HOUSE BILL NO. 1242

AN ACT TO CREATE A NEW CODE SECTION 27-19-56.32, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN THE INSTITUTE OF COMMUNITY SERVICES, INCORPORATED; TO PROVIDE THAT A PORTION OF THE FEES COLLECTED FOR SUCH DISTINCTIVE LICENSE TAGS SHALL BE DISTRIBUTED AMONG THE INSTITUTE OF COMMUNITY SERVICES, INCORPORATED, 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 supporter of community social services programs sponsored by the Institute of Community Services, Incorporated, 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 supporter of the Institute of Community Services, Incorporated. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Institute of Community Services, Incorporated, 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 Institute of Community
Services, Incorporated.

(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.