

By: Representative Guice

To: Ways and Means

HOUSE BILL NO. 1288

1 AN ACT TO CREATE A NEW CODE SECTION TO BE CODIFIED AS SECTION
2 27-19-56.32, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE ISSUANCE
3 OF PERSONALIZED ANTIQUE AUTOMOBILE LICENSE PLATES; TO PRESCRIBE
4 FEES FOR THE ISSUANCE OF SUCH LICENSES; TO PROVIDE THAT A PORTION
5 OF THE FEES COLLECTED FROM THE ISSUANCE OF SUCH LICENSE PLATES
6 SHALL BE DISTRIBUTED TO THE STATE HIGHWAY FUND; AND FOR RELATED
7 PURPOSES.

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

9 SECTION 1. The following shall be codified as Section
10 27-19-56.32, Mississippi Code of 1972:

11 27-19-56.32. (1) Any citizen of the State of Mississippi
12 who owns a registered antique automobile may apply to the tax
13 collector in the county of his legal residence, on forms
14 prescribed by the State Tax Commission, for a personalized antique
15 automobile license tag to be displayed on such antique automobile.

16 (2) Upon payment of the road and bridge privilege taxes, ad
17 valorem taxes and registration fees as prescribed by law for
18 private carriers of passengers, pickup trucks and other
19 noncommercial motor vehicles, and upon payment of an additional
20 fee in the amount provided in subsection (4) of this section, the
21 applicant shall be issued a personalized antique automobile
22 license tag of the same color as regular license tags to consist
23 of not more than seven (7) letters of the alphabet or seven (7)
24 numbers in lieu of the license tag numbering system prescribed by
25 law. The purchaser of the personalized antique automobile license
26 tag may choose the combination of such letters or numbers, but no
27 two (2) motor vehicles shall have the same combination of letters
28 or numbers. If the same combination of letters has been chosen by

29 two (2) or more purchasers, the State Tax Commission shall assign
30 a different number to each such purchaser which shall appear on
31 the license tag following the combination of letters; however,
32 this combination shall not exceed seven (7) letters and/or
33 numbers. The combination of letters and/or numbers written across
34 the license tag shall be sufficiently large to be easily read but
35 shall not be less than three (3) inches in height. No combination
36 of letters or numbers which comprise words or expressions that are
37 considered obscene, slandering, insulting or vulgar in ordinary
38 usage shall be permitted, with the Chairman of the State Tax
39 Commission having the responsibility of making such determination.
40 If, however, such license plate is issued in error or otherwise
41 and is determined by the chairman to be obscene, slanderous,
42 insulting, vulgar or offensive, the chairman shall notify such
43 owner that the license plate must be surrendered and that another
44 personalized license plate may be selected by him and issued at no
45 cost. Should the vehicle owner not desire another personalized
46 license plate, the fee for such plate shall be refunded. If the
47 owner fails to surrender the license plate after receiving proper
48 notification, the chairman shall issue an order directing that the
49 license plate be seized by agents of the State Tax Commission or
50 any other duly authorized law enforcement personnel. If the owner
51 is aggrieved by this determination, the appeal procedure and the
52 provisions provided in Section 27-19-337 shall be followed.

53 (3) Application for the personalized antique automobile
54 license tags shall be made to the county tax collector on forms
55 prescribed by the State Tax Commission. The application form
56 shall contain space for the applicant to make five (5) different
57 choices for the combination of the letters and numbers in the
58 order in which said combination is desired by the applicant. The
59 application and the additional fee, less five percent (5%) thereof
60 to be retained by the tax collector, shall be remitted to the
61 State Tax Commission within seven (7) days of the date the

62 application is made. The portion of the additional fee retained
63 by the tax collector shall be deposited into the county general
64 fund.

65 (4) (a) Beginning with any registration year commencing on
66 or after July 1, 2001, any person applying for a personalized
67 antique automobile license tag shall pay an additional fee which
68 shall be in addition to all other taxes and fees. The additional
69 fee paid shall be for a period of time to run concurrent with the
70 vehicle's established license tag year. The additional fee of
71 Thirty Dollars (\$30.00) is due and payable at the time the
72 original application is made for a personalized antique automobile
73 license tag and thereafter annually at the time of renewal
74 registration as long as the owner retains the personalized tag.
75 If the owner does not wish to retain such personalized tag, he
76 must surrender it to the local county tax collector. The
77 additional fee due at the time of renewal registration shall be
78 collected by the county tax collector and remitted to the State
79 Tax Commission on a monthly basis as prescribed by the commission.

80 (b) The State Tax Commission shall deposit all taxes
81 and fees into the State Treasury on the day collected. At the end
82 of each month, the State Tax Commission shall certify the total
83 fees collected under this section to the State Treasurer who shall
84 distribute to the credit of the State General Fund Sixteen Dollars
85 and Twenty-five Cents (\$16.25) of each additional fee and the
86 remainder of each such additional fee shall be deposited to the
87 credit of the State Highway Fund to be expended solely for the
88 repair, maintenance, construction or reconstruction of highways.

89 (5) A regular license tag must be properly displayed as
90 required by law until replaced by a personalized antique
91 automobile license tag; and the regular license tag must be
92 surrendered to the tax collector upon issuance of the personalized
93 license tag. The tax collector shall issue up to two (2) license

94 decals for the personalized license tag, which will expire the
95 same month and year as the original license tag.

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

101 (7) In the case of loss or theft of a personalized antique
102 automobile license tag, the owner may make application and
103 affidavit for a replacement license tag as provided by Section
104 27-19-37. The fee for a replacement personalized antique
105 automobile license tag shall be Ten Dollars (\$10.00). The tax
106 collector receiving such application and affidavit shall be
107 entitled to retain and deposit into the county general fund five
108 percent (5%) of the fee for such replacement license tag and the
109 remainder shall be distributed in the same manner as funds from
110 the sale of regular license tags.

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

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