

By: Minor

To: Finance

SENATE BILL NO. 2854  
(As Passed the Senate)

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.