

By: Senator(s) Minor

To: Finance

SENATE BILL NO. 2699

1 AN ACT TO AMEND SECTIONS 27-19-3, 27-19-11, 27-19-15,
2 27-19-31, 27-19-39, 27-19-41, 27-19-45, 27-19-46, 27-19-47.1,
3 27-19-49, 27-19-55, 27-19-56, 27-19-56.1, 27-19-56.5, 27-19-56.9,
4 27-19-56.10, 27-19-56.11, 27-19-56.12, 27-19-56.15, 27-19-56.16,
5 27-19-56.17, 27-19-56.18, 27-19-56.19, 27-19-56.20, 27-19-56.21,
6 27-19-56.22, 27-19-56.23, 27-19-56.24, 27-19-56.27, 27-19-56.28,
7 27-19-56.29, 27-19-56.30, 27-19-56.31, 27-19-57, 27-19-63,
8 27-19-87, 27-19-95, 27-19-101, 27-19-103, 27-19-119, 27-19-121,
9 27-19-125, 27-19-127, 27-19-137, 27-19-303, 27-19-313, 27-19-316,
10 27-19-333, 27-51-13, 27-51-41, 27-61-15, 27-61-23, 27-61-27,
11 27-61-29, 63-5-13, 63-5-29, 63-5-31, 63-5-35, 63-5-39, 63-5-45,
12 63-5-47, 63-7-61, 63-7-67, 63-7-87, 63-21-7, 63-21-27, 63-21-51,
13 63-21-63, 63-21-75 AND 63-23-7, MISSISSIPPI CODE OF 1972, TO
14 REVISE THE DEFINITION OF CERTAIN TERMS IN THE HIGHWAY PRIVILEGE
15 TAX LAW; TO REVISE THE HIGHWAY PRIVILEGE TAX SCHEDULE FOR CERTAIN
16 CARRIERS OF PROPERTY; TO INCREASE THE NUMBER OF LETTERS OR NUMBERS
17 THAT MAY BE PLACED ON MOTOR VEHICLE LICENSE TAGS; TO PROVIDE THAT
18 THE ADDITIONAL FEE FOR CERTAIN DISTINCTIVE MOTOR VEHICLE LICENSE
19 TAGS SHALL BE REMITTED TO THE STATE TAX COMMISSION ON A MONTHLY
20 BASIS AS PRESCRIBED BY THE STATE TAX COMMISSION; TO MAKE CERTAIN
21 TECHNICAL CHANGES TO, AND UPDATE CERTAIN REFERENCES IN, THE LAWS
22 THE STATE TAX COMMISSION ADMINISTERS REGARDING MOTOR VEHICLES; AND
23 FOR RELATED PURPOSES.

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

25 SECTION 1. Section 27-19-3, Mississippi Code of 1972, is
26 amended as follows:

27 27-19-3. The following words and phrases when used in this
28 article for the purpose of this article have the meanings
29 respectively ascribed to them in this section, except in those
30 instances where the context clearly describes and indicates a
31 different meaning:

32 (1) "Vehicle" shall mean every device in, upon or by which
33 any person or property is or may be transported or drawn upon a
34 public highway, except devices moved by muscular power or used
35 exclusively upon stationary rails or tracks.

36 (2) "Commercial vehicle" shall mean every vehicle used or
37 operated upon the public roads, highways or bridges in connection
38 with any business function.

39 (3) "Motor vehicle" shall mean every vehicle as herein
40 defined which is self-propelled, including trackless street or
41 trolley cars.

42 (4) "Tractor" shall mean every vehicle designed, constructed
43 or used for drawing other vehicles.

44 (5) "Motorcycle" shall mean every vehicle designed to travel
45 on not more than three (3) wheels in contact with the ground,
46 except such vehicle as may be included within the term "tractor"
47 as herein classified and defined.

48 (6) "Truck tractor" shall mean every motor vehicle designed
49 and used for drawing other vehicles and so constructed as to carry
50 a load other than a part of the weight of the vehicle and load so
51 drawn and has a gross vehicle weight (GVW) in excess of ten
52 thousand (10,000) pounds.

53 (7) "Trailer" shall mean every vehicle without motive power,
54 designed to carry property or passengers wholly on its structure
55 and which is drawn by a motor vehicle.

56 (8) "Semitrailer" shall mean every vehicle (of the trailer
57 type) so designed and used in conjunction with a truck tractor.

58 (9) "Foreign vehicle" shall mean every motor vehicle,
59 trailer or semitrailer, which shall be brought into the state
60 otherwise than by or through a manufacturer or dealer for resale
61 and which has not been registered in this state.

62 (10) "Pneumatic tires" shall mean all tires inflated with
63 compressed air.

64 (11) "Solid rubber tires" shall mean every tire made of
65 rubber other than pneumatic tires.

66 (12) "Solid tires" shall mean all tires, the surface of
67 which in contact with the highway is wholly or partly of metal or
68 other hard, nonresilient material.

69 (13) "Person" shall mean every natural person, firm,
70 copartnership, corporation, joint-stock or other association or
71 organization.

72 (14) "Owner" shall mean a person who holds the legal title
73 of a vehicle or in the event a vehicle is the subject of an
74 agreement for the conditional sale, lease or transfer of the
75 possession, howsoever thereof, with the right of purchase upon
76 performance of conditions stated in the agreement, and with an
77 immediate right of possession vested in the conditional vendee,
78 lessee, possessor or in the event such or similar transaction is
79 had by means of a mortgage, and the mortgagor of a vehicle is
80 entitled to possession, then such conditional vendee, lessee,
81 possessor or mortgagor shall be deemed the owner for the purposes
82 of this article.

83 (15) "School bus" shall mean every motor vehicle engaged
84 solely in transporting school children or school children and
85 teachers to and from schools; provided, however, that such
86 vehicles may transport passengers on weekends and legal holidays
87 and during summer months between the terms of school for
88 compensation when the transportation of such passengers is over a
89 route of which not more than fifty percent (50%) traverses the
90 route of a common carrier of passengers by motor vehicle and when
91 no passengers are picked up on the route of any such carrier.

92 (16) "Dealer" shall mean every person engaged regularly in
93 the business of buying, selling or exchanging motor vehicles,
94 trailers, semitrailers, trucks, tractors or other character of
95 commercial or industrial motor vehicles in this state, and having
96 an established place of business in this state.

97 (17) "Highway" shall mean and include every way or place of
98 whatever nature, including public roads, streets and alleys of
99 this state generally open to the use of the public or to be opened
100 or reopened to the use of public for the purpose of vehicular
101 travel, and notwithstanding that the same may be temporarily

102 closed for the purpose of construction, reconstruction,
103 maintenance or repair.

104 (18) "State Tax Commission" shall mean the Chairman of the
105 State Tax Commission of this state, acting directly or through his
106 duly authorized officers, agents, representatives and employees.

107 (19) "Common carrier by motor vehicle" shall mean any person
108 who or which undertakes, whether directly or by a lease or any
109 other arrangement, to transport passengers or property or any
110 class or classes of property for the general public in interstate
111 or intrastate commerce on the public highways of this state by
112 motor vehicles for compensation, whether over regular or irregular
113 routes. Not including, however, passenger buses operating within
114 the corporate limits of a municipality in this state or not
115 exceeding five (5) miles beyond the corporate limits of said
116 municipality, and hearses, ambulances, school buses as such. In
117 addition, this definition shall not include taxicabs.

118 (20) "Contract carrier by motor vehicle" shall mean any
119 person who or which under the special and individual contract or
120 agreements, and whether directly or by a lease or any other
121 arrangement, transports passengers or property in interstate or
122 intrastate commerce on the public highways of this state by motor
123 vehicle for compensation. Not including, however, passenger buses
124 operating wholly within the corporate limits of a municipality in
125 this state or not exceeding five (5) miles beyond the corporate
126 limits of said municipality, and hearses, ambulances, school buses
127 as such. In addition, this definition shall not include taxicabs
128 * * *.

129 (21) "Private commercial carrier of property by motor
130 vehicle" shall mean any person not included in the terms "common
131 carrier by motor vehicle" or "contract carrier by motor vehicle,"
132 who or which transports in interstate or intrastate commerce on
133 the public highways of this state by motor vehicle, property of
134 which such person is the owner, lessee, or bailee, other than for

135 hire, when such transportation is for the purpose of sale, lease,
136 rent, or bailment, or in the furtherance of any enterprise, or who
137 otherwise uses or employs any motor vehicle other than a vehicle
138 designed, constructed and used exclusively for the carriage of
139 passengers in the furtherance of any commercial enterprise. Not
140 including, however, passenger buses operated wholly within the
141 corporate limits of a municipality of this state, or not exceeding
142 five (5) miles beyond the corporate limits of said municipality,
143 and hearses, ambulances, school buses as such. In addition, this
144 definition shall not include taxicabs * * *.

145 Haulers of fertilizer shall be classified as private
146 commercial carriers of property by motor vehicle.

147 (22) "Private carrier of passengers" shall mean all other
148 passenger motor vehicle carriers not included in the above
149 definitions. Not including, however, passenger buses operating
150 wholly within the corporate limits of a municipality in this
151 state, or not exceeding five (5) miles beyond the corporate limits
152 of said municipality, and hearses, ambulances, and school buses as
153 such. In addition, this definition shall not include
154 taxicabs * * *.

155 (23) "Operator" shall mean any person, partnership,
156 joint-stock company or corporation operating on the public
157 highways of the state one or more motor vehicles as the beneficial
158 owner or lessee.

159 (24) "Driver" shall mean the person actually driving or
160 operating such motor vehicle at any given time.

161 (25) "Private carrier of property" shall mean any person
162 transporting property on the highways of this state as defined
163 below:

164 (a) Any person transporting farm products produced on
165 his own farm and also farm supplies, materials, and equipment used
166 in the growing or production of his agricultural products in his
167 own truck.

168 (b) Any person transporting his own fish, including
169 shellfish, in his own truck.

170 (c) Any person transporting unprocessed forest
171 products, wherein ownership remains the same, in his own truck.

172 (26) "Taxicab" shall mean any passenger motor vehicle for
173 hire with a seating capacity not greater than ten (10) passengers.

174 (27) "Passenger coach" shall mean any passenger motor
175 vehicle with a seating capacity greater than seven (7) passengers,
176 operating wholly within the corporate limits of a municipality of
177 this state or within five (5) miles of the corporate limits of
178 said municipality, or motor vehicles substituted for abandoned
179 electric railway systems in or between municipalities.

180 (28) "Empty weight" shall mean the actual weight of a
181 vehicle including fixtures and equipment necessary for the
182 transportation of load hauled or to be hauled.

183 (29) "Gross weight" shall mean the empty weight of the
184 vehicle, as defined herein, plus any load being transported or to
185 be transported.

186 (30) "Ambulance and hearse." The terms "ambulance" and
187 "hearse" shall have the meaning generally ascribed to them. A
188 hearse or funeral coach shall be classified as a light carrier of
189 property, as defined in Section 27-51-101.

190 (31) "Regular seats" shall mean each seat ordinarily and
191 customarily used by one (1) passenger, including all temporary,
192 emergency, and collapsible seats. Where any seats are not
193 distinguished or separated by separate cushions and backs, a seat
194 shall be counted for each eighteen (18) inches of space on such
195 seats or major fraction thereof. In the case of a regular
196 passenger-type automobile which is used as a common or contract
197 carrier of passengers, three (3) seats shall be counted for the
198 rear seat of such automobile and one (1) seat shall be counted for
199 the front seat of such automobile.

200 (32) "Ton" shall mean two thousand (2,000) pounds
201 avoirdupois.

202 (33) "Leases." No lease shall be recognized under the
203 provisions of this article unless same shall be in writing and
204 shall fully define a bona fide relationship of lessor and lessee,
205 signed by both parties, dated and be in the possession of the
206 driver of the leased vehicle at all times.

207 (34) "Bus" shall mean any passenger vehicle with a seating
208 capacity of more than ten (10) but shall not include "private
209 carrier of passengers" and "school bus" as defined in paragraphs
210 (15) and (22) of this section.

211 (35) "Corporate fleet" shall mean a group of two hundred
212 (200) or more marked private carriers of passengers or light
213 carriers of property, as defined in Section 27-51-101, trailers,
214 semitrailers, or motor vehicles in excess of ten thousand (10,000)
215 pounds gross vehicle weight, except for those vehicles registered
216 for interstate travel, owned or leased on a long-term basis by a
217 corporation or other legal entity. In order to be considered
218 marked, the motor vehicle must have a name, trademark or logo
219 located either on the sides or the rear of the vehicle in sharp
220 contrast to the background, and of a size, shape and color that is
221 legible during daylight hours from a distance of fifty (50) feet.

222 (36) "Individual fleet" means a group of five (5) or more
223 private carriers of passengers or light carriers of property, as
224 defined in Section 27-51-101, owned or leased by the same person
225 and principally garaged in the same county.

226 Leased vehicles shall be considered as domiciled at the place
227 in the State of Mississippi from which they operate in interstate
228 or intrastate commerce, and for the purposes of this article shall
229 be considered as owned by the lessee, who shall furnish all
230 insurance on the vehicles and the driver of the vehicles shall be
231 considered as an agent of the lessee for all purposes of this
232 article.

233 SECTION 2. Section 27-19-11, Mississippi Code of 1972, is
234 amended as follows:

235 27-19-11. On each carrier of property, for each motor
236 vehicle, truck-tractor or road tractor used in the operation of
237 any business as such, and on each bus, there is hereby levied an
238 annual highway privilege tax in accordance with the following
239 schedule, except that the gross vehicle weight of buses shall be
240 the gross weight of the vehicle plus one hundred fifty (150)
241 pounds per each regular seat.

242 RATE OF TAX

243 GROSS WEIGHT	COMMON AND	PRIVATE	PRIVATE
244 OF VEHICLE	CONTRACT	COMMERCIAL	CARRIERS
245 NOT TO EXCEED	CARRIERS OF	CARRIERS OF	OF
246 IN POUNDS	PROPERTY	PROPERTY	PROPERTY
247 0000 - 6000	\$ 7.20	\$ 7.20	\$ 7.20
248 6001 - 10000	33.60	25.20	16.80
249 10001 - 16000	78.40	70.70	39.20
250 16001 - 20000	156.00	129.00	78.00
251 20001 - 26000	228.00	192.00	114.00
252 26001 - 30000	300.00	247.00	150.00
253 30001 - 36000	384.00	318.00	192.00
254 36001 - 40000	456.00	378.00	228.00
255 40001 - 42000	504.00	420.00	264.00
256 42001 - 44000	528.00	444.00	276.00
257 44001 - 46000	552.00	456.00	282.00
258 46001 - 48000	588.00	492.00	300.00
259 48001 - 50000	612.00	507.00	312.00
260 50001 - 52000	660.00	540.00	336.00
261 52001 - 54000	684.00	564.00	348.00
262 54001 - 56000	708.00	588.00	360.00
263 56001 - 58000	756.00	624.00	384.00
264 58001 - 60000	780.00	642.00	396.00
265 60001 - 62000	828.00	828.00	420.00

266	62001 - 64000	852.00	852.00	432.00
267	64001 - 66000	900.00	900.00	482.00
268	66001 - 68000	936.00	936.00	504.00
269	68001 - 70000	972.00	972.00	516.00
270	70001 - 72000	996.00	996.00	528.00
271	72001 - 74000	1,128.00	1,128.00	576.00
272	74001 - 76000	1,248.00	1,248.00	612.00
273	76001 - 78000	1,380.00	1,380.00	720.00
274	78001 - 80000	1,512.00	1,512.00	864.00

275 In addition to the above levied annual highway privilege tax
 276 on vehicles with a gross weight exceeding ten thousand (10,000)
 277 pounds, there is levied and shall be collected an additional
 278 privilege tax in the amount of One Thousand Three Hundred Fifty
 279 Dollars (\$1,350.00) for each current or later year model vehicle
 280 based upon a licensed weight of eighty thousand (80,000) pounds.
 281 This additional privilege tax shall be reduced by the amount of
 282 One Hundred Seventy-five Dollars (\$175.00) for each year of age to
 283 a minimum of Fifty Dollars (\$50.00) and further reduced by the
 284 ratio of licensed weight to the maximum weight of eighty thousand
 285 (80,000) pounds. During the first year only, the privilege tax
 286 monies collected under the provisions of this paragraph shall be
 287 distributed to the various counties of the state on the basis of
 288 the ratio of the last year of annual ad valorem taxes collected by
 289 such counties on such vehicles to the total ad valorem taxes
 290 collected by all counties on such vehicles in the same year. In
 291 all subsequent years, such distribution to the counties shall be
 292 made on the basis of the ratio of the number of motor vehicles
 293 registered in excess of ten thousand (10,000) pounds, in each
 294 taxing district in each county, to the total number of such
 295 vehicles registered statewide. The counties should then
 296 distribute these proceeds as they would if these collections were
 297 ad valorem taxes. Provided, however, until July 1, 1993, vehicles
 298 which are subject to the provisions of this section and were

299 licensed in another state shall not be subject to any other taxes
300 when registered in this state.

301 From the privilege tax monies collected under this section,
302 Three Million Seven Hundred Thirty-two Thousand Four Hundred Three
303 Dollars and Eleven Cents (\$3,732,403.11) shall be earmarked and
304 set aside to be apportioned and paid to the counties of the state
305 in the manner provided by Section 27-19-159, Mississippi Code of
306 1972. Any excess privilege tax monies collected under this
307 section shall be deposited into the State Highway Fund for the
308 construction, maintenance and reconstruction of highways and roads
309 of the State of Mississippi or the payment of interest and
310 principal on bonds authorized by the 1972 Regular Session of the
311 Legislature for construction and reconstruction of highways.

312 Provided that no privilege license shall be issued for any
313 period of time for less than One Dollar (\$1.00).

314 * * *

315 The annual highway privilege tax imposed on operators engaged
316 exclusively in the transportation of household goods shall be the
317 same as the tax imposed upon private commercial carriers by this
318 section. Provided that in determining the amount of privilege
319 taxes due under the provisions of this section, there shall be
320 allowed a maximum tolerance of five hundred (500) pounds on all
321 classes of carriers except carriers of liquefied compressed gases
322 and in the case of carriers of liquefied compressed gases there
323 shall be allowed a maximum tolerance of two thousand (2,000)
324 pounds.

325 Provided, however, any owner or operator who operates a motor
326 vehicle on the public highways, with a license tag attached
327 thereto which was issued for another or different vehicle, shall
328 be liable for the privilege tax on said vehicle for twelve (12)
329 months plus a penalty thereon of twenty-five percent (25%).

330 Provided further, that carriers of property duly registered
331 and licensed in another state and being used to transport farm

332 harvesting machinery or equipment to and from a particular county
333 in this state may, upon adoption of a resolution by the board of
334 supervisors of said county where such machinery or equipment is
335 being exclusively used in harvesting farm crops within said
336 county, be exempt from the taxes herein levied when said
337 resolution is filed with the State Tax Commission. Provided,
338 however, that said exemption shall not exceed a period of forty
339 (40) days for any annual period without a second resolution of
340 approval by the board of supervisors who shall have the authority
341 to extend said exemption not to exceed an additional period of
342 twenty (20) days during any annual period.

343 Provided further, a private commercial carrier of property
344 hauling interstate may purchase a common and contract carrier of
345 property license plate at the prescribed fee to allow the carrier
346 to lease on a one-way basis per trip without qualifying with the
347 Public Service Commission.

348 SECTION 3. Section 27-19-15, Mississippi Code of 1972, is
349 amended as follows:

350 27-19-15. (1) In addition to the privilege license tax
351 otherwise levied for the operation of motor vehicles, there is
352 hereby levied on each carrier of property for each motor vehicle,
353 truck tractor or road tractor operated pursuant to the provisions
354 of section 63-5-47, Mississippi Code of 1972, an annual highway
355 privilege tax of Eight Dollars and Fifty Cents (\$8.50) per one
356 thousand (1,000) pounds, or fractional part thereof, in excess of
357 the maximum gross weight on which an annual highway privilege tax
358 has been otherwise paid for said vehicle, said tax to be paid to
359 the Mississippi Department of Transportation.

360 (2) Each and every vehicle subject to the tax levied hereby
361 shall be issued a special permit by the motor vehicle comptroller,
362 which permit, or a certified copy thereof, shall be carried by the
363 operator of any such vehicle at all times.

364 SECTION 4. Section 27-19-31, Mississippi Code of 1972, is
365 amended as follows:

366 27-19-31. (1) The State Tax Commission is authorized and
367 directed to establish and maintain a vehicle registration renewal
368 system whereby the license tag attached upon a motor vehicle or
369 trailer may be issued for five (5) years with the approval of the
370 License Tag Commission, except for motor vehicles registered in
371 excess of ten thousand (10,000) pounds gross vehicle weight, and
372 motor vehicles in a fleet registered under Section 27-19-66,
373 apportioned vehicles, rental and commercial trailers and buses,
374 which shall be issued for a period of time determined by the State
375 Tax Commission. During each intervening year of the period for
376 which license tags are issued, the State Tax Commission shall
377 issue up to two (2) license decals, in lieu of the license tags,
378 which will specify the month and year in which the license tag
379 shall expire. Motor vehicles in a corporate fleet registered
380 under Section 27-19-66, shall not be issued decals specifying the
381 month and year of expiration.

382 Any series of tags may be cancelled by the commissioner with
383 the approval of the License Tag Commission and a new series of
384 tags issued.

385 (2) The license decals issued in lieu of the license tags
386 shall indicate the month and the last two (2) figures of the year
387 for which such license shall expire, and these decals shall be
388 color coded so that it shall be possible to distinguish the year
389 and the month for which such decals shall expire. The license
390 decals shall be attached to the license tag of the motor vehicle
391 or trailer, and when so attached shall be deemed to be the license
392 tag for the ensuing registration year. The month decal shall be
393 attached in an upright position in the lower left corner of the
394 license tag, and the year decal shall be attached in an upright
395 position in the lower right corner of the license tag. Decals
396 specifying the month and year of expiration shall not be required

397 to be attached to license tags on motor vehicles in a corporate
398 fleet registered under Section 27-19-66.

