

By: Senator(s) Minor

To: Finance

SENATE BILL NO. 2699
(As Passed the Senate)

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 AUTHORIZE THE
21 ISSUANCE OF ONE ADDITIONAL DISTINCTIVE LICENSE TAG TO RECIPIENTS
22 OF THE PURPLE HEART MEDAL; TO PROVIDE THAT THERE SHALL BE NO
23 EXEMPTION FROM AD VALOREM TAXES, PRIVILEGE TAXES AND OTHER TAXES
24 AND FEES FOR SUCH ADDITIONAL DISTINCTIVE TAG; TO MAKE CERTAIN
25 TECHNICAL CHANGES TO, AND UPDATE CERTAIN REFERENCES IN, THE LAWS
26 THE STATE TAX COMMISSION ADMINISTERS REGARDING MOTOR VEHICLES; AND
27 FOR RELATED PURPOSES.

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

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

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

36 (1) "Vehicle" shall mean every device in, upon or by which
37 any person or property is or may be transported or drawn upon a

38 public highway, except devices moved by muscular power or used
39 exclusively upon stationary rails or tracks.

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

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

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

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

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

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

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

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

66 (10) "Pneumatic tires" shall mean all tires inflated with
67 compressed air.

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

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

73 (13) "Person" shall mean every natural person, firm,
74 copartnership, corporation, joint-stock or other association or
75 organization.

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

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

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

101 (17) "Highway" shall mean and include every way or place of
102 whatever nature, including public roads, streets and alleys of

103 this state generally open to the use of the public or to be opened
104 or reopened to the use of public for the purpose of vehicular
105 travel, and notwithstanding that the same may be temporarily
106 closed for the purpose of construction, reconstruction,
107 maintenance or repair.

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

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

122 (20) "Contract carrier by motor vehicle" shall mean any
123 person who or which under the special and individual contract or
124 agreements, and whether directly or by a lease or any other
125 arrangement, transports passengers or property in interstate or
126 intrastate commerce on the public highways of this state by motor
127 vehicle for compensation. Not including, however, passenger buses
128 operating wholly within the corporate limits of a municipality in
129 this state or not exceeding five (5) miles beyond the corporate
130 limits of said municipality, and hearses, ambulances, school buses
131 as such. In addition, this definition shall not include taxicabs
132 * * *.

133 (21) "Private commercial carrier of property by motor
134 vehicle" shall mean any person not included in the terms "common
135 carrier by motor vehicle" or "contract carrier by motor vehicle,"

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

149 Haulers of fertilizer shall be classified as private
150 commercial carriers of property by motor vehicle.

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

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

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

165 (25) "Private carrier of property" shall mean any person
166 transporting property on the highways of this state as defined
167 below:

168 (a) Any person transporting farm products produced on
169 his own farm and also farm supplies, materials, and equipment used
170 in the growing or production of his agricultural products in his
171 own truck.

172 (b) Any person transporting his own fish, including
173 shellfish, in his own truck.

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

176 (26) "Taxicab" shall mean any passenger motor vehicle for
177 hire with a seating capacity not greater than seven (7)
178 passengers.

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

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

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

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

195 (31) "Regular seats" shall mean each seat ordinarily and
196 customarily used by one (1) passenger, including all temporary,
197 emergency, and collapsible seats. Where any seats are not
198 distinguished or separated by separate cushions and backs, a seat
199 shall be counted for each eighteen (18) inches of space on such
200 seats or major fraction thereof. In the case of a regular

201 passenger-type automobile which is used as a common or contract
202 carrier of passengers, three (3) seats shall be counted for the
203 rear seat of such automobile and one (1) seat shall be counted for
204 the front seat of such automobile.

205 (32) "Ton" shall mean two thousand (2,000) pounds
206 avoirdupois.

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

212 (34) "Bus" shall mean any passenger vehicle with a seating
213 capacity of more than seven (7) but shall not include "private
214 carrier of passengers" and "school bus" as defined in paragraphs
215 (15) and (22) of this section.

