

REPORT OF CONFERENCE COMMITTEE

MR. SPEAKER AND MR. PRESIDENT:

We, the undersigned conferees, have had under consideration the amendments to the following entitled BILL:

88 SECTION 1. (1) (a) Any owner of a motor vehicle who is a
89 resident of this state, upon complying with the motor vehicle laws
90 relating to registration and licensing of motor vehicles, and upon
91 payment of the road and bridge privilege taxes, ad valorem taxes
92 and registration fees as prescribed by law for private carriers of
93 passengers, pickup trucks and other noncommercial motor vehicles,
94 and upon payment of an additional annual fee in the amount of
95 Thirty Dollars (\$30.00), shall be issued a distinctive license tag
96 that displays the emblem of any public university of his choice
97 located in another state.

98 (b) The design of the emblems for the distinctive
99 license tags authorized under this subsection shall be determined
100 by agreement between the State Tax Commission and the governing
101 authorities of public universities in the states where the
102 universities are located. Such other design characteristics and
103 information to be contained on such distinctive license tags shall
104 be determined by the State Tax Commission.

105 (c) Application for the distinctive license tag
106 authorized under this subsection shall be made to the county tax
107 collector on forms prescribed by the State Tax Commission. The
108 application and the additional fee, less Two Dollars (\$2.00) to be
109 retained by the tax collector, shall be remitted to the State Tax
110 Commission within seven (7) days of the date that the application

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111 is made. The portion of the additional fee retained by the tax
112 collector shall be deposited into the county general fund.

113 (d) The State Tax Commission shall deposit all fees
114 that it receives under this subsection into the State Treasury on
115 the day received. At the end of each month, the State Tax
116 Commission shall certify the total fees collected under this
117 section to the State Treasurer who shall distribute such
118 collections as follows:

119 (i) Twenty-five Dollars (\$25.00) of the additional
120 fees collected from each distinctive license tag issued under this
121 subsection shall be distributed to the World War II Veterans
122 Memorial in Washington, D.C. However, when the amounts
123 distributed to the World War II Veterans Memorial reaches an
124 aggregate amount of One Hundred Thousand Dollars (\$100,000.00),
125 then Twenty-five Dollars (\$25.00) of such additional fees shall be
126 deposited into the State General Fund.

127 (ii) One Dollar (\$1.00) of each additional fee
128 collected on distinctive license tags issued pursuant to this
129 section shall be deposited into the Mississippi Fire Fighter's
130 Memorial Burn Center Fund created pursuant to Section 7-9-70.

131 (iii) Two Dollars (\$2.00) of each additional fee
132 collected on distinctive license tags issued pursuant to this
133 section shall be deposited to the credit of the State Highway Fund
134 to be expended solely for the repair, maintenance, construction or
135 reconstruction of highways.

136 (2) A regular license tag must be properly displayed as
137 required by law until replaced by a distinctive license tag under
138 this section. The regular license tag must be surrendered to the
139 tax collector upon issuance of the distinctive license tag under
140 this section. The tax collector shall issue up to two (2) license
141 decals for each distinctive license tag issued under this section,
142 which will expire the same month and year as the regular license
143 tag.

144 (3) In the case of loss or theft of a distinctive license
145 tag issued under this section, the owner may make application and
146 affidavit for a replacement distinctive license tag as provided by
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147 Section 27-19-37. The fee for a replacement distinctive license
148 tag shall be Ten Dollars (\$10.00). The tax collector receiving
149 such application and affidavit shall be entitled to retain and
150 deposit into the county general fund five percent (5%) of the fee
151 for such replacement license tag and the remainder shall be
152 distributed in the same manner as funds from the sale of regular
153 distinctive license tags issued under this section.

154 SECTION 2. (1) Any owner of a motor vehicle who is a
155 resident of this state, upon payment of the road and bridge
156 privilege taxes, ad valorem taxes and registration fees as
157 prescribed by law for private carriers of passengers, pickup
158 trucks and other noncommercial motor vehicles, and upon payment of
159 an additional fee in the amount provided in subsection (3) of this
160 section, shall be issued a distinctive license tag for each motor
161 vehicle registered in his name identifying such person as a
162 supporter of the Mississippi Commission for Volunteer Service.
163 The distinctive license tags so issued shall be of such color and
164 design as the State Tax Commission, with the advice of the
165 Mississippi Commission on Volunteer Service, may prescribe and
166 shall consist of such letters or numbers, or both, as may be
167 necessary to distinguish each license tag.

168 (2) Application for the distinctive license tags authorized
169 by this section shall be made to the county tax collector on forms
170 prescribed by the State Tax Commission. The application and the
171 additional fee imposed under subsection (3) of this section, less
172 Two Dollars (\$2.00) to be retained by the tax collector, shall be
173 remitted to the State Tax Commission within seven (7) days of the
174 date the application is made. The portion of the additional fee
175 retained by the tax collector shall be deposited into the county
176 general fund.

177 (3) Beginning with any registration year commencing on or
178 after July 1, 2000, any person applying for a distinctive license
179 tag under this section shall pay an additional fee in the amount
180 of Thirty Dollars (\$30.00) for each distinctive license tag
181 applied for under this section, which shall be in addition to all
182 other taxes and fees. The additional fee paid shall be for a

183 period of time to run concurrent with the vehicle's established
184 license tag year. The additional fee is due and payable at the
185 time the original application is made for a distinctive license
186 tag under this section and thereafter annually at the time of
187 renewal registration as long as the owner retains the distinctive
188 license tag. If the owner does not wish to retain the distinctive
189 license tag, he must surrender it to the local county tax
190 collector.

191 (4) The State Tax Commission shall deposit all fees into the
192 State Treasury on the day collected. At the end of each month,
193 the State Tax Commission shall certify the total fees collected
194 under this section to the State Treasurer who shall distribute
195 such collections as follows:

196 (a) Twenty-five Dollars (\$25.00) of each additional fee
197 collected on distinctive license tags issued pursuant to this
198 section shall be deposited into the Mississippi Commission for
199 Volunteer Service Fund created under Section 43-55-29.

200 (b) One Dollar (\$1.00) of each additional fee collected
201 on distinctive license tags issued pursuant to this section shall
202 be deposited into the Mississippi Fire Fighter's Memorial Burn
203 Center Fund created pursuant to Section 7-9-70.

204 (c) Two Dollars (\$2.00) of each additional fee
205 collected on distinctive license tags issued pursuant to this
206 section shall be deposited to the credit of the State Highway Fund
207 to be expended solely for the repair, maintenance, construction or
208 reconstruction of highways.

209 (5) A regular license tag must be properly displayed as
210 required by law until replaced by a distinctive license tag under
211 this section. The regular license tag must be surrendered to the
212 tax collector upon issuance of the distinctive license tag under
213 this section. The tax collector shall issue up to two (2) license
214 decals for each distinctive license tag issued under this section,
215 which will expire the same month and year as the regular license
216 tag.

217 (6) In the case of loss or theft of a distinctive license
218 tag issued under this section, the owner may make application and
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219 affidavit for a replacement distinctive license tag as provided by
220 Section 27-19-37. The fee for a replacement distinctive license
221 tag shall be Ten Dollars (\$10.00). The tax collector receiving
222 such application and affidavit shall be entitled to retain and
223 deposit into the county general fund five percent (5%) of the fee
224 for such replacement license tag and the remainder shall be
225 distributed in the same manner as funds from the sale of regular
226 distinctive license tags issued under this section.

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

229 43-55-29. (1) There is established in the State Treasury a
230 fund known as the "Mississippi Commission for Volunteer Service
231 Fund" (hereinafter referred to as "fund"). The fund shall consist
232 of monies obtained from contributions made pursuant to Section
233 27-7-90, and from the additional fees collected under Section 2 of
234 House Bill No. 280, 2000 Regular Session. Monies in the fund,
235 upon appropriation by the Legislature, may be expended by the
236 Mississippi Commission for Volunteer Service, established in
237 Section 43-55-3, Mississippi Code of 1972, to carry out the
238 purposes of Sections 43-55-1 through 43-55-27, Mississippi Code of
239 1972. Unexpended amounts remaining in the fund at the end of the
240 fiscal year shall not lapse into the State General Fund, and any
241 interest earned on amounts in the fund shall be deposited to the
242 credit of the fund.

243 SECTION 4. (1) Any owner of a motor vehicle who is an
244 emergency medical technician certified under Chapter 59 of Title
245 41, Mississippi Code of 1972, upon payment of the road and bridge
246 privilege taxes, ad valorem taxes and registration fees as
247 prescribed by law for private carriers of passengers, pickup
248 trucks and other noncommercial motor vehicles, and upon payment of
249 an additional fee in the amount provided in subsection (3) of this
250 section, shall be issued a distinctive license tag for each motor
251 vehicle registered in his name identifying such person as an
252 emergency medical technician. The distinctive license tags so
253 issued shall be of such color and design as the State Tax
254 Commission, with the advice of the Mississippi Department of
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255 Health, Division of Emergency Medical Services, may prescribe and
256 shall consist of such letters or numbers, or both, as may be
257 necessary to distinguish each license tag.

258 (2) Application for the distinctive license tags authorized
259 by this section shall be made to the county tax collector on forms
260 prescribed by the State Tax Commission. Applicants for the
261 distinctive license tag shall present proof of their certification
262 as an emergency medical technician to the county tax collector.
263 The application and the additional fee imposed under subsection
264 (3) of this section, less Two Dollars (\$2.00) to be retained by
265 the tax collector, shall be remitted to the State Tax Commission
266 within seven (7) days of the date the application is made. The
267 portion of the additional fee retained by the tax collector shall
268 be deposited into the county general fund.

269 (3) Beginning with any registration year commencing on or
270 after July 1, 2000, any person applying for a distinctive license
271 tag under this section shall pay an additional fee in the amount
272 of Thirty Dollars (\$30.00) for each distinctive license tag
273 applied for under this section, which shall be in addition to all
274 other taxes and fees. The additional fee paid shall be for a
275 period of time to run concurrent with the vehicle's established
276 license tag year. The additional fee is due and payable at the
277 time the original application is made for a distinctive license
278 tag under this section and thereafter annually at the time of
279 renewal registration as long as the owner retains the distinctive
280 license tag. If the owner does not wish to retain the distinctive
281 license tag, he must surrender it to the local county tax
282 collector.

283 (4) The State Tax Commission shall deposit all fees into the
284 State Treasury on the day collected. At the end of each month,
285 the State Tax Commission shall certify the total fees collected
286 under this section to the State Treasurer who shall distribute
287 such collections as follows:

288 (a) Twenty-five Dollars (\$25.00) of each additional fee
289 collected on distinctive license tags issued pursuant to this
290 section shall be deposited into the Mississippi Trauma Care

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291 Systems Fund created under Section 41-59-75.

292 (b) One Dollar (\$1.00) of each additional fee collected
293 on distinctive license tags issued pursuant to this section shall
294 be deposited into the Mississippi Fire Fighter's Memorial Burn
295 Center Fund created pursuant to Section 7-9-70.

296 (c) Two Dollars (\$2.00) of each additional fee
297 collected on distinctive license tags issued pursuant to this
298 section shall be deposited to the credit of the State Highway Fund
299 to be expended solely for the repair, maintenance, construction or
300 reconstruction of highways.

301 (5) A regular license tag must be properly displayed as
302 required by law until replaced by a distinctive license tag under
303 this section. The regular license tag must be surrendered to the
304 tax collector upon issuance of the distinctive license tag under
305 this section. The tax collector shall issue up to two (2) license
306 decals for each distinctive license tag issued under this section,
307 which will expire the same month and year as the regular license
308 tag.

309 (6) In the case of loss or theft of a distinctive license
310 tag issued under this section, the owner may make application and
311 affidavit for a replacement distinctive license tag as provided by
312 Section 27-19-37. The fee for a replacement distinctive license
313 tag shall be Ten Dollars (\$10.00). The tax collector receiving
314 such application and affidavit shall be entitled to retain and
315 deposit into the county general fund five percent (5%) of the fee
316 for such replacement license tag and the remainder shall be
317 distributed in the same manner as funds from the sale of regular
318 distinctive license tags issued under this section.