399 Except as otherwise provided in this paragraph, the
400 registration year shall be a period of one (1) year commencing on
401 the first day of the month following the month in which the
402 vehicle was acquired. Beginning October 1, 1982, original
403 registrations of motor vehicles, except motor vehicles registered
404 in excess of ten thousand (10,000) pounds gross vehicle weight,
405 apportioned vehicles and buses, may be made and shall be prorated
406 for a period of from six (6) to eleven (11) months according to
407 regulations established by the State Tax Commission to reduce a
408 disproportionate number of registrations for a particular month.
409 Beginning July 1, 1995, original registrations and renewal
410 registrations of motor vehicles in corporate fleets registered
411 under Section 27-19-66, shall be prorated according to regulations
412 established by the State Tax Commission so as to cause the
413 registration of such fleet motor vehicles to coincide with the
414 anniversary month for corporate fleets established by the * * *
415 State Tax Commission. Where a vehicle is registered for a period
416 less than twelve (12) months, the anniversary month shall be the
417 month of the expiration of the original license tag.

418 Beginning July 1, 1996, original registrations and renewal
419 registrations of motor vehicles in individual fleets registered
420 under Section 27-19-66 shall be prorated according to regulations
421 established by the State Tax Commission so as to cause the
422 registration of such fleet motor vehicles to coincide with the
423 anniversary month for individual fleets established by the county
424 tax collector. Where a vehicle is registered for a period less
425 than twelve (12) months, the anniversary month shall be the month
426 of the expiration of the original license tag.

427 The State Tax Commission, with the approval of the License
428 Tag Commission, shall so specify the area or areas on the license
429 tag where the license decals shall be attached. The number of the

430 license tag shall be written across its face, and the number of
431 the tag shall represent the registration number; and upon all the
432 tags for private passenger vehicles the word "MISSISSIPPI" shall
433 be written across the top of the tag in capital letters
434 sufficiently large to be easily read, but upon all other tags such
435 word may be abbreviated. The number of the license tag shall not
436 exceed seven (7) letters, numbers or a combination of such letters
437 and numbers. Also, on all tags sold and issued, an appropriate
438 place will be provided thereon to place license decals indicating
439 the expiration date of the tag. For the purposes of this section
440 and Section 27-19-32, Mississippi Code of 1972, the term "decal,"
441 "decals" or "license decal" shall mean a tab, sticker or other
442 similar device attached to a license tag which validates same for
443 a stated period of time. One (1) license tag and up to two (2)
444 license decals shall be furnished for all vehicles and shall be
445 fastened immovably twelve (12) inches or more above the ground, at
446 the rear of the vehicle under or over the rear light, with the
447 number in upright position so that it will be plainly visible and
448 legible at all times, and at night at a distance of sixty (60)
449 feet. In the case of tractors or other motor vehicles drawing or
450 pulling trailers, semitrailers or farm implements, the tag shall
451 be fastened upon such vehicle twelve (12) inches or more above the
452 ground, upon the front or back of such vehicle, with the number in
453 an upright position. Such license plate, all characters, the
454 county name thereon and any legally affixed decals shall not be
455 defaced, covered or obstructed from view by any object, decal,
456 sticker, paint, marking or license plate bracket or holder. Any
457 person who defaces, covers or obstructs any portion of a license
458 tag with any sticker, decoration, paint, marking, license plate
459 bracket or holder or any other thing or device, in such a manner
460 that the characters, the county name and any legally affixed
461 decals on the tag cannot be read, shall be guilty of a misdemeanor
462 and, upon conviction, shall be punished by a fine of not more than

463 Twenty-five Dollars (\$25.00). Unless the license tag with current
464 decals is fastened to the vehicle as herein provided, the said
465 vehicle shall be regarded as operating without a license tag, and
466 the owner or operator shall be liable for the penalties herein
467 provided.

468 In addition to the above requirements, license tags for
469 private passenger vehicles shall have a county designation thereon
470 referencing the name of the county in which such vehicle is
471 registered.

472 Law enforcement officers of this state shall remove from a
473 motor vehicle or trailer any license tag and/or decals which are
474 so defaced that proper identification cannot be reasonably made.
475 The officer shall issue to the driver of such vehicle a tag permit
476 which shall be valid for a period of five (5) days. Each person
477 receiving such tag permit shall purchase, within five (5) days
478 from the date of the issuance of the permit, a new tag and/or
479 decals for the fee set forth in Section 27-19-37, Mississippi Code
480 of 1972, for a substitute tag.

481 Any person who has a license tag or decals on a vehicle which
482 may be so defaced that proper identification cannot be reasonably
483 made may remove such and purchase another license tag and/or
484 decals for the same fee required for a substitute tag. If any
485 license tag shall deteriorate due to age so that identification
486 cannot be reasonably made, the owner may surrender such tag to the
487 issuing authority and be issued a new tag and like decals at no
488 cost.

489 (3) The State Tax Commission is authorized to promulgate
490 appropriate rules and regulations to govern the use and display of
491 license decals and to publish a summary thereof which shall be
492 available to state officials and the public upon request.

493 SECTION 5. Section 27-19-39, Mississippi Code of 1972, is
494 amended as follows:

495 27-19-39. In addition to the provisions of Section 27-19-31
496 setting forth what a license tag shall contain, the State Tax
497 Commission shall require that the name of the county of
498 registration shall be placed on all pickup truck tags * * *.

499 SECTION 6. Section 27-19-41, Mississippi Code of 1972, is
500 amended as follows:

501 27-19-41. The face of all motor vehicle license plates or
502 tags, whether for passenger automobiles, trucks of any kind or
503 size, whether special, distinctive or for antique vehicles or for
504 whatever type and kind of motor vehicle including motorcycles and
505 motorbikes issued by any authority in the state, shall be fully
506 coated or painted with a reflectorizing material for the purpose
507 of additional safety commencing with the 1972 issue.

508 The type of reflective material shall be determined by the
509 license tag commission who shall not prescribe such specifications
510 for said reflective material so as to eliminate competitive
511 bidding or to favor any particular company or supplier, but shall
512 be guided by the legislative intent to provide the most efficient
513 reflectorized safety license plate within the money appropriated.

514 The State Tax Commission shall furnish the various counties
515 of the state with license plates without the expiration dates
516 imprinted thereon. The plates will have designated areas for
517 decals to reflect the expiration date.

518 The State Tax Commission shall design decals which will be
519 self-adhesive to metal. The decals will provide for the month and
520 year of expiration; will be a different color for each consecutive
521 year and for each month; and will be serially numbered for
522 recording purposes.

523 SECTION 7. Section 27-19-45, Mississippi Code of 1972, is
524 amended as follows:

525 27-19-45. (1) Owners of motor vehicles who are residents of
526 the State of Mississippi and who hold an unrevoked and unexpired
527 official amateur radio station license issued by the Federal

528 Communications Commission, upon application to the tax collector
529 in the owner's county of legal residence accompanied by proof of
530 ownership of such amateur radio station license, and upon payment
531 of the road and bridge privilege taxes, ad valorem taxes and
532 registration fees as prescribed by law for passenger cars, pickup
533 trucks or other noncommercial motor vehicles, and upon payment of
534 an additional registration or tag fee of Fifteen Dollars (\$15.00)
535 shall be issued a special license plate upon which, in lieu of the
536 numbers prescribed by law, shall be inscribed the official amateur
537 call letters of such applicant as assigned by the Federal
538 Communications Commission. This special license plate may be used
539 in place of the regular license tag for passenger cars, pickup
540 trucks or other noncommercial motor vehicles. The application and
541 the additional fee, less five percent (5%) thereof to be retained
542 by the county tax collector, shall be remitted to the State Tax
543 Commission on a monthly basis as prescribed by the commission.
544 The portion of the additional fee retained by the tax collector
545 shall be deposited into the county general fund. The portion of
546 the fee remitted to the Tax Commission shall be deposited into the
547 State Treasury on the day it is received and shall be deposited by
548 the State Treasurer into the State General Fund.

549 The Governor under like terms and provisions shall be and he
550 is hereby authorized to exhibit on any passenger cars, pickup
551 trucks or other noncommercial motor vehicles used by him license
552 tag Number 1, with the county of his residence inscribed thereon.
553 The Lieutenant Governor is likewise authorized to use license
554 plate Number 2, with the county of his residence appearing
555 thereon. All former governors, under like terms and provisions,
556 are authorized to use license plate X-1, with the county of his
557 residence appearing thereon, and all former lieutenant governors,
558 under like terms and provisions, are authorized to use license
559 plate X-2, with the county of his residence appearing thereon.

560 When a passenger car, pickup truck or other noncommercial
561 motor vehicle for which a special license tag has been issued is
562 sold or traded by the owner, the special tag may be transferred to
563 the new or other passenger car, pickup truck or other
564 noncommercial motor vehicle which is replacing the passenger car,
565 pickup truck or other noncommercial motor vehicle for which the
566 license tag was originally issued, without additional charge, upon
567 application to the county tax collector, with proof that all taxes
568 and registration fees as prescribed by law have been paid for such
569 replacement passenger car, pickup truck or other noncommercial
570 motor vehicle.

571 (2) The State Tax Commission shall make such rules and
572 regulations as necessary to ascertain compliance with all state
573 license laws relating to use and operation of private passenger
574 cars, pickup trucks or other noncommercial motor vehicles before
575 authorizing the issuance of these tags.

576 (3) This section is supplemental to the motor vehicle
577 licensing laws of the State of Mississippi, and nothing herein
578 shall be construed as abridging or amending such laws.

579 SECTION 8. Section 27-19-46, Mississippi Code of 1972, is
580 amended as follows:

581 27-19-46. (1) The State Tax Commission is hereby authorized
582 to issue special distinctive license plates under the provisions
583 hereinafter set forth. Such tags shall be issued to persons who
584 qualify under subsection (2) of this section, and such tags shall
585 be of such form and appearance as the commission shall provide
586 subject to the approval of the License Tag Commission and in
587 accordance with the provisions of Section 27-19-41.

588 (2) (a) The following persons shall be eligible to display
589 special distinctive license plates under the provisions of this
590 section:

591 (i) United States Senators;

592 (ii) Members of the United States House of
593 Representatives;

594 (iii) Enforcement and investigative personnel of
595 the State Tax Commission;

596 (iv) Enforcement and investigative personnel of
597 the Public Service Commission;

598 (v) State Commanders of the American Legion,
599 Veterans of Foreign Wars * * * ; * * *

600 (vi) Former United States Congressmen and
601 Senators;

602 (vii) Enforcement and investigative personnel of
603 the Mississippi Department of Public Safety;

604 (viii) Enforcement and investigative personnel of
605 the Mississippi Department of Transportation; and

606 (ix) Enforcement and investigative personnel of
607 the Mississippi Bureau of Narcotics.

608 (b) The State Tax Commission shall promulgate
609 reasonable regulations regarding certification of eligibility to
610 receive such tags.

611 (3) (a) When a passenger car for which a special license
612 tag has been issued is sold or traded by the owner, the special
613 tag may be transferred to the new or other car which is replacing
614 the car for which the license tag was originally issued, without
615 additional charge, upon application to the commission with proof
616 that the regular license tag has been purchased for such
617 replacement car.

618 (b) The State Tax Commission shall make such rules and
619 regulations as necessary to ascertain compliance with all state
620 license laws relating to use and operation of a private passenger
621 car before issuing these tags in lieu of the regular Mississippi
622 license plate, and all applications for such tags shall be made to
623 the commission.

624 (c) The State Tax Commission shall not issue such
625 special tag or tags authorized by law until the commission is
626 first furnished a copy of the ad valorem tax receipt paid by the
627 owner of such vehicle from the county and city in which he
628 resides, and the commission shall keep a current list of such tags
629 issued as a public record.

630 (4) Enforcement and investigative personnel of any federal,
631 state or local government agency are eligible to display regular
632 license plates on vehicles used in the performance of their duties
633 upon application to the State Tax Commission. The commission
634 shall make such rules and regulations needed regarding the
635 issuance of such license plates.

636 (5) The provisions of this section are supplemental to the
637 motor vehicle licensing laws of the State of Mississippi, and
638 nothing herein shall be construed as abridging or amending such
639 laws.

640 SECTION 9. Section 27-19-47.1, Mississippi Code of 1972, is
641 amended as follows:

642 27-19-47.1. (1) Any citizen of the State of Mississippi who
643 owns a registered antique motorcycle may apply to the tax
644 collector in the county of his legal residence, on forms
645 prescribed by the State Tax Commission, for a special antique
646 motorcycle plate to be displayed on such antique motorcycle.

647 Upon receipt of an application for a special antique
648 motorcycle plate, on a form prescribed by the commission, and upon
649 payment of the fee as prescribed in subsection (2) of this
650 section, the tax collector shall issue to such applicant a special
651 antique motorcycle plate on a permanent basis, and it shall bear
652 no date, but shall bear the inscription "Antique
653 Motorcycle-Mississippi" and shall be valid without renewal as long
654 as the motorcycle is in existence. This special plate shall be
655 issued for the applicant's use only for such motorcycle and in the

656 event of a transfer of title, the owner shall surrender the
657 special plate to the tax collector.

658 Such special antique motorcycle plate shall be issued in lieu
659 of, and shall have the same legal significance as, ordinary
660 registration plates.

661 (2) In lieu of the annual license tax and registration fees
662 levied under Mississippi law, a special license tax fee shall be
663 levied on the operation of antique motorcycles. The fee for a
664 license shall be Twenty-five Dollars (\$25.00) and it shall be
665 issued on a permanent basis without renewal. The fee, less five
666 percent (5%) thereof to be retained by the county tax collector,
667 shall be remitted to the State Tax Commission on a monthly basis
668 as prescribed by the commission. The portion of the additional
669 fee retained by the tax collector shall be deposited into the
670 county general fund. The portion of the fee remitted to the tax
671 commission shall be deposited into the State Treasury on the day
672 it is received and shall be deposited by the State Treasurer into
673 the State General Fund.

674 (3) For the purposes of this section, motorcycles
675 manufactured more than twenty-five (25) years ago shall hereafter
676 be classified as antique motorcycles and shall be exempt from all
677 ad valorem taxes levied by both state, municipal, county and other
678 taxing districts.

679 SECTION 10. Section 27-19-49, Mississippi Code of 1972, is
680 amended as follows:

681 27-19-49. (1) Owners of motorcycles who are members of a
682 Shrine motorcycle club, corps or unit of Mississippi may, in their
683 discretion, purchase and use, in lieu of the motorcycle tag
684 described in section 27-19-35, an especially prepared tag of the
685 same dimensions as the regular motorcycle tag. This distinctive
686 tag shall be of a yellow background; the Shrine emblem in green
687 coloring in the middle left of the tag; "Miss." (abbreviated) in
688 red letters in the lower left of the tag; the year of issuance in

689 abbreviated form (the last two numbers) in red letters in the
690 lower right of the tag; and the designated number of the
691 particular tag in red numbers in the middle right of the tag.
692 These tags shall be numbered commencing with the numeral "1."

693 (2) These distinctive Shrine tags shall be ordered through
694 the State Tax Commission by an official of each such Shrine club,
695 corps or unit desiring same. Only one such distinctive tag shall
696 be allowed to each individual member of any Shrine club, corps or
697 unit and only for a heavy weight or heavy duty motorcycle.

698 (3) The individual Shrine members or Shrine club, corps or
699 unit so ordering such tag or tags shall pay the regular motorcycle
700 tag fees and taxes as designated by the tax collector's office of
701 the county in which the motorcycle is registered and such Shrine
702 members, clubs, corps or units shall pay any additional charge
703 necessary for the purchase of such distinctive tag. Each such
704 distinctive Shrine tag will be duly recorded and registered at the
705 office of the sheriff of the county in which the individual Shrine
706 member resides.

707 SECTION 11. Section 27-19-55, Mississippi Code of 1972, is
708 amended as follows:

709 27-19-55. (1) The sheriff of each county in the State of
710 Mississippi and the officially appointed deputy sheriffs of each
711 county, upon application by the sheriff to the State Tax
712 Commission shall be entitled to purchase a special license plate
713 through such office. Only one (1) such tag shall be allowed to
714 each individual sheriff and deputy sheriff in each tag period, and
715 such tag shall be placed upon the vehicle used in the carrying out
716 of official sheriff's department duties.

717 (2) The State Tax Commission is authorized to implement the
718 provisions of this section by its own administrative process,
719 according to the provisions herein. The State Tax Commission
720 shall furnish the special license tags and decals to the sheriff's
721 office as provided herein, and the cost of such tags and decals

722 shall be the same as established by law for the vehicle
723 licensed. * * *

724 When a car for which a tag has been issued is sold or traded
725 by the sheriff's department during the period for which the tag is
726 issued, said tag shall be transferred, in addition to the decals
727 on the tag, to the new or other car replacing the car for which
728 the tag was originally issued.

729 (3) The tag and decals issued for the sheriffs of the
730 various counties and the deputy sheriffs, shall conform to the
731 provisions of Section 27-19-31, except as follows: The
732 registration number shall be the two (2) digit county code, the
733 initials "S.O.," and in the space immediately to the right of
734 "S.O." there shall appear the number "1," to and including the
735 exact number of deputy sheriffs employed in that particular
736 county. However, the first distinctive license reading "S.O. 1"
737 shall be designated for the sheriff of each county.

738 SECTION 12. Section 27-19-56, Mississippi Code of 1972, is
739 amended as follows:

740 27-19-56. (1) Upon application by any legal resident of the
741 State of Mississippi with a disability which limits or impairs the
742 ability to walk, the State Tax Commission shall prepare and issue
743 through the county tax collectors a special license plate bearing
744 the International Symbol of Access adopted by Rehabilitation
745 International in 1969 at its Eleventh World Congress on
746 Rehabilitation of the Disabled for not more than one (1) vehicle
747 that is registered in the applicant's name. The initial
748 application shall be accompanied by the certification of a
749 licensed physician that (a) the applicant meets the definition of
750 persons with disabilities which limit or impair the ability to
751 walk; and (b) that the physician has determined that the applicant
752 will have the disability for at least three (3) years. The State
753 Tax Commission shall prepare and issue to the tax collectors of
754 the various counties, decals for placement on the special license

755 plates. The decals shall bear thereon the month in which the
756 license plate was issued and the year in which the special license
757 plate will expire. The special license plate issued under this
758 section is valid for the period of time that the license tag
759 attached upon a motor vehicle is issued pursuant to Section
760 27-19-31(1). A person to whom the special license plate is issued
761 may retain the special license plate and may renew it by
762 submitting to the county tax collector, on or before its
763 expiration, the certification of a licensed physician that the
764 physician has determined (a) that the applicant meets the
765 definition of a person with a disability which limits or impairs
766 the ability to walk; and (b) that the applicant will have the
767 disability for at least three (3) years. If an applicant fails to
768 renew the special license plate before its date of expiration,
769 then he shall surrender the special license plate to the county
770 tax collector and the tax collector shall issue to such person a
771 regular license plate to replace the special license plate.

772 The terms "vehicle" and "motor vehicle," as used in this
773 section, includes motorcycles.

774 The term "persons with disabilities which limit or impair the
775 ability to walk" when used in this section means those persons
776 who, as determined by a licensed physician:

777 (a) Cannot walk two hundred (200) feet without stopping
778 to rest; or

779 (b) Cannot walk without the use of, or assistance from,
780 a brace, cane, crutch, another person, prosthetic device,
781 wheelchair, or other assistive device; or

782 (c) Are restricted by lung disease to such an extent
783 that the person's forced (respiratory) expiratory volume for one
784 (1) second, when measured by spirometry, is less than one (1)
785 liter, or the arterial oxygen tension is less than sixty (60)
786 mm/hg on room air at rest; or

787 (d) Use portable oxygen; or

788 (e) Have a cardiac condition to the extent that the
789 person's functional limitations are classified in severity as
790 Class III or Class IV according to standards set by the American
791 Heart Association; or

792 (f) Are severely limited in their ability to walk due
793 to an arthritic, neurological or orthopedic condition.

794 An applicant for a special license plate bearing the
795 International Symbol of Access shall not be required to pay any
796 fee or charge for the issuance of such license plate separate from
797 or in addition to the road and bridge privilege taxes, ad valorem
798 taxes and registration fees otherwise required by law to be paid
799 for the issuance of a regular license plate for such vehicle.

800 (2) The State Tax Commission shall prepare removable
801 windshield placards and such placards shall be issued and
802 periodically renewed upon the applications of persons with
803 disabilities which limit or impair the ability to walk. The
804 placards shall be issued, free of charge, to applicants through
805 the offices of the tax collectors of the counties. The initial
806 application shall be accompanied by the certification of a
807 licensed physician that the applicant meets the definition of
808 persons with disabilities which limit or impair the ability to
809 walk. These placards shall be valid for a period of three (3)
810 years from their date of issue and may be renewed in the same
811 manner as provided for the renewal of the special license plates
812 under subsection (1) of this section. The removable windshield
813 placard must be displayed on the left side of the vehicle
814 dashboard. The State Tax Commission shall prescribe the placement
815 for motorcycles.

816 (3) The State Tax Commission shall provide for the issuance
817 of a temporary removable windshield placard, upon the application
818 of a person with a disability which limits or impairs the ability
819 to walk. Temporary removable windshield placards authorized by
820 this subsection shall be prepared by the State Tax Commission and

821 shall be issued, free of charge, to applicants through the offices
822 of the tax collectors of the counties. Application for a
823 temporary removable windshield placard must be accompanied by the
824 certification of a licensed physician that the applicant meets the
825 definition of persons with disabilities which limit or impair the
826 ability to walk. The certification shall also include the period
827 of time that the physician determines the applicant will have the
828 disability, not to exceed six (6) months. The temporary removable
829 windshield placard must be displayed on the left side of the
830 vehicle dashboard. The temporary removable windshield placard
831 shall be valid for a period of time for which the physician has
832 determined that the applicant will have the disability, not to
833 exceed six (6) months from the date of issuance. The State Tax
834 Commission shall prescribe the placement for motorcycles.

835 (4) The removable windshield placard and the temporary
836 removable windshield placard shall be two-sided and shall include:

837 (a) The International Symbol of Access, which is at
838 least three (3) inches in height, centered on the placard (the
839 color of the removable windshield placard shall be white on a blue
840 shield; and the temporary removable windshield placard shall be
841 white on a red shield);

842 (b) An identification number and, on the reverse side,
843 the name of the individual to whom the placard is issued;

844 (c) A date of expiration, which shall be entered on the
845 placard by the tax collector; and

846 (d) The seal of the State of Mississippi.

