HOUSE BILL NO. 926

AN ACT TO CREATE A NEW CODE SECTION TO BE CODIFIED AS SECTION 27-19-56.32, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE PLATES TO ACTIVE DUTY MEMBERS OF THE UNITED STATES ARMED SERVICES; TO ESTABLISH AN ADDITIONAL FEE FOR SUCH LICENSES; TO PROVIDE FOR DISTRIBUTION OF THE ADDITIONAL FEE; 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. In recognition of the patriotic services rendered the United States, Mississippi and the citizens thereof, any resident of the state who is on active duty with the Armed Forces of the United States, 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 motor vehicle license plate or tag identifying him as an active duty member of the United States Armed Forces. The distinctive license tags so issued 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. Applicants for the distinctive license tag shall present proof of their active duty membership in the United States Armed Services to the county tax collector. The application and the additional fee imposed under
subsection (3) of this section, less Two Dollars ($2.00) 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 the total fees collected
under this section to the State Treasurer who 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 deposited into a special fund that is created in
the State Treasury. Monies in the fund may be expended by the
Mississippi State Veterans Affairs Board for the maintenance,
operation and administration of state veterans homes.

(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. 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.

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