319 SECTION 5. (1) Any owner of a motor vehicle who is a
320 resident of this state, upon payment of the road and bridge
321 privilege taxes, ad valorem taxes and registration fees as
322 prescribed by law for private carriers of passengers, pickup
323 trucks and other noncommercial motor vehicles, and upon payment of
324 an additional fee in the amount provided in subsection (4) of this
325 section, shall be issued a distinctive license tag for each motor
326 vehicle registered in his name, which license tag may depict the
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327 silhouettes of a dog and a cat within a heart, and shall be
328 produced in such color and design as the State Tax Commission may
329 prescribe. The words "I Care for Animals" shall be centered at
330 the bottom of the license tag, with a silhouette on each side.
331 The State Tax Commission shall prescribe such letters or numbers,
332 or both, as may be necessary to distinguish each license tag.

333 (2) Application for the distinctive license tags authorized
334 by this section shall be made to the county tax collector on forms
335 prescribed by the State Tax Commission. The application and the
336 additional fee imposed under subsection (4) of this section, less
337 Two Dollars (\$2.00) to be retained by the tax collector, shall be
338 remitted to the State Tax Commission within seven (7) days of the
339 date the application is made. The portion of the additional fee
340 retained by the tax collector shall be deposited into the county
341 general fund.

342 (3) Beginning with any registration year commencing on or
343 after July 1, 2000, any person applying for a distinctive license
344 tag under this section shall pay an additional fee in the amount
345 of Thirty Dollars (\$30.00) for each distinctive license tag
346 applied for under this section, which shall be in addition to all
347 other taxes and fees. The additional fee paid shall be for a
348 period of time to run concurrent with the vehicle's established
349 license tag year. The additional fee is due and payable at the
350 time the original application is made for a distinctive license
351 tag under this section and thereafter annually at the time of
352 renewal registration as long as the owner retains the distinctive
353 license tag. If the owner does not wish to retain the distinctive
354 license tag, he must surrender it to the local county tax
355 collector.

356 (4) The State Tax Commission shall deposit all fees into the
357 State Treasury on the day collected. At the end of each month,
358 the State Tax Commission shall certify the total fees collected
359 under this section to the State Treasurer who shall distribute
360 such collections as follows:

361 (a) Twenty-five Dollars (\$25.00) of each additional fee
362 collected on distinctive license tags issued pursuant to this
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363 section shall be deposited into the special fund created in
364 Section 6 of this act.

365 (b) One Dollar (\$1.00) of each additional fee collected
366 on distinctive license tags issued pursuant to this section shall
367 be deposited into the Mississippi Fire Fighter's Memorial Burn
368 Center Fund created pursuant to Section 7-9-70.

369 (c) Two Dollars (\$2.00) of each additional fee
370 collected on distinctive license tags issued pursuant to this
371 section shall be deposited to the credit of the State Highway Fund
372 to be expended solely for the repair, maintenance, construction or
373 reconstruction of highways.

374 (5) A regular license tag must be properly displayed as
375 required by law until replaced by a distinctive license tag under
376 this section. The regular license tag must be surrendered to the
377 tax collector upon issuance of the distinctive license tag under
378 this section. The tax collector shall issue up to two (2) month
379 and year license decals for each distinctive license tag issued
380 under this section, which will expire the same month and year as
381 the license tag.

382 (6) In the case of loss or theft of a distinctive license
383 tag issued under this section, the owner may make application and
384 affidavit for a replacement distinctive license tag as provided by
385 Section 27-19-37. The fee for a replacement distinctive license
386 tag shall be Ten Dollars (\$10.00). The tax collector receiving
387 such application and affidavit shall be entitled to retain and
388 deposit into the county general fund five percent (5%) of the fee
389 for such replacement license tag and the remainder shall be
390 distributed in the same manner as funds from the sale of regular
391 distinctive license tags issued under this section.

392 SECTION 6. (1) There is created in the State Treasury a
393 special fund to be known and designated as the "Animal Care Fund."

394 There shall be deposited in the fund (a) the additional fees
395 collected from the issuance of distinctive license tags under
396 Section 5 of this act, (b) any gifts, grants, donations or
397 matching money from federal, state or local governmental bodies
398 and private persons, associations, groups or corporations making
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399 contributions to the fund; and (c) such other monies as the
400 Legislature may appropriate or authorize to be deposited therein.

401 (2) The special fund created under subsection (1) of this
402 section shall be administered by the Mississippi Board of Animal
403 Health. Monies in the special fund shall be allocated and
404 distributed by the Mississippi Board of Animal Health to and among
405 the boards of supervisors of each of the counties and the
406 governing authorities of municipalities in the state. Monies
407 allocated, distributed and received by the boards of supervisors
408 and governing authorities (a) may be expended for the operation
409 and support of county or municipal agencies, boards or departments
410 that provide food, shelter and care, and/or spaying and neutering,
411 of lost, abandoned or unwanted pets; (b) may be expended for the
412 creation, development or expansion of such agencies, boards or
413 departments; or (c) may be donated by the boards of supervisors
414 and governing authorities to nonprofit groups, organizations and
415 associations that operate similar programs. However, priority for
416 expenditure of such monies shall be given to spaying and neutering
417 programs. None of such monies may be expended for euthanasia.

418 (3) The Mississippi Board of Animal Health shall adopt rules
419 and regulations governing the proper administration of the Animal
420 Care Fund, and establishing guidelines and criteria for the
421 distribution and allocation of monies in the fund, including
422 qualifications for those groups, organizations and associations to
423 which boards of supervisors and governing authorities may make
424 donations.

425 SECTION 7. Section 69-15-9, Mississippi Code of 1972, is
426 amended as follows:

427 69-15-9. The Board of Animal Health shall have plenary power
428 to deal with all contagious and infectious diseases of animals as
429 in the opinion of the board may be prevented, controlled or
430 eradicated, and with full power to make, promulgate and enforce
431 such rules and regulations as in the judgment of the board may be
432 necessary to control, eradicate and prevent the introduction and
433 spread of anthrax, tuberculosis, hog cholera, Texas and splenic
434 fever and the fever-carrying tick (*margaropus annulatus*), cattle

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435 brucellosis, anaplasmosis, infectious bovine rhinotracheitis,
436 muscosal disease, cattle viral diarrhea, cattle scabies, sheep
437 scabies, hog cholera, swine erysipelas, swine brucellosis, equine
438 encephalomyelitis, rabies, vesicular diseases, salmonella group,
439 newcastle disease, infectious laryngotracheitis,
440 ornithosis-psittacosis, mycoplasma group and any suspected new
441 and/or foreign diseases of livestock and poultry and all other
442 diseases of animals in this state, and the board is hereby vested
443 with full authority to establish and maintain quarantine lines and
444 to quarantine by county, supervisors district, parcel of land or
445 herd. The State Veterinarian shall appoint as many inspectors and
446 range riders as may be deemed necessary, and the funds at his
447 disposal will permit, and shall delegate authority to said
448 inspectors and range riders, to enter premises to inspect and
449 disinfect livestock and premises, and enforce quarantine including
450 counties, farms, pens, stables and other premises.

451 No officer or agent of the State Veterinarian may enter the
452 actual enclosures of any person except (1) with the consent of the
453 person lawfully in possession thereof or (2) in the absence of
454 such consent, with a proper writ obtained as in other cases of
455 searches and seizures under constitutional law. When such
456 officers and agents are lawfully on the premises, either by
457 permission or writ, they shall be authorized to inspect the
458 premises and the livestock and animals found thereon by entering
459 the enclosures and buildings and they are authorized to check
460 livestock and poultry found therein for any contagious diseases
461 and take proper action to control or eradicate any such diseases
462 that may be found. While such officers and agents are performing
463 their duties hereunder, they shall not be personally liable except
464 for gross negligence. The refusal without lawful reason of any
465 person to give the consent aforesaid shall be deemed a misdemeanor
466 and shall be punishable as for violations of Article 5 of this
467 chapter as provided for in Section 69-15-115.

468 The Board of Animal Health shall administer the special fund
469 created in Section 6 of House Bill No. 280, 2000 Regular Session.

470 SECTION 8. (1) Owners of motor vehicles upon complying with
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471 the motor vehicle laws relating to registration and licensing of
472 motor vehicles, and upon payment of the road and bridge privilege
473 taxes, ad valorem taxes and registration fees as prescribed by law
474 for private carriers of passengers, pickup trucks and other
475 noncommercial motor vehicles, and upon payment of an additional
476 annual fee in the amount of Thirty Dollars (\$30.00), shall be
477 issued a special license tag which displays an emblem designed by
478 the Mississippi Soil and Water Conservation Commission.

479 (2) The distinctive license tag shall be of such color and
480 design as the State Tax Commission, with the advice of the
481 Mississippi Soil and Water Conservation Commission, may prescribe
482 and shall consist of such letters or numbers or both as may be
483 necessary to distinguish each license tag.

484 (3) Application for the special license tags shall be made
485 to the county tax collector on forms prescribed by the State Tax
486 Commission. The application and the additional fee, less Two
487 Dollars (\$2.00) to be retained by the tax collector, shall be
488 remitted to the State Tax Commission within seven (7) days of the
489 date the application is made. The portion of the additional fee
490 retained by the tax collector shall be deposited into the county
491 general fund.

492 (4) The special license tag shall be issued for a one-year
493 period. The additional annual fee shall be due and payable at the
494 time of renewal registration.

495 (5) The State Tax Commission shall deposit all fees into the
496 State Treasury on the day collected. At the end of each month,
497 the State Tax Commission shall certify the total fees collected
498 under this section to the State Treasurer who shall distribute
499 such collections as follows:

500 (a) Twenty-five Dollars (\$25.00) of each additional fee
501 collected on distinctive license tags issued pursuant to this
502 section shall be deposited into the special fund created in
503 Section 9 of this act.

504 (b) One Dollar (\$1.00) of each additional fee collected
505 on distinctive license tags issued pursuant to this section shall
506 be deposited into the Mississippi Fire Fighter's Memorial Burn
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507 Center Fund created pursuant to Section 7-9-70.

508 (c) Two Dollars (\$2.00) of each additional fee
509 collected on distinctive license tags issued pursuant to this
510 section shall be deposited to the credit of the State Highway Fund
511 to be expended solely for the repair, maintenance, construction or
512 reconstruction of highways.

513 (6) A regular license tag must be properly displayed as
514 required by law until replaced by a distinctive license tag under
515 this section. The regular license tag must be surrendered to the
516 tax collector upon issuance of the distinctive license tag under
517 this section. The tax collector shall issue up to two (2) month
518 and year license decals for each distinctive license tag issued
519 under this section, which will expire the same month and year as
520 the license tag.

521 (7) In the case of loss or theft of a distinctive license
522 tag issued under this section, the owner may make application and
523 affidavit for a replacement distinctive license tag as provided by
524 Section 27-19-37. The fee for a replacement distinctive license
525 tag shall be Ten Dollars (\$10.00). The tax collector receiving
526 such application and affidavit shall be entitled to retain and
527 deposit into the county general fund five percent (5%) of the fee
528 for such replacement license tag and the remainder shall be
529 distributed in the same manner as funds from the sale of regular
530 distinctive license tags issued under this section.

531 SECTION 9. There is created in the State Treasury a special
532 fund to be designated as the "Natural Resources Conservation
533 Education Fund." The fund shall consist of such monies as are
534 required to be deposited therein under Section 8 of this act; any
535 gifts, grants or other contributions from any federal, state or
536 local government or any person, firm or corporation; and such
537 other monies as the Legislature may appropriate or authorize to be
538 deposited into the fund. Monies in the fund may be used upon
539 appropriation by the Legislature, by the Mississippi Soil and
540 Water Conservation Commission to develop, produce and distribute
541 materials used to educate individuals, groups or both, as to the
542 natural resources of the State of Mississippi and the conservation
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543 of such resources.