847 (5) It shall be unlawful to park a motor vehicle in an area
848 set aside for persons who are disabled if the motor vehicle does
849 not have displayed the removable windshield placard authorized in
850 this section. Any person who unlawfully parks a motor vehicle in
851 such areas, or who blocks such spaces or access thereto, shall be
852 guilty of a misdemeanor and, upon conviction thereof, shall be
853 fined not more than Two Hundred Dollars (\$200.00) for each such

854 violation. For the third and subsequent offenses under this
855 section, the offender's driver's license shall be suspended for
856 ninety (90) days by the Commissioner of Public Safety in
857 accordance with Section 63-1-53 in addition to any fine imposed.
858 The court shall not suspend or reduce any fine required to be
859 imposed under this subsection.

860 (6) Any person who, for the purpose of obtaining a special
861 license plate or windshield placard under this section, files with
862 the county tax collector a physician's certification, knowing the
863 certification to be false or to have been fraudulently obtained,
864 shall be guilty of a misdemeanor and, upon conviction, shall be
865 fined not more than Two Hundred Dollars (\$200.00).

866 (7) All law enforcement officers are authorized to enforce
867 this section on public and private property. Provision of spaces
868 restricted to handicapped parking and proper marking of such
869 spaces shall be considered as intent and permission to enforce
870 such designated parking on private property. Only areas marked in
871 accordance with the Americans with Disabilities Act Accessibility
872 Guidelines or equivalent standards shall be enforced. Spaces
873 shall bear the International Symbol of Access.

874 (8) Motor vehicles displaying a special license plate,
875 license plate decal, placard or parking certificate or permit
876 bearing the International Symbol of Access issued to a person with
877 a disability by any other state or district subject to the laws of
878 the United States shall be allowed the special parking privileges
879 under this section provided the license plate, decal, placard,
880 permit or certificate bears the International Symbol of Access and
881 is displayed in a prominent place on the vehicle.

882 (9) Parking in any area set aside for persons who are
883 disabled is limited to vehicles which, immediately before or after
884 the utilization of such an area, are used to transport a person
885 with a disability which limits or impairs the ability to walk.

886 The identification required to park in such an area, except as
887 provided in subsection (8) of this act, is as follows:

888 (a) For a vehicle used to transport a person with a
889 permanent disability, that person's permanent windshield placard
890 must be displayed.

891 (b) For a vehicle being used by a person who has a
892 temporary disability which limits or impairs the ability to walk,
893 or which is being used to transport such a person, a temporary
894 windshield placard must be displayed.

895 (10) Upon application by a nursing home, retirement home or
896 other institution that transports disabled persons, the State Tax
897 Commission may issue the special license plate authorized pursuant
898 to this section for not more than one (1) vehicle that is
899 registered in the applicant's name that is used to transport
900 disabled residents of the institution. Such institution shall
901 comply with all other laws regarding the registration of such
902 vehicle.

903 SECTION 13. Section 27-19-56.1, Mississippi Code of 1972, is
904 amended as follows:

905 27-19-56.1. (1) Any owner of a motor vehicle who is a fire
906 fighter, including a career fire fighter, a volunteer fire fighter
907 or an industrial fire fighter, employed by or in the service of
908 any municipality, county, fire district, state agency or industry
909 in the state who is a resident of this state, or who is a retired
910 fire fighter who is a resident of this state, upon payment of the
911 road and bridge privilege taxes, ad valorem taxes and registration
912 fees as prescribed by law for private carriers of passengers,
913 pickup trucks and other noncommercial motor vehicles, and upon
914 payment of an additional fee in the amount provided in subsection
915 (3) of this section, shall be issued a distinctive license tag for
916 each motor vehicle registered in his name identifying such person
917 as a fire fighter or retired fire fighter. The distinctive
918 license tags so issued shall be of such color and design as may be

919 agreed upon by the Executive Committee of the Mississippi Fire
920 Fighters Association and the State Tax Commission, shall consist
921 of such letters or numbers, or both, as may be necessary to
922 distinguish each license tag and may, in the discretion of the
923 State Tax Commission, display the county name.

924 (2) Application for the distinctive license tags authorized
925 by this section shall be made to the county tax collector on forms
926 prescribed by the State Tax Commission. Applicants for such
927 distinctive license tags (a) shall present to the issuing official
928 proof of their employment or service as a fire fighter by
929 presentation of the applicant's official fire fighter
930 identification card or a signed and notarized affidavit from the
931 governing authority or chief executive officer of the
932 municipality, county, fire district, agency or industry by or for
933 whom the applicant is employed or serves as a fire fighter; or (b)
934 shall present proof that they are a retired fire fighter by
935 presentation of a signed and notarized affidavit from the
936 governing authority or chief executive officer of the
937 municipality, county, fire district, agency or industry from whom
938 the fire fighter retired. The application and the additional fee
939 imposed under subsection (3) of this section, less three percent
940 (3%) thereof to be retained by the tax collector, shall be
941 remitted to the State Tax Commission on a monthly basis as
942 prescribed by the commission. The portion of the additional fee
943 retained by the tax collector shall be deposited into the county
944 general fund.

945 (3) Beginning with any registration year commencing on or
946 after July 1, 1992, any person applying for a distinctive license
947 tag under this section shall pay an additional fee in the amount
948 of Fifty Dollars (\$50.00) for each distinctive license tag applied
949 for under this section which shall be in addition to all other
950 taxes and fees. The additional fee paid shall be for a period of
951 time to run concurrent with the vehicle's established license tag

952 year. The additional fee is due and payable at the time the
953 original application is made for a distinctive license tag under
954 this section and thereafter annually at the time of renewal
955 registration as long as the owner retains the distinctive license
956 tag. If the owner does not wish to retain the distinctive license
957 tag, or if the owner * * * resigns from or otherwise vacates his
958 employment or service as a fire fighter, he must surrender it to
959 the local county tax collector.

960 (4) The State Tax Commission shall deposit all fees into the
961 State Treasury on the day collected. At the end of each month,
962 the State Tax Commission shall certify to the State Treasurer the
963 total fees collected under this section from the issuance of
964 distinctive license tags. The State Treasurer shall distribute an
965 amount equal to Seven Dollars (\$7.00) of the additional fees
966 collected for each such distinctive license tag issued under this
967 section to the State General Fund, and the remainder of such
968 additional fees collected shall be distributed by the State
969 Treasurer to the credit of the special fund created in Section
970 7-9-70.

971 (5) A regular license tag must be properly displayed as
972 required by law until replaced by a distinctive license tag under
973 this section. The regular license tag must be surrendered to the
974 tax collector upon issuance of the distinctive license tag under
975 this section. The tax collector shall issue up to two (2) license
976 decals for each distinctive license tag issued under this section,
977 which will expire the same month and year as the regular license
978 tag.

979 (6) In the case of loss or theft of a distinctive license
980 tag issued under this section, the owner may make application and
981 affidavit for a replacement distinctive license tag as provided by
982 Section 27-19-37, Mississippi Code of 1972. The fee for a
983 replacement distinctive license tag shall be Ten Dollars (\$10.00).
984 The tax collector receiving such application and affidavit shall

985 be entitled to retain and deposit into the county general fund
986 five percent (5%) of the fee for such replacement license tag and
987 the remainder shall be distributed in the same manner as funds
988 from the sale of regular distinctive license tags issued under
989 this section.

990 (7) In lieu of the distinctive license tag authorized under
991 subsections (1) through (6) of this section, any person who
992 presents proof of his employment or service as a fire fighter in
993 the manner provided in subsection (2) of this section, may be
994 issued a distinctive license tag decal for each motor vehicle
995 registered in his name identifying such person as a fire fighter.
996 The distinctive license tag decal shall be of such size, color and
997 design as may be agreed upon by the Executive Committee of the
998 Mississippi Fire Fighters Association and the State Tax
999 Commission; however, the State Tax Commission shall have final
1000 approval of the size, color and design. The distinctive license
1001 tag decals shall be prepared and sold at Two Dollars (\$2.00) each
1002 through the Mississippi Fire Fighters Training Academy.

1003 SECTION 14. Section 27-19-56.5, Mississippi Code of 1972, is
1004 amended as follows:

1005 27-19-56.5. In recognition of the patriotic service rendered
1006 by Mississippians who survived the attack on Pearl Harbor and by
1007 Mississippians who are recipients of the Purple Heart Medal, any
1008 such person is privileged to obtain one (1) distinctive motor
1009 vehicle license plate or tag identifying him as a Pearl Harbor
1010 survivor or a Purple Heart Medal recipient. The distinctive
1011 plates or tags shall be of a color and design designated by the
1012 State Tax Commission.

1013 The distinctive license plates shall be prepared by the State
1014 Tax Commission and shall be issued through the tax collectors of
1015 the counties in the same manner as are other motor vehicle license
1016 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in
1017 addition to all other taxes and fees, shall be collected by the

1018 tax collector for the Pearl Harbor distinctive tag. Distinctive
1019 tags issued to Purple Heart Medal recipients under the provisions
1020 of this section shall be exempt from ad valorem taxes, privilege
1021 taxes and all other taxes and fees. The surviving spouse of a
1022 deceased person who was issued a Purple Heart Medal distinctive
1023 license plate or tag under this section shall be entitled to apply
1024 for or retain such license tag and may continue annually to renew
1025 registration for one (1) such distinctive motor vehicle license
1026 plate or tag for as long as the spouse remains unmarried. At the
1027 time of application or renewal registration, a surviving spouse
1028 who desires to retain such distinctive plate or tag shall file
1029 with the county tax collector a sworn statement that the spouse is
1030 unmarried, and any such vehicle when so registered shall not be
1031 exempt from ad valorem taxes and privilege taxes. The tax
1032 collector shall monthly forward the additional fee of Fifteen
1033 Dollars (\$15.00) charged for issuance of a Pearl Harbor
1034 distinctive tag to the State Tax Commission which shall deposit
1035 such fee to the credit of the State General Fund. An applicant
1036 for a distinctive tag under this section shall present to the
1037 issuing official either (a) written proof that the applicant is an
1038 honorably discharged former member of one (1) of the Armed Forces
1039 of the United States and, while serving in the Armed Forces of the
1040 United States, was present during the attack on the island of
1041 Oahu, Territory of Hawaii, on December 7, 1941, between the hours
1042 of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof that
1043 the applicant is a Purple Heart Medal recipient. The distinctive
1044 license plates or tags so issued shall be used only upon a
1045 personally or jointly owned private passenger vehicle (to include
1046 station wagons, recreational motor vehicles and pickup trucks)
1047 registered in the name, or jointly in the name, of the person
1048 making application therefor, and when issued to such person shall
1049 be used upon the vehicle for which issued in lieu of the standard
1050 license plate or license tag normally issued for such vehicle.

1051 The distinctive license plates shall not be transferable
1052 between motor vehicle owners; and in the event the owner of a
1053 vehicle bearing a distinctive plate shall sell, trade, exchange or
1054 otherwise dispose of the vehicle, such plate shall be retained by
1055 such owner and returned to the tax collector.

1056 SECTION 15. Section 27-19-56.9, Mississippi Code of 1972, is
1057 amended as follows:

1058 27-19-56.9. Upon application by any legal resident of the
1059 State of Mississippi who is deaf, the State Tax Commission shall
1060 prepare and issue through the county tax collectors a special
1061 license plate for not more than one (1) vehicle that is registered
1062 in the applicant's name. The initial application shall be
1063 accompanied by the certification of a licensed physician that the
1064 applicant meets the definition of deaf persons set forth in this
1065 section. An applicant for a special license plate shall not be
1066 required to pay any fee or charge for the issuance of such license
1067 plate separate from or in addition to the road and bridge
1068 privilege taxes, ad valorem taxes and registration fees otherwise
1069 required by law to be paid for the issuance of a regular license
1070 plate for such vehicle. The design of the special license plate
1071 shall be executed in a manner which will alert others that the
1072 vehicle is registered in the name of a person who is deaf.

1073 For the purpose of this section, the term "vehicle" includes
1074 motorcycles, and the term "deaf" means any person whose hearing is
1075 totally impaired or whose hearing is so seriously impaired as to
1076 prohibit the person from understanding oral communication when
1077 spoken to in a normal conversational tone.

1078 * * *

1079 SECTION 16. Section 27-19-56.10, Mississippi Code of 1972,
1080 is amended as follows:

1081 27-19-56.10. (1) Owners of motor vehicles upon complying
1082 with the motor vehicle laws relating to registration and licensing
1083 of motor vehicles, and upon payment of the road and bridge

1084 privilege taxes, ad valorem taxes and registration fees as
1085 prescribed by law for private carriers of passengers, pickup
1086 trucks and other noncommercial motor vehicles, and upon payment of
1087 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1088 shall be issued a special license tag which displays an emblem
1089 designed by the Department of Wildlife, Fisheries and Parks.

1090 (2) The Department of Wildlife, Fisheries and Parks shall
1091 design emblems which shall be displayed on the special license
1092 tag. The emblem shall be affixed during the production of the
1093 license tag.

1094 (3) Application for the special license tags shall be made
1095 to the county tax collector on forms prescribed by the State Tax
1096 Commission. The application and the additional fee, less five
1097 percent (5%) thereof to be retained by the tax collector, shall be
1098 remitted to the State Tax Commission on a monthly basis as
1099 prescribed by the commission. The portion of the additional fee
1100 retained by the tax collector shall be deposited into the county
1101 general fund.

1102 (4) The special license tag shall be issued for a one-year
1103 period. The additional annual fee shall be due and payable at the
1104 time of renewal registration.

1105 (5) The State Tax Commission shall deposit all fees into the
1106 State Treasury on the day received. At the end of each month, the
1107 State Tax Commission shall certify the total fees collected under
1108 this section to the State Treasurer who shall distribute such
1109 collections as follows:

1110 (a) Twenty Dollars (\$20.00) of each additional fee
1111 collected on special license tags issued pursuant to this section
1112 shall be deposited into the Wildlife Heritage Fund created
1113 pursuant to Section 49-5-77.

1114 (b) One Dollar (\$1.00) of each additional fee collected
1115 on special license tags shall be deposited into the Mississippi

1116 Fire Fighter's Memorial Burn Center Fund created pursuant to
1117 Section 7-9-70.

1118 (c) The remainder of each such additional fee shall be
1119 deposited to the credit of the State Highway Fund to be expended
1120 solely for the repair, maintenance, construction or reconstruction
1121 of highways.

1122 SECTION 17. Section 27-19-56.11, Mississippi Code of 1972,
1123 is amended as follows:

1124 27-19-56.11. (1) Any resident of the State of Mississippi
1125 who is the owner of an antique automobile, as defined in Section
1126 27-19-47, or a street rod, as defined in Section 27-19-56.6, upon
1127 payment of the fee provided for in subsection (2) of this section,
1128 may apply through the office of the tax collector in the county of
1129 his legal residence, on forms prescribed by the State Tax
1130 Commission, for permission to display on the vehicle an authentic
1131 historical license plate of the same year of issuance as the model
1132 year of the antique automobile or street rod. The license plate
1133 shall be furnished by the applicant and presented for
1134 authentication to the State Tax Commission by the county tax
1135 collector. A regular license plate or a distinctive license plate
1136 authorized by law must be displayed on the vehicle until replaced
1137 by the historical license plate.

1138 (2) In lieu of the annual payment of road and bridge
1139 privilege taxes, ad valorem taxes and registration fees as
1140 prescribed by law, each person who applies for permission to
1141 display an historical license plate under this section, shall pay
1142 a one-time, nonrefundable special license tax fee of Twenty-five
1143 Dollars (\$25.00) to the county tax collector. The fee, less five
1144 percent (5%) thereof to be retained by the county tax collector
1145 and deposited in the county general fund, shall be remitted to the
1146 State Tax Commission on a monthly basis as prescribed by the
1147 commission and deposited in the State General Fund * * *.

1148 (3) Upon receipt of an application and an historical license
1149 plate under this section, the State Tax Commission shall examine
1150 the historical license plate to determine its authenticity, its
1151 condition and its original year of issue. If the commission
1152 determines that the license plate is an authentic historical
1153 license plate of the same year of issuance as the model year of
1154 the antique automobile or street rod for which permission to
1155 display the license plate is applied and that the license plate is
1156 in satisfactory original condition or has been refurbished to a
1157 satisfactory condition, then it shall return the license plate to
1158 the tax collector with its approval. If the commission determines
1159 that the license plate is not in satisfactory original condition
1160 or has not been refurbished to a satisfactory condition, then it
1161 shall return the license plate to the tax collector with its
1162 disapproval. The county tax collector shall notify the applicant
1163 whether or not permission to display the license plate has been
1164 given by the State Tax Commission and, in either case, shall
1165 return the license plate to the applicant.

1166 (4) An historical license plate that has been approved for
1167 display on an antique automobile or street rod under the
1168 provisions of this section, is not transferable between motor
1169 vehicle owners and may not be displayed on other motor vehicles
1170 owned by the same person. If a person to whom permission has been
1171 granted to display an historical license plate no longer wishes to
1172 display the license plate on the vehicle for which permission was
1173 granted, or if such person sells, trades, exchanges or otherwise
1174 disposes of the vehicle, he must remove the license plate from
1175 such vehicle.

1176 SECTION 18. Section 27-19-56.12, Mississippi Code of 1972,
1177 is amended as follows:

1178 27-19-56.12. In recognition of the patriotic service
1179 rendered by Mississippians who are honorably discharged veterans
1180 who served in the United States Armed Forces, any such person is

1181 privileged to obtain distinctive motor vehicle license plates or
1182 tags for each motor vehicle registered in his name identifying his
1183 status as a veteran. The State Tax Commission, with concurrence
1184 by the State Veterans Affairs Board, shall develop decals to be
1185 affixed to the license tag indicating branch and period of
1186 military service. The distinctive plates or tags shall be of a
1187 color and design designated by the Tax Commission with concurrence
1188 by the State Veterans Affairs Board.

1189 The distinctive license plates shall be prepared by the Tax
1190 Commission and shall be issued through the tax collectors of the
1191 counties in the same manner as are other motor vehicle license
1192 plates or tags. An additional tag fee of Thirty Dollars (\$30.00)
1193 shall be collected by the tax collector for such license plates or
1194 tags and shall be remitted to the Tax Commission on a monthly
1195 basis as prescribed by the commission. The State Tax Commission
1196 shall deposit such fee to the credit of a fund to be administered
1197 by the board overseeing the veterans nursing homes in this state
1198 for the benefit of indigent veterans who are residents of such
1199 nursing homes.

1200 An applicant for such distinctive plates shall present to the
1201 issuing official written evidence of the veteran's service. Such
1202 evidence shall include a copy of the applicant's DD-214 form, a
1203 Report of Separation from Military Service, a military discharge
1204 document, or a written certification of military service from the
1205 State Veterans Affairs Board. The distinctive license plates or
1206 tags so issued shall be used only upon a personally or jointly
1207 owned private passenger vehicle (to include station wagons,
1208 recreational motor vehicles and pickup trucks) registered in the
1209 name, or jointly in the name, of the person making application
1210 therefor, and when issued to such person shall be used upon the
1211 vehicle for which issued in lieu of the standard license plate or
1212 license tag normally issued for such vehicle.

1213 The distinctive license plates shall not be transferable
1214 between motor vehicle owners; and in the event the owner of a
1215 vehicle bearing a distinctive plate shall sell, trade, exchange or
1216 otherwise dispose of the vehicle, such plate shall be retained by
1217 such owner and returned to the tax collector.

1218 SECTION 19. Section 27-19-56.15, Mississippi Code of 1972,
1219 is amended as follows:

1220 27-19-56.15. (1) (a) Any owner of a motor vehicle who is a
1221 resident of this state, upon complying with the motor vehicle laws
1222 relating to registration and licensing of motor vehicles, and upon
1223 payment of the road and bridge privilege taxes, ad valorem taxes
1224 and registration fees as prescribed by law for private carriers of
1225 passengers, pickup trucks and other noncommercial motor vehicles,
1226 and upon payment of an additional annual fee in the amount of
1227 Thirty Dollars (\$30.00), shall be issued a distinctive license tag
1228 that displays the emblem of any public university of his choice
1229 located in another state.

1230 (b) The design of the emblems for the distinctive
1231 license tags authorized under this subsection shall be determined
1232 by agreement between the State Tax Commission and the governing
1233 authorities of public universities in the states where the
1234 universities are located. Such other design characteristics and
1235 information to be contained on such distinctive license tags shall
1236 be determined by the State Tax Commission.

1237 (c) Application for the distinctive license tag
1238 authorized under this subsection shall be made to the county tax
1239 collector on forms prescribed by the State Tax Commission. The
1240 application and the additional fee, less Two Dollars (\$2.00) to be
1241 retained by the tax collector, shall be remitted to the State Tax
1242 Commission on a monthly basis as prescribed by the commission.
1243 The portion of the additional fee retained by the tax collector
1244 shall be deposited into the county general fund.

1245 (d) The State Tax Commission shall deposit all fees
1246 that it receives under this subsection into the State Treasury on
1247 the day received. At the end of each month, the State Tax
1248 Commission shall certify the total fees collected under this
1249 section to the State Treasurer who shall distribute such
1250 collections as follows:

1251 (i) Twenty-five Dollars (\$25.00) of the additional
1252 fees collected from each distinctive license tag issued under this
1253 subsection shall be distributed to the World War II Veterans
1254 Memorial in Washington, D.C. However, when the amounts
1255 distributed to the World War II Veterans Memorial reaches an
1256 aggregate amount of One Hundred Thousand Dollars (\$100,000.00),
1257 then Twenty-five Dollars (\$25.00) of such additional fees shall be
1258 deposited into the State General Fund.

1259 (ii) One Dollar (\$1.00) of each additional fee
1260 collected on distinctive license tags issued pursuant to this
1261 section shall be deposited into the Mississippi Fire Fighter's
1262 Memorial Burn Center Fund created pursuant to Section 7-9-70.

1263 (iii) Two Dollars (\$2.00) of each additional fee
1264 collected on distinctive license tags issued pursuant to this
1265 section shall be deposited to the credit of the State Highway Fund
1266 to be expended solely for the repair, maintenance, construction or
1267 reconstruction of highways.

1268 (2) A regular license tag must be properly displayed as
1269 required by law until replaced by a distinctive license tag under
1270 this section. The regular license tag must be surrendered to the
1271 tax collector upon issuance of the distinctive license tag under
1272 this section. The tax collector shall issue up to two (2) license
1273 decals for each distinctive license tag issued under this section,
1274 which will expire the same month and year as the regular license
1275 tag.