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

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

231 Leased vehicles shall be considered as domiciled at the place
232 in the State of Mississippi from which they operate in interstate
233 or intrastate commerce, and for the purposes of this article shall

234 be considered as owned by the lessee, who shall furnish all
 235 insurance on the vehicles and the driver of the vehicles shall be
 236 considered as an agent of the lessee for all purposes of this
 237 article.

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

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

247 RATE OF TAX

248 GROSS WEIGHT	COMMON AND	PRIVATE	PRIVATE
249 OF VEHICLE	CONTRACT	COMMERCIAL	CARRIERS
250 NOT TO EXCEED	CARRIERS OF	CARRIERS OF	OF
251 IN POUNDS	PROPERTY	PROPERTY	PROPERTY
252 0000 - 6000	\$ 7.20	\$ 7.20	\$ 7.20
253 6001 - 10000	33.60	25.20	16.80
254 10001 - 16000	78.40	70.70	39.20
255 16001 - 20000	156.00	129.00	78.00
256 20001 - 26000	228.00	192.00	114.00
257 26001 - 30000	300.00	247.00	150.00
258 30001 - 36000	384.00	318.00	192.00
259 36001 - 40000	456.00	378.00	228.00
260 40001 - 42000	504.00	420.00	264.00
261 42001 - 44000	528.00	444.00	276.00
262 44001 - 46000	552.00	456.00	282.00
263 46001 - 48000	588.00	492.00	300.00
264 48001 - 50000	612.00	507.00	312.00
265 50001 - 52000	660.00	540.00	336.00
266 52001 - 54000	684.00	564.00	348.00

267	54001 - 56000	708.00	588.00	360.00
268	56001 - 58000	756.00	624.00	384.00
269	58001 - 60000	780.00	642.00	396.00
270	60001 - 62000	828.00	828.00	420.00
271	62001 - 64000	852.00	852.00	432.00
272	64001 - 66000	900.00	900.00	482.00
273	66001 - 68000	936.00	936.00	504.00
274	68001 - 70000	972.00	972.00	516.00
275	70001 - 72000	996.00	996.00	528.00
276	72001 - 74000	1,128.00	1,128.00	576.00
277	74001 - 76000	1,248.00	1,248.00	612.00
278	76001 - 78000	1,380.00	1,380.00	720.00
279	78001 - 80000	1,512.00	1,512.00	864.00

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

300 vehicles registered statewide. The counties should then
301 distribute these proceeds as they would if these collections were
302 ad valorem taxes. Provided, however, until July 1, 1993, vehicles
303 which are subject to the provisions of this section and were
304 licensed in another state shall not be subject to any other taxes
305 when registered in this state.

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

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

319 * * *

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

330 Provided, however, any owner or operator who operates a motor
331 vehicle on the public highways, with a license tag attached
332 thereto which was issued for another or different vehicle, shall

333 be liable for the privilege tax on said vehicle for twelve (12)
334 months plus a penalty thereon of twenty-five percent (25%).

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

348 Provided further, a private commercial carrier of property
349 hauling interstate may purchase a common and contract carrier of
350 property license plate at the prescribed fee to allow the carrier
351 to lease on a one-way basis per trip without qualifying with the
352 Public Service Commission.

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

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

365 (2) Each and every vehicle subject to the tax levied hereby
366 shall be issued a special permit by the Mississippi Department of
367 Transportation, which permit, or a certified copy thereof, shall
368 be carried by the operator of any such vehicle at all times.

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

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

387 Any series of tags may be cancelled by the commissioner with
388 the approval of the License Tag Commission and a new series of
389 tags issued.

390 (2) The license decals issued in lieu of the license tags
391 shall indicate the month and the last two (2) figures of the year
392 for which such license shall expire, and these decals shall be
393 color coded so that it shall be possible to distinguish the year
394 and the month for which such decals shall expire. The license
395 decals shall be attached to the license tag of the motor vehicle
396 or trailer, and when so attached shall be deemed to be the license
397 tag for the ensuing registration year. The month decal shall be

398 attached in an upright position in the lower left corner of the
399 license tag, and the year decal shall be attached in an upright
400 position in the lower right corner of the license tag. Decals
401 specifying the month and year of expiration shall not be required
402 to be attached to license tags on motor vehicles in a corporate
403 fleet registered under Section 27-19-66.

