HOUSE BILL NO. 612

AN ACT TO CREATE A NEW SECTION TO BE CODIFIED AS SECTION 27-19-56.32, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE MISSISSIPPI VETERANS' MONUMENT; TO PRESCRIBE CERTAIN ADDITIONAL FEES THAT SHALL BE COLLECTED FOR SUCH LICENSE TAGS; TO PROVIDE THAT THE ADDITIONAL FEES SHALL BE DEPOSITED IN A SPECIAL FUND FOR USE BY THE MISSISSIPPI VETERANS' MONUMENT COMMISSION IN PERFORMING ITS DUTIES; AND FOR RELATED PURPOSES.

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

SECTION 1. The following shall be codified as Section 27-19-56.32, Mississippi Code of 1972:

27-19-56.32. (1) Owners of motor vehicles who are residents of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and 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 an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag in recognition of their support for the Mississippi Veterans' Monument. The distinctive license tags so issued shall be of such color and design as may be determined finally by the State Tax Commission based upon three (3) recommendations presented to the State Tax Commission by the Mississippi Veterans' Monument Commission, and ranked in order of preference by the Mississippi Veterans' Monument Commission.

(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. The application and the additional fee imposed under subsection (3) of this section, plus
Two Dollars ($2.00) thereof to be retained by the tax collector as a processing fee, shall be remitted to the State Tax Commission within seven (7) days of the date the application is made. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund. Distinctive license tags issued under this section shall be issued within forty-five days after application is made.

(3) Beginning with any registration year commencing on or after July 1, 2001, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Twenty Dollars ($20.00) 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. If the owner does not wish to retain the distinctive license tag, or if the owner sells or transfers the vehicle he, may surrender the license tag to the local county tax collector and receive a certificate of credit toward the purchase of a tag on another vehicle as otherwise provided by law. Distinctive license tags issued under this section may be transferred by the owner to any other vehicle owned by him upon payment of the regular taxes and fees for a license tag for that vehicle.

(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 the Twenty Dollars ($20.00) of additional fees collected for each such distinctive license tag issued under this section to the
credit of a special fund that is created in the State Treasury. Monies in the special fund, upon Legislative appropriation, may be expended by the Mississippi Veterans' Monument Commission for the purpose of performing any of the duties of the commission under Chapter 15 of Title 55, Mississippi Code of 1972.

(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 in 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.

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