1276 (3) In the case of loss or theft of a distinctive license
1277 tag issued under this section, the owner may make application and

1278 affidavit for a replacement distinctive license tag as provided by
1279 Section 27-19-37. The fee for a replacement distinctive license
1280 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1281 such application and affidavit shall be entitled to retain and
1282 deposit into the county general fund five percent (5%) of the fee
1283 for such replacement license tag and the remainder shall be
1284 distributed in the same manner as funds from the sale of regular
1285 distinctive license tags issued under this section.

1286 SECTION 20. Section 27-19-56.16, Mississippi Code of 1972,
1287 is amended as follows:

1288 27-19-56.16. (1) Any owner of a motor vehicle who is a
1289 resident of this state, upon payment of the road and bridge
1290 privilege taxes, ad valorem taxes and registration fees as
1291 prescribed by law for private carriers of passengers, pickup
1292 trucks and other noncommercial motor vehicles, and upon payment of
1293 an additional fee in the amount provided in subsection (3) of this
1294 section, shall be issued a distinctive license tag for each motor
1295 vehicle registered in his name identifying such person as a
1296 supporter of the Mississippi Commission for Volunteer Service.
1297 The distinctive license tags so issued shall be of such color and
1298 design as the State Tax Commission, with the advice of the
1299 Mississippi Commission on Volunteer Service, may prescribe and
1300 shall consist of such letters or numbers, or both, as may be
1301 necessary to distinguish each license tag.

1302 (2) Application for the distinctive license tags authorized
1303 by this section shall be made to the county tax collector on forms
1304 prescribed by the State Tax Commission. The application and the
1305 additional fee imposed under subsection (3) of this section, less
1306 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1307 remitted to the State Tax Commission on a monthly basis as
1308 prescribed by the commission. The portion of the additional fee
1309 retained by the tax collector shall be deposited into the county
1310 general fund.

1311 (3) Beginning with any registration year commencing on or
1312 after July 1, 2000, any person applying for a distinctive license
1313 tag under this section shall pay an additional fee in the amount
1314 of Thirty Dollars (\$30.00) for each distinctive license tag
1315 applied for under this section, which shall be in addition to all
1316 other taxes and fees. The additional fee paid shall be for a
1317 period of time to run concurrent with the vehicle's established
1318 license tag year. The additional fee is due and payable at the
1319 time the original application is made for a distinctive license
1320 tag under this section and thereafter annually at the time of
1321 renewal registration as long as the owner retains the distinctive
1322 license tag. If the owner does not wish to retain the distinctive
1323 license tag, he must surrender it to the local county tax
1324 collector.

1325 (4) The State Tax Commission shall deposit all fees into the
1326 State Treasury on the day collected. At the end of each month,
1327 the State Tax Commission shall certify the total fees collected
1328 under this section to the State Treasurer who shall distribute
1329 such collections as follows:

1330 (a) Twenty-five Dollars (\$25.00) of each additional fee
1331 collected on distinctive license tags issued pursuant to this
1332 section shall be deposited into the Mississippi Commission for
1333 Volunteer Service Fund created under Section 43-55-29.

1334 (b) One Dollar (\$1.00) of each additional fee collected
1335 on distinctive license tags issued pursuant to this section shall
1336 be deposited into the Mississippi Fire Fighter's Memorial Burn
1337 Center Fund created pursuant to Section 7-9-70.

1338 (c) Two Dollars (\$2.00) of each additional fee
1339 collected on distinctive license tags issued pursuant to this
1340 section shall be deposited to the credit of the State Highway Fund
1341 to be expended solely for the repair, maintenance, construction or
1342 reconstruction of highways.

1343 (5) A regular license tag must be properly displayed as
1344 required by law until replaced by a distinctive license tag under
1345 this section. The regular license tag must be surrendered to the
1346 tax collector upon issuance of the distinctive license tag under
1347 this section. The tax collector shall issue up to two (2) license
1348 decals for each distinctive license tag issued under this section,
1349 which will expire the same month and year as the regular license
1350 tag.

1351 (6) In the case of loss or theft of a distinctive license
1352 tag issued under this section, the owner may make application and
1353 affidavit for a replacement distinctive license tag as provided by
1354 Section 27-19-37. The fee for a replacement distinctive license
1355 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1356 such application and affidavit shall be entitled to retain and
1357 deposit into the county general fund five percent (5%) of the fee
1358 for such replacement license tag and the remainder shall be
1359 distributed in the same manner as funds from the sale of regular
1360 distinctive license tags issued under this section.

1361 SECTION 21. Section 27-19-56.17, Mississippi Code of 1972,
1362 is amended as follows:

1363 27-19-56.17. (1) Any owner of a motor vehicle who is an
1364 emergency medical technician certified under Chapter 59 of Title
1365 41, Mississippi Code of 1972, upon payment of the road and bridge
1366 privilege taxes, ad valorem taxes and registration fees as
1367 prescribed by law for private carriers of passengers, pickup
1368 trucks and other noncommercial motor vehicles, and upon payment of
1369 an additional fee in the amount provided in subsection (3) of this
1370 section, shall be issued a distinctive license tag for each motor
1371 vehicle registered in his name identifying such person as an
1372 emergency medical technician. The distinctive license tags so
1373 issued shall be of such color and design as the State Tax
1374 Commission, with the advice of the Mississippi Department of
1375 Health, Division of Emergency Medical Services, may prescribe and

1376 shall consist of such letters or numbers, or both, as may be
1377 necessary to distinguish each license tag.

1378 (2) Application for the distinctive license tags authorized
1379 by this section shall be made to the county tax collector on forms
1380 prescribed by the State Tax Commission. Applicants for the
1381 distinctive license tag shall present proof of their certification
1382 as an emergency medical technician to the county tax collector.
1383 The application and the additional fee imposed under subsection
1384 (3) of this section, less Two Dollars (\$2.00) to be retained by
1385 the tax collector, shall be remitted to the State Tax Commission
1386 on a monthly basis as prescribed by the commission. The portion
1387 of the additional fee retained by the tax collector shall be
1388 deposited into the county general fund.

1389 (3) Beginning with any registration year commencing on or
1390 after July 1, 2000, any person applying for a distinctive license
1391 tag under this section shall pay an additional fee in the amount
1392 of Thirty Dollars (\$30.00) for each distinctive license tag
1393 applied for under this section, which shall be in addition to all
1394 other taxes and fees. The additional fee paid shall be for a
1395 period of time to run concurrent with the vehicle's established
1396 license tag year. The additional fee is due and payable at the
1397 time the original application is made for a distinctive license
1398 tag under this section and thereafter annually at the time of
1399 renewal registration as long as the owner retains the distinctive
1400 license tag. If the owner does not wish to retain the distinctive
1401 license tag, he must surrender it to the local county tax
1402 collector.

1403 (4) The State Tax Commission shall deposit all fees into the
1404 State Treasury on the day collected. At the end of each month,
1405 the State Tax Commission shall certify the total fees collected
1406 under this section to the State Treasurer who shall distribute
1407 such collections as follows:

1408 (a) Twenty-five Dollars (\$25.00) of each additional fee
1409 collected on distinctive license tags issued pursuant to this
1410 section shall be deposited into the Mississippi Trauma Care
1411 Systems Fund created under Section 41-59-75.

1412 (b) One Dollar (\$1.00) of each additional fee collected
1413 on distinctive license tags issued pursuant to this section shall
1414 be deposited into the Mississippi Fire Fighter's Memorial Burn
1415 Center Fund created pursuant to Section 7-9-70.

1416 (c) Two Dollars (\$2.00) of each additional fee
1417 collected on distinctive license tags issued pursuant to this
1418 section shall be deposited to the credit of the State Highway Fund
1419 to be expended solely for the repair, maintenance, construction or
1420 reconstruction of highways.

1421 (5) A regular license tag must be properly displayed as
1422 required by law until replaced by a distinctive license tag under
1423 this section. The regular license tag must be surrendered to the
1424 tax collector upon issuance of the distinctive license tag under
1425 this section. The tax collector shall issue up to two (2) license
1426 decals for each distinctive license tag issued under this section,
1427 which will expire the same month and year as the regular license
1428 tag.

1429 (6) In the case of loss or theft of a distinctive license
1430 tag issued under this section, the owner may make application and
1431 affidavit for a replacement distinctive license tag as provided by
1432 Section 27-19-37. The fee for a replacement distinctive license
1433 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1434 such application and affidavit shall be entitled to retain and
1435 deposit into the county general fund five percent (5%) of the fee
1436 for such replacement license tag and the remainder shall be
1437 distributed in the same manner as funds from the sale of regular
1438 distinctive license tags issued under this section.

1439 SECTION 22. Section 27-19-56.18, Mississippi Code of 1972,
1440 is amended as follows:

1441 27-19-56.18. (1) Any owner of a motor vehicle who is a
1442 resident of this state, upon payment of the road and bridge
1443 privilege taxes, ad valorem taxes and registration fees as
1444 prescribed by law for private carriers of passengers, pickup
1445 trucks and other noncommercial motor vehicles, and upon payment of
1446 an additional fee in the amount provided in subsection (4) of this
1447 section, shall be issued a distinctive license tag for each motor
1448 vehicle registered in his name, which license tag may depict the
1449 silhouettes of a dog and a cat within a heart, and shall be
1450 produced in such color and design as the State Tax Commission may
1451 prescribe. The words "I Care for Animals" shall be centered at
1452 the bottom of the license tag, with a silhouette on each side.
1453 The State Tax Commission shall prescribe such letters or numbers,
1454 or both, as may be necessary to distinguish each license tag.

1455 (2) Application for the distinctive license tags authorized
1456 by this section shall be made to the county tax collector on forms
1457 prescribed by the State Tax Commission. The application and the
1458 additional fee imposed under subsection (4) of this section, less
1459 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1460 remitted to the State Tax Commission on a monthly basis as
1461 prescribed by the commission. The portion of the additional fee
1462 retained by the tax collector shall be deposited into the county
1463 general fund.

1464 (3) Beginning with any registration year commencing on or
1465 after July 1, 2000, any person applying for a distinctive license
1466 tag under this section shall pay an additional fee in the amount
1467 of Thirty Dollars (\$30.00) for each distinctive license tag
1468 applied for under this section, which shall be in addition to all
1469 other taxes and fees. The additional fee paid shall be for a
1470 period of time to run concurrent with the vehicle's established
1471 license tag year. The additional fee is due and payable at the
1472 time the original application is made for a distinctive license
1473 tag under this section and thereafter annually at the time of

1474 renewal registration as long as the owner retains the distinctive
1475 license tag. If the owner does not wish to retain the distinctive
1476 license tag, he must surrender it to the local county tax
1477 collector.

1478 (4) The State Tax Commission shall deposit all fees into the
1479 State Treasury on the day collected. At the end of each month,
1480 the State Tax Commission shall certify the total fees collected
1481 under this section to the State Treasurer who shall distribute
1482 such collections as follows:

1483 (a) Twenty-five Dollars (\$25.00) of each additional fee
1484 collected on distinctive license tags issued pursuant to this
1485 section shall be deposited into the special fund created in
1486 Section 69-15-19.

1487 (b) One Dollar (\$1.00) of each additional fee collected
1488 on distinctive license tags issued pursuant to this section shall
1489 be deposited into the Mississippi Fire Fighter's Memorial Burn
1490 Center Fund created pursuant to Section 7-9-70.

1491 (c) Two Dollars (\$2.00) of each additional fee
1492 collected on distinctive license tags issued pursuant to this
1493 section shall be deposited to the credit of the State Highway Fund
1494 to be expended solely for the repair, maintenance, construction or
1495 reconstruction of highways.

1496 (5) A regular license tag must be properly displayed as
1497 required by law until replaced by a distinctive license tag under
1498 this section. The regular license tag must be surrendered to the
1499 tax collector upon issuance of the distinctive license tag under
1500 this section. The tax collector shall issue up to two (2) month
1501 and year license decals for each distinctive license tag issued
1502 under this section, which will expire the same month and year as
1503 the regular license tag.

1504 (6) In the case of loss or theft of a distinctive license
1505 tag issued under this section, the owner may make application and
1506 affidavit for a replacement distinctive license tag as provided by

1507 Section 27-19-37. The fee for a replacement distinctive license
1508 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1509 such application and affidavit shall be entitled to retain and
1510 deposit into the county general fund five percent (5%) of the fee
1511 for such replacement license tag and the remainder shall be
1512 distributed in the same manner as funds from the sale of regular
1513 distinctive license tags issued under this section.

1514 SECTION 23. Section 27-19-56.19, Mississippi Code of 1972,
1515 is amended as follows:

1516 27-19-56.19. (1) Owners of motor vehicles upon complying
1517 with the motor vehicle laws relating to registration and licensing
1518 of motor vehicles, and upon payment of the road and bridge
1519 privilege taxes, ad valorem taxes and registration fees as
1520 prescribed by law for private carriers of passengers, pickup
1521 trucks and other noncommercial motor vehicles, and upon payment of
1522 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1523 shall be issued a special license tag which displays an emblem
1524 designed by the Mississippi Soil and Water Conservation
1525 Commission.

1526 (2) The distinctive license tag shall be of such color and
1527 design as the State Tax Commission, with the advice of the
1528 Mississippi Soil and Water Conservation Commission, may prescribe
1529 and shall consist of such letters or numbers or both as may be
1530 necessary to distinguish each license tag.

1531 (3) Application for the special license tags shall be made
1532 to the county tax collector on forms prescribed by the State Tax
1533 Commission. The application and the additional fee, less Two
1534 Dollars (\$2.00) to be retained by the tax collector, shall be
1535 remitted to the State Tax Commission on a monthly basis as
1536 prescribed by the commission. The portion of the additional fee
1537 retained by the tax collector shall be deposited into the county
1538 general fund.

1539 (4) The special license tag shall be issued for a one-year
1540 period. The additional annual fee shall be due and payable at the
1541 time of renewal registration.

1542 (5) The State Tax Commission shall deposit all fees into the
1543 State Treasury on the day collected. At the end of each month,
1544 the State Tax Commission shall certify the total fees collected
1545 under this section to the State Treasurer who shall distribute
1546 such collections as follows:

1547 (a) Twenty-five Dollars (\$25.00) of each additional fee
1548 collected on distinctive license tags issued pursuant to this
1549 section shall be deposited into the special fund created in
1550 Section 69-27-401.

1551 (b) One Dollar (\$1.00) of each additional fee collected
1552 on distinctive license tags issued pursuant to this section shall
1553 be deposited into the Mississippi Fire Fighter's Memorial Burn
1554 Center Fund created pursuant to Section 7-9-70.

1555 (c) Two Dollars (\$2.00) of each additional fee
1556 collected on distinctive license tags issued pursuant to this
1557 section shall be deposited to the credit of the State Highway Fund
1558 to be expended solely for the repair, maintenance, construction or
1559 reconstruction of highways.

1560 (6) A regular license tag must be properly displayed as
1561 required by law until replaced by a distinctive license tag under
1562 this section. The regular license tag must be surrendered to the
1563 tax collector upon issuance of the distinctive license tag under
1564 this section. The tax collector shall issue up to two (2) month
1565 and year license decals for each distinctive license tag issued
1566 under this section, which will expire the same month and year as
1567 the regular license tag.

1568 (7) In the case of loss or theft of a distinctive license
1569 tag issued under this section, the owner may make application and
1570 affidavit for a replacement distinctive license tag as provided by
1571 Section 27-19-37. The fee for a replacement distinctive license

1572 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1573 such application and affidavit shall be entitled to retain and
1574 deposit into the county general fund five percent (5%) of the fee
1575 for such replacement license tag and the remainder shall be
1576 distributed in the same manner as funds from the sale of regular
1577 distinctive license tags issued under this section.

1578 SECTION 24. Section 27-19-56.20, Mississippi Code of 1972,
1579 is amended as follows:

1580 27-19-56.20. (1) Any owner of a motor vehicle who is a
1581 resident of this state and who is a member of Civitan
1582 International, upon payment of the road and bridge privilege
1583 taxes, ad valorem taxes and registration fees as prescribed by law
1584 for private carriers of passengers, pickup trucks and other
1585 noncommercial motor vehicles, and upon payment of an additional
1586 fee in the amount provided in subsection (3) of this section,
1587 shall be issued a distinctive license tag for each motor vehicle
1588 registered in his name identifying such person as a member of
1589 Civitan International. The distinctive license tags so issued
1590 shall be of such color and design as the State Tax Commission,
1591 with the advice of Civitan International, may prescribe, and shall
1592 consist of such letters or numbers, or both, as may be necessary
1593 to distinguish each license tag.

1594 (2) Application for the distinctive license tags authorized
1595 by this section shall be made to the county tax collector on forms
1596 prescribed by the State Tax Commission. The application and the
1597 additional fee imposed under subsection (3) of this section, less
1598 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1599 remitted to the State Tax Commission on a monthly basis as
1600 prescribed by the commission. The portion of the additional fee
1601 retained by the tax collector shall be deposited into the county
1602 general fund. The portion of the additional fee remitted to the
1603 State Tax Commission shall be deposited into the State Treasury on

1604 the day it is received and shall be deposited by the State
1605 Treasurer into the State General Fund.

1606 (3) Beginning with any registration year commencing on or
1607 after July 1, 2000, any person applying for a distinctive license
1608 tag under this section shall pay an additional fee in the amount
1609 of Thirty Dollars (\$30.00) for each distinctive license tag
1610 applied for under this section, which shall be in addition to all
1611 other taxes and fees. The additional fee paid shall be for a
1612 period of time to run concurrent with the vehicle's established
1613 license tag year. The additional fee is due and payable at the
1614 time the original application is made for a distinctive license
1615 tag under this section and thereafter annually at the time of
1616 renewal registration as long as the owner retains the distinctive
1617 license tag. If the owner does not wish to retain the distinctive
1618 license tag, he must surrender it to the local county tax
1619 collector.

1620 (4) The State Tax Commission shall deposit all fees into the
1621 State Treasury on the day collected. At the end of each month,
1622 the State Tax Commission shall certify the total fees collected
1623 under this section to the State Treasurer who shall distribute
1624 such collections as follows:

1625 (a) Twenty-five Dollars (\$25.00) of each additional fee
1626 collected on distinctive license tags issued pursuant to this
1627 section shall be distributed to the Mississippi Chapter of Civitan
1628 International. If there is no Mississippi Chapter of Civitan
1629 International, then such additional fees shall be deposited into
1630 the State General Fund.

1631 (b) One Dollar (\$1.00) of each additional fee collected
1632 on distinctive license tags issued pursuant to this section shall
1633 be deposited into the Mississippi Fire Fighter's Memorial Burn
1634 Center Fund created pursuant to Section 7-9-70.

1635 (c) Two Dollars (\$2.00) of each additional fee
1636 collected on distinctive license tags issued pursuant to this

1637 section shall be deposited to the credit of the State Highway Fund
1638 to be expended solely for the repair, maintenance, construction or
1639 reconstruction of highways.

1640 (5) A regular license tag must be properly displayed as
1641 required by law until replaced by a distinctive license tag under
1642 this section. The regular license tag must be surrendered to the
1643 tax collector upon issuance of the distinctive license tag under
1644 this section. The tax collector shall issue up to two (2) license
1645 decals for each distinctive license tag issued under this section,
1646 which will expire the same month and year as the regular license
1647 tag.

1648 (6) In the case of loss or theft of a distinctive license
1649 tag issued under this section, the owner may make application and
1650 affidavit for a replacement distinctive license tag as provided by
1651 Section 27-19-37. The fee for a replacement distinctive license
1652 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1653 such application and affidavit shall be entitled to retain and
1654 deposit into the county general fund five percent (5%) of the fee
1655 for such replacement license tag and the remainder shall be
1656 distributed in the same manner as funds from the sale of regular
1657 distinctive license tags issued under this section.

1658 SECTION 25. Section 27-19-56.21, Mississippi Code of 1972,
1659 is amended as follows:

1660 27-19-56.21. (1) Any owner of a motor vehicle who is a
1661 resident of this state, upon payment of the road and bridge
1662 privilege taxes, ad valorem taxes and registration fees as
1663 prescribed by law for private carriers of passengers, pickup
1664 trucks and other noncommercial motor vehicles, and upon payment of
1665 an additional fee in the amount provided in subsection (3) of this
1666 section, shall be issued a distinctive license tag for each motor
1667 vehicle registered in his name, which license tag shall display a
1668 wild animal native to the State of Mississippi and the words
1669 "Wildlife Rehabilitation." The native Mississippi wild animal

1670 emblem shall be chosen by the Wildlife Rehabilitation and Nature
1671 Preservation Society, Inc. (WRANPS). The distinctive license tag
1672 shall be of such color and design as the State Tax Commission,
1673 with the advice of the Wildlife Rehabilitation and Nature
1674 Preservation Society, Inc. (WRANPS), may prescribe and shall
1675 consist of such letters or numbers or both as may be necessary to
1676 distinguish each license tag.

1677 (2) Application for the distinctive license tags authorized
1678 by this section shall be made to the county tax collector on forms
1679 prescribed by the State Tax Commission. The application and the
1680 additional fee imposed under subsection (3) of this section, less
1681 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1682 remitted to the State Tax Commission on a monthly basis as
1683 prescribed by the commission. The portion of the additional fee
1684 retained by the tax collector shall be deposited into the county
1685 general fund.

1686 (3) Beginning with any registration year commencing on or
1687 after July 1, 2000, any person applying for a distinctive license
1688 tag under this section shall pay an additional fee in the amount
1689 of Thirty Dollars (\$30.00) for each distinctive license tag
1690 applied for under this section, which shall be in addition to all
1691 other taxes and fees. The additional fee paid shall be for a
1692 period of time to run concurrent with the vehicle's established
1693 license tag year. The additional fee is due and payable at the
1694 time the original application is made for a distinctive license
1695 tag under this section and thereafter annually at the time of
1696 renewal registration as long as the owner retains the distinctive
1697 license tag. If the owner does not wish to retain the distinctive
1698 license tag, he must surrender it to the local county tax
1699 collector.