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

423 Beginning July 1, 1996, original registrations and renewal
424 registrations of motor vehicles in individual fleets registered
425 under Section 27-19-66 shall be prorated according to regulations
426 established by the State Tax Commission so as to cause the
427 registration of such fleet motor vehicles to coincide with the
428 anniversary month for individual fleets established by the county
429 tax collector. Where a vehicle is registered for a period less

430 than twelve (12) months, the anniversary month shall be the month
431 of the expiration of the original license tag.

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

463 tag with any sticker, decoration, paint, marking, license plate
464 bracket or holder or any other thing or device, in such a manner
465 that the characters, the county name and any legally affixed
466 decals on the tag cannot be read, shall be guilty of a misdemeanor
467 and, upon conviction, shall be punished by a fine of not more than
468 Twenty-five Dollars (\$25.00). Unless the license tag with current
469 decals is fastened to the vehicle as herein provided, the said
470 vehicle shall be regarded as operating without a license tag, and
471 the owner or operator shall be liable for the penalties herein
472 provided.

473 In addition to the above requirements, license tags for
474 private passenger vehicles shall have a county designation thereon
475 referencing the name of the county in which such vehicle is
476 registered.

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

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

494 (3) The State Tax Commission is authorized to promulgate
495 appropriate rules and regulations to govern the use and display of

496 license decals and to publish a summary thereof which shall be
497 available to state officials and the public upon request.

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

500 27-19-39. In addition to the provisions of Section 27-19-31
501 setting forth what a license tag shall contain, the State Tax
502 Commission shall require that the name of the county of
503 registration shall be placed on all pickup truck tags * * *.

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

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

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

519 The State Tax Commission shall furnish the various counties
520 of the state with license plates without the expiration dates
521 imprinted thereon. The plates will have designated areas for
522 decals to reflect the expiration date.

523 The State Tax Commission shall design decals which will be
524 self-adhesive to metal. The decals will provide for the month and
525 year of expiration; will be a different color for each consecutive
526 year * * *; and will be serially numbered for recording purposes.

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

529 27-19-45. (1) Owners of motor vehicles who are residents of
530 the State of Mississippi and who hold an unrevoked and unexpired
531 official amateur radio station license issued by the Federal
532 Communications Commission, upon application to the tax collector
533 in the owner's county of legal residence accompanied by proof of
534 ownership of such amateur radio station license, and upon payment
535 of the road and bridge privilege taxes, ad valorem taxes and
536 registration fees as prescribed by law for passenger cars, pickup
537 trucks or other noncommercial motor vehicles, and upon payment of
538 an additional registration or tag fee of Fifteen Dollars (\$15.00)
539 shall be issued a special license plate upon which, in lieu of the
540 numbers prescribed by law, shall be inscribed the official amateur
541 call letters of such applicant as assigned by the Federal
542 Communications Commission. This special license plate may be used
543 in place of the regular license tag for passenger cars, pickup
544 trucks or other noncommercial motor vehicles. The application and
545 the additional fee, less five percent (5%) thereof to be retained
546 by the county tax collector, shall be remitted to the State Tax
547 Commission on a monthly basis as prescribed by the commission.
548 The portion of the additional fee retained by the tax collector
549 shall be deposited into the county general fund. The portion of
550 the fee remitted to the Tax Commission shall be deposited into the
551 State Treasury on the day it is received and shall be deposited by
552 the State Treasurer into the State General Fund.

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

562 under like terms and provisions, are authorized to use license
563 plate X-2, with the county of his residence appearing thereon.