544 SECTION 10. (1) Any owner of a motor vehicle who is a
545 resident of this state and who is a member of Civitan
546 International, upon payment of the road and bridge privilege
547 taxes, ad valorem taxes and registration fees as prescribed by law
548 for private carriers of passengers, pickup trucks and other
549 noncommercial motor vehicles, and upon payment of an additional
550 fee in the amount provided in subsection (3) of this section,
551 shall be issued a distinctive license tag for each motor vehicle
552 registered in his name identifying such person as a member of
553 Civitan International. The distinctive license tags so issued
554 shall be of such color and design as the State Tax Commission,
555 with the advice of Civitan International, may prescribe, and shall
556 consist of such letters or numbers, or both, as may be necessary
557 to distinguish each license tag.

558 (2) Application for the distinctive license tags authorized
559 by this section shall be made to the county tax collector on forms
560 prescribed by the State Tax Commission. The application and the
561 additional fee imposed under subsection (3) of this section, less
562 Two Dollars (\$2.00) to be retained by the tax collector, shall be
563 remitted to the State Tax Commission within seven (7) days of the
564 date the application is made. The portion of the additional fee
565 retained by the tax collector shall be deposited into the county
566 general fund. The portion of the additional fee remitted to the
567 State Tax Commission shall be deposited into the State Treasury on
568 the day it is received and shall be deposited by the State
569 Treasurer into the State General Fund.

570 (3) Beginning with any registration year commencing on or
571 after July 1, 2000, any person applying for a distinctive license
572 tag under this section shall pay an additional fee in the amount
573 of Thirty Dollars (\$30.00) for each distinctive license tag
574 applied for under this section, which shall be in addition to all
575 other taxes and fees. The additional fee paid shall be for a
576 period of time to run concurrent with the vehicle's established
577 license tag year. The additional fee is due and payable at the
578 time the original application is made for a distinctive license

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579 tag under this section and thereafter annually at the time of
580 renewal registration as long as the owner retains the distinctive
581 license tag. If the owner does not wish to retain the distinctive
582 license tag, he must surrender it to the local county tax
583 collector.

584 (4) The State Tax Commission shall deposit all fees into the
585 State Treasury on the day collected. At the end of each month,
586 the State Tax Commission shall certify the total fees collected
587 under this section to the State Treasurer who shall distribute
588 such collections as follows:

589 (a) Twenty-five Dollars (\$25.00) of each additional fee
590 collected on distinctive license tags issued pursuant to this
591 section shall be distributed to the Mississippi Chapter of Civitan
592 International. If there is no Mississippi Chapter of Civitan
593 International, then such additional fees shall be deposited into
594 the State General Fund.

595 (b) One Dollar (\$1.00) of each additional fee collected
596 on distinctive license tags issued pursuant to this section shall
597 be deposited into the Mississippi Fire Fighter's Memorial Burn
598 Center Fund created pursuant to Section 7-9-70.

599 (c) Two Dollars (\$2.00) of each additional fee
600 collected on distinctive license tags issued pursuant to this
601 section shall be deposited to the credit of the State Highway Fund
602 to be expended solely for the repair, maintenance, construction or
603 reconstruction of highways.

604 (5) A regular license tag must be properly displayed as
605 required by law until replaced by a distinctive license tag under
606 this section. The regular license tag must be surrendered to the
607 tax collector upon issuance of the distinctive license tag under
608 this section. The tax collector shall issue up to two (2) license
609 decals for each distinctive license tag issued under this section,
610 which will expire the same month and year as the regular license
611 tag.

612 (6) In the case of loss or theft of a distinctive license
613 tag issued under this section, the owner may make application and
614 affidavit for a replacement distinctive license tag as provided by
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615 Section 27-19-37. The fee for a replacement distinctive license
616 tag shall be Ten Dollars (\$10.00). The tax collector receiving
617 such application and affidavit shall be entitled to retain and
618 deposit into the county general fund five percent (5%) of the fee
619 for such replacement license tag and the remainder shall be
620 distributed in the same manner as funds from the sale of regular
621 distinctive license tags issued under this section.

622 SECTION 11. (1) Any owner of a motor vehicle who is a
623 resident of this state, upon payment of the road and bridge
624 privilege taxes, ad valorem taxes and registration fees as
625 prescribed by law for private carriers of passengers, pickup
626 trucks and other noncommercial motor vehicles, and upon payment of
627 an additional fee in the amount provided in subsection (3) of this
628 section, shall be issued a distinctive license tag for each motor
629 vehicle registered in his name, which license tag shall display a
630 wild animal native to the State of Mississippi and the words
631 "Wildlife Rehabilitation." The native Mississippi wild animal
632 emblem shall be chosen by the Wildlife Rehabilitation and Nature
633 Preservation Society, Inc. (WRANPS). The distinctive license tag
634 shall be of such color and design as the State Tax Commission,
635 with the advice of the Wildlife Rehabilitation and Nature
636 Preservation Society, Inc. (WRANPS), may prescribe and shall
637 consist of such letters or numbers or both as may be necessary to
638 distinguish each license tag.

639 (2) Application for the distinctive license tags authorized
640 by this section shall be made to the county tax collector on forms
641 prescribed by the State Tax Commission. The application and the
642 additional fee imposed under subsection (3) of this section, less
643 Two Dollars (\$2.00) to be retained by the tax collector, shall be
644 remitted to the State Tax Commission within seven (7) days of the
645 date the application is made. The portion of the additional fee
646 retained by the tax collector shall be deposited into the county
647 general fund.

648 (3) Beginning with any registration year commencing on or
649 after July 1, 2000, any person applying for a distinctive license
650 tag under this section shall pay an additional fee in the amount
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651 of Thirty Dollars (\$30.00) for each distinctive license tag
652 applied for under this section, which shall be in addition to all
653 other taxes and fees. The additional fee paid shall be for a
654 period of time to run concurrent with the vehicle's established
655 license tag year. The additional fee is due and payable at the
656 time the original application is made for a distinctive license
657 tag under this section and thereafter annually at the time of
658 renewal registration as long as the owner retains the distinctive
659 license tag. If the owner does not wish to retain the distinctive
660 license tag, he must surrender it to the local county tax
661 collector.

662 (4) The State Tax Commission shall deposit all fees into the
663 State Treasury on the day collected. At the end of each month,
664 the State Tax Commission shall certify the total fees collected
665 under this section to the State Treasurer who shall distribute
666 such collections as follows:

667 (a) Twenty-five Dollars (\$25.00) of each additional fee
668 collected on distinctive license tags issued pursuant to this
669 section shall be deposited into a special fund that is created in
670 the State Treasury to the credit of all Mississippi wildlife
671 rehabilitation organizations collectively that hold current state
672 and federal licenses. The funds shall be made available at the
673 beginning of each calendar year to each wildlife rehabilitation
674 organization on a pro rata basis in accordance with the numbers of
675 native wild animals each organization has rehabilitated for the
676 past year. These numbers shall be based on annual reports
677 currently submitted to the Mississippi Department of Wildlife,
678 Fisheries and Parks, and the United States Fish and Wildlife
679 Service. It shall be the responsibility of the WRANPS to submit a
680 final tally of numbers for each licensed wildlife organization to
681 the State Tax Commission before the commission's final
682 disbursement of funds. WRANPS shall further be responsible for
683 sending a copy of this tally to each licensed wildlife
684 rehabilitation organization.

685 (b) One Dollar (\$1.00) of each additional fee collected
686 on distinctive license tags issued pursuant to this section shall
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687 be deposited into the Mississippi Fire Fighter's Memorial Burn
688 Center Fund created pursuant to Section 7-9-70.

689 (c) Two Dollars (\$2.00) of each additional fee
690 collected on distinctive license tags issued pursuant to this
691 section shall be deposited to the credit of the State Highway Fund
692 to be expended solely for the repair, maintenance, construction or
693 reconstruction of highways.

694 (5) A regular license tag must be properly displayed as
695 required by law until replaced by a distinctive license tag under
696 this section. The regular license tag must be surrendered to the
697 tax collector upon issuance of the distinctive license tag under
698 this section. The tax collector shall issue up to two (2) license
699 decals for each distinctive license tag issued under this section,
700 which will expire the same month and year as the regular license
701 tag.

702 (6) In the case of loss or theft of a distinctive license
703 tag issued under this section, the owner may make application and
704 affidavit for a replacement distinctive license tag as provided by
705 Section 27-19-37. The fee for a replacement distinctive license
706 tag shall be Ten Dollars (\$10.00). The tax collector receiving
707 such application and affidavit shall be entitled to retain and
708 deposit into the county general fund five percent (5%) of the fee
709 for such replacement license tag and the remainder shall be
710 distributed in the same manner as funds from the sale of regular
711 distinctive license tags issued under this section.

712 SECTION 12. (1) Any owner of a motor vehicle who is a
713 resident of this state and who is a member of Alpha Kappa Alpha
714 sorority or Alpha Phi Alpha fraternity, upon payment of the road
715 and bridge privilege taxes, ad valorem taxes and registration fees
716 as prescribed by law for private carriers of passengers, pickup
717 trucks and other noncommercial motor vehicles, and upon payment of
718 an additional fee in the amount of Thirty Dollars (\$30.00), shall
719 be issued a distinctive license tag for each motor vehicle
720 registered in his name identifying such person as a member or
721 supporter of such organization. The distinctive license tags so
722 issued shall display the Greek letter of the organization and
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723 shall be of such color and design as the State Tax Commission may
724 prescribe, and shall consist of such letters or numbers, or both,
725 as may be necessary to distinguish each license tag.

726 (2) Application for the distinctive license tags authorized
727 by this section shall be made to the county tax collector on forms
728 prescribed by the State Tax Commission. The application and the
729 additional fee imposed under subsection (3) of this section, less
730 Two Dollars (\$2.00) to be retained by the tax collector, shall be
731 remitted to the State Tax Commission within seven (7) days of the
732 date the application is made. The portion of the additional fee
733 retained by the tax collector shall be deposited into the county
734 general fund.

735 (3) The distinctive license tag shall be issued for a
736 one-year period. The additional annual fee shall be due and
737 payable at the time of renewal registration.

738 (4) The State Tax Commission shall deposit all fees into the
739 State Treasury on the day collected. At the end of each month,
740 the State Tax Commission shall certify the total fees collected
741 under this section to the State Treasurer who shall distribute
742 such collections as follows:

743 (a) Twenty-five Dollars (\$25.00) of each additional fee
744 collected on the distinctive license tags issued pursuant to this
745 section shall be distributed to the Coleman, Alexander, Possner
746 Foundation.

747 (b) One Dollar (\$1.00) of each additional fee collected
748 on the distinctive license tags shall be deposited into the
749 Mississippi Fire Fighter's Memorial Burn Center Fund created
750 pursuant to Section 7-9-70.

751 (c) Two Dollars (\$2.00) of each additional fee
752 collected on distinctive license tags issued pursuant to this
753 section shall be deposited to the credit of the State Highway Fund
754 to be expended solely for the repair, maintenance, construction or
755 reconstruction of highways.

756 (5) A regular license tag must be properly displayed as
757 required by law until replaced by a distinctive license tag under
758 this section. The regular license tag must be surrendered to the
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759 tax collector upon issuance of the distinctive license tag under
760 this section. The tax collector shall issue up to two (2) month
761 and year license decals for each distinctive license tag issued
762 under this section, which will expire the same month and year as
763 the license tag.

764 (6) In the case of loss or theft of a distinctive license
765 tag issued under this section, the owner may make application and
766 affidavit for a replacement distinctive license tag as provided by
767 Section 27-19-37. The fee for a replacement distinctive license
768 tag shall be Ten Dollars (\$10.00). The tax collector receiving
769 such application and affidavit shall be entitled to retain and
770 deposit into the county general fund five percent (5%) of the fee
771 for such replacement license tag and the remainder shall be
772 distributed in the same manner as funds from the sale of regular
773 distinctive license tags issued under this section.