1700 (4) The State Tax Commission shall deposit all fees into the
1701 State Treasury on the day collected. At the end of each month,
1702 the State Tax Commission shall certify the total fees collected

1703 under this section to the State Treasurer who shall distribute
1704 such collections as follows:

1705 (a) Twenty-five Dollars (\$25.00) of each additional fee
1706 collected on distinctive license tags issued pursuant to this
1707 section shall be deposited into a special fund that is created in
1708 the State Treasury to the credit of all Mississippi wildlife
1709 rehabilitation organizations collectively that hold current state
1710 and federal licenses. The funds shall be made available at the
1711 beginning of each calendar year to each wildlife rehabilitation
1712 organization on a pro rata basis in accordance with the numbers of
1713 native wild animals each organization has rehabilitated for the
1714 past year. These numbers shall be based on annual reports
1715 currently submitted to the Mississippi Department of Wildlife,
1716 Fisheries and Parks, and the United States Fish and Wildlife
1717 Service. It shall be the responsibility of the WRANPS to submit a
1718 final tally of numbers for each licensed wildlife organization to
1719 the State Tax Commission before the commission's final
1720 disbursement of funds. WRANPS shall further be responsible for
1721 sending a copy of this tally to each licensed wildlife
1722 rehabilitation organization.

1723 (b) One Dollar (\$1.00) of each additional fee collected
1724 on distinctive license tags issued pursuant to this section shall
1725 be deposited into the Mississippi Fire Fighter's Memorial Burn
1726 Center Fund created pursuant to Section 7-9-70.

1727 (c) Two Dollars (\$2.00) of each additional fee
1728 collected on distinctive license tags issued pursuant to this
1729 section shall be deposited to the credit of the State Highway Fund
1730 to be expended solely for the repair, maintenance, construction or
1731 reconstruction of highways.

1732 (5) A regular license tag must be properly displayed as
1733 required by law until replaced by a distinctive license tag under
1734 this section. The regular license tag must be surrendered to the
1735 tax collector upon issuance of the distinctive license tag under

1736 this section. The tax collector shall issue up to two (2) license
1737 decals for each distinctive license tag issued under this section,
1738 which will expire the same month and year as the regular license
1739 tag.

1740 (6) In the case of loss or theft of a distinctive license
1741 tag issued under this section, the owner may make application and
1742 affidavit for a replacement distinctive license tag as provided by
1743 Section 27-19-37. The fee for a replacement distinctive license
1744 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1745 such application and affidavit shall be entitled to retain and
1746 deposit into the county general fund five percent (5%) of the fee
1747 for such replacement license tag and the remainder shall be
1748 distributed in the same manner as funds from the sale of regular
1749 distinctive license tags issued under this section.

1750 SECTION 26. Section 27-19-56.22, Mississippi Code of 1972,
1751 is amended as follows:

1752 27-19-56.22. (1) Any owner of a motor vehicle who is a
1753 resident of this state and who is a member of Alpha Kappa Alpha
1754 sorority or Alpha Phi Alpha fraternity, upon payment of the road
1755 and bridge privilege taxes, ad valorem taxes and registration fees
1756 as prescribed by law for private carriers of passengers, pickup
1757 trucks and other noncommercial motor vehicles, and upon payment of
1758 an additional fee in the amount of Thirty Dollars (\$30.00), shall
1759 be issued a distinctive license tag for each motor vehicle
1760 registered in his name identifying such person as a member or
1761 supporter of such organization. The distinctive license tags so
1762 issued shall display the Greek letter of the organization and
1763 shall be of such color and design as the State Tax Commission may
1764 prescribe, and shall consist of such letters or numbers, or both,
1765 as may be necessary to distinguish each license tag.

1766 (2) Application for the distinctive license tags authorized
1767 by this section shall be made to the county tax collector on forms
1768 prescribed by the State Tax Commission. The application and the

1769 additional fee imposed under subsection (3) of this section, less
1770 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1771 remitted to the State Tax Commission on a monthly basis as
1772 prescribed by the commission. The portion of the additional fee
1773 retained by the tax collector shall be deposited into the county
1774 general fund.

1775 (3) The distinctive license tag shall be issued for a
1776 one-year period. The additional annual fee shall be due and
1777 payable at the time of renewal registration.

1778 (4) The State Tax Commission shall deposit all fees into the
1779 State Treasury on the day collected. At the end of each month,
1780 the State Tax Commission shall certify the total fees collected
1781 under this section to the State Treasurer who shall distribute
1782 such collections as follows:

1783 (a) Twenty-five Dollars (\$25.00) of each additional fee
1784 collected on the distinctive license tags issued pursuant to this
1785 section shall be distributed to the Coleman, Alexander, Possner
1786 Foundation.

1787 (b) One Dollar (\$1.00) of each additional fee collected
1788 on the distinctive license tags shall be deposited into the
1789 Mississippi Fire Fighter's Memorial Burn Center Fund created
1790 pursuant to Section 7-9-70.

1791 (c) Two Dollars (\$2.00) of each additional fee
1792 collected on distinctive license tags issued pursuant to this
1793 section shall be deposited to the credit of the State Highway Fund
1794 to be expended solely for the repair, maintenance, construction or
1795 reconstruction of highways.

1796 (5) A regular license tag must be properly displayed as
1797 required by law until replaced by a distinctive license tag under
1798 this section. The regular license tag must be surrendered to the
1799 tax collector upon issuance of the distinctive license tag under
1800 this section. The tax collector shall issue up to two (2) month
1801 and year license decals for each distinctive license tag issued

1802 under this section, which will expire the same month and year as
1803 the license tag.

1804 (6) In the case of loss or theft of a distinctive license
1805 tag issued under this section, the owner may make application and
1806 affidavit for a replacement distinctive license tag as provided by
1807 Section 27-19-37. The fee for a replacement distinctive license
1808 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1809 such application and affidavit shall be entitled to retain and
1810 deposit into the county general fund five percent (5%) of the fee
1811 for such replacement license tag and the remainder shall be
1812 distributed in the same manner as funds from the sale of regular
1813 distinctive license tags issued under this section.

1814 SECTION 27. Section 27-19-56.23, Mississippi Code of 1972,
1815 is amended as follows:

1816 27-19-56.23. (1) Any owner of a motor vehicle who is a
1817 resident of this state, upon payment of the road and bridge
1818 privilege taxes, ad valorem taxes and registration fees as
1819 prescribed by law for private carriers of passengers, pickup
1820 trucks and other noncommercial motor vehicles, and upon payment of
1821 an additional fee in the amount provided in subsection (3) of this
1822 section, shall be issued a distinctive license tag for each motor
1823 vehicle registered in his name identifying such person as a
1824 supporter of the Mississippi Sierra Club. The distinctive license
1825 tags so issued shall be of such color and design as the State Tax
1826 Commission, with the advice of the Mississippi Sierra Club, may
1827 prescribe and shall consist of such letters or numbers, or both,
1828 as may be necessary to distinguish each license tag.

1829 (2) Application for the distinctive license tags authorized
1830 by this section shall be made to the county tax collector on forms
1831 prescribed by the State Tax Commission. The application and the
1832 additional fee imposed under subsection (3) of this section, less
1833 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1834 remitted to the State Tax Commission on a monthly basis as

1835 prescribed by the commission. The portion of the additional fee
1836 retained by the tax collector shall be deposited into the county
1837 general fund.

1838 (3) Beginning with any registration year commencing on or
1839 after July 1, 2000, any person applying for a distinctive license
1840 tag under this section shall pay an additional fee in the amount
1841 of Thirty Dollars (\$30.00) for each distinctive license tag
1842 applied for under this section, which shall be in addition to all
1843 other taxes and fees. The additional fee paid shall be for a
1844 period of time to run concurrent with the vehicle's established
1845 license tag year. The additional fee is due and payable at the
1846 time the original application is made for a distinctive license
1847 tag under this section and thereafter annually at the time of
1848 renewal registration as long as the owner retains the distinctive
1849 license tag. If the owner does not wish to retain the distinctive
1850 license tag, he must surrender it to the local county tax
1851 collector.

1852 (4) The State Tax Commission shall deposit all fees into the
1853 State Treasury on the day collected. At the end of each month,
1854 the State Tax Commission shall certify the total fees collected
1855 under this section to the State Treasurer who shall distribute
1856 such collections as follows:

1857 (a) Twenty-five Dollars (\$25.00) of each additional fee
1858 collected on distinctive license tags issued pursuant to this
1859 section shall be distributed to the Mississippi Sierra Club.

1860 (b) One Dollar (\$1.00) of each additional fee collected
1861 on distinctive license tags issued pursuant to this section shall
1862 be deposited into the Mississippi Fire Fighter's Memorial Burn
1863 Center Fund created pursuant to Section 7-9-70.

1864 (c) Two Dollars (\$2.00) of each additional fee
1865 collected on distinctive license tags issued pursuant to this
1866 section shall be deposited to the credit of the State Highway Fund

1867 to be expended solely for the repair, maintenance, construction or
1868 reconstruction of highways.

1869 (5) A regular license tag must be properly displayed as
1870 required by law until replaced by a distinctive license tag under
1871 this section. The regular license tag must be surrendered to the
1872 tax collector upon issuance of the distinctive license tag under
1873 this section. The tax collector shall issue up to two (2) license
1874 decals for each distinctive license tag issued under this section,
1875 which will expire the same month and year as the regular license
1876 tag.

1877 (6) In the case of loss or theft of a distinctive license
1878 tag issued under this section, the owner may make application and
1879 affidavit for a replacement distinctive license tag as provided by
1880 Section 27-19-37. The fee for a replacement distinctive license
1881 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1882 such application and affidavit shall be entitled to retain and
1883 deposit into the county general fund five percent (5%) of the fee
1884 for such replacement license tag and the remainder shall be
1885 distributed in the same manner as funds from the sale of regular
1886 distinctive license tags issued under this section.

1887 SECTION 28. Section 27-19-56.24, Mississippi Code of 1972,
1888 is amended as follows:

1889 27-19-56.24. (1) Any owner of a motor vehicle who is a
1890 resident of this state, upon payment of the road and bridge
1891 privilege taxes, ad valorem taxes and registration fees as
1892 prescribed by law for private carriers of passengers, pickup
1893 trucks and other noncommercial motor vehicles, and upon payment of
1894 an additional fee in the amount provided in subsection (3) of this
1895 section, shall be issued a distinctive license tag for each motor
1896 vehicle registered in his name identifying such person as a
1897 supporter of Ducks Unlimited, Inc. The distinctive license tags
1898 so issued shall be of such color and design as the State Tax
1899 Commission, with the advice of Ducks Unlimited, Inc., may

1900 prescribe and shall consist of such letters or numbers, or both,
1901 as may be necessary to distinguish each license tag.

1902 (2) Application for the distinctive license tags authorized
1903 by this section shall be made to the county tax collector on forms
1904 prescribed by the State Tax Commission. The application and the
1905 additional fee imposed under subsection (3) of this section, less
1906 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1907 remitted to the State Tax Commission on a monthly basis as
1908 prescribed by the commission. The portion of the additional fee
1909 retained by the tax collector shall be deposited into the county
1910 general fund.

1911 (3) Beginning with any registration year commencing on or
1912 after July 1, 2000, any person applying for a distinctive license
1913 tag under this section shall pay an additional fee in the amount
1914 of Thirty Dollars (\$30.00) for each distinctive license tag
1915 applied for under this section, which shall be in addition to all
1916 other taxes and fees. The additional fee paid shall be for a
1917 period of time to run concurrent with the vehicle's established
1918 license tag year. The additional fee is due and payable at the
1919 time the original application is made for a distinctive license
1920 tag under this section and thereafter annually at the time of
1921 renewal registration as long as the owner retains the distinctive
1922 license tag. If the owner does not wish to retain the distinctive
1923 license tag, he must surrender it to the local county tax
1924 collector.

1925 (4) The State Tax Commission shall deposit all fees into the
1926 State Treasury on the day collected. At the end of each month,
1927 the State Tax Commission shall certify the total fees collected
1928 under this section to the State Treasurer who shall distribute
1929 such collections as follows:

1930 (a) Twenty-five Dollars (\$25.00) of each additional fee
1931 collected on distinctive license tags issued pursuant to this
1932 section shall be distributed to the Mississippi Chapter of Ducks

1933 Unlimited, Inc. If there is no Mississippi Chapter of Ducks
1934 Unlimited, Inc., then such additional fees shall be deposited into
1935 the State General Fund.

1936 (b) One Dollar (\$1.00) of each additional fee collected
1937 on distinctive license tags issued pursuant to this section shall
1938 be deposited into the Mississippi Fire Fighter's Memorial Burn
1939 Center Fund created pursuant to Section 7-9-70.

1940 (c) Two Dollars (\$2.00) of each additional fee
1941 collected on distinctive license tags issued pursuant to this
1942 section shall be deposited to the credit of the State Highway Fund
1943 to be expended solely for the repair, maintenance, construction or
1944 reconstruction of highways.

1945 (5) A regular license tag must be properly displayed as
1946 required by law until replaced by a distinctive license tag under
1947 this section. The regular license tag must be surrendered to the
1948 tax collector upon issuance of the distinctive license tag under
1949 this section. The tax collector shall issue up to two (2) license
1950 decals for each distinctive license tag issued under this section,
1951 which will expire the same month and year as the regular license
1952 tag.

1953 (6) In the case of loss or theft of a distinctive license
1954 tag issued under this section, the owner may make application and
1955 affidavit for a replacement distinctive license tag as provided by
1956 Section 27-19-37. The fee for a replacement distinctive license
1957 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1958 such application and affidavit shall be entitled to retain and
1959 deposit into the county general fund five percent (5%) of the fee
1960 for such replacement license tag and the remainder shall be
1961 distributed in the same manner as funds from the sale of regular
1962 distinctive license tags issued under this section.

1963 SECTION 29. Section 27-19-56.27, Mississippi Code of 1972,
1964 is amended as follows:

1965 27-19-56.27. (1) Owners of motor vehicles upon complying
1966 with the motor vehicle laws relating to registration and licensing
1967 of motor vehicles, and upon payment of the road and bridge
1968 privilege taxes, ad valorem taxes and registration fees as
1969 prescribed by law for private carriers of passengers, pickup
1970 trucks and other noncommercial motor vehicles, and upon payment of
1971 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1972 shall be issued a special license tag which displays an emblem
1973 designed by the Department of Marine Resources.

1974 (2) The distinctive license tag shall be of such color and
1975 design as the State Tax Commission, with the advice of the
1976 Department of Marine Resources, may prescribe and shall consist of
1977 such letters or numbers or both as may be necessary to distinguish
1978 each license tag.

1979 (3) Application for the special license tags shall be made
1980 to the county tax collector on forms prescribed by the State Tax
1981 Commission. The application and the additional fee, less five
1982 percent (5%) thereof to be retained by the tax collector, shall be
1983 remitted to the State Tax Commission on a monthly basis as
1984 prescribed by the commission. The portion of the additional fee
1985 retained by the tax collector shall be deposited into the county
1986 general fund.

1987 (4) The special license tag shall be issued for a one-year
1988 period. The additional annual fee shall be due and payable at the
1989 time of renewal registration.

1990 (5) The State Tax Commission shall deposit all fees into the
1991 State Treasury on the day received. At the end of each month, the
1992 State Tax Commission shall certify the total fees collected under
1993 this section to the State Treasurer who shall distribute such
1994 collections as follows:

1995 (a) Twenty Dollars (\$20.00) of each additional fee
1996 collected on special license tags issued pursuant to this section

1997 shall be deposited into the Coastal Preserve Account in the
1998 Seafood Fund created pursuant to Section 49-15-17.

1999 (b) One Dollar (\$1.00) of each additional fee collected
2000 on special license tags shall be deposited into the Mississippi
2001 Fire Fighter's Memorial Burn Center Fund created pursuant to
2002 Section 7-9-70.

2003 (c) The remainder of each such additional fee shall be
2004 deposited to the credit of the State Highway Fund to be expended
2005 solely for the repair, maintenance, construction or reconstruction
2006 of highways.

2007 SECTION 30. Section 27-19-56.28, Mississippi Code of 1972,
2008 is amended as follows:

2009 27-19-56.28. (1) Owners of motor vehicles upon complying
2010 with the motor vehicle laws relating to registration and licensing
2011 of motor vehicles, and upon payment of the road and bridge
2012 privilege taxes, ad valorem taxes and registration fees as
2013 prescribed by law for private carriers of passengers, pickup
2014 trucks and other noncommercial motor vehicles, and upon payment of
2015 an additional annual fee in the amount of Thirty Dollars (\$30.00),
2016 shall be issued a special license tag which displays an emblem
2017 designed by the Department of Agriculture and Commerce. Such
2018 emblems shall represent specific agricultural commodities.

2019 (2) The distinctive license tag shall be of such color and
2020 design as the State Tax Commission, with the advice of the
2021 Department of Agriculture and Commerce, may prescribe and shall
2022 consist of such letters or numbers or both as may be necessary to
2023 distinguish each license tag.

2024 (3) Application for the special license tags shall be made
2025 to the county tax collector on forms prescribed by the State Tax
2026 Commission. The application and the additional fee, less five
2027 percent (5%) thereof to be retained by the tax collector, shall be
2028 remitted to the State Tax Commission on a monthly basis as
2029 prescribed by the commission. The portion of the additional fee

2030 retained by the tax collector shall be deposited into the county
2031 general fund.

2032 (4) The special license tag shall be issued for a one-year
2033 period. The additional annual fee shall be due and payable at the
2034 time of renewal registration.

2035 (5) The State Tax Commission shall deposit all fees into the
2036 State Treasury on the day received. At the end of each month, the
2037 State Tax Commission shall certify the total fees collected under
2038 this section to the State Treasurer who shall distribute such
2039 collections as follows:

2040 (a) Twenty Dollars (\$20.00) of each additional fee
2041 collected on special license tags issued pursuant to this section
2042 shall be deposited into a special fund hereby created in the State
2043 Treasury to the credit of the Department of Agriculture and
2044 Commerce. The funds shall be available for expenditure at the
2045 discretion of the Department of Agriculture and Commerce.

2046 (b) One Dollar (\$1.00) of each additional fee collected
2047 on special license tags shall be deposited into the Mississippi
2048 Fire Fighter's Memorial Burn Center Fund created pursuant to
2049 Section 7-9-70.

2050 (c) The remainder of each such additional fee shall be
2051 deposited to the credit of the State Highway Fund to be expended
2052 solely for the repair, maintenance, construction or reconstruction
2053 of highways.

2054 SECTION 31. Section 27-19-56.29, Mississippi Code of 1972,
2055 is amended as follows:

2056 27-19-56.29. (1) Any owner of a motor vehicle who is a
2057 resident of this state, upon payment of the road and bridge
2058 privilege taxes, ad valorem taxes and registration fees as
2059 prescribed by law for private carriers of passengers, pickup
2060 trucks and other noncommercial motor vehicles, and upon payment of
2061 an additional fee in the amount provided in subsection (3) of this
2062 section, shall be issued a distinctive license tag, with a choice

2063 of two (2) designs, for each motor vehicle registered in his name
2064 identifying such person as a supporter of the Sunflower
2065 Consolidated School Preservation Commission, Inc. The distinctive
2066 license tags so issued shall be of such color and design as the
2067 State Tax Commission, with the advice of Sunflower Consolidated
2068 School Preservation Commission, Inc., may prescribe and shall
2069 consist of such letters or numbers, or both, as may be necessary
2070 to distinguish each license tag.

2071 (2) Application for the distinctive license tags authorized
2072 by this section shall be made to the county tax collector on forms
2073 prescribed by the State Tax Commission. The application and the
2074 additional fee imposed under subsection (3) of this section, less
2075 Two Dollars (\$2.00) to be retained by the tax collector, shall be
2076 remitted to the State Tax Commission on a monthly basis as
2077 prescribed by the commission. The portion of the additional fee
2078 retained by the tax collector shall be deposited into the county
2079 general fund.

2080 (3) Any person applying for a distinctive license tag under
2081 this section shall pay an additional fee in the amount of Thirty
2082 Dollars (\$30.00) for each distinctive license tag applied for
2083 under this section, which shall be in addition to all other taxes
2084 and fees. The additional fee paid shall be for a period of time
2085 to run concurrent with the vehicle's established license tag year.
2086 The additional fee is due and payable at the time the original
2087 application is made for a distinctive license tag under this
2088 section and thereafter annually at the time of renewal
2089 registration as long as the owner retains the distinctive license
2090 tag. If the owner does not wish to retain the distinctive license
2091 tag, he must surrender it to the local county tax collector.

2092 (4) The State Tax Commission shall deposit all fees into the
2093 State Treasury on the day collected. At the end of each month,
2094 the State Tax Commission shall certify the total fees collected

2095 under this section to the State Treasurer who shall distribute
2096 such collections as follows:

2097 (a) Twenty-five Dollars (\$25.00) of each additional fee
2098 collected on distinctive license tags issued pursuant to this
2099 section shall be distributed to Sunflower Consolidated School
2100 Preservation Commission, Inc.

2101 (b) One Dollar (\$1.00) of each additional fee collected
2102 on distinctive license tags issued pursuant to this section shall
2103 be deposited into the Mississippi Fire Fighter's Memorial Burn
2104 Center Fund created pursuant to Section 7-9-70.

2105 (c) Two Dollars (\$2.00) of each additional fee
2106 collected on distinctive license tags issued pursuant to this
2107 section shall be deposited to the credit of the State Highway Fund
2108 to be expended solely for the repair, maintenance, construction or
2109 reconstruction of highways.

2110 SECTION 32. Section 27-19-56.30, Mississippi Code of 1972,
2111 is amended as follows:

2112 27-19-56.30. (1) Owners of motor vehicles upon complying
2113 with the motor vehicle laws relating to registration and licensing
2114 of motor vehicles, and upon payment of the road and bridge
2115 privilege taxes, ad valorem taxes and registration fees as
2116 prescribed by law for private carriers of passengers, pickup
2117 trucks and other noncommercial motor vehicles, and upon payment of
2118 an additional annual fee in the amount of Thirty Dollars (\$30.00),
2119 shall be issued a special license tag which displays an emblem
2120 designed by the Mississippi Cattlemen's Foundation.

2121 (2) The distinctive license tag shall be of such color and
2122 design as the State Tax Commission, with the advice of the
2123 Mississippi Cattlemen's Foundation, may prescribe and shall
2124 consist of such letters or numbers or both as may be necessary to
2125 distinguish each license tag.