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

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

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

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

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

592 (2) (a) The following persons shall be eligible to display
593 special distinctive license plates under the provisions of this
594 section:

- 595 (i) United States Senators;
- 596 (ii) Members of the United States House of
597 Representatives;
- 598 (iii) Enforcement and investigative personnel of
599 the State Tax Commission;
- 600 (iv) Enforcement and investigative personnel of
601 the Public Service Commission;
- 602 (v) State Commanders of the American Legion,
603 Veterans of Foreign Wars, and The Forty and Eight; * * *
- 604 (vi) Former United States Congressmen and
605 Senators;
- 606 (vii) Enforcement and investigative personnel of
607 the Mississippi Department of Public Safety;
- 608 (viii) Enforcement and investigative personnel of
609 the Mississippi Department of Transportation; and
- 610 (ix) Enforcement and investigative personnel of
611 the Mississippi Bureau of Narcotics.

612 (b) The State Tax Commission shall promulgate
613 reasonable regulations regarding certification of eligibility to
614 receive such tags.

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

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

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

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

640 (5) The provisions of this section are supplemental to the
641 motor vehicle licensing laws of the State of Mississippi, and
642 nothing herein shall be construed as abridging or amending such
643 laws.

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

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

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

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

662 Such special antique motorcycle plate shall be issued in lieu
663 of, and shall have the same legal significance as, ordinary
664 registration plates.

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

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

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

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

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

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

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

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

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

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

726 shall be the same as established by law for the vehicle
727 licensed. * * *

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

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

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

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

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

776 The terms "vehicle" and "motor vehicle," as used in this
777 section, includes motorcycles.

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

781 (a) Cannot walk two hundred (200) feet without stopping
782 to rest; or

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

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

791 (d) Use portable oxygen; or

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

892 (a) For a vehicle used to transport a person with a
893 permanent disability, that person's permanent windshield placard
894 must be displayed.

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

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

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

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

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

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

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

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

964 (4) The State Tax Commission shall deposit all fees into the
965 State Treasury on the day collected. At the end of each month,
966 the State Tax Commission shall certify to the State Treasurer the
967 total fees collected under this section from the issuance of
968 distinctive license tags. The State Treasurer shall distribute an
969 amount equal to Seven Dollars (\$7.00) of the additional fees
970 collected for each such distinctive license tag issued under this
971 section to the State General Fund, and the remainder of such
972 additional fees collected shall be distributed by the State
973 Treasurer to the credit of the special fund created in Section
974 7-9-70.

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

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

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

994 (7) In lieu of the distinctive license tag authorized under
995 subsections (1) through (6) of this section, any person who
996 presents proof of his employment or service as a fire fighter in
997 the manner provided in subsection (2) of this section, may be
998 issued a distinctive license tag decal for each motor vehicle
999 registered in his name identifying such person as a fire fighter.
1000 The distinctive license tag decal shall be of such size, color and
1001 design as may be agreed upon by the Executive Committee of the
1002 Mississippi Fire Fighters Association and the State Tax
1003 Commission; however, the State Tax Commission shall have final
1004 approval of the size, color and design. The distinctive license
1005 tag decals shall be prepared and sold at Two Dollars (\$2.00) each
1006 through the Mississippi Fire Fighters Training Academy.

1007 SECTION 14. Section 27-19-56.5, Mississippi Code of 1972, is
1008 amended as follows:

1009 27-19-56.5. In recognition of the patriotic service rendered
1010 by Mississippians who survived the attack on Pearl Harbor and by
1011 Mississippians who are recipients of the Purple Heart Medal, any
1012 such person is privileged to obtain one (1) distinctive motor
1013 vehicle license plate or tag identifying him as a Pearl Harbor
1014 survivor or not more than two (2) distinctive motor vehicle
1015 license plates or tags identifying him as a Purple Heart Medal
1016 recipient. The distinctive plates or tags shall be of a color and
1017 design designated by the State Tax Commission.

1018 The distinctive license plates shall be prepared by the State
1019 Tax Commission and shall be issued through the tax collectors of
1020 the counties in the same manner as are other motor vehicle license
1021 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in

1022 addition to all other taxes and fees, shall be collected by the
1023 tax collector for the Pearl Harbor distinctive tag. The first
1024 distinctive tag issued to Purple Heart Medal recipients under the
1025 provisions of this section shall be exempt from ad valorem taxes,
1026 privilege taxes and all other taxes and fees. There shall be no
1027 exemption from ad valorem taxes, privilege taxes or other taxes
1028