

By: Minor

To: Finance

SENATE BILL NO. 2854

1 AN ACT TO PROVIDE CERTAIN REQUIREMENTS THAT MUST BE SATISFIED
2 BEFORE DISTINCTIVE LICENSE TAGS OR PLATES ARE PREPARED AND ISSUED
3 BY THE STATE TAX COMMISSION; AND FOR RELATED PURPOSES.

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

5 SECTION 1. (1) For any distinctive license tag or plate
6 authorized by the Legislature from and after July 1, 2000, the
7 requirements of this section shall be satisfied before the State
8 Tax Commission prepares and issues any such license tag or plate.
9 The organization or other entity for which the Legislature
10 authorized the distinctive license tag or plate shall submit proof
11 satisfactory to the State Tax Commission that at least one hundred
12 (100) such license tags or plates will be purchased and shall
13 deposit with the commission an amount necessary to purchase one
14 hundred (100) such license tags or plates. The organization or
15 other entity for which the Legislature authorized the distinctive
16 license tag or plate must satisfy the requirements of this
17 subsection (1) within two (2) years after the effective date of
18 the law authorizing the license tag or plate in order for the
19 license tag or plate to be prepared and issued.

20 (2) If the organization or other entity for which the
21 Legislature authorized the distinctive license tag or plate
22 satisfies the requirements of subsection (1) of this section, the
23 State Tax Commission shall prepare and issue the distinctive
24 license tag or plate. If the State Tax Commission prepares and
25 issues a distinctive license tag or plate for the organization or
26 other entity, the commission shall review the number of such

27 license tags or plates issued during the period for the license
28 tag or plate series. If the number of distinctive license tags or
29 plates falls below one hundred (100) in the last year of the
30 series, the license tag or plate shall be discontinued at the end
31 of the period for the series.

32 (3) If a distinctive license tag or plate is discontinued
33 under subsection (2) of this section, the organization or other
34 entity for which the license tag or plate was discontinued may
35 prepare a distinctive license tag or plate decal. The distinctive
36 license tag or plate decal shall be of such size, color and design
37 as may be agreed upon by the organization or other entity and the
38 State Tax Commission. However, the State Tax Commission shall
39 have final approval of the size, color and design of the decal.
40 The distinctive license tag or plate decals shall be prepared and
41 sold by the organization or other entity, and the proceeds derived
42 from the sale of such decals shall be retained by the organization
43 or other entity for use deemed appropriate by the organization or
44 other entity.

45 (4) This section shall not apply to distinctive license tags
46 or plates authorized for the Governor and Lieutenant Governor and
47 former Governors and Lieutenant Governors in Section 27-19-45,
48 Mississippi Code of 1972, or to distinctive license tags and
49 plates authorized in Sections 27-19-46, 27-19-51, 27-19-53,
50 27-19-54, 27-19-56.3, 27-19-56.5, 27-19-56.12, 27-19-56.13 or
51 27-19-169, Mississippi Code of 1972.

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