinctive license tag or plate for the organization or  
110 other entity, the commission shall review the number of such  
111 license tags or plates issued during the period for the license  
112 tag or plate series. If the number of distinctive license tags or  
113 plates falls below one hundred (100) in the last year of the  
114 series, the license tag or plate shall be discontinued at the end  
115 of the period for the series.

116 (3) If a distinctive license tag or plate is discontinued  
117 under subsection (2) of this section, the organization or other  
118 entity for which the license tag or plate was discontinued may  
119 prepare a distinctive license tag or plate decal. The distinctive  
120 license tag or plate decal shall be of such size, color and design  
121 as may be agreed upon by the organization or other entity and the  
122 State Tax Commission. However, the State Tax Commission shall  
123 have final approval of the size, color and design of the decal.  
124 The distinctive license tag or plate decals shall be prepared and  
125 sold by the organization or other entity, and the proceeds derived  
126 from the sale of such decals shall be retained by the organization  
127 or other entity for use deemed appropriate by the organization or  
128 other entity.

129 (4) This section shall not apply to distinctive license tags  
130 or plates authorized for the Governor and Lieutenant Governor and  
131 former Governors and Lieutenant Governors in Section 27-19-45,  
132 Mississippi Code of 1972, or to distinctive license tags and  
133 plates authorized in Sections 27-19-46, 27-19-51, 27-19-53,

134 27-19-54, 27-19-56.3, 27-19-56.5, 27-19-56.12, 27-19-56.13 or  
135 27-19-169, Mississippi Code of 1972.

136 SECTION 3. Section 43-55-29, Mississippi Code of 1972, is  
137 amended as follows:

138 43-55-29. (1) There is established in the State Treasury a  
139 fund known as the "Mississippi Commission for Volunteer Service  
140 Fund" (hereinafter referred to as "fund"). The fund shall consist  
141 of monies obtained from contributions made pursuant to Section  
142 27-7-90 and from the additional fees collected under Section  
143 27-19-56.15. Monies in the fund, upon appropriation by the  
144 Legislature, may be expended by the Mississippi Commission for  
145 Volunteer Service, established in Section 43-55-3, to carry out  
146 the purposes of Sections 43-55-1 through 43-55-27. Unexpended  
147 amounts remaining in the fund at the end of the fiscal year shall  
148 not lapse into the State General Fund, and any interest earned on  
149 amounts in the fund shall be deposited to the credit of the fund.

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