HOUSE BILL NO. 1288

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 PERSONALIZED ANTIQUE AUTOMOBILE LICENSE PLATES; TO PRESCRIBE FEES FOR THE ISSUANCE OF SUCH LICENSES; TO PROVIDE THAT A PORTION OF THE FEES COLLECTED FROM THE ISSUANCE OF SUCH LICENSE PLATES SHALL BE DISTRIBUTED TO 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 citizen of the State of Mississippi who owns a registered antique automobile may apply to the tax collector in the county of his legal residence, on forms prescribed by the State Tax Commission, for a personalized antique automobile license tag to be displayed on such antique automobile.

(2) 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 (4) of this section, the applicant shall be issued a personalized antique automobile license tag of the same color as regular license tags to consist of not more than seven (7) letters of the alphabet or seven (7) numbers in lieu of the license tag numbering system prescribed by law. The purchaser of the personalized antique automobile license tag may choose the combination of such letters or numbers, but no two (2) motor vehicles shall have the same combination of letters or numbers. If the same combination of letters has been chosen by...
two (2) or more purchasers, the State Tax Commission shall assign
a different number to each such purchaser which shall appear on
the license tag following the combination of letters; however,
this combination shall not exceed seven (7) letters and/or
numbers. The combination of letters and/or numbers written across
the license tag shall be sufficiently large to be easily read but
shall not be less than three (3) inches in height. No combination
of letters or numbers which comprise words or expressions that are
considered obscene, slandering, insulting or vulgar in ordinary
usage shall be permitted, with the Chairman of the State Tax
Commission having the responsibility of making such determination.
If, however, such license plate is issued in error or otherwise
and is determined by the chairman to be obscene, slandering,
insulting, vulgar or offensive, the chairman shall notify such
owner that the license plate must be surrendered and that another
personalized license plate may be selected by him and issued at no
cost. Should the vehicle owner not desire another personalized
license plate, the fee for such plate shall be refunded. If the
owner fails to surrender the license plate after receiving proper
notification, the chairman shall issue an order directing that the
license plate be seized by agents of the State Tax Commission or
any other duly authorized law enforcement personnel. If the owner
is aggrieved by this determination, the appeal procedure and the
provisions provided in Section 27-19-337 shall be followed.

(3) Application for the personalized antique automobile
license tags shall be made to the county tax collector on forms
prescribed by the State Tax Commission. The application form
shall contain space for the applicant to make five (5) different
choices for the combination of the letters and numbers in the
order in which said combination is desired by the applicant. The
application and the additional fee, less five percent (5%) 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.

(4) (a) Beginning with any registration year commencing on
or after July 1, 2001, any person applying for a personalized
antique automobile license tag shall pay an additional fee 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 of
Thirty Dollars ($30.00) is due and payable at the time the
original application is made for a personalized antique automobile
license tag and thereafter annually at the time of renewal
registration as long as the owner retains the personalized tag.
If the owner does not wish to retain such personalized tag, he
must surrender it to the local county tax collector. The
additional fee due at the time of renewal registration shall be
collected by the county tax collector and remitted to the State
Tax Commission on a monthly basis as prescribed by the commission.

(b) The State Tax Commission shall deposit all taxes
and 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 to the credit of the State General Fund Sixteen Dollars
and Twenty-five Cents ($16.25) of each additional fee and the
remainder of each such additional fee 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 personalized antique
automobile license tag; and the regular license tag must be
surrendered to the tax collector upon issuance of the personalized
license tag. The tax collector shall issue up to two (2) license
decals for the personalized license tag, which will expire the
same month and year as the original license tag.

(6) The applicant shall receive a refund of the fee paid for
a personalized antique automobile license tag if the personalized
license tag is not issued to him because the combination of
letters and numbers requested to be placed thereon is not
available for any reason.

(7) In the case of loss or theft of a personalized antique
automobile license tag, the owner may make application and
affidavit for a replacement license tag as provided by Section
27-19-37. The fee for a replacement personalized antique
automobile 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 license tags.

(8) For the purposes of this section, motor vehicles
manufactured more than twenty-five (25) years ago shall hereafter
be classified as antique automobiles.

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