2126 (3) Application for the special license tags shall be made
2127 to the county tax collector on forms prescribed by the State Tax

2128 Commission. The application and the additional fee, less five
2129 percent (5%) thereof to be retained by the tax collector, shall be
2130 remitted to the State Tax Commission on a monthly basis as
2131 prescribed by the commission. The portion of the additional fee
2132 retained by the tax collector shall be deposited into the county
2133 general fund.

2134 (4) The special license tag shall be issued for a one-year
2135 period. The additional annual fee shall be due and payable at the
2136 time of renewal registration.

2137 (5) The State Tax Commission shall deposit all fees into the
2138 State Treasury on the day received. At the end of each month, the
2139 State Tax Commission shall certify the total fees collected under
2140 this section to the State Treasurer who shall distribute such
2141 collections as follows:

2142 (a) Twenty Dollars (\$20.00) of each additional fee
2143 collected on special license tags issued pursuant to this section
2144 shall be to the Mississippi Cattlemen's Foundation.

2145 (b) One Dollar (\$1.00) of each additional fee collected
2146 on special license tags shall be deposited into the Mississippi
2147 Fire Fighter's Memorial Burn Center Fund created pursuant to
2148 Section 7-9-70.

2149 (c) The remainder of each such additional fee shall be
2150 deposited to the credit of the State Highway Fund to be expended
2151 solely for the repair, maintenance, construction or reconstruction
2152 of highways.

2153 SECTION 33. Section 27-19-56.31, Mississippi Code of 1972,
2154 is amended as follows:

2155 27-19-56.31. (1) Owners of motor vehicles upon complying
2156 with the motor vehicle laws relating to registration and licensing
2157 of motor vehicles, and upon payment of the road and bridge
2158 privilege taxes, ad valorem taxes and registration fees as
2159 prescribed by law for private carriers of passengers, pickup
2160 trucks and other noncommercial motor vehicles, and upon payment of

2161 an additional annual fee in the amount of Thirty Dollars (\$30.00),
2162 shall be issued a special license tag which displays the emblem of
2163 the National Audubon Society.

2164 (2) The design of the distinctive tag so issued shall be of
2165 such color and design as shall be agreed upon by the Mississippi
2166 Legislative Office and/or the Mississippi State Office of the
2167 National Audubon Society and the State Tax Commission. The emblem
2168 shall be affixed during the production of the license tag.

2169 (3) Application for the special license tags shall be made
2170 to the county tax collector on forms prescribed by the State Tax
2171 Commission. The application and the additional fee, less five
2172 percent (5%) thereof to be retained by the tax collector, shall be
2173 remitted to the State Tax Commission on a monthly basis as
2174 prescribed by the commission. The portion of the additional fee
2175 retained by the tax collector shall be deposited into the county
2176 general fund.

2177 (4) The special license tag shall be issued for a one-year
2178 period. The additional annual fee shall be due and payable at the
2179 time of renewal registration.

2180 (5) The State Tax Commission shall deposit all fees into the
2181 State Treasury on the day received. At the end of each month, the
2182 State Tax Commission shall certify the total fees collected under
2183 this section to the State Treasurer who shall distribute such
2184 collections as follows:

2185 (a) Twenty Dollars (\$20.00) of each additional fee
2186 collected on special license tags issued pursuant to this section
2187 shall be deposited into a special fund hereby created in the State
2188 Treasury for use by the Mississippi Museum of Natural Science to
2189 fund ornithological activities conducted by the museum.

2190 (b) One Dollar (\$1.00) of each additional fee collected
2191 on special license tags shall be deposited into the Mississippi
2192 Fire Fighter's Memorial Burn Center Fund created pursuant to
2193 Section 7-9-70.

2194 (c) The remainder of each such additional fee shall be
2195 deposited to the credit of the State Highway Fund to be expended
2196 solely for the repair, maintenance, construction or reconstruction
2197 of highways.

2198 SECTION 34. Section 27-19-57, Mississippi Code of 1972, is
2199 amended as follows:

2200 27-19-57. (1) All persons required to pay the privilege
2201 license prescribed by this article shall register their private or
2202 commercial vehicle and pay such tax in the county in which such
2203 vehicles are domiciled or the county from which such vehicles most
2204 frequently leave and return. The tax collector of a county shall
2205 not issue a tag or decals to any vehicle domiciled or garaged in
2206 another county.

2207 (2) Any person owning a vehicle registered in accordance
2208 with Section 27-19-43 which changes county of domicile during a
2209 registration year shall, upon registration anniversary date,
2210 surrender to the tax collector in the new county of domicile the
2211 old tag and decals and shall be issued a new tag displaying the
2212 proper county of domicile and decals. This provision shall not
2213 apply to vehicles with a gross vehicle weight in excess of ten
2214 thousand (10,000) pounds. Any person owning a vehicle with a
2215 gross vehicle weight in excess of ten thousand (10,000) pounds
2216 which changes county of domicile during a registration year shall,
2217 upon registration anniversary date, register the vehicle in the
2218 new county of domicile but shall not be required to surrender the
2219 old tag and decals.

2220 (3) Each person required to pay the privilege license
2221 prescribed by this article and claiming homestead exemption on a
2222 home located within a municipality shall register all private
2223 passenger vehicles to which he holds title in such municipality.

2224 (4) If any vehicle, the license for which is issued by the
2225 county tax collector or the State Tax Commission, shall be
2226 registered in any county other than the county in which the

2227 vehicle is domiciled or garaged, or shall be registered in a
2228 municipality contrary to the requirements imposed in subsection
2229 (4) of this section, then the vehicle shall be regarded as having
2230 no privilege license; and the owner or operator thereof shall be
2231 liable for the full annual tax in the county in which such vehicle
2232 is domiciled or garaged, or in the municipality in which such
2233 vehicle is required to be registered as hereinabove provided, plus
2234 a penalty thereon of twenty-five percent (25%).

2235 SECTION 35. Section 27-19-63, Mississippi Code of 1972, is
2236 amended as follows:

2237 27-19-63. (1) Except as otherwise provided in this section,
2238 the privilege license tax levied by the provisions of this article
2239 shall be paid annually during the anniversary month of the
2240 acquisition of the vehicle. The privilege license tax levied
2241 shall be based on a period of twelve (12) months, even though the
2242 actual time from the acquisition of the vehicle to the end of the
2243 anniversary month of the next succeeding year may be more than
2244 twelve (12) months. Any person subject to the provisions of this
2245 article shall have an additional fifteen (15) days from the end of
2246 the anniversary month in which to purchase the tag and/or decals
2247 and to pay the privilege license tax without being in violation of
2248 this section. Any person owning a vehicle subject to taxation
2249 under the provisions of this article who fails or refuses to pay
2250 such tax and obtain the privilege license required within the
2251 prescribed period of time shall be guilty of violating the
2252 provisions of this article, and shall be liable for the amount of
2253 such tax plus a penalty as provided for in this section. If the
2254 person owning a vehicle subject to taxation under the provisions
2255 of this article does not operate such vehicle on the highways of
2256 this state from the date of acquisition or, if previously
2257 registered, from the end of the anniversary month of his tag and
2258 decals to the date on which he makes application for the privilege
2259 license, he shall pay such license tax for a period of twelve (12)

2260 months beginning with the first day of the month in which he
2261 applies for such privilege license. The owner shall submit an
2262 affidavit with his application attesting to the fact that his
2263 vehicle was not operated on the highways of this state from the
2264 date of acquisition or, if previously registered, from the end of
2265 the anniversary month of his tag and decals to the date on which
2266 he makes application for the privilege license.

2267 (2) Except as may be otherwise provided in subsection (3) of
2268 this section, the privilege license tax levied by the provision of
2269 this article on operators of motor vehicles in excess of ten
2270 thousand (10,000) pounds, gross vehicle weight, apportioned
2271 vehicles, rental and commercial trailers and buses shall be due
2272 annually during the anniversary month which shall be established
2273 by the Chairman of the State Tax Commission; provided, however,
2274 there shall be an additional fifteen (15) days from the end of the
2275 anniversary month in which to file an application with the
2276 commission and pay the privilege license tax. The annual license
2277 tag and/or decals issued by the commission for the license tax
2278 year shall be valid for a period of time to be determined by the
2279 chairman but not to exceed fifteen (15) months following the
2280 anniversary month; provided, however, this does not extend the
2281 time for filing the application with the commission and the
2282 payment of the license tax. Any person who fails or refuses to
2283 pay such tax and obtain the privilege license required when due
2284 shall be guilty of violating the provision of this article and
2285 shall be liable for the entire amount of such tax from the date
2286 the liability was incurred, plus penalty as provided for in this
2287 section.

2288 (3) The privilege license tax levied by the provisions of
2289 this article on operators of a motor vehicle that is in a
2290 corporate fleet or an individual fleet registered under Section
2291 27-19-66 shall be due annually during the anniversary month which
2292 shall be established by the Chairman of the State Tax Commission

2293 for corporate fleets and by the county tax collectors for
2294 individual fleets; provided, however, there shall be an additional
2295 fifteen (15) days from the end of the anniversary month in which
2296 to file an application with the commission or the county tax
2297 collector, as the case may be, and to purchase the tag or renew
2298 the registration of such motor vehicle and pay the privilege
2299 license tax. The commission or the county tax collector, as the
2300 case may be, shall issue a tag or renew the annual registration of
2301 such motor vehicle for the license tax year only after all ad
2302 valorem taxes and privilege taxes due on such motor vehicle have
2303 been paid. Any person who fails or refuses to pay the privilege
2304 tax and obtain the privilege license required when due shall be
2305 guilty of violating the provisions of this article and shall be
2306 liable for the entire amount of such tax from the date the
2307 liability was incurred, plus penalty as provided for in this
2308 section.

2309 (4) Penalties shall be assessed on the privilege license tax
2310 at the rate of five percent (5%) for the first fifteen (15) days
2311 of delinquency, or part thereof, and five percent (5%) for each
2312 additional thirty-day period of delinquency, or part thereof, not
2313 to exceed a maximum penalty of twenty-five percent (25%); however,
2314 a penalty of Two Hundred Fifty Dollars (\$250.00), in addition to
2315 the maximum penalty for delinquency, shall be assessed against any
2316 person who is liable for the motor vehicle privilege license tax
2317 but who (a) displays an out-of-state license tag on the motor
2318 vehicle; or (b) displays a license tag or privilege license decal
2319 on the motor vehicle which was issued for another vehicle. The
2320 commission, for good reason shown, may waive all or any part of
2321 the penalties imposed. No private passenger vehicle registered
2322 under this chapter shall have displayed on the front of such
2323 vehicle, or elsewhere, the official license tag of another state,
2324 whether or not such license tag has expired. Law enforcement

2325 officers of this state may remove from private passenger vehicles
2326 any out-of-state license tags so displayed.

2327 (5) The requirement that the privilege tax be paid during
2328 the anniversary month of each year shall not apply in the
2329 following cases:

2330 (a) Where a motor vehicle is newly acquired * * *, the
2331 owner or operator of the vehicle purchased shall have seven (7)
2332 full working days, exclusive of the date of delivery, after the
2333 vehicle has been delivered to him, within which to make the
2334 application for the required privilege license, otherwise such
2335 person shall be liable for penalty as provided for in this
2336 section. Provided, however, that when any person shall acquire a
2337 vehicle as herein provided, and it shall be necessary that such
2338 vehicle be remodeled, changed or altered by such person before
2339 same is suitable for the purposes for which it was acquired, then
2340 such person shall have seven (7) full working days, exclusive of
2341 the day of the completion of such remodeling, change or
2342 alteration, after the completion thereof within which to make
2343 application for the required privilege license; provided, that if
2344 such person fails to make application within such period, such
2345 person shall be liable for penalty as provided for in this
2346 section.

2347 "Delivery" as used herein shall be construed to mean receipt
2348 of such vehicle by the purchaser thereof at his residence or place
2349 of business, and, in the event the vehicle is purchased at any
2350 place other than in the county of residence or place of business
2351 of such person, he shall be entitled to forty-eight (48) hours
2352 within which to transport such vehicle to the county of his
2353 residence or place of business. At all times during such
2354 transportation, the owner or operator of such vehicle shall have
2355 in his possession a true bill of sale, giving the description of
2356 the vehicle, the name and address of the dealer from whom
2357 purchased, the name and address of the owner or operator, and the

2358 date on which the vehicle was acquired. For failure to have such
2359 bill of sale in his possession during the entire time during which
2360 the vehicle is being transported, the owner or operator shall be
2361 liable for the annual privilege tax plus penalty as provided for
2362 in this section.

2363 (b) Where a person has paid the current privilege
2364 license tax required by the laws of another state and applies for
2365 a privilege license in this state within thirty (30) days, no
2366 penalty shall be assessed; however, any person who fails to comply
2367 herewith shall be liable for the full annual tax, plus penalty as
2368 provided for in this section.

2369 (6) Any nonresident of the State of Mississippi who has paid
2370 the current privilege license required by the laws of another
2371 state upon a private carrier of passengers, and thereafter becomes
2372 a resident of the State of Mississippi, or brings such vehicle
2373 into the State of Mississippi for use in connection with his
2374 business in this state, or who is gainfully employed in this state
2375 shall be entitled to operate such vehicle without obtaining a
2376 privilege license in this state for a period of not more than
2377 thirty (30) days.

2378 "Resident" for the purpose of registration and operation of
2379 motor vehicles shall include, but not be limited to, the
2380 following:

2381 (a) Any person, except a tourist or out-of-town
2382 student, who owns, leases or rents a place within the state and
2383 occupies same as a place of residence.

2384 (b) Any person who engages in a trade, profession or
2385 occupation in this state or who accepts employment in other than
2386 seasonal agricultural work.

2387 SECTION 36. Section 27-19-87, Mississippi Code of 1972, is
2388 amended as follows:

2389 27-19-87. Any person operating a motor vehicle on the public
2390 highways of this state under the authority of any trip, temporary,

2391 or excess weight permit provided for in this article, shall at all
2392 times carry such permit in the vehicle for which it is issued, and
2393 any representative or employee of the Mississippi Department of
2394 Transportation, or any other officer authorized by law, shall have
2395 the right to demand the production of such permit and make an
2396 examination and inspection of the same, together with an
2397 examination and inspection of such vehicle and the contents
2398 thereof, to determine whether or not the permit issued is
2399 sufficient to cover the operations being carried on and the gross
2400 weight traversing the highways. For failure to have such permit
2401 in his possession at all times while operating such vehicle upon
2402 the public highways of this state, the owner or operator thereof
2403 shall be liable for the same penalties as are provided for failure
2404 to obtain such permit.

2405 SECTION 37. Section 27-19-95, Mississippi Code of 1972, is
2406 amended as follows:

2407 27-19-95. All certificates of public convenience and
2408 necessity and permits granted by the Mississippi Public Service
2409 Commission authorizing the operation of common and contract
2410 carriers of property or passengers shall be exempt from taxation.
2411 No vehicle shall be registered as a common or contract carrier of
2412 passengers or property, nor a license issued for such vehicle,
2413 unless the owner or operator thereof shall have qualified with the
2414 Mississippi Public Service Commission and obtained a certificate
2415 of public convenience and necessity or permit, and shall have paid
2416 all fees to the Mississippi Public Service Commission, required by
2417 law, if the carrier be one required to qualify with the
2418 Mississippi Public Service Commission. When any vehicle is
2419 qualified with the Mississippi Public Service Commission as a
2420 common or contract carrier of property or passengers, and the
2421 owner or operator thereof has procured a certificate of public
2422 convenience and necessity, or a permit, from the Mississippi
2423 Public Service Commission, such vehicle shall not be registered

2424 and licensed in any classification other than the classification
2425 of a common or contract carrier, either of property or of
2426 passengers. The Mississippi Public Service Commission shall
2427 promptly transmit, or cause to be transmitted, to the State Tax
2428 Commission, a copy of all certificates of public necessity and
2429 convenience, and permits hereafter issued to common and contract
2430 carriers of property or passengers, together with a list giving
2431 full and complete description of all vehicles qualified by such
2432 carrier with the public service commission.

2433 If any person shall operate a motor vehicle which is required
2434 by law to qualify with and obtain a certificate or permit from the
2435 Mississippi Public Service Commission without having so qualified
2436 with and obtained a certificate or permit from the Mississippi
2437 Public Service Commission, and without having obtained the proper
2438 license tag from the State Tax Commission, such person shall,
2439 notwithstanding the provisions of this section, be liable for the
2440 full privilege license tax and the penalty thereon as is otherwise
2441 provided by this article and the State Tax Commission shall
2442 collect such tax and penalty from such person. The State Tax
2443 Commission shall not, however, issue a license tag for such
2444 vehicle unless the owner or operator thereof shall thereafter
2445 qualify with the Mississippi Public Service Commission, at which
2446 time the proper license tag shall be issued.

2447 SECTION 38. Section 27-19-101, Mississippi Code of 1972, is
2448 amended as follows:

2449 27-19-101. Whenever request for duplicate registration
2450 receipt is made to the State Tax Commission or for certificate of
2451 registration when such registration receipt is not on file, the
2452 commission shall immediately prepare such copy, or certificate, as
2453 the case may be, add its certificate of accuracy and affix its
2454 official seal thereto. The fee for each such certified copy or
2455 certificate shall be One Dollar (\$1.00). All fees collected under

2456 the provisions of this section shall be disposed of in the same
2457 manner as regular privilege taxes and permit fees.

2458 SECTION 39. Section 27-19-103, Mississippi Code of 1972, is
2459 amended as follows:

2460 27-19-103. Every common and contract carrier of property or
2461 passengers, liable for any tax under any of the provisions of this
2462 article, shall maintain and keep, and preserve for a period of
2463 three (3) years, full, complete, accurate and intelligible
2464 records, in the English language, showing and reflecting the
2465 extent and status of such carrier's liability for any and all
2466 taxes under the provisions of this article, including, in the case
2467 of carriers of passengers liable for the gross revenue tax under
2468 Section 27-19-7, the total gross revenue attributable to
2469 Mississippi as provided in Section 27-19-7, and, in the case of
2470 carriers of property, manifests, bills of lading and other
2471 records, showing the weight of all loads carried by each vehicle
2472 upon the highways of this state, and the dates thereof, together
2473 with such other pertinent information as the State Tax Commission
2474 may require. The State Tax Commission, or any of its agents and
2475 employees, shall have the power to require such carrier to produce
2476 such records within this state at such time and place as the
2477 commission may designate, and the commission, or any of its
2478 employees, shall also have the authority and power to examine all
2479 such records, wherever located, during the usual hours of business
2480 of the day, to verify the truth and accuracy of any application,
2481 statement, report or return, and to ascertain whether or not any
2482 tax imposed by this article has been fully paid.

2483 SECTION 40. Section 27-19-119, Mississippi Code of 1972, is
2484 amended as follows:

2485 27-19-119. The State Tax Commission, tax collectors, the
2486 highway patrol, or any other authorized enforcement officer, shall
2487 have a right to weigh or have weighed any vehicle to ascertain the
2488 accuracy of registration.

2489 SECTION 41. Section 27-19-121, Mississippi Code of 1972, is
2490 amended as follows:

2491 27-19-121. The State Tax Commission is hereby given power
2492 and authority to make all rules and regulations, not inconsistent
2493 with the provisions of this article, as will, in the judgment of
2494 the commission, contribute to a more efficient administration of
2495 this article. Such rules and regulations, when made, shall have
2496 the same binding force and effect as if incorporated in this
2497 article.

2498 SECTION 42. Section 27-19-125, Mississippi Code of 1972, is
2499 amended as follows:

2500 27-19-125. Any truck owner, truck operator, truck driver or
2501 any other person who is, or may be, interested in or involved in
2502 any business matters with the Mississippi Department of
2503 Transportation who shall, directly or indirectly, give any
2504 employee of the department any gift or gratuity of any kind or
2505 nature, of any value whatsoever, shall be guilty of a misdemeanor
2506 and, upon conviction, shall be fined not less than One Hundred
2507 Dollars (\$100.00) and not more than Five Hundred Dollars
2508 (\$500.00).

2509 If any person should offer to give or give any cash, or
2510 gratuity of any kind or nature, of any value whatsoever, to any
2511 employee of the Mississippi Department of Transportation, or
2512 should leave any such thing at any inspection station, the
2513 employee on duty shall report this to the department immediately,
2514 and the department shall keep a record of all such cases so
2515 reported.

2516 SECTION 43. Section 27-19-127, Mississippi Code of 1972, is
2517 amended as follows:

2518 27-19-127. All duties, powers and authority relating to the
2519 enforcement of the motor tax laws for Mississippi shall be vested
2520 solely in the State Tax Commission, except that the administration
2521 and enforcement of such laws as are applicable to the collection

2522 of license taxes due on private commercial carriers of property
2523 and private carriers of property * * * of a gross weight of ten
2524 thousand (10,000) pounds and less, and on private passenger
2525 vehicles, school buses, taxicabs, ambulances and hearses, shall be
2526 jointly administered by the Tax Commission and the tax collectors
2527 of the several counties. If any sheriff, constable or municipal
2528 law enforcement officer shall enforce the collection of any
2529 delinquent motor vehicle privilege license tax, together with the
2530 penalty thereon provided by law, then such sheriff, constable or
2531 municipal law enforcement officer shall be entitled to one-half
2532 (1/2) of said delinquency and penalty, but he shall not be
2533 entitled to such one-half (1/2) of such delinquency and penalty
2534 unless he actually and directly enforced the collection thereof.
2535 Provided, however, the one-half (1/2) of the delinquency and
2536 penalty due the sheriff or municipal law enforcement officer shall
2537 be paid into a special fund of the county or municipality, as the
2538 case may be, and may be appropriated and expended by the governing
2539 authorities of the county or municipality for any lawful purpose.
2540 No persons other than those named in this article shall ever be
2541 entitled to receive any portion of a delinquency or penalty on
2542 motor vehicle privilege license taxes for the collection of same.
2543 All delinquent privilege taxes and penalties imposed and collected
2544 under the provisions of this article shall be handled and disposed
2545 of in the same manner as the regular taxes.

