AN ACT TO CREATE A NEW CODE SECTION 27-19-56.32, MISSISSIPPI
CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE
TAGS TO MISSISSIPPI RESIDENTS WHO ARE MEMBERS OF DELTA SIGMA THETA
SORORITY; TO PROVIDE THAT A PORTION OF THE FEES COLLECTED FOR SUCH
DISTINCTIVE LICENSE TAGS SHALL BE DISTRIBUTED AMONG THE
MISSISSIPPI CHAPTER OF DELTA SIGMA THETA SORORITY, THE MISSISSIPPI
FIRE FIGHTER'S MEMORIAL BURN CENTER FUND AND THE STATE HIGHWAY
FUND; 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) Any owner of a motor vehicle who is a
resident of this state and who is a member of Delta Sigma Theta
Sorority, 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 for any motor vehicle
registered in his name identifying such person as a member of such
organization. The distinctive license tags so issued shall
display the Greek letters of the organization, shall be of such
color and design as the State Tax Commission may prescribe, and
shall consist of such letters or numbers, or both, as may be
necessary to distinguish each license tag.

(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, less
Two Dollars ($2.00) thereof to be retained by the tax collector, 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.

(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 Thirty Dollars ($30.00) 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, 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 the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Chapter of Delta Sigma Theta Sorority.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighter's Memorial Burn Center Fund created pursuant to Section 7-9-70.
(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(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.

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