AN ACT TO CREATE A SPECIAL "CHOOSE LIFE" MOTOR VEHICLE LICENSE TAG; TO PROVIDE THAT A PORTION OF THE FEE CHARGED FOR SUCH TAG SHALL BE DISBURSED TO THE CHOOSE LIFE ADVISORY COUNCIL; TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE LICENSE TAG DISPLAYING NATIONAL ASSOCIATION FOR STOCK CAR AUTO RACING THEMES; TO ESTABLISH THE FEE FOR ISSUANCE OF SUCH A TAG; AND FOR RELATED PURPOSES.

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

SECTION 1. (1) Any owner of a motor vehicle who is a resident of this state, 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, shall be issued a distinctive license tag for each motor vehicle registered in his name, which shall be produced in such color and design as the State Tax Commission, with the advice of the Choose Life Advisory Council, may prescribe. The words "Choose Life" shall be centered at the bottom of the license tag. The State Tax Commission shall prescribe 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 (4) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee
29 retained by the tax collector shall be deposited into the county
30 general fund.
31 (3) Beginning with any registration year commencing on or
32 after July 1, 2001, any person applying for a distinctive license
33 tag under this section shall pay an additional fee in the amount
34 of Twenty-five Dollars ($25.00) for each distinctive license tag
35 applied for under this section, which shall be in addition to all
36 other taxes and fees. The additional fee paid shall be for a
37 period of time to run concurrent with the vehicle's established
38 license tag year. The additional fee is due and payable at the
39 time the original application is made for a distinctive license
40 tag under this section and thereafter annually at the time of
41 renewal registration as long as the owner retains the distinctive
42 license tag. If the owner does not wish to retain the distinctive
43 license tag, he must surrender it to the local county tax
44 collector.
45 (4) The State Tax Commission shall deposit all fees into the
46 State Treasury on the day collected. At the end of each month,
47 the State Tax Commission shall certify the total fees collected
48 under this section to the State Treasurer who shall distribute
49 such collections as follows:
50 (a) Twenty Dollars ($20.00) of each additional fee
51 collected on distinctive license tags issued pursuant to this
52 section shall be disbursed to the Choose Life Advisory Council.
53 (b) One Dollar ($1.00) of each additional fee collected
54 on distinctive license tags issued pursuant to this section shall
55 be deposited into the Mississippi Fire Fighter's Memorial Burn
56 Center Fund created pursuant to Section 7-9-70.
57 (c) Two Dollars ($2.00) of each additional fee
58 collected on distinctive license tags issued pursuant to this
59 section shall be deposited to the credit of the State Highway Fund
60 to be expended solely for the repair, maintenance, construction or
61 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) month and year license decals for each distinctive license tag issued under this section, which will expire the same month and year as the 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. (1) Any owner of a motor vehicle, 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 any additional fee required under subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name displaying National Association for Stock Car Auto Racing themes. The distinctive license tags so issued shall be of a color and design as may be designated by the State Tax Commission and shall depict such National Association for Stock Car Auto Racing themes as the State Tax Commission shall determine appropriate. Such distinctive tags shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag and may, in the discretion of the State Tax Commission, display the county name.
(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 three percent (3%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person who applies for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty-five Dollars ($35.00) 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 distinctive license tags. The State Treasurer shall distribute such collections as follows:

(a) One Dollar ($1.00) of each additional fee collected on the 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 7-9-90.
(b) Two Dollars ($2.00) of each additional fee collected on the 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.

(c) The remainder of each additional fee collected on the distinctive license tags issued pursuant to this section shall be deposited to the credit of the State General Fund.

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