HOUSE BILL NO. 249

AN ACT TO AMEND SECTION 27-19-56.1, MISSISSIPPI CODE OF 1972, TO REMOVE THE ADDITIONAL FEE REQUIRED TO BE PAID BY VOLUNTEER FIREFIGHTERS IN ORDER TO BE ISSUED A DISTINCTIVE FIREFIGHTER LICENSE TAG; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 27-19-56.1, Mississippi Code of 1972, is amended as follows:

27-19-56.1. (1) Any owner of a motor vehicle who is a firefighter, including a career firefighter, a volunteer firefighter or an industrial firefighter, employed by or in the service of any municipality, county, fire district, state agency or industry in the state who is a resident of this state, or who is a retired firefighter who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of any additional fee required under subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a firefighter or retired firefighter. The distinctive license tags so issued shall be of such color and design as may be agreed upon by the Executive Committee of the Mississippi Firefighters Association and the State Tax Commission, shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag and may, in the discretion of the State Tax Commission, display the county name.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms...
prescribed by the State Tax Commission. Applicants for such distinctive license tags (a) shall present to the issuing official proof of their employment or service as a firefighter by presentation of the applicant's official firefighter identification card or a signed and notarized affidavit from the governing authority or chief executive officer of the municipality, county, fire district, agency or industry by or for whom the applicant is employed or serves as a firefighter; or (b) shall present proof that they are a retired firefighter by presentation of a signed and notarized affidavit from the governing authority or chief executive officer of the municipality, county, fire district, agency or industry from whom the firefighter retired. The application and any additional fee imposed under subsection (3) of this section, less three percent (3%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of any additional fee required to be imposed under subsection (3) of this section that is retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2001, any person, except a volunteer firefighter, who applies for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. Volunteer firefighters shall be exempt from the payment of an additional fee. If the owner does
not wish to retain the distinctive license tag, or if the owner
retires or resigns from or otherwise vacates his employment or
service as a firefighter, he must surrender it to the local county
tax collector.

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

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

(6) In the case of loss or theft of a distinctive license
tag issued under this section, the owner may make application and
affidavit for a replacement distinctive license tag as provided by
Section 27-19-37. The fee for a replacement distinctive license
tag shall be Ten Dollars ($10.00). The tax collector receiving
such application and affidavit shall be entitled to retain and
deposit into the county general fund five percent (5%) of the fee
for such replacement license tag and the remainder shall be
distributed in the same manner as funds from the sale of regular
distinctive license tags issued under this section.
(7) In lieu of the distinctive license tag authorized under subsections (1) through (6) of this section, any person who presents proof of his employment or service as a firefighter in the manner provided in subsection (2) of this section, may be issued a distinctive license tag decal for each motor vehicle registered in his name identifying such person as a firefighter.

The distinctive license tag decal shall be of such size, color and design as may be agreed upon by the Executive Committee of the Mississippi Firefighters Association and the State Tax Commission; however, the State Tax Commission shall have final approval of the size, color and design. The distinctive license tag decals shall be prepared and sold at Two Dollars ($2.00) each through the Mississippi Firefighters Training Academy; however, volunteer firefighters shall be exempt from the payment of such fee.

SECTION 2. This act shall take effect and be in force from and after July 1, 2001.