2546 SECTION 44. Section 27-19-137, Mississippi Code of 1972, is
2547 amended as follows:

2548 27-19-137. The agents of the Mississippi Department of
2549 Transportation and the State Tax Commission shall have the right
2550 to inspect at all reasonable times all motor vehicles operating
2551 upon the highways of this state and shall likewise have the
2552 authority to inspect and examine all records kept by any person
2553 relating or pertaining to the liability of any person for any tax
2554 imposed by the provisions of this article. They shall likewise

2555 have the power to require the production of any such records
2556 within this state, at any time and place designated by them, upon
2557 giving reasonable notice to the person having control and custody
2558 of such records. The Mississippi Department of Transportation and
2559 its representatives shall also have the authority and power to
2560 cause any vehicle engaged in the transportation of property upon
2561 the public highways of this state to submit to a weighing of such
2562 vehicle and the load thereon, either by means of portable or
2563 stationary scales, and may require that such vehicle be driven to
2564 the nearest scales for weighing. If a vehicle has been issued a
2565 registration card, such registration card shall be carried in such
2566 vehicle at all times.

2567 SECTION 45. Section 27-19-303, Mississippi Code of 1972, is
2568 amended as follows:

2569 27-19-303. The following words and phrases, when used in
2570 this article, shall for purposes thereof have the meaning
2571 respectively ascribed thereto as follows:

2572 (1) "Motor vehicle" shall mean every vehicle intended
2573 primarily for use and operation on the public highways, which is
2574 self-propelled and every vehicle intended primarily for operation
2575 on the public highways, which is not driven or propelled by its
2576 own power, but which is designed either to be attached to and
2577 become a part of or to be drawn by a self-propelled vehicle, but
2578 not including farm tractors and other machines and tools used in
2579 production, harvesting and care of farm products.

2580 (2) "Person" shall mean every natural person, firm,
2581 copartnership, association or corporation.

2582 (3) "Motor vehicle dealer" shall mean any business engaged
2583 in the selling or exchanging of new or new and used motor vehicles
2584 or used vehicles; and, which has an established place of business
2585 open for inspection at any time by any peace officer or the
2586 Chairman of the State Tax Commission or one of his authorized

2587 representatives during reasonable hours; and, which buys and sells
2588 or exchanges at least twenty-four (24) vehicles per year.

2589 (4) "Dealer" shall mean such of the principal officers of a
2590 corporation registered as a motor vehicle dealer, and such of the
2591 partners of a copartnership registered as a motor vehicle dealer
2592 as are actively and principally engaged in the motor vehicle
2593 business. The term "dealer" shall not include:

2594 (a) Directors, stockholders or inactive partners; or

2595 (b) Receivers, trustees, administrators, executors,
2596 guardians, or other persons appointed by or acting under any
2597 judgment or order of any court, whether state or federal; or

2598 (c) Public officers while performing their official
2599 duties; or

2600 (d) Persons disposing of motor vehicles acquired for
2601 their own use and actually so used when the same shall have been
2602 used, so acquired in good faith, and not for the purpose of
2603 avoiding the provisions of this article; or

2604 (e) Persons who shall sell motor vehicles as an
2605 incident to their principal business but who are not engaged
2606 primarily in selling motor vehicles. The foregoing shall include
2607 only finance companies or banks which sell repossessed motor
2608 vehicles, and insurance companies which sell motor vehicles which
2609 they have taken into their possession as an incident of payment
2610 made under policies of insurance, and which do not maintain a used
2611 car lot or building with one (1) or more employed motor vehicle
2612 salesmen.

2613 (5) "New motor vehicle dealer" shall mean a business dealing
2614 in new motor vehicles, tractors, trailers or semitrailers, or new
2615 and used motor vehicles, tractors, trailers or semitrailers.

2616 (6) "Used motor vehicle dealer" shall mean a business
2617 dealing in used motor vehicles, tractors, trailers or
2618 semitrailers. "Automobile dismantlers" shall also be classified
2619 as used motor vehicle dealers.

2620 (7) "Established place of business" shall mean any place
2621 owned or leased and regularly occupied by any person for the
2622 primary and principal purpose of engaging in selling, buying,
2623 bartering, exchanging or dealing in motor vehicles, tractors,
2624 trailers or semitrailers, whether same may be displayed or offered
2625 for sale and where the books and records required of the conduct
2626 of such business are maintained and kept. Established places of
2627 business shall be open for inspection at any time by any peace
2628 officer or employee of the State Tax Commission during reasonable
2629 hours. To constitute a place of business, it shall be apparent
2630 that there is a holding out to the general public that an
2631 establishment is offering motor vehicles, tractors, trailers and
2632 semitrailers for sale. There shall be an office separate from and
2633 not in conjunction with or related to any other business for the
2634 purpose of transacting the business of offering motor vehicles,
2635 tractors, trailers or semitrailers for sale, or in lieu of such
2636 office there shall be an adequate display of identification as a
2637 motor vehicle dealer as specified by the Chairman of the State Tax
2638 Commission.

2639 (8) "Automobile dismantler" shall mean any person who
2640 maintains an established place of business and who is engaged in
2641 the business of buying, selling or exchanging used motor vehicles,
2642 mobile homes or house trailers for the purpose of remodeling,
2643 taking apart or rebuilding same or buying and selling of parts of
2644 used motor vehicles and shall be classified as a used motor
2645 vehicle dealer.

2646 (9) "Automobile auction" shall mean any person, firm,
2647 association, corporation or trust, resident or nonresident, acting
2648 as an agent for the purchaser or seller of motor vehicles.

2649 * * *

2650 (10) "Department" or "commission" shall mean the Chairman of
2651 the State Tax Commission.

2652 (11) "Limited motor vehicle dealer" or "limited dealer"
2653 shall mean any business engaged in the selling or exchanging of
2654 new or used motor vehicles, or both, which buys and sells or
2655 exchanges fewer than twenty-four (24) vehicles and is granted a
2656 limited license at the discretion of the Chairman of the State Tax
2657 Commission. Such limited dealer shall be awarded all privileges
2658 of a "motor vehicle dealer," except for the purchase and use of
2659 distinguishing number tags. A limited dealer shall abide by all
2660 provisions and requirements of this article associated with a
2661 "motor vehicle dealer."

2662 (12) "Wholesale motor vehicle dealer" or "wholesale dealer"
2663 shall mean any business engaged in the selling or exchanging of
2664 new or used motor vehicles, or both, strictly on a wholesale basis
2665 with no inventory being maintained which is granted a wholesale
2666 license at the discretion of the Chairman of the State Tax
2667 Commission. Such wholesale dealer shall be awarded all privileges
2668 of a "motor vehicle dealer," except for the purchase and use of
2669 distinguishing number tags. A wholesale dealer shall abide by all
2670 provisions and requirements of this article associated with a
2671 "motor vehicle dealer," except for the requirement of the
2672 "established place of business" and the requirement to buy, sell
2673 or exchange at least twenty-four (24) motor vehicles per year.

2674 SECTION 46. Section 27-19-313, Mississippi Code of 1972, is
2675 amended as follows:

2676 27-19-313. Motorcycle dealers, automobile dismantlers,
2677 automobile auctions, and motor vehicle dealers, shall have posted
2678 in plain sight in their places of business, their motor vehicle
2679 dealer tag permits, state sales tax permits, and county or city
2680 privilege licenses, for the carrying on of their particular
2681 businesses. Such persons shall maintain a record, in their
2682 established place of business, containing the following
2683 information, which shall be open for inspection at any time by any

2684 peace officer or employee of the commission during reasonable
2685 hours:

2686 (a) Every motor vehicle bought, sold, exchanged,
2687 received or accepted for sale or exchange.

2688 (b) Every motor vehicle which is bought or otherwise
2689 acquired, or dismantled.

2690 (c) The name and address of the person from whom such
2691 motor vehicle was purchased or acquired, the date thereof, name
2692 and address of the person to whom such motor vehicle was sold or
2693 otherwise disposed of, and the date thereof, along with a
2694 sufficient description of every motor vehicle, as well as the name
2695 and identifying number thereof.

2696 SECTION 47. Section 27-19-316, Mississippi Code of 1972, is
2697 amended as follows:

2698 27-19-316. Motor vehicle dealers and motorcycle dealers who
2699 are not designated agents pursuant to Section 63-21-13,
2700 Mississippi Code of 1972, shall make quarterly reports to the
2701 commission on forms prescribed by the commission by the twentieth
2702 day of each month following the months of March, June, September
2703 and December on all motor vehicles that have been wholesaled to
2704 other dealers in Mississippi and also on all out-of-state sales.

2705 SECTION 48. Section 27-19-333, Mississippi Code of 1972, is
2706 amended as follows:

2707 27-19-333. Motor vehicle dealer license plates shall
2708 distinguish between the various types of motor vehicle dealers.
2709 The commission shall provide for the issuance of appropriately
2710 lettered, numbered or colored, or combinations thereof, motor
2711 vehicle dealer's license plates so as to distinguish between the
2712 various categories and types of motor vehicle dealers.

2713 SECTION 49. Section 27-51-13, Mississippi Code of 1972, is
2714 amended as follows:

2715 27-51-13. On or before September 10, the clerk of the board
2716 of supervisors shall furnish the county tax collector a certified

2717 copy of the county tax levy for the ensuing year. This tax levy
2718 shall not only show the tax levy for each purpose for which it was
2719 levied, but it shall also show the total tax levy for each
2720 separate taxing area in the county, including the state ad valorem
2721 tax levy.

2722 If for any reason the said county tax levy is not adopted
2723 and/or delivered to the county tax collector on or before the 15th
2724 day of September, then the said tax collector is hereby authorized
2725 to postpone for one (1) month the beginning of the collection of
2726 ad valorem taxes and road and bridge privilege taxes on all motor
2727 vehicles legally situated in his county and liable for said taxes,
2728 and the tax collector shall notify the taxpayers of his county by
2729 newspaper publication that the beginning of the collection of said
2730 taxes is postponed for one (1) month due to the fact that he has
2731 not been furnished with a certified copy of the said tax levy as
2732 provided by law. Copies of this said newspaper notice shall be
2733 furnished the State Tax Commission and the Mississippi Highway
2734 Safety Patrol, and the provisions of said notice shall be
2735 controlling in all respects on such agencies and on any other
2736 peace officer, and no damages, penalties or interest shall accrue
2737 against any owner of such motor vehicles during such postponement
2738 period.

2739 If such tax levy is not furnished the tax collector within
2740 the said one (1) month, then the same procedure as to postponement
2741 shall be followed and the same immunities shall apply from month
2742 to month until such tax levy has been furnished the tax collector.

2743 SECTION 50. Section 27-51-41, Mississippi Code of 1972, is
2744 amended as follows:

2745 27-51-41. (1) The exemptions from the provisions of this
2746 chapter shall be confined to those persons or property exempted by
2747 this chapter or by the provisions of the Constitution of the
2748 United States or the State of Mississippi. No exemption as now
2749 provided by any other statute shall be valid as against the tax

2750 levied by this chapter. Any subsequent exemption from the tax
2751 levied hereunder shall be provided by amendment to this section
2752 which shall be inserted in the bill at length.

2753 (2) The following shall be exempt from ad valorem taxation:

2754 (a) All motor vehicles, as defined in this chapter, and
2755 including motor-propelled farm implements and vehicles, while in
2756 the hands of bona fide dealers as merchandise and which are not
2757 being operated upon the highways of this state * * *.

2758 (b) All motor vehicles belonging to the federal
2759 government or the State of Mississippi or any agencies or
2760 instrumentalities thereof * * *.

2761 (c) All motor vehicles owned by any school district in
2762 the state * * *.

2763 (d) All motor vehicles owned by any fire protection
2764 district incorporated in accordance with Sections 19-5-151 through
2765 19-5-207 or by any fire protection grading district incorporated
2766 in accordance with Sections 19-5-215 through 19-5-243 * * *.

2767 (e) All motor vehicles owned by units of the
2768 Mississippi National Guard * * *.

2769 (f) All motor vehicles which are exempted from highway
2770 privilege taxes under Section 27-19-1 et seq. * * *

2771 (g) All motor vehicles operated in this state as common
2772 and contract carriers of property, private commercial carriers of
2773 property, private carriers of property and buses, all of which
2774 have a gross weight in excess of ten thousand (10,000)
2775 pounds * * *.

2776 (h) Antique automobiles as defined in Section 27-19-47,
2777 and antique pickup trucks as provided for under Section
2778 27-19-47.2, Mississippi Code of 1972 * * *.

2779 (i) Street rods as defined in Section 27-19-56.6 * * *.

2780 (j) Motor vehicles owned by disabled American veterans,
2781 or by spouses of deceased disabled American veterans, in
2782 accordance with Section 27-19-53 * * *.

2783 (k) One (1) motor vehicle owned by the unremarried
2784 surviving spouse of a member of the Armed Forces of the United
2785 States who, while on active duty, is killed or dies and one (1)
2786 motor vehicle owned by the unremarried surviving spouse of a
2787 member of a reserve component of the Armed Forces of the United
2788 States or of the National Guard who, while on active duty for
2789 training, is killed or dies * * *.

2790 (l) Motor vehicles owned by recipients of the
2791 Congressional Medal of Honor or by former prisoners of war, or by
2792 spouses of such deceased persons, in accordance with Section
2793 27-19-54 * * *.

2794 (m) (i) One private carrier of passengers, as defined
2795 in Section 27-19-3 owned by any religious society, ecclesiastical
2796 body or any congregation thereof * * * which is used exclusively
2797 for such society and not for profit.

2798 (ii) All motor vehicles owned by any such
2799 religious society or any educational institution having a seating
2800 capacity greater than seven (7) passengers and used exclusively
2801 for transporting passengers for religious or educational purposes
2802 and not for profit * * *.

2803 (n) All motor vehicles primarily used as rentals under
2804 rental agreements with a term of not more than thirty (30)
2805 continuous days each and under the control of persons who are
2806 engaged in the business of renting such motor vehicles and who are
2807 subject to the tax under Section 27-65-231 * * *.

2808 (o) Antique motorcycles as defined in Section
2809 27-19-47.1 * * *.

2810 (p) Motor vehicles owned by recipients of the Purple
2811 Heart as provided in Section 27-19-56.5.

2812 (q) Motor vehicles that are eligible to display an
2813 authentic historical license plate as provided for in Section
2814 27-19-56.11.

2815 (3) Any claim for tax exemption by authority of the
2816 above-mentioned code sections or by any other legal authority
2817 shall be set out in the application for the road and bridge
2818 privilege license, and the specific legal authority for such tax
2819 exemption claim shall be cited in said application, and such
2820 authority cited shall be shown by the tax collector on the tax
2821 receipt as his authority for not collecting such ad valorem taxes,
2822 and the tax collector shall carry forward such information in his
2823 tax collection reports.

2824 (4) Any motor vehicle driven over the highways of this state
2825 to the extent that the owner of such motor vehicle is required to
2826 purchase a road and bridge privilege license in this state, yet
2827 the legal situs of such motor vehicle is located in another state,
2828 shall be exempt from ad valorem taxes authorized by this chapter.

2829 (5) If a taxpayer shall sell, trade or otherwise dispose of
2830 a vehicle on which the ad valorem and road and bridge privilege
2831 taxes have been paid in any county in the state, he shall remove
2832 the license plate from the vehicle. Such license plate must be
2833 surrendered to the issuing authority with the corresponding tax
2834 receipt, if required, and credit shall be allowed for the taxes
2835 paid for the remaining tax year on like privilege or ad valorem
2836 taxes due on another vehicle owned by the seller or transferor or
2837 by the seller's or transferor's spouse or dependent child. If the
2838 seller or transferor does not elect to receive such credit at the
2839 time the license plate is surrendered, the issuing authority shall
2840 issue a certificate of credit to the seller or transferor, or to
2841 the seller's or transferor's spouse or dependent child, or to any
2842 other person, business or corporation, at the direction of the
2843 seller or transferor, for the remaining unexpired taxes prorated
2844 from the first day of the month following the month in which the
2845 license plate is surrendered. The total of such credit may be
2846 used by the person or entity to whom the certificate of credit is
2847 issued, regardless of the relative amounts attributed to privilege

2848 taxes or to county, school or municipal ad valorem taxes. Any
2849 credit allowed for taxes due or any certificate of credit issued
2850 may be applied to like taxes owed in any county by the person to
2851 whom the credit is allowed or by the person possessing the
2852 certificate of credit. No credit, however, shall be allowed on
2853 the charge made for the license plate. Such license plates
2854 surrendered to the tax collector shall be retained by him, and in
2855 no event shall such license plate be attached to any vehicle after
2856 being surrendered to the tax collector, nor shall any license
2857 plate be transferred from one (1) vehicle to any other vehicle.

2858 (6) If the person owning a vehicle subject to taxation under
2859 the provisions of this chapter does not operate such vehicle on
2860 the highways of this state from the date of acquisition or, if
2861 previously registered, from the end of the anniversary month of
2862 the tag and decals to the date on which he makes application for a
2863 current license tag or decals, he shall pay such ad valorem tax
2864 for a period of twelve (12) months beginning with the first day of
2865 the month in which he applies for a current license tag or decals
2866 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
2867 shall submit an affidavit with an application attesting to the
2868 fact that the vehicle was not operated on the highways of this
2869 state from the date of acquisition or, if previously registered,
2870 from the end of the anniversary month of the tag and decals to the
2871 date on which he makes application for the current license tag or
2872 decals.

2873 (7) Any person found violating any of the provisions of this
2874 section shall be arrested and tried, and if found guilty shall be
2875 fined in an amount double the total amount of taxes involved.

2876 SECTION 51. Section 27-61-15, Mississippi Code of 1972, is
2877 amended as follows:

2878 27-61-15. Each permittee, owner or operator liable for tax
2879 under this chapter shall maintain and keep for a period of not
2880 less than three (3) years such records of all fuel purchases and

2881 all fuel used within this state by such permittee, owner or
2882 operator, together with invoices, bills of lading and other
2883 pertinent records as may be required by the commission for the
2884 reasonable administration of this chapter. The commission shall
2885 have the right to examine and inspect, during the usual business
2886 hours of the day, all records, books, papers and other documents
2887 relating to the tax liability of any such person. In the event
2888 such records, books, papers and other documents are not located in
2889 this state and available to the commission, then the commission
2890 shall have the authority and power to require such owners or
2891 operators to produce within this state, at such time and place as
2892 the commission may designate, all such records, books, papers and
2893 other documents or, at the option of the owner or operator, duly
2894 verified copies thereof. Whenever any permittee shall fail or
2895 refuse to file any report required by this chapter, or keep and
2896 maintain the records required by this chapter, or shall file an
2897 incorrect or fraudulent report, the commission may determine after
2898 an investigation the number of gallons of fuel which the permittee
2899 has incurred liability for under this chapter, fix the amount of
2900 taxes and penalties due and make assessments therefor. Upon
2901 making such assessment, the commission shall notify the permittee
2902 accordingly, setting a time and place for a hearing at which such
2903 permittee may appear and show cause why such amount is not due
2904 from him under the provisions of this chapter. In the event the
2905 permittee fails to appear at such hearing, then the amount found
2906 by the commission to be due shall be final.

2907 The commission is hereby authorized and empowered, in its
2908 discretion, to exempt private commercial carriers of property by
2909 motor vehicle and private carriers of property from the provisions
2910 of Section 27-61-7 of this chapter, and to issue such
2911 administrative rules as may be necessary or proper to insure the
2912 collection of the tax imposed by this chapter on such carriers.

2913 SECTION 52. Section 27-61-23, Mississippi Code of 1972, is
2914 amended as follows:

2915 27-61-23. In order to carry out the purpose of this chapter,
2916 the commission is hereby authorized and empowered to promulgate
2917 and enforce reasonable rules and regulations, and establish
2918 standards for the determination of the number of miles which a
2919 gallon of gasoline, diesel fuel, or kerosene would propel the
2920 different types and weights of vehicles. In order to carry out
2921 the purposes of this chapter, the commission is further authorized
2922 and empowered to determine and establish, from the best
2923 information obtainable, the average number of miles which each
2924 type or kind of fuel will propel each type or class of vehicle.

2925 SECTION 53. Section 27-61-27, Mississippi Code of 1972, is
2926 amended as follows:

2927 27-61-27. All reciprocal agreements entered into by the
2928 commission under the provisions of Section 27-19-143, Mississippi
2929 Code of 1972, shall be based upon the terms and provisions of this
2930 chapter insofar as such reciprocal agreements relate to common
2931 carriers of property, contract carriers of property, private
2932 commercial carriers of property, and common or contract carriers
2933 of passengers not liable for the gross receipts tax under Section
2934 27-19-7, Mississippi Code of 1972, and full compliance with the
2935 provisions of this chapter shall be a condition precedent for the
2936 obtaining of the benefits of any such reciprocal agreement by any
2937 individual carrier of the classes herein specified. The
2938 commission shall from time to time, as it deems necessary,
2939 investigate such carriers of the classes herein specified which
2940 are known to make regular or frequent trips upon the highways of
2941 this state for the purpose of determining whether or not each of
2942 such carriers is complying with the provisions hereof, and, for
2943 the purpose of such investigation, the commission shall have the
2944 power and authority to examine the books and records of any such
2945 carrier as provided in Section 27-61-15 of this chapter. As the

2946 extension of reciprocity to any carrier is a matter of grace
2947 rather than a matter of right, the burden shall, in all cases, be
2948 upon the carrier in any such investigation to make proof
2949 sufficient to convince the commission of its full compliance with
2950 the provisions of this chapter, and unless the commission is so
2951 convinced, it shall cancel such reciprocal agreement, insofar as
2952 the specific carrier is concerned, for a period of at least sixty
2953 (60) days, and until such carrier presents proof sufficient to
2954 convince the commission that it is fully complying with this
2955 chapter, and, during such period, such carrier shall be denied the
2956 benefits of such agreement. If any carrier shall fail or refuse
2957 to produce any receipt, invoice, record, book, paper or other
2958 document relating to its tax liability under the provisions of
2959 this chapter when demanded by the commission, or shall fail or
2960 refuse to permit an inspection of its books and records as
2961 provided in Section 27-61-15 hereof, the commission shall
2962 forthwith cancel such reciprocal agreement, insofar as same
2963 applied to such carrier, for a period of at least one hundred
2964 twenty (120) days and until the book, record, or paper is produced
2965 or an inspection thereof permitted; and during such period such
2966 carrier shall be denied the benefits of such agreement. In all
2967 cases of the cancellation of any such reciprocal agreement as to
2968 any individual carrier, the commission shall immediately notify
2969 the carrier affected by such cancellation, in writing by
2970 registered mail, and it shall advise the carrier of the reason or
2971 reasons for such cancellation and the period thereof.

2972 The commission is hereby vested and empowered with full,
2973 complete and final discretion to determine whether or not any
2974 reciprocal agreement shall be cancelled insofar as any carrier is
2975 concerned, and there shall be no appeal from its decision, it
2976 being hereby declared that no carrier has any vested rights in
2977 such reciprocal agreements.

