

By: Frazier

To: Finance

SENATE BILL NO. 2467  
(As Passed the Senate)

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 AMEND SECTION 43-55-29, MISSISSIPPI  
8 CODE OF 1972, IN CONFORMITY TO THE PROVISIONS OF THIS ACT; AND FOR  
9 RELATED PURPOSES.

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

11 SECTION 1. The following shall be codified as Section  
12 27-19-56.15, Mississippi Code of 1972:

13 27-19-56.15. (1) Any owner of a motor vehicle who is a  
14 resident of this state, upon payment of the road and bridge  
15 privilege taxes, ad valorem taxes and registration fees as  
16 prescribed by law for private carriers of passengers, pickup  
17 trucks and other noncommercial motor vehicles, and upon payment of  
18 an additional fee in the amount provided in subsection (3) of this  
19 section, shall be issued a distinctive license tag for each motor  
20 vehicle registered in his name identifying such person as a  
21 supporter of the Mississippi Commission for Volunteer Service.  
22 The distinctive license tags so issued shall be of such color and  
23 design as the State Tax Commission, with the advice of the  
24 Mississippi Commission for Volunteer Service, may prescribe and  
25 shall consist of such letters or numbers, or both, as may be  
26 necessary to distinguish each license tag.

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. The application and the

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

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

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

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

64 (b) The remainder of each such additional fee shall be  
65 deposited to the credit of the State Highway Fund to be expended  
66 solely for the repair, maintenance, construction or reconstruction

67 of highways.

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

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

86 SECTION 2. Section 43-55-29, Mississippi Code of 1972, is  
87 amended as follows:

88 43-55-29. (1) There is established in the State Treasury a  
89 fund known as the "Mississippi Commission for Volunteer Service  
90 Fund" (hereinafter referred to as "fund"). The fund shall consist  
91 of monies obtained from contributions made pursuant to Section  
92 27-7-90 and from the additional fees collected under Section  
93 27-19-56.15. Monies in the fund, upon appropriation by the  
94 Legislature, may be expended by the Mississippi Commission for  
95 Volunteer Service, established in Section 43-55-3, to carry out  
96 the purposes of Sections 43-55-1 through 43-55-27. Unexpended  
97 amounts remaining in the fund at the end of the fiscal year shall  
98 not lapse into the State General Fund, and any interest earned on  
99 amounts in the fund shall be deposited to the credit of the fund.

100 SECTION 3. This act shall take effect and be in force from  
101 and after July 1, 2000.