774 SECTION 13. (1) Any owner of a motor vehicle who is a
775 resident of this state, upon payment of the road and bridge
776 privilege taxes, ad valorem taxes and registration fees as
777 prescribed by law for private carriers of passengers, pickup
778 trucks and other noncommercial motor vehicles, and upon payment of
779 an additional fee in the amount provided in subsection (3) of this
780 section, shall be issued a distinctive license tag for each motor
781 vehicle registered in his name identifying such person as a
782 supporter of the Mississippi Sierra Club. The distinctive license
783 tags so issued shall be of such color and design as the State Tax
784 Commission, with the advice of the Mississippi Sierra Club, may
785 prescribe and shall consist of such letters or numbers, or both,
786 as may be necessary to distinguish each license tag.

787 (2) Application for the distinctive license tags authorized
788 by this section shall be made to the county tax collector on forms
789 prescribed by the State Tax Commission. The application and the
790 additional fee imposed under subsection (3) of this section, less
791 Two Dollars (\$2.00) to be retained by the tax collector, shall be
792 remitted to the State Tax Commission within seven (7) days of the
793 date the application is made. The portion of the additional fee
794 retained by the tax collector shall be deposited into the county

795 general fund.

796 (3) Beginning with any registration year commencing on or
797 after July 1, 2000, any person applying for a distinctive license
798 tag under this section shall pay an additional fee in the amount
799 of Thirty Dollars (\$30.00) for each distinctive license tag
800 applied for under this section, which shall be in addition to all
801 other taxes and fees. The additional fee paid shall be for a
802 period of time to run concurrent with the vehicle's established
803 license tag year. The additional fee is due and payable at the
804 time the original application is made for a distinctive license
805 tag under this section and thereafter annually at the time of
806 renewal registration as long as the owner retains the distinctive
807 license tag. If the owner does not wish to retain the distinctive
808 license tag, he must surrender it to the local county tax
809 collector.

810 (4) The State Tax Commission shall deposit all fees into the
811 State Treasury on the day collected. At the end of each month,
812 the State Tax Commission shall certify the total fees collected
813 under this section to the State Treasurer who shall distribute
814 such collections as follows:

815 (a) Twenty-five Dollars (\$25.00) of each additional fee
816 collected on distinctive license tags issued pursuant to this
817 section shall be distributed to the Mississippi Sierra Club.

818 (b) One Dollar (\$1.00) of each additional fee collected
819 on distinctive license tags issued pursuant to this section shall
820 be deposited into the Mississippi Fire Fighter's Memorial Burn
821 Center Fund created pursuant to Section 7-9-70.

822 (c) Two Dollars (\$2.00) of each additional fee
823 collected on distinctive license tags issued pursuant to this
824 section shall be deposited to the credit of the State Highway Fund
825 to be expended solely for the repair, maintenance, construction or
826 reconstruction of highways.

827 (5) A regular license tag must be properly displayed as
828 required by law until replaced by a distinctive license tag under
829 this section. The regular license tag must be surrendered to the
830 tax collector upon issuance of the distinctive license tag under
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831 this section. The tax collector shall issue up to two (2) license
832 decals for each distinctive license tag issued under this section,
833 which will expire the same month and year as the regular license
834 tag.

835 (6) In the case of loss or theft of a distinctive license
836 tag issued under this section, the owner may make application and
837 affidavit for a replacement distinctive license tag as provided by
838 Section 27-19-37. The fee for a replacement distinctive license
839 tag shall be Ten Dollars (\$10.00). The tax collector receiving
840 such application and affidavit shall be entitled to retain and
841 deposit into the county general fund five percent (5%) of the fee
842 for such replacement license tag and the remainder shall be
843 distributed in the same manner as funds from the sale of regular
844 distinctive license tags issued under this section.

845 SECTION 14. (1) Any owner of a motor vehicle who is a
846 resident of this state, upon payment of the road and bridge
847 privilege taxes, ad valorem taxes and registration fees as
848 prescribed by law for private carriers of passengers, pickup
849 trucks and other noncommercial motor vehicles, and upon payment of
850 an additional fee in the amount provided in subsection (3) of this
851 section, shall be issued a distinctive license tag for each motor
852 vehicle registered in his name identifying such person as a
853 supporter of Ducks Unlimited, Inc. The distinctive license tags
854 so issued shall be of such color and design as the State Tax
855 Commission, with the advice of Ducks Unlimited, Inc., may
856 prescribe and shall consist of such letters or numbers, or both,
857 as may be necessary to distinguish each license tag.

858 (2) Application for the distinctive license tags authorized
859 by this section shall be made to the county tax collector on forms
860 prescribed by the State Tax Commission. The application and the
861 additional fee imposed under subsection (3) of this section, less
862 Two Dollars (\$2.00) to be retained by the tax collector, shall be
863 remitted to the State Tax Commission within seven (7) days of the
864 date the application is made. The portion of the additional fee
865 retained by the tax collector shall be deposited into the county
866 general fund.

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867 (3) Beginning with any registration year commencing on or
868 after July 1, 2000, any person applying for a distinctive license
869 tag under this section shall pay an additional fee in the amount
870 of Thirty Dollars (\$30.00) for each distinctive license tag
871 applied for under this section, which shall be in addition to all
872 other taxes and fees. The additional fee paid shall be for a
873 period of time to run concurrent with the vehicle's established
874 license tag year. The additional fee is due and payable at the
875 time the original application is made for a distinctive license
876 tag under this section and thereafter annually at the time of
877 renewal registration as long as the owner retains the distinctive
878 license tag. If the owner does not wish to retain the distinctive
879 license tag, he must surrender it to the local county tax
880 collector.

881 (4) The State Tax Commission shall deposit all fees into the
882 State Treasury on the day collected. At the end of each month,
883 the State Tax Commission shall certify the total fees collected
884 under this section to the State Treasurer who shall distribute
885 such collections as follows:

886 (a) Twenty-five Dollars (\$25.00) of each additional fee
887 collected on distinctive license tags issued pursuant to this
888 section shall be distributed to the Mississippi Chapter of Ducks
889 Unlimited, Inc. If there is no Mississippi Chapter of Ducks
890 Unlimited, Inc., then such additional fees shall be deposited into
891 the State General Fund.

892 (b) One Dollar (\$1.00) of each additional fee collected
893 on distinctive license tags issued pursuant to this section shall
894 be deposited into the Mississippi Fire Fighter's Memorial Burn
895 Center Fund created pursuant to Section 7-9-70.

896 (c) Two Dollars (\$2.00) of each additional fee
897 collected on distinctive license tags issued pursuant to this
898 section shall be deposited to the credit of the State Highway Fund
899 to be expended solely for the repair, maintenance, construction or
900 reconstruction of highways.

901 (5) A regular license tag must be properly displayed as
902 required by law until replaced by a distinctive license tag under
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903 this section. The regular license tag must be surrendered to the
904 tax collector upon issuance of the distinctive license tag under
905 this section. The tax collector shall issue up to two (2) license
906 decals for each distinctive license tag issued under this section,
907 which will expire the same month and year as the regular license
908 tag.

909 (6) In the case of loss or theft of a distinctive license
910 tag issued under this section, the owner may make application and
911 affidavit for a replacement distinctive license tag as provided by
912 Section 27-19-37. The fee for a replacement distinctive license
913 tag shall be Ten Dollars (\$10.00). The tax collector receiving
914 such application and affidavit shall be entitled to retain and
915 deposit into the county general fund five percent (5%) of the fee
916 for such replacement license tag and the remainder shall be
917 distributed in the same manner as funds from the sale of regular
918 distinctive license tags issued under this section.

919 SECTION 15. (1) The owner of a motor vehicle who has
920 achieved the rank of Eagle Scout in the Boy Scouts of America or
921 who has received the Gold Award which is the highest ranking in
922 Girl Scouting as recognized by the Girl Scouts of America, upon
923 complying with the motor vehicle laws relating to registration and
924 licensing of motor vehicles, and upon payment of the road and
925 bridge privilege taxes, ad valorem taxes and registration fees as
926 prescribed by law for private carriers of passengers, pickup
927 trucks and other noncommercial motor vehicles, and upon payment of
928 an additional annual fee in the amount of Fifteen Dollars
929 (\$15.00), shall be privileged to obtain one (1) distinctive motor
930 vehicle license plate or tag identifying him as an Eagle Scout or
931 a recipient of the Gold Award.

932 (2) The distinctive Eagle Scout plates or tags shall be of a
933 color and design designated by the State Tax Commission; provided,
934 however, that the Eagle Scout emblem shall be displayed on the tag
935 or plate. The emblem shall be affixed during the production of
936 the license plate or tag. The distinctive Gold Award plates or
937 tags shall be of a color or design as designated by the State Tax
938 Commission.

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939 (3) Application for the special license tags or plates shall
940 be made to the county tax collector on forms prescribed by the
941 State Tax Commission. An applicant for such distinctive plates or
942 tags shall present to the county such written evidence of the
943 applicant's rank of Eagle Scout or such applicant's receipt of the
944 Girl Scout's Gold Award as may be considered satisfactory by the
945 State Tax Commission. The application and the additional fee,
946 less five percent (5%) thereof to be retained by the tax
947 collector, shall be remitted to the State Tax Commission on a
948 monthly basis as prescribed by the commission and shall be
949 deposited to the credit of the State General Fund. The portion of
950 the additional fee retained by the tax collector shall be
951 deposited into the county general fund.

952 (4) The special license tag shall be issued for a one-year
953 period. The additional annual fee shall be due and payable at the
954 time of renewal registration.

955 (5) The State Tax Commission shall deposit all fees into the
956 State Treasury on the day received. At the end of each month, the
957 State Tax Commission shall certify the total fees collected under
958 this section to the State Treasurer.

959 SECTION 16. (1) Public school teachers who own motor
960 vehicles, upon complying with the motor vehicle laws relating to
961 registration and licensing of motor vehicles, and upon payment of
962 the road and bridge privilege taxes, ad valorem taxes and
963 registration fees as prescribed by law for private carriers of
964 passengers, pickup trucks and other noncommercial motor vehicles,
965 and upon payment of an additional annual fee in the amount of
966 Fifty Dollars (\$50.00), shall be issued a special license tag
967 which identifies such person as a public school teacher.

968 (2) The distinctive tags shall be of such color and design
969 as agreed upon by the State Board of Education and the State Tax
970 Commission. The State Tax Commission shall have final approval of
971 the color and design of the tags.

972 (3) Application for the special license tags shall be made
973 to the county tax collector on forms prescribed by the State Tax
974 Commission. Applicants for such distinctive license tags shall

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975 present to the issuing official proof of their employment as a
976 public school teacher. The application and the additional fee,
977 less five percent (5%) thereof to be retained by the tax
978 collector, shall be remitted to the State Tax Commission on a
979 monthly basis as prescribed by the commission. The portion of the
980 additional fee retained by the tax collector shall be deposited
981 into the county general fund.

982 (4) The special license tag shall be issued for a one-year
983 period. The additional annual fee shall be due and payable at the
984 time of renewal registration.

985 (5) The State Tax Commission shall deposit all fees into the
986 State Treasury on the day received. At the end of each month, the
987 State Tax Commission shall certify the total fees collected under
988 this section to the State Treasurer who shall deposit such
989 collections in a special fund hereby created in the State
990 Treasury. The fund shall be administered by the State Department
991 of Education. The State Department of Education shall use the
992 money in the fund to provide educational financial assistance to
993 persons who are pursuing educational requirements necessary to
994 become a public school teacher. Such assistance shall be awarded
995 based upon such criteria as the State Board of Education may
996 establish.