2978 SECTION 54. Section 27-61-29, Mississippi Code of 1972, is
2979 amended as follows:

2980 27-61-29. Whenever, for any reason, the commission shall
2981 cancel the reciprocity of any carrier under any reciprocal
2982 agreement, then such carrier may obtain a temporary motor vehicle
2983 permit from the commission for each vehicle owned and operated
2984 which would otherwise be operated under the benefits of such
2985 reciprocal agreement. Such permits shall be obtained by making
2986 application therefor to the commission, and they shall be issued
2987 for the period of time for which the carrier's reciprocity has
2988 been cancelled. If, at the end of such period, the carrier is not
2989 then entitled to the benefits of the reciprocal agreements, no
2990 additional or renewal permit shall be issued to him. The carrier
2991 shall pay a fee for each of such permits equal to the
2992 proportionate part of the annual privilege license tax provided in
2993 Sections 27-19-1 through 27-19-167, Mississippi Code of 1972, plus
2994 an additional ten percent (10%) of the proportionate part of such
2995 tax. All fees so paid shall be for the privilege of using the
2996 highways of this state for the length of time during which the
2997 carrier's reciprocity is cancelled in lieu of the annual privilege
2998 license required under the provisions of * * * Sections 27-19-1
2999 through 27-19-167, and all such fees shall be paid into the same
3000 fund and distributed in the same manner provided in * * * Sections
3001 27-19-1 through 27-19-167. The carrier may, instead of obtaining
3002 the permits specified in this section, operate his vehicles by
3003 obtaining trip permits as specified in * * * Sections 27-19-1
3004 through 27-19-167.

3005 SECTION 55. Section 63-5-13, Mississippi Code of 1972, is
3006 amended as follows:

3007 63-5-13. (1) Except as otherwise provided in this section,
3008 the total outside width of any vehicle, exclusive of required
3009 safety devices, or the load thereon shall not exceed eight and
3010 one-half (8-1/2) feet; provided, however, that appurtenances on

3011 recreational vehicles shall be allowed so long as they are inside
3012 the exterior rearview mirrors of the recreational vehicle or
3013 inside the exterior rearview mirrors of the vehicle towing the
3014 recreational vehicle, and such mirrors do not extend further than
3015 necessary to obtain the appropriate field of view.

3016 (2) The total outside load width of any vehicle hauling
3017 unprocessed forest products on public roads, streets or highways,
3018 other than interstate highways, shall not exceed nine and one-half
3019 (9-1/2) feet if such products may not be shortened without
3020 rendering them useless for the end product for which they were
3021 cut; provided, however, the total outside vehicle width of such a
3022 vehicle, exclusive of required safety devices and the load of such
3023 vehicle, shall not exceed eight and one-half (8-1/2) feet.

3024 (3) The total outside width of a farm tractor shall not
3025 exceed ten (10) feet, except that farm tractors shall not be
3026 operated upon the interstate highways without a special permit
3027 from the Mississippi Department of Transportation.

3028 SECTION 56. Section 63-5-29, Mississippi Code of 1972, is
3029 amended as follows:

3030 63-5-29. On all highways of the State of Mississippi except
3031 those referred to in Sections 63-5-31 and 63-5-33, and subject to
3032 the limitations imposed on wheel and axle loads by Section 63-5-27
3033 and to the further limitations hereinafter specified, the total
3034 combined weight (vehicles plus load) on any group of axles shall
3035 not exceed the value given in the following table (Table I),
3036 corresponding to the distance in feet between the extreme axles of
3037 the group, measured longitudinally to the nearest foot:

3038	Distance in Feet Between	Maximum Load in Pounds
3039	the Extreme of Any Group of Axles	Carried on any Group of Axles
3040	4	28,650
3041	5	29,650
3042	6	30,640
3043	7	31,630

3044	8	32,610
3045	9	33,580
3046	10	34,550
3047	11	35,510
3048	12	36,470
3049	13	37,420
3050	14	38,360
3051	15	39,300
3052	16	40,280
3053	17	41,160
3054	18	42,080
3055	19	42,990
3056	20	43,900
3057	21	44,800
3058	22	45,700
3059	23	46,590
3060	24	47,470
3061	25	48,350
3062	26	49,220
3063	27	50,090
3064	28	50,950
3065	29	51,800
3066	30	52,650
3067	31	53,490
3068	32	54,330
3069	33	55,160
3070	34	55,650
3071	35	56,800
3072	36 and greater	57,650 maximum

3073 Moreover, in addition to the per axle weight limitation
3074 specified by Section 63-5-27, the maximum load carried on a
3075 combination of vehicles shall be subject to the following
3076 additional limitations: The maximum load carried on any group of

3077 two (2) axles shall not exceed twenty-four thousand (24,000)
3078 pounds in instances where one or more of such axles is a driving
3079 axle (that is, an axle turned by the vehicle's engine power).

3080 (2) An axle group shall consist of any two (2) or more
3081 consecutive axles of any vehicle or combination of vehicles.

3082 (3) Provided, however, that, subject to the limitations
3083 imposed on:

3084 (a) Wheel, axle loads, spacing and weight by
3085 Sections 63-5-27 and 63-5-33, and

3086 (b) Weight limitations on highways and bridges by
3087 Section 65-1-45, Mississippi Code of 1972, any product produced on
3088 or distributed from a location on any highway within or without
3089 the State of Mississippi may be transported from such place of
3090 production or location of distribution by the nearest route toward
3091 its destination on such highway or highways to a point where such
3092 highway intersects a highway previously found or hereafter found
3093 by the commission to be suitable to carry the maximum load limits
3094 pursuant to Sections 63-5-33 and 63-5-35; and provided further,
3095 that any goods, materials, and equipment actually used in the
3096 supply of an activity of producing, manufacturing or distributing
3097 products on any such highway within the State of Mississippi may
3098 be transported on such highway to the site of such manufacture,
3099 production or distribution. However, any penalty assessed against
3100 a vehicle operating under the provisions of this paragraph (3)(b)
3101 shall be calculated according to the maximum weight which that
3102 particular vehicle is legally permitted to transport and not the
3103 maximum gross weight limit established for that highway.

3104 Nothing herein contained shall be construed to permit
3105 movements of weights in excess of those provided for in this
3106 section (63-5-29) over a route or section thereof for the purpose
3107 of a shortcut between two (2) highways found by the commission to
3108 be suitable to carry the maximum load limits pursuant to Sections

3109 63-5-33 and 63-5-35 or any other purpose not consistent with the
3110 aforementioned provisions.

3111 Nothing in Sections 63-5-29, and 63-5-34, shall be construed
3112 to imply any general variation from the maximum weight limitations
3113 designated by the Mississippi Department of Transportation other
3114 than specified in Sections 63-5-29 and 63-5-34.

3115 SECTION 57. Section 63-5-31, Mississippi Code of 1972, is
3116 amended as follows:

3117 63-5-31. Subject to the limitations imposed on wheel and
3118 axle loads by Section 63-5-27, and to the further limitations
3119 hereinafter specified, the total combined weight (vehicles plus
3120 load) on any group of axles shall not exceed the value given in
3121 the following table (Table II) corresponding to the distance in
3122 feet between the extreme axles of the group, measured
3123 longitudinally to the nearest foot, on those highways or parts of
3124 highways found by the Mississippi Transportation Commission to be
3125 suitable to carry such increased load limits from an engineering
3126 standpoint, and so designated as such by order of said commission
3127 entered on its minutes and published once each week for three
3128 successive weeks in a daily newspaper of general circulation in
3129 this state:

3130 TABLE II

3131	Distance in Feet Between	Maximum Load in Pounds
3132	the Extreme of Any Group of Axles	Carried on Any Group of Axles
3133	4	32,000
3134	5	32,000
3135	6	32,000
3136	7	32,000
3137	8	32,610
3138	9	33,779
3139	10	34,942
3140	11	36,097
3141	12	37,246

3142	13	38,387
3143	14	39,522
3144	15	40,649
3145	16	41,770
3146	17	42,883
3147	18	43,990
3148	19	45,089
3149	20	46,182
3150	21	47,267
3151	22	48,346
3152	23	49,417
3153	24	50,482
3154	25	51,539
3155	26	52,590
3156	27	53,633
3157	28	54,670
3158	29	55,699
3159	30	56,722
3160	31	57,737
3161	32	58,746
3162	33	59,747
3163	34	60,742
3164	35	61,729
3165	36	62,710
3166	37	63,683
3167	38 and greater	64,650 maximum

3168 Moreover, in addition to the per axle weight limitations
3169 specified by Section 63-5-27, the maximum load carried on a
3170 combination of vehicles shall be subject to the following
3171 additional limitations: The maximum load carried on any group of
3172 two (2) axles shall not exceed twenty-seven thousand (27,000)
3173 pounds in instances where one or more of such axles is a driving
3174 axle (that is, an axle turned by the vehicle's engine power).

3175 An axle group shall consist of any two (2) or more
3176 consecutive axles of any vehicle or combination of vehicles.

3177 SECTION 58. Section 63-5-35, Mississippi Code of 1972, is
3178 amended as follows:

3179 63-5-35. (1) It is the expressed intent of the Legislature
3180 that the Mississippi Transportation Commission shall take into
3181 consideration economic factors involving agriculture and industry
3182 within the State of Mississippi and shall allow such increased
3183 load limits pursuant to Section 63-5-33 for agricultural and
3184 industrial well-being where such is shown to be practical or
3185 necessary.

3186 (2) The Mississippi Transportation Commission shall
3187 designate Mississippi Highway 32 from its intersection with U.S.
3188 Highway 49 at Webb, Tallahatchie County, eastward to Charleston as
3189 eligible to carry the load limits scheduled in Section 63-5-33,
3190 Mississippi Code of 1972.

3191 SECTION 59. Section 63-5-39, Mississippi Code of 1972, is
3192 amended as follows:

3193 63-5-39. (1) The State Tax Commission and county tax
3194 collectors, upon registering any vehicle under the laws of this
3195 state, when the vehicle is designed and used primarily for the
3196 transportation of property or for the transportation of ten (10)
3197 or more persons, may require such information and may make such
3198 investigations and tests as may be necessary to enable them to
3199 determine whether such vehicle may safely be operated upon the
3200 highways in compliance with the provisions of this chapter. No
3201 vehicle shall be registered for a permissible gross weight in
3202 excess of the limitations set forth in this chapter unless a
3203 special permit is obtained as provided in Section 63-5-51, nor
3204 shall any temporary, trip, or other permit be issued for such
3205 vehicle for a gross weight in excess of the limitations set forth
3206 in this chapter unless such special permit is obtained. Every
3207 vehicle registered shall meet the following requirements:

3208 (a) It shall be equipped with brakes, as required in
3209 Sections 63-7-51 and 63-7-53.

3210 (b) Every motor vehicle to be operated outside of
3211 business and residence districts shall have motive power adequate
3212 to propel, at a reasonable speed, such vehicles and any load
3213 thereon or to be drawn thereby.

3214 (2) The State Tax Commission and the county tax collectors
3215 shall insert in the registration card issued for every such
3216 vehicle the gross weight for which it is registered, and, if it is
3217 a motor vehicle to be used for propelling other vehicles, they
3218 shall separately insert the total permissible gross weight of such
3219 vehicle and other vehicles to be propelled by it. The
3220 registration card issued for every such vehicle shall be carried
3221 in such vehicle at all times. They may also issue a special plate
3222 with such gross weight or weights stated thereon, which shall be
3223 attached to the vehicle and displayed thereon at all times. It
3224 shall be unlawful for any person to operate any vehicle or
3225 combination of vehicles of a gross weight in excess of that for
3226 which registered by the State Tax Commission or the county tax
3227 collector, or in excess of the limitations set forth in this
3228 chapter.

3229 SECTION 60. Section 63-5-45, Mississippi Code of 1972, is
3230 amended as follows:

3231 63-5-45. The transportation by truck of perishable
3232 commodities of foreign import discharged at any port in the State
3233 of Mississippi shall not exceed sixty-four thousand, six hundred
3234 fifty (64,650) pounds load weight on vehicles having wheel base
3235 dimensions of not less than forty-five (45) feet, nor more than
3236 the maximum allowed by law for any weight. However, such weight
3237 and requirements with respect thereto shall never exceed federal
3238 limitations for the procurement of federal aid for either
3239 maintenance or construction of highways. For vehicles covered by
3240 this section, the Mississippi Department of Transportation may

3241 prescribe by regulation, from time to time, the number of wheels,
3242 axles, size and pressure of tires, and speed, and other related
3243 requirements when necessary to such vehicles, which it shall find
3244 and determine to be most desirable for the protection and safety
3245 of the public highways, considering the size and nature of such
3246 vehicles, all in accordance with federal requirements.

3247 Transportation permitted under this section shall be limited to
3248 the use of U.S. Highway 90 West from the City of Gulfport,
3249 Harrison County, Mississippi.

3250 SECTION 61. Section 63-5-47, Mississippi Code of 1972, is
3251 amended as follows:

3252 63-5-47. Motor vehicles engaged in transporting commodities
3253 to or from terminal or port facilities on the Mississippi River
3254 may be operated with a total weight and/or size in excess of
3255 limitations which may be specified by law, although such size or
3256 weight limitations shall never exceed federal limitations for the
3257 procurement of federal aid for either maintenance or construction,
3258 or the limitations then in force in any state immediately adjacent
3259 to the county in which such port or terminal facilities are
3260 located, provided that:

3261 (a) Said movement is wholly within a county which has
3262 therein a bridge across the Mississippi River.

3263 (b) The operation of such vehicle or vehicles with such
3264 gross weight shall first be approved by the Mississippi Department
3265 of Transportation, and a permit issued by said department
3266 specifying the roads, highways or streets within such county over
3267 which such vehicle or vehicles may be operated.

3268 (c) Said commodities have been received at such
3269 terminal or port facilities by water transportation and are
3270 destined for delivery across the bridge or said commodities have
3271 been received by movement across the bridge and are to be shipped
3272 from such terminal by water.

3273 The operator of each and every motor vehicle operating under
3274 the provisions of this section shall, at all times, carry the
3275 permit issued by the said Mississippi Department of
3276 Transportation, or a certified copy thereof.

3277 SECTION 62. Section 63-7-61, Mississippi Code of 1972, is
3278 amended as follows:

3279 63-7-61. No person shall sell any new motor vehicle nor
3280 shall any new motor vehicle be registered unless such motor
3281 vehicle is equipped with safety glass throughout.

3282 No person shall replace any glass in any motor vehicle except
3283 with safety glass, provided same can be easily or readily
3284 obtained.

3285 The term "safety glass" shall mean any product composed of
3286 glass, so manufactured, fabricated, or treated as substantially to
3287 prevent shattering and flying of the glass when struck or broken
3288 or such other or similar product as may be approved by the
3289 department.

3290 The department shall compile and publish a list of types of
3291 glass by name approved by it as meeting the requirements of this
3292 section. The State Tax Commission and county tax collectors shall
3293 not register any motor vehicle which is subject to the provisions
3294 of this section unless it is equipped with an approved type of
3295 safety glass, and the State Tax Commission shall suspend the
3296 registration of any motor vehicle so subject to this section which
3297 it finds is not so equipped until it is made to conform to the
3298 requirements of this section.

3299 SECTION 63. Section 63-7-67, Mississippi Code of 1972, is
3300 amended as follows:

3301 63-7-67. Every solid rubber tire on a vehicle shall have
3302 rubber on its entire traction surface at least one (1) inch thick
3303 above the edge of the flange of the entire periphery.

3304 No person shall operate or move on any highway any motor
3305 vehicle, trailer, or semitrailer having any metal tire in contact
3306 with the roadway.

3307 No tire on a vehicle moved on a highway shall have on its
3308 periphery any block, stud, flange, cleat, or spike or any other
3309 protuberances of any material other than rubber which projects
3310 beyond the tread of the traction surface of the tire. However, it
3311 shall be permissible to use farm machinery with tires having
3312 protuberances which will not injure the highway, and it shall be
3313 permissible to use tire chains of reasonable proportions upon any
3314 vehicle when required for safety because of snow, ice, or other
3315 conditions tending to cause a vehicle to skid.

3316 The Mississippi Department of Transportation and local
3317 authorities in their respective jurisdictions may, in their
3318 discretion, issue special permits authorizing the operation upon a
3319 highway of traction engines or tractors having movable tracks with
3320 transverse corrugations upon the periphery of such movable tracks
3321 or farm tractors or other farm machinery, the operation of which
3322 upon a highway would otherwise be prohibited under this title.

3323 SECTION 64. Section 63-7-87, Mississippi Code of 1972, is
3324 amended as follows:

3325 63-7-87. The State Tax Commission, Mississippi Highway
3326 Patrol and other law enforcement agencies are hereby charged with
3327 enforcement of Sections 63-7-83 through 63-7-89.

3328 SECTION 65. Section 63-21-7, Mississippi Code of 1972, is
3329 amended as follows:

3330 63-21-7. (1) The State Tax Commission shall prescribe and
3331 provide suitable forms of applications, certificates of title,
3332 notices of security interests, and all other notices and forms
3333 necessary to carry out the provisions of this chapter.

3334 (2) The State Tax Commission may:

3335 (a) Promulgate such rules and regulations deemed by it
3336 to be appropriate to implement the provisions of the chapter.

3337 (b) Make necessary investigations to procure
3338 information required to carry out the provisions of this chapter.

3339 (c) Assign a new vehicle identification number to a
3340 vehicle if it has none, or if its vehicle identification number is
3341 destroyed or obliterated, and then shall issue a new certificate
3342 of title showing the new identifying number or make an appropriate
3343 endorsement on the original certificate.

3344 (3) The State Tax Commission shall make available
3345 information concerning the status of a title on any vehicle as
3346 reflected by the records in a manner as prescribed by the State
3347 Tax Commission. Such information supplied by the State Tax
3348 Commission shall be considered official only if in writing. The
3349 State Tax Commission shall charge the fees as set forth in Section
3350 63-21-63. However, no fee shall be charged Mississippi law
3351 enforcement agencies or law enforcement agencies of any other
3352 state when such state furnishes like or similar information
3353 without charge to the State Tax Commission or other Mississippi
3354 law enforcement agencies.

3355 SECTION 66. Section 63-21-27, Mississippi Code of 1972, is
3356 amended as follows:

3357 63-21-27. (1) If a certificate of title is lost, stolen,
3358 mutilated or destroyed or becomes illegible, the first lienholder
3359 or, if none, the owner or legal representative of the owner named
3360 in the certificate, as shown by the records of the State Tax
3361 Commission, shall promptly make application for and may obtain a
3362 replacement upon furnishing information satisfactory to the
3363 commission. The replacement certificate of title shall contain
3364 the legend "This is a replacement certificate and may be subject
3365 to the rights of a person under the original certificate." It
3366 shall be mailed to the lienholder named in it or, if none, to the
3367 owner.

3368 (2) The State Tax Commission shall not issue a new
3369 certificate of title to a transferee upon application made on

3370 replacement certificate until fifteen (15) days after receipt of
3371 the application.

3372 (3) A person recovering an original certificate of title for
3373 which a replacement has been issued shall promptly surrender the
3374 original certificate to the State Tax Commission.

3375 SECTION 67. Section 63-21-51, Mississippi Code of 1972, is
3376 amended as follows:

3377 63-21-51. A lienholder named in a notice of security
3378 interest filed by the State Tax Commission shall, upon written
3379 request of the owner or of another lienholder named on the
3380 certificate, disclose any pertinent information as to his security
3381 agreement and the indebtedness secured by it.

3382 SECTION 68. Section 63-21-63, Mississippi Code of 1972, is
3383 amended as follows:

3384 63-21-63. There shall be paid to the State Tax Commission
3385 for issuing and processing documents required by this chapter,
3386 fees according to the following schedule:

3387	(1) Each application for certificate of title	\$4.00
3388	(2) Each application for replacement or	
3389	corrected certificate of title	4.00
3390	(3) Each suspension or revocation of	
3391	certificate of title	4.00
3392	(4) Each notice of security interest	4.00
3393	(5) Each release of security interest	4.00
3394	(6) Each assignment by lienholder	4.00
3395	(7) Each application for information as to	
3396	the status of the title of a vehicle	4.00

3397 The designated agent may add the sum of One Dollar (\$1.00) to
3398 each document processed for which a fee is charged to be retained
3399 as his commission for services rendered. All other fees collected
3400 shall be remitted to the State Tax Commission.

3401 If more than one (1) transaction be involved in any
3402 application on a single vehicle and if supported by all required

3403 documents, the fee charged by the State Tax Commission and by the
3404 designated agent for processing and issuing shall be considered as
3405 only one (1) transaction.

3406 SECTION 69. Section 63-21-75, Mississippi Code of 1972, is
3407 amended as follows:

3408 63-21-75. The State Tax Commission is charged with the
3409 enforcement of the provisions of this chapter and the commission
3410 is hereby authorized and empowered to call upon any and all law
3411 enforcement agencies and officers of this state for such
3412 assistance as it may deem necessary in order to assure such
3413 enforcement. It shall be the duty of such law enforcement
3414 agencies and officers to render such assistance to the State Tax
3415 Commission when called upon by the commission to so do.

3416 SECTION 70. Section 63-23-7, Mississippi Code of 1972, is
3417 amended as follows:

3418 63-23-7. Prior to disposition of an abandoned motor vehicle
3419 any automobile dealer, wrecker service or repair service owner, or
3420 any person on whose property such a vehicle is lawfully towed at
3421 the written request of a law enforcement officer, shall inquire of
3422 the State Tax Commission as to status of the vehicle in regard to
3423 the Mississippi Motor Vehicle Title Law. Said inquiry shall
3424 provide the description of the vehicle including the vehicle
3425 identification number. Upon request of the State Tax Commission,
3426 satisfactory evidence must be furnished as to abandonment in
3427 compliance with this chapter. Upon receipt of notification of the
3428 foregoing, the State Tax Commission shall advise any automobile
3429 dealer, wrecker service or repair service owner, or any person on
3430 whose property such a vehicle is lawfully towed at the written
3431 request of a law enforcement officer, of proper titling
3432 procedures, where indicated, depending upon method of disposition
3433 of the vehicle.

3434 SECTION 71. This act shall take effect and be in force from
3435 and after July 1, 2001.