997 SECTION 17. (1) Owners of motor vehicles upon complying
998 with the motor vehicle laws relating to registration and licensing
999 of motor vehicles, and upon payment of the road and bridge
1000 privilege taxes, ad valorem taxes and registration fees as
1001 prescribed by law for private carriers of passengers, pickup
1002 trucks and other noncommercial motor vehicles, and upon payment of
1003 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1004 shall be issued a special license tag which displays an emblem
1005 designed by the Department of Marine Resources.

1006 (2) The distinctive license tag shall be of such color and
1007 design as the State Tax Commission, with the advice of the
1008 Department of Marine Resources, may prescribe and shall consist of
1009 such letters or numbers or both as may be necessary to distinguish
1010 each license tag.

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1011 (3) Application for the special license tags shall be made
1012 to the county tax collector on forms prescribed by the State Tax
1013 Commission. The application and the additional fee, less five
1014 percent (5%) thereof to be retained by the tax collector, shall be
1015 remitted to the State Tax Commission within seven (7) days of the
1016 date the application is made. The portion of the additional fee
1017 retained by the tax collector shall be deposited into the county
1018 general fund.

1019 (4) The special license tag shall be issued for a one-year
1020 period. The additional annual fee shall be due and payable at the
1021 time of renewal registration.

1022 (5) The State Tax Commission shall deposit all fees into the
1023 State Treasury on the day received. At the end of each month, the
1024 State Tax Commission shall certify the total fees collected under
1025 this section to the State Treasurer who shall distribute such
1026 collections as follows:

1027 (a) Twenty Dollars (\$20.00) of each additional fee
1028 collected on special license tags issued pursuant to this section
1029 shall be deposited into the Coastal Preserve Account in the
1030 Seafood Fund created pursuant to Section 49-15-17.

1031 (b) One Dollar (\$1.00) of each additional fee collected
1032 on special license tags shall be deposited into the Mississippi
1033 Fire Fighter's Memorial Burn Center Fund created pursuant to
1034 Section 7-9-70.

1035 (c) The remainder of each such additional fee shall be
1036 deposited to the credit of the State Highway Fund to be expended
1037 solely for the repair, maintenance, construction or reconstruction
1038 of highways.

1039 SECTION 18. Section 49-15-17, Mississippi Code of 1972, is
1040 amended as follows:

1041 49-15-17. (1) (a) All monies received or obtained by the
1042 commission under the provisions of this chapter shall be paid over
1043 by the commission to the State Treasurer and shall be deposited
1044 into the fund known as the "Seafood Fund." All revenues collected
1045 through the department, to include, but not limited to, commercial
1046 saltwater licenses and taxes, permits, fines and penalties, and

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1047 confiscated catches, shall be deposited into the department
1048 operating account (Seafood Fund) and expended for the operation of
1049 the department, as authorized by the Legislature.

1050 (b) There is established a special account to be known
1051 as the "Artificial Reef Program Account" within the seafood fund.

1052 Any funds received from any public or private source for the
1053 purpose of promoting, constructing, monitoring or maintaining
1054 artificial reefs in the marine waters of the state or in federal
1055 waters adjacent to the marine waters of the state shall be
1056 credited to the account. Any unexpended funds remaining in the
1057 account at the end of the fiscal year shall not lapse into the
1058 seafood fund, but shall remain in the account. The department may
1059 expend any funds in the account, subject to appropriation by the
1060 Legislature, to accomplish the purpose of the account.

1061 (c) There is established a special account to be known
1062 as the "Coastal Preserve Account" within the seafood fund. Any
1063 funds received from any public or private source for the purpose
1064 of management, improvement and acquisition of coastal preserves in
1065 the state and money required to be deposited pursuant to Section
1066 17 of House Bill No. 280, 2000 Regular Session, shall be credited
1067 to the account. Any unexpended funds remaining in the account at
1068 the end of the fiscal year shall not lapse into the seafood fund,
1069 but shall remain in the account. The department may expend any
1070 funds in the account, subject to appropriation by the Legislature,
1071 for the management, improvement and acquisition of coastal
1072 preserves.

1073 (2) The fund shall be treated as a special trust fund and
1074 interest earned on the principal shall be credited to the fund.

1075 (3) The secretary of the commission shall keep accurate
1076 reports of monies handled as a part of the permanent records of
1077 the commission, and the State Treasurer shall furnish the
1078 secretary of the commission such forms as may be needed, and the
1079 secretary shall account for such forms in his reports to the
1080 treasurer.

1081 SECTION 19. Section 27-19-56.2, Mississippi Code of 1972, is
1082 amended as follows:

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1083 27-19-56.2. (1) Any owner of a motor vehicle who is a duly
1084 sworn law enforcement officer employed by or in the service of the
1085 state, a county, a municipality or other political subdivision of
1086 the state, or who is a retired law enforcement officer who is a
1087 resident of this state, upon payment of the road and bridge
1088 privilege taxes, ad valorem taxes and registration fees as
1089 prescribed by law for private carriers of passengers, pickup
1090 trucks and other noncommercial motor vehicles, and upon payment of
1091 an additional fee in the amount provided in subsection (3) of this
1092 section, shall be issued a distinctive license tag for each motor
1093 vehicle registered in his name identifying such person as a law
1094 enforcement officer or retired law enforcement officer. The
1095 distinctive license tags so issued shall be of such color and
1096 design as may be agreed upon by the Executive Committee of the
1097 Mississippi Law Enforcement Officer's Association, the Legislative
1098 Committee of the Mississippi Sheriff's Association, the Executive
1099 Board of the Police Chiefs Association and the State Tax
1100 Commission. The State Tax Commission shall have final approval of
1101 the color and design. Each such distinctive license tag shall
1102 consist of such letters or numbers, or both, as may be necessary
1103 to distinguish each license tag and may, in the discretion of the
1104 State Tax Commission, display the county name.

1105 (2) Application for the distinctive license tags authorized
1106 by this section shall be made to the county tax collector on forms
1107 prescribed by the State Tax Commission. Applicants for such
1108 distinctive license tags (a) shall present to the issuing official
1109 proof of their employment or service as a law enforcement officer
1110 by presentation of the applicant's official law enforcement
1111 officer's identification card or a signed and notarized affidavit
1112 from the governing authority or chief executive officer of the
1113 agency, county, municipality or political subdivision by or for
1114 whom the applicant is employed or serves as a law enforcement
1115 officer, or (b) shall present proof that they are a retired law
1116 enforcement officer by presentation of a signed and notarized
1117 affidavit from the governing authority or chief executive officer
1118 of the agency, county, municipality or political subdivision from

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1119 whom the law enforcement officer retired. The application and the
1120 additional fee imposed under subsection (3) of this section, less
1121 three percent (3%) thereof to be retained by the tax collector,
1122 shall be remitted to the State Tax Commission on a monthly basis
1123 as prescribed by the commission. The portion of the additional
1124 fee retained by the tax collector shall be deposited into the
1125 county general fund.

1126 (3) Beginning with any registration year commencing on or
1127 after July 1, 1992, any person applying for a distinctive license
1128 tag under this section shall pay an additional fee in the amount
1129 of Fifty Dollars (\$50.00) for each distinctive license tag applied
1130 for under this section which shall be in addition to all other
1131 taxes and fees. The additional fee paid shall be for a period of
1132 time to run concurrent with the vehicle's established license tag
1133 year. The additional fee is due and payable at the time the
1134 original application is made for a distinctive license tag under
1135 this section and thereafter annually at the time of renewal
1136 registration as long as the owner retains the distinctive license
1137 tag. If the owner does not wish to retain the distinctive license
1138 tag, or if the owner retires or resigns from or otherwise vacates
1139 his employment or service as a law enforcement officer, he must
1140 surrender it to the local county tax collector.

1141 (4) The State Tax Commission shall deposit all fees into the
1142 State Treasury on the day collected. At the end of each month,
1143 the State Tax Commission shall certify to the State Treasurer the
1144 total fees collected under this section from the issuance of
1145 distinctive license tags. The State Treasurer shall distribute an
1146 amount equal to Seven Dollars (\$7.00) of the additional fees
1147 collected for each such distinctive license tag issued under this
1148 section to the State General Fund, and the remainder of such
1149 additional fees collected shall be distributed by the State
1150 Treasurer to the credit of the special fund created in Section
1151 7-9-70.

1152 (5) A regular license tag must be properly displayed as
1153 required by law until replaced by a distinctive license tag under
1154 this section. The regular license tag must be surrendered to the
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1155 tax collector upon issuance of the distinctive license tag under
1156 this section. The tax collector shall issue up to two (2) license
1157 decals for each distinctive license tag issued under this section,
1158 which will expire the same month and year as the regular license
1159 tag.

1160 (6) In the case of loss or theft of a distinctive license
1161 tag issued under this section, the owner may make application and
1162 affidavit for a replacement distinctive license tag as provided by
1163 Section 27-19-37, Mississippi Code of 1972. The fee for a
1164 replacement distinctive license tag shall be Ten Dollars (\$10.00).

1165 The tax collector receiving such application and affidavit shall
1166 be entitled to retain and deposit into the county general fund
1167 five percent (5%) of the fee for such replacement license tag and
1168 the remainder shall be distributed in the same manner as funds
1169 from the sale of regular distinctive license tags issued under
1170 this section.

1171 SECTION 20. Section 27-19-56.12, Mississippi Code of 1972,
1172 is amended as follows:

1173 27-19-56.12. In recognition of the patriotic service
1174 rendered by Mississippians who are honorably discharged veterans
1175 who served in the United States Armed Forces * * *, any such
1176 person is privileged to obtain * * * distinctive motor vehicle
1177 license plates or tags for each motor vehicle registered in his
1178 name identifying his status as a veteran. The State Tax
1179 Commission, with concurrence by the State Veterans Affairs Board,
1180 shall develop * * * decals to be affixed to the license tag
1181 indicating branch and period of military service * * *. The
1182 distinctive plates or tags shall be of a color and design
1183 designated by the Tax Commission with concurrence by the State
1184 Veterans Affairs Board.

1185 The distinctive license plates shall be prepared by the Tax
1186 Commission and shall be issued through the tax collectors of the
1187 counties in the same manner as are other motor vehicle license
1188 plates or tags. An additional tag fee of Thirty Dollars (\$30.00)
1189 shall be collected by the tax collector for such license plates or
1190 tags and shall be forwarded to the Tax Commission which shall

1191 deposit such fee to the credit of a fund to be administered by the
1192 board overseeing the veterans nursing homes in this state for the
1193 benefit of indigent veterans who are residents of such nursing
1194 homes.

1195 An applicant for such distinctive plates shall present to the
1196 issuing official written evidence of the veteran's service. Such
1197 evidence shall include a copy of the applicant's DD-214 form, a
1198 Report of Separation from Military Service, a military discharge
1199 document, or a written certification of military service from the
1200 State Veterans Affairs Board. The distinctive license plates or
1201 tags so issued shall be used only upon a personally or jointly
1202 owned private passenger vehicle (to include station wagons,
1203 recreational motor vehicles and pickup trucks) registered in the
1204 name, or jointly in the name, of the person making application
1205 therefor, and when issued to such person shall be used upon the
1206 vehicle for which issued in lieu of the standard license plate or
1207 license tag normally issued for such vehicle.

1208 The distinctive license plates shall not be transferable
1209 between motor vehicle owners; and in the event the owner of a
1210 vehicle bearing a distinctive plate shall sell, trade, exchange or
1211 otherwise dispose of the vehicle, such plate shall be retained by
1212 such owner and returned to the tax collector.

1213 SECTION 21. Section 27-19-56.5, Mississippi Code of 1972, is
1214 amended as follows:

1215 27-19-56.5. In recognition of the patriotic service rendered
1216 by Mississippians who survived the attack on Pearl Harbor and by
1217 Mississippians who are recipients of the Purple Heart Medal, any
1218 such person is privileged to obtain one (1) distinctive motor
1219 vehicle license plate or tag identifying him as a Pearl Harbor
1220 survivor or a Purple Heart Medal recipient. The distinctive
1221 plates or tags shall be of a color and design designated by the
1222 Tax Commission.

1223 The distinctive license plates shall be prepared by the Tax
1224 Commission and shall be issued through the tax collectors of the
1225 counties in the same manner as are other motor vehicle license
1226 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in

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1227 addition to all other taxes and fees, shall be collected by the
1228 tax collector for the Pearl Harbor distinctive tag. Distinctive
1229 tags issued to Purple Heart Medal recipients under the provisions
1230 of this section shall be exempt from ad valorem taxes, privilege
1231 taxes and all other taxes and fees. The surviving spouse of a
1232 deceased person who was issued a Purple Heart Medal distinctive
1233 license plate or tag under this section shall be entitled to apply
1234 for or retain such license tag and may continue annually to renew
1235 registration for one (1) such distinctive motor vehicle license
1236 plate or tag for as long as the spouse remains unmarried. At the
1237 time of application or renewal registration, a surviving spouse
1238 who desires to retain such distinctive plate or tag shall file
1239 with the county tax collector a sworn statement that the spouse is
1240 unmarried, and any such vehicle when so registered shall not be
1241 exempt from ad valorem taxes and privilege taxes. The tax
1242 collector shall forward the additional fee of Fifteen Dollars
1243 (\$15.00) charged for issuance of a Pearl Harbor distinctive tag to
1244 the Tax Commission which shall deposit such fee to the credit of
1245 the State General Fund. An applicant for a distinctive tag under
1246 this section shall present to the issuing official either (a)
1247 written proof that the applicant is an honorably discharged former
1248 member of one of the Armed Forces of the United States and, while
1249 serving in the Armed Forces of the United States, was present
1250 during the attack on the island of Oahu, Territory of Hawaii, on
1251 December 7, 1941, between the hours of 7:55 a.m. and 9:45 a.m.,
1252 Hawaii time, or (b) written proof that the applicant is a Purple
1253 Heart Medal recipient. The distinctive license plates or tags so
1254 issued shall be used only upon a personally or jointly owned
1255 private passenger vehicle (to include station wagons, recreational
1256 motor vehicles and pickup trucks) registered in the name, or
1257 jointly in the name, of the person making application therefor,
1258 and when issued to such person shall be used upon the vehicle for
1259 which issued in lieu of the standard license plate or license tag
1260 normally issued for such vehicle.

1261 The distinctive license plates shall not be transferable
1262 between motor vehicle owners; and in the event the owner of a
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1263 vehicle bearing a distinctive plate shall sell, trade, exchange or
1264 otherwise dispose of the vehicle, such plate shall be retained by
1265 such owner and returned to the tax collector.

1266 SECTION 22. (1) Owners of motor vehicles upon complying
1267 with the motor vehicle laws relating to registration and licensing
1268 of motor vehicles, and upon payment of the road and bridge
1269 privilege taxes, ad valorem taxes and registration fees as
1270 prescribed by law for private carriers of passengers, pickup
1271 trucks and other noncommercial motor vehicles, and upon payment of
1272 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1273 shall be issued a special license tag which displays an emblem
1274 designed by the Department of Agriculture and Commerce. Such
1275 emblems shall represent specific agricultural commodities.

1276 (2) The distinctive license tag shall be of such color and
1277 design as the State Tax Commission, with the advice of the
1278 Department of Agriculture and Commerce, may prescribe and shall
1279 consist of such letters or numbers or both as may be necessary to
1280 distinguish each license tag.

1281 (3) Application for the special license tags shall be made
1282 to the county tax collector on forms prescribed by the State Tax
1283 Commission. The application and the additional fee, less five
1284 percent (5%) thereof to be retained by the tax collector, shall be
1285 remitted to the State Tax Commission within seven (7) days of the
1286 date the application is made. The portion of the additional fee
1287 retained by the tax collector shall be deposited into the county
1288 general fund.

1289 (4) The special license tag shall be issued for a one-year
1290 period. The additional annual fee shall be due and payable at the
1291 time of renewal registration.

1292 (5) The State Tax Commission shall deposit all fees into the
1293 State Treasury on the day received. At the end of each month, the
1294 State Tax Commission shall certify the total fees collected under
1295 this section to the State Treasurer who shall distribute such
1296 collections as follows:

1297 (a) Twenty Dollars (\$20.00) of each additional fee
1298 collected on special license tags issued pursuant to this section
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1299 shall be deposited into a special fund hereby created in the State
1300 Treasury to the credit of the Department of Agriculture and
1301 Commerce. The funds shall be available for expenditure at the
1302 discretion of the Department of Agriculture and Commerce.

1303 (b) One Dollar (\$1.00) of each additional fee collected
1304 on special license tags shall be deposited into the Mississippi
1305 Fire Fighter's Memorial Burn Center Fund created pursuant to
1306 Section 7-9-70.

1307 (c) The remainder of each such additional fee shall be
1308 deposited to the credit of the State Highway Fund to be expended
1309 solely for the repair, maintenance, construction or reconstruction
1310 of highways.

1311 SECTION 23. (1) Any owner of a motor vehicle who is a
1312 resident of this state, upon payment of the road and bridge
1313 privilege taxes, ad valorem taxes and registration fees as
1314 prescribed by law for private carriers of passengers, pickup
1315 trucks and other noncommercial motor vehicles, and upon payment of
1316 an additional fee in the amount provided in subsection (3) of this
1317 section, shall be issued a distinctive license tag, with a choice
1318 of two (2) designs, for each motor vehicle registered in his name
1319 identifying such person as a supporter of the Sunflower
1320 Consolidated School Preservation Commission, Inc. The distinctive
1321 license tags so issued shall be of such color and design as the
1322 State Tax Commission, with the advice of Sunflower Consolidated
1323 School Preservation Commission, Inc., may prescribe and shall
1324 consist of such letters or numbers, or both, as may be necessary
1325 to distinguish each license tag.

1326 (2) Application for the distinctive license tags authorized
1327 by this section shall be made to the county tax collector on forms
1328 prescribed by the State Tax Commission. The application and the
1329 additional fee imposed under subsection (3) of this section, less
1330 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1331 remitted to the State Tax Commission within seven (7) days of the
1332 date the application is made. The portion of the additional fee
1333 retained by the tax collector shall be deposited into the county
1334 general fund.

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1335 (3) Any person applying for a distinctive license tag under
1336 this section shall pay an additional fee in the amount of Thirty
1337 Dollars (\$30.00) for each distinctive license tag applied for
1338 under this section, which shall be in addition to all other taxes
1339 and fees. The additional fee paid shall be for a period of time
1340 to run concurrent with the vehicle's established license tag year.

1341 The additional fee is due and payable at the time the original
1342 application is made for a distinctive license tag under this
1343 section and thereafter annually at the time of renewal
1344 registration as long as the owner retains the distinctive license
1345 tag. If the owner does not wish to retain the distinctive license
1346 tag, he must surrender it to the local county tax collector.

1347 (4) The State Tax Commission shall deposit all fees into the
1348 State Treasury on the day collected. At the end of each month,
1349 the State Tax Commission shall certify the total fees collected
1350 under this section to the State Treasurer who shall distribute
1351 such collections as follows:

1352 (a) Twenty-five Dollars (\$25.00) of each additional fee
1353 collected on distinctive license tags issued pursuant to this
1354 section shall be distributed to Sunflower Consolidated School
1355 Preservation Commission, Inc.

1356 (b) One Dollar (\$1.00) of each additional fee collected
1357 on distinctive license tags issued pursuant to this section shall
1358 be deposited into the Mississippi Fire Fighter's Memorial Burn
1359 Center Fund created pursuant to Section 7-9-70.

1360 (c) Two Dollars (\$2.00) of each additional fee
1361 collected on distinctive license tags issued pursuant to this
1362 section shall be deposited to the credit of the State Highway Fund
1363 to be expended solely for the repair, maintenance, construction or
1364 reconstruction of highways.

1365 SECTION 24. (1) Owners of motor vehicles upon complying
1366 with the motor vehicle laws relating to registration and licensing
1367 of motor vehicles, and upon payment of the road and bridge
1368 privilege taxes, ad valorem taxes and registration fees as
1369 prescribed by law for private carriers of passengers, pickup
1370 trucks and other noncommercial motor vehicles, and upon payment of
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1371 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1372 shall be issued a special license tag which displays an emblem
1373 designed by the Mississippi Cattlemen's Foundation.

1374 (2) The distinctive license tag shall be of such color and
1375 design as the State Tax Commission, with the advice of the
1376 Mississippi Cattlemen's Foundation, may prescribe and shall
1377 consist of such letters or numbers or both as may be necessary to
1378 distinguish each license tag.

1379 (3) Application for the special license tags shall be made
1380 to the county tax collector on forms prescribed by the State Tax
1381 Commission. The application and the additional fee, less five
1382 percent (5%) thereof to be retained by the tax collector, shall be
1383 remitted to the State Tax Commission within seven (7) days of the
1384 date the application is made. The portion of the additional fee
1385 retained by the tax collector shall be deposited into the county
1386 general fund.

1387 (4) The special license tag shall be issued for a one-year
1388 period. The additional annual fee shall be due and payable at the
1389 time of renewal registration.

1390 (5) The State Tax Commission shall deposit all fees into the
1391 State Treasury on the day received. At the end of each month, the
1392 State Tax Commission shall certify the total fees collected under
1393 this section to the State Treasurer who shall distribute such
1394 collections as follows:

1395 (a) Twenty Dollars (\$20.00) of each additional fee
1396 collected on special license tags issued pursuant to this section
1397 shall be to the Mississippi Cattlemen's Foundation.

1398 (b) One Dollar (\$1.00) of each additional fee collected
1399 on special license tags shall be deposited into the Mississippi
1400 Fire Fighter's Memorial Burn Center Fund created pursuant to
1401 Section 7-9-70.

1402 (c) The remainder of each such additional fee shall be
1403 deposited to the credit of the State Highway Fund to be expended
1404 solely for the repair, maintenance, construction or reconstruction
1405 of highways.

1406 SECTION 25. (1) Owners of motor vehicles upon complying
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1407 with the motor vehicle laws relating to registration and licensing
1408 of motor vehicles, and upon payment of the road and bridge
1409 privilege taxes, ad valorem taxes and registration fees as
1410 prescribed by law for private carriers of passengers, pickup
1411 trucks and other noncommercial motor vehicles, and upon payment of
1412 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1413 shall be issued a special license tag which displays the emblem of
1414 the National Audubon Society.

1415 (2) The design of the distinctive tag so issued shall be of
1416 such color and design as shall be agreed upon by the Mississippi
1417 Legislative Office and/or the Mississippi State Office of the
1418 National Audubon Society and the State Tax Commission. The emblem
1419 shall be affixed during the production of the license tag.

1420 (3) Application for the special license tags shall be made
1421 to the county tax collector on forms prescribed by the State Tax
1422 Commission. The application and the additional fee, less five
1423 percent (5%) thereof to be retained by the tax collector, shall be
1424 remitted to the State Tax Commission within seven (7) days of the
1425 date the application is made. The portion of the additional fee
1426 retained by the tax collector shall be deposited into the county
1427 general fund.

1428 (4) The special license tag shall be issued for a one-year
1429 period. The additional annual fee shall be due and payable at the
1430 time of renewal registration.

1431 (5) The State Tax Commission shall deposit all fees into the
1432 State Treasury on the day received. At the end of each month, the
1433 State Tax Commission shall certify the total fees collected under
1434 this section to the State Treasurer who shall distribute such
1435 collections as follows:

1436 (a) Twenty Dollars (\$20.00) of each additional fee
1437 collected on special license tags issued pursuant to this section
1438 shall be deposited into a special fund hereby created in the State
1439 Treasury for use by the Mississippi Museum of Natural Science to
1440 fund ornithological activities conducted by the museum.

1441 (b) One Dollar (\$1.00) of each additional fee collected
1442 on special license tags shall be deposited into the Mississippi

1443 Fire Fighter's Memorial Burn Center Fund created pursuant to
1444 Section 7-9-70.

1445 (c) The remainder of each such additional fee shall be
1446 deposited to the credit of the State Highway Fund to be expended
1447 solely for the repair, maintenance, construction or reconstruction
1448 of highways.

1449 SECTION 26. The following shall be codified as Section
1450 27-19-47.2, Mississippi Code of 1972:

1451 27-19-47.2. (1) Any citizen of the State of Mississippi who
1452 owns a registered antique pickup truck may apply to the tax
1453 collector in the county of his legal residence, on forms
1454 prescribed by the State Tax Commission, for a special antique
1455 pickup truck plate to be displayed on such antique pickup truck.

1456 Upon receipt of an application for a special antique pickup
1457 truck plate, on a form prescribed by the commission, and upon
1458 payment of the fee as prescribed in subsection (2) of this
1459 section, the tax collector shall issue to such applicant a special
1460 antique pickup truck plate on a permanent basis, and it shall bear
1461 no date, but shall bear the inscription "Antique Pickup
1462 Truck-Mississippi" and shall be valid without renewal as long as
1463 the pickup truck is in existence. This special plate shall be
1464 issued for the applicant's use only for such pickup truck and in
1465 the event of a transfer of title, the owner shall surrender the
1466 special plate to the tax collector.

1467 Such special antique pickup truck plate shall be issued in
1468 lieu of, and shall have the same legal significance as, ordinary
1469 registration plates.

1470 (2) In lieu of the annual license tax and registration fees
1471 levied under Mississippi law, a special license tax fee shall be
1472 levied on the operation of antique pickup trucks. The fee for a
1473 license shall be Twenty-five Dollars (\$25.00) and it shall be
1474 issued on a permanent basis without renewal. The fee, less five
1475 percent (5%) thereof to be retained by the county tax collector,
1476 shall be remitted to the State Tax Commission on a monthly basis
1477 as prescribed by the commission. The portion of the additional
1478 fee retained by the tax collector shall be deposited into the

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1479 county general fund. The portion of the fee remitted to the Tax
1480 Commission shall be deposited into the State Treasury on the day
1481 it is received and shall be deposited by the State Treasurer into
1482 the State General Fund.

1483 (3) For the purposes of this section, pickup trucks
1484 manufactured more than twenty-five (25) years ago shall hereafter
1485 be classified as antique pickup trucks and shall be exempt from
1486 all ad valorem taxes levied by both state, municipal, county and
1487 other taxing districts.

1488 SECTION 27. Section 27-51-41, Mississippi Code of 1972, is
1489 amended as follows:

1490 27-51-41. (1) The exemptions from the provisions of this
1491 chapter shall be confined to those persons or property exempted by
1492 this chapter or by the provisions of the Constitution of the
1493 United States or the State of Mississippi. No exemption as now
1494 provided by any other statute shall be valid as against the tax
1495 levied by this chapter. Any subsequent exemption from the tax
1496 levied hereunder shall be provided by amendment to this section
1497 which shall be inserted in the bill at length.

1498 (2) The following shall be exempt from ad valorem taxation:

1499 (a) All motor vehicles, as defined in this chapter, and
1500 including motor-propelled farm implements and vehicles, while in
1501 the hands of bona fide dealers as merchandise and which are not
1502 being operated upon the highways of this state, shall be exempt
1503 from all ad valorem taxes.

1504 (b) All motor vehicles belonging to the federal
1505 government or the State of Mississippi or any agencies or
1506 instrumentalities thereof shall be exempt from all ad valorem
1507 taxes.

1508 (c) All motor vehicles owned by any school district in
1509 the state shall be exempt from all ad valorem taxes.

1510 (d) All motor vehicles owned by any fire protection
1511 district incorporated in accordance with Sections 19-5-151 through
1512 19-5-207 or by any fire protection grading district incorporated
1513 in accordance with Sections 19-5-215 through 19-5-243 shall be
1514 exempt from all ad valorem taxes.

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1515 (e) All motor vehicles owned by units of the
1516 Mississippi National Guard shall be exempt from all ad valorem
1517 taxes.

1518 (f) All motor vehicles which are exempted from highway
1519 privilege taxes under Section 27-19-1 et seq. shall be exempt from
1520 ad valorem taxes.

1521 (g) All motor vehicles operated in this state as common
1522 and contract carriers of property, private commercial carriers of
1523 property, private carriers of property and buses, all of which
1524 have a gross weight in excess of ten thousand (10,000) pounds,
1525 shall be exempt from all ad valorem taxes.

1526 (h) Antique automobiles as defined in Section 27-19-47,
1527 and antique pickup trucks as provided for under Section
1528 27-19-47.2, Mississippi Code of 1972, shall be exempt from all ad
1529 valorem taxes.

1530 (i) Street rods as defined in Section 27-19-56.6 shall
1531 be exempt from all ad valorem taxes.

1532 (j) Motor vehicles owned by disabled American veterans,
1533 or by spouses of deceased disabled American veterans, in
1534 accordance with Section 27-19-53, shall be exempt from all ad
1535 valorem taxes.

1536 (k) One (1) motor vehicle owned by the unremarried
1537 surviving spouse of a member of the Armed Forces of the United
1538 States who, while on active duty, is killed or dies and one (1)
1539 motor vehicle owned by the unremarried surviving spouse of a
1540 member of a reserve component of the Armed Forces of the United
1541 States or of the National Guard who, while on active duty for
1542 training, is killed or dies shall be exempt from ad valorem taxes.

1543 (l) Motor vehicles owned by recipients of the
1544 Congressional Medal of Honor or by former prisoners of war, or by
1545 spouses of such deceased persons, in accordance with Section
1546 27-19-54, shall be exempt from all ad valorem taxes.

1547 (m) Any religious society, ecclesiastical body or any
1548 congregation thereof shall be exempt from ad valorem taxation on
1549 one (1) private carrier of passengers, as defined in Section
1550 27-19-3, owned by it, which is used exclusively for such society

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1551 and not for profit. All motor vehicles owned by any such
1552 religious society or any educational institution having a seating
1553 capacity greater than seven (7) passengers and used exclusively
1554 for transporting passengers for religious or educational purposes
1555 and not for profit shall be exempt from all ad valorem taxes.

1556 (n) All motor vehicles primarily used as rentals under
1557 rental agreements with a term of not more than thirty (30)
1558 continuous days each and under the control of persons who are
1559 engaged in the business of renting such motor vehicles and who are
1560 subject to the tax under Section 27-65-231 shall be exempt from
1561 all ad valorem taxes.

1562 (o) Antique motorcycles as defined in Section
1563 27-19-47.1, shall be exempt from all ad valorem taxes.

1564 (p) Motor vehicles owned by recipients of the Purple
1565 Heart as provided in Section 27-19-56.5.

1566 (3) Any claim for tax exemption by authority of the
1567 above-mentioned code sections or by any other legal authority
1568 shall be set out in the application for the road and bridge
1569 privilege license, and the specific legal authority for such tax
1570 exemption claim shall be cited in said application, and such
1571 authority cited shall be shown by the tax collector on the tax
1572 receipt as his authority for not collecting such ad valorem taxes,
1573 and the tax collector shall carry forward such information in his
1574 tax collection reports.

1575 (4) Any motor vehicle driven over the highways of this state
1576 to the extent that the owner of such motor vehicle is required to
1577 purchase a road and bridge privilege license in this state, yet
1578 the legal situs of such motor vehicle is located in another state,
1579 shall be exempt from ad valorem taxes authorized by this chapter.

1580 (5) If a taxpayer shall sell, trade or otherwise dispose of
1581 a vehicle on which the ad valorem and road and bridge privilege
1582 taxes have been paid in any county in the state, he shall remove
1583 the license plate from the vehicle. Such license plate must be
1584 surrendered to the issuing authority with the corresponding tax
1585 receipt, if required, and credit shall be allowed for the taxes
1586 paid for the remaining tax year on like privilege or ad valorem

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1587 taxes due on another vehicle owned by the seller or transferor or
1588 by the seller's or transferor's spouse or dependent child. If the
1589 seller or transferor does not elect to receive such credit at the
1590 time the license plate is surrendered, the issuing authority shall
1591 issue a certificate of credit to the seller or transferor, or to
1592 the seller's or transferor's spouse or dependent child, or to any
1593 other person, business or corporation, at the direction of the
1594 seller or transferor, for the remaining unexpired taxes prorated
1595 from the first day of the month following the month in which the
1596 license plate is surrendered. The total of such credit may be
1597 used by the person or entity to whom the certificate of credit is
1598 issued, regardless of the relative amounts attributed to privilege
1599 taxes or to county, school or municipal ad valorem taxes. Any
1600 credit allowed for taxes due or any certificate of credit issued
1601 may be applied to like taxes owed in any county by the person to
1602 whom the credit is allowed or by the person possessing the
1603 certificate of credit. No credit, however, shall be allowed on
1604 the charge made for the license plate. Such license plates
1605 surrendered to the tax collector shall be retained by him, and in
1606 no event shall such license plate be attached to any vehicle after
1607 being surrendered to the tax collector, nor shall any license
1608 plate be transferred from one (1) vehicle to any other vehicle.

1609 (6) If the person owning a vehicle subject to taxation under
1610 the provisions of this chapter does not operate such vehicle on
1611 the highways of this state from the date of acquisition or, if
1612 previously registered, from the end of the anniversary month of
1613 the tag and decals to the date on which he makes application for a
1614 current license tag or decals, he shall pay such ad valorem tax
1615 for a period of twelve (12) months beginning with the first day of
1616 the month in which he applies for a current license tag or decals
1617 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
1618 shall submit an affidavit with an application attesting to the
1619 fact that the vehicle was not operated on the highways of this
1620 state from the date of acquisition or, if previously registered,
1621 from the end of the anniversary month of the tag and decals to the
1622 date on which he makes application for the current license tag or

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1623 decals.

1624 (7) Any person found violating any of the provisions of this
1625 section shall be arrested and tried, and if found guilty shall be
1626 fined in an amount double the total amount of taxes involved.

1627 SECTION 28. Section 27-19-309, Mississippi Code of 1972, is
1628 amended as follows:

1629 27-19-309. (1) An application for a motor vehicle dealer
1630 tag permit, new or used, must be accompanied by a fee of One
1631 Hundred Dollars (\$100.00). The State Tax Commission shall furnish
1632 distinguishing number tags at a fee of Thirty-five Dollars
1633 (\$35.00) each and a tag fee of Three Dollars and Seventy-five
1634 Cents (\$3.75). A dealer shall be limited to twelve (12) tags at
1635 Thirty-five Dollars (\$35.00) each and any additional tags shall be
1636 Seventy-five Dollars (\$75.00) each, plus a tag fee of Three
1637 Dollars and Seventy-five Cents (\$3.75) for each tag. Provided,
1638 that the application required herein shall have a space on same
1639 for the inclusion of the sales tax number of the applicant.

1640 (2) If a motor vehicle dealer is engaged only in buying,
1641 selling or exchanging motorcycles, the application for a motor
1642 vehicle dealer tag permit must be accompanied by a fee of Fifty
1643 Dollars (\$50.00). The State Tax Commission shall furnish
1644 motorcycle dealer tags at a fee of Six Dollars (\$6.00) each, and
1645 Three Dollars and Seventy-five Cents (\$3.75) for each tag fee.
1646 Such dealer shall be issued only motorcycle dealer distinguishing
1647 number tags, and the tags shall be displayed only upon a
1648 motorcycle.

1649 (3) A motor vehicle dealer engaged only in buying, selling,
1650 or exchanging of trailers, semitrailers, or house trailers, shall
1651 pay a fee of Seventy-five Dollars (\$75.00) for his permit. The
1652 State Tax Commission shall furnish distinguishing number tags for
1653 such at a fee of Ten Dollars (\$10.00) each, plus Three Dollars and
1654 Seventy-five Cents (\$3.75) for each tag fee. Such dealer shall be
1655 issued only trailer dealer distinguishing number tags, and the
1656 tags shall be displayed only upon a trailer, semitrailer, or house
1657 trailer.

1658 (4) A manufacturer or manufacturer's branch, who is engaged
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1659 only in delivering to and from the factory and located within the
1660 State of Mississippi, shall pay a fee of Fifty Dollars (\$50.00)
1661 for his permit and may purchase a distinguishing number tag upon
1662 making application to the State Tax Commission for a fee of Ten
1663 Dollars (\$10.00), plus Three Dollars and Seventy-five Cents
1664 (\$3.75) for a tag fee. Such manufacturer shall be issued only
1665 manufacturer tags, and the tags shall be displayed only upon those
1666 manufactured vehicles.

1667 (5) A heavy truck dealer shall pay a fee of One Hundred
1668 Dollars (\$100.00) for his permit and may purchase, for use in
1669 accordance with Section 27-19-319, distinguishing number tags for
1670 a fee of One Hundred Twenty-five Dollars (\$125.00) each, plus a
1671 tag fee of Three Dollars and Seventy-five Cents (\$3.75) each.
1672 Such dealer shall be issued only heavy truck tags and the tags
1673 shall be displayed only upon a heavy truck.

1674 (6) A manufacturer whose distribution or import companies
1675 operate a regional vehicle parts warehouse, distribution or
1676 preparation facilities located in a county wherein U.S. Highway 51
1677 and State Highway 4 intersect within the State of Mississippi,
1678 shall pay an annual fee of One Hundred Dollars (\$100.00) for a
1679 permit and may purchase a distinguishing number tag upon making
1680 application to the State Tax Commission for a fee of Fifty Dollars
1681 (\$50.00), plus Three Dollars and Seventy-five Cents (\$3.75) for a
1682 tag fee. Such manufacturer shall be issued tags to be utilized by
1683 vehicles owned by the manufacturer and which are used by the
1684 manufacturer for testing, distribution, evaluation, incentives and
1685 promotion. The number of tags issued to a manufacturer by the
1686 State Tax Commission shall not exceed fifty (50).

1687 (7) Beginning July 1, 1987, and until the date specified in
1688 Section 65-39-35, there shall be levied a tag fee of Five Dollars
1689 (\$5.00) in addition to the tag fee of Three Dollars and
1690 Seventy-five Cents (\$3.75) levied in this section. Such
1691 additional fee shall be levied in the same manner as the tag fee
1692 of Three Dollars and Seventy-five Cents (\$3.75).

1693 (8) The number of distinguishing number tags issued to each
1694 dealer shall be determined by the State Tax Commission. In
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1695 addition, only those dealer distinguishing number tags authorized
1696 and purchased by the State Tax Commission will be considered as a
1697 valid dealer distinguishing number tag and any tag manufactured by
1698 any other means and held out to the public as being a dealer
1699 distinguishing number tag shall be a violation of this section and
1700 a penalty of Five Hundred Dollars (\$500.00) shall be assessed by
1701 the State Tax Commission, which shall be in addition to any
1702 penalty authorized by law. Display of the tag in question on a
1703 vehicle shall be considered prima facia evidence of the violation.

1704 SECTION 29. Section 27-19-325, Mississippi Code of 1972, is
1705 amended as follows:

1706 27-19-325. All monies collected by the State Tax Commission
1707 as proceeds from the tax imposed by this article shall be
1708 distributed to the various counties of the state according to the
1709 provisions of Section 27-19-159, Mississippi Code of 1972;
1710 however, except as otherwise provided in Section 31-17-127, the
1711 additional tag fee of Five Dollars (\$5.00) levied under subsection
1712 (7) of Section 27-19-309 shall be paid into the State Treasury to
1713 the credit of the State Highway Fund for the construction or
1714 reconstruction of highways designated under the Four-Lane Highway
1715 Program created in Section 65-3-97.

1716 SECTION 30. This act shall take effect and be in force from
1717 and after the date House Bill No. 862, 2000 Regular Session,
1718 becomes effective.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS
2 THAT DISPLAY THE EMBLEM OF PUBLIC UNIVERSITIES LOCATED IN OTHER
3 STATES; TO IMPOSE AN ADDITIONAL FEE FOR SUCH TAGS; TO PROVIDE FOR
4 THE DISTRIBUTION OF SUCH ADDITIONAL FEES; TO AUTHORIZE THE
5 ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE MISSISSIPPI
6 COMMISSION FOR VOLUNTEER SERVICE; TO IMPOSE AN ADDITIONAL FEE FOR
7 SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH ADDITIONAL
8 FEES; TO AMEND SECTION 43-55-29, MISSISSIPPI CODE OF 1972, IN
9 CONFORMITY THERETO; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE
10 LICENSE TAGS TO CERTIFIED EMERGENCY MEDICAL TECHNICIANS; TO IMPOSE
11 AN ADDITIONAL FEE FOR SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION
12 OF SUCH ADDITIONAL FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE
13 LICENSE TAGS IN SUPPORT OF ANIMAL CARE ORGANIZATIONS; TO IMPOSE AN
14 ADDITIONAL FEE FOR SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF
15 SUCH ADDITIONAL FEES; TO AMEND SECTION 69-15-9, MISSISSIPPI CODE
16 OF 1972, IN CONFORMITY THERETO; TO AUTHORIZE THE ISSUANCE OF
17 DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE MISSISSIPPI SOIL AND

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18WATER CONSERVATION COMMISSION; TO IMPOSE AN ADDITIONAL FEE FOR
19SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH ADDITIONAL
20FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO
21MEMBERS OF CIVITAN INTERNATIONAL; TO IMPOSE AN ADDITIONAL FEE FOR
22SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH ADDITIONAL
23FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN
24SUPPORT OF MISSISSIPPI WILDLIFE REHABILITATION ORGANIZATIONS; TO
25IMPOSE AN ADDITIONAL FEE FOR SUCH TAGS; TO PROVIDE FOR THE
26DISTRIBUTION OF SUCH ADDITIONAL FEES; TO AUTHORIZE THE ISSUANCE OF
27DISTINCTIVE LICENSE TAGS TO MEMBERS OF ALPHA KAPPA ALPHA SORORITY
28AND ALPHA PHI ALPHA FRATERNITY; TO IMPOSE AN ADDITIONAL FEE FOR
29SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH ADDITIONAL
30FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN
31SUPPORT OF THE MISSISSIPPI SIERRA CLUB; TO IMPOSE AN ADDITIONAL
32FEE FOR SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH
33ADDITIONAL FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE
34TAGS IN SUPPORT OF DUCKS UNLIMITED, INC.; TO IMPOSE AN ADDITIONAL
35FEE FOR SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH
36ADDITIONAL FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR
37VEHICLE LICENSE PLATES OR TAGS TO OWNERS OF MOTOR VEHICLES WHO
38HAVE OBTAINED THE RANK OF EAGLE SCOUT IN THE BOY SCOUTS OF AMERICA
39OR WHO HAVE RECEIVED THE HIGHEST RANKING RECOGNIZED BY THE GIRL
40SCOUTS OF AMERICA; TO PRESCRIBE THE FORM OF SUCH TAGS OR PLATES;
41TO ESTABLISH THE FEE FOR SUCH TAGS OR PLATES; TO AUTHORIZE A
42DISTINCTIVE LICENSE TAG FOR PUBLIC SCHOOL TEACHERS; TO IMPOSE A
43FEE THEREFOR; TO PROVIDE FOR THE ISSUANCE OF DISTINCTIVE MOTOR
44VEHICLE LICENSE TAGS DISPLAYING AN EMBLEM DESIGNED BY THE
45DEPARTMENT OF MARINE RESOURCES; TO PROVIDE THAT A CERTAIN AMOUNT
46OF THE FEES PAID FOR SUCH TAGS SHALL BE DEPOSITED INTO THE COASTAL
47PRESERVE ACCOUNT WITHIN THE SEAFOOD FUND; TO AMEND SECTION
4849-15-17, MISSISSIPPI CODE OF 1972, TO ESTABLISH THE COASTAL
49PRESERVE ACCOUNT WITHIN THE SEAFOOD FUND; TO PROVIDE THAT FUNDS IN
50SUCH ACCOUNT SHALL BE UTILIZED FOR THE MANAGEMENT, IMPROVEMENT AND
51ACQUISITION OF COASTAL PRESERVES; TO AMEND SECTION 27-19-56.2,
52MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF A
53DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO RETIRED LAW ENFORCEMENT
54OFFICERS; TO AMEND SECTION 27-19-56.12, MISSISSIPPI CODE OF 1972,
55TO ALLOW ALL HONORABLY DISCHARGED VETERANS TO PURCHASE DISTINCTIVE
56MOTOR VEHICLE LICENSE PLATES FOR EACH VEHICLE REGISTERED IN HIS
57NAME; TO REVISE THE TYPES OF DOCUMENTS THAT MAY BE SUBMITTED FOR
58EVIDENCE OF VETERAN SERVICE BY THE APPLICANT FOR THE DISTINCTIVE
59PLATE; TO AMEND SECTION 27-19-56.5, MISSISSIPPI CODE OF 1972, TO
60AUTHORIZE THE SURVIVING SPOUSE OF A DECEASED PERSON WHO WAS ISSUED
61A PURPLE HEART MEDAL DISTINCTIVE LICENSE TAG TO APPLY FOR OR
62RETAIN SUCH DISTINCTIVE LICENSE TAG AND TO CONTINUE ANNUALLY TO
63RENEW REGISTRATION FOR ONE SUCH MOTOR VEHICLE LICENSE TAG FOR AS
64LONG AS THE SPOUSE REMAINS UNMARRIED; TO PROVIDE THAT SUCH
65DISTINCTIVE LICENSE TAG ISSUED TO A SURVIVING SPOUSE SHALL NOT BE
66EXEMPT FROM AD VALOREM AND PRIVILEGE TAXES; TO AUTHORIZE THE
67ISSUANCE OF A DISTINCTIVE TAG DISPLAYING AN EMBLEM DESIGNED BY THE
68DEPARTMENT OF AGRICULTURE AND COMMERCE AND TO PRESCRIBE THE FEE
69FOR SUCH TAG; TO AUTHORIZE THE ISSUANCE OF A SPECIAL TAG FOR
70SUPPORTERS OF THE SUNFLOWER CONSOLIDATED SCHOOL PRESERVATION
71COMMISSION, INC., AND PRESCRIBE THE FEE FOR SUCH TAG; TO AUTHORIZE
72THE ISSUANCE OF A DISTINCTIVE TAG DISPLAYING AN EMBLEM DESIGNED BY
73THE MISSISSIPPI CATTLEMEN'S FOUNDATION AND TO PRESCRIBE THE FEE
74FOR SUCH TAG; TO PROVIDE FOR A DISTINCTIVE TAG TO BE ISSUED THAT
75DISPLAYS THE EMBLEM OF THE NATIONAL AUDUBON SOCIETY; TO PROVIDE A
76FEE FOR SUCH TAG; TO CREATE A NEW CODE SECTION TO BE CODIFIED AS
77SECTION 27-19-47.2, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE
78ISSUANCE OF SPECIAL LICENSE PLATES FOR ANTIQUE PICKUP TRUCKS; TO
79PRESCRIBE THE FEE FOR ISSUANCE OF SUCH LICENSE PLATES; TO AMEND
80SECTION 27-51-41, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT
81VEHICLES FOR WHICH SUCH LICENSE PLATES ARE ISSUED SHALL BE EXEMPT
82FROM ALL AD VALOREM TAXES; TO AMEND SECTION 27-19-309, MISSISSIPPI
83CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF DISTINGUISHING NUMBER
84TAGS TO CERTAIN MANUFACTURERS; TO AMEND SECTION 27-19-325,
85MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED
86PURPOSES.

CONFEREES FOR THE HOUSE

CONFEREES FOR THE SENATE

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X
Bobby Moak

X
William R. Minor

X
Tyrone Ellis

X
Delma Furniss

X
Clint Rotenberry

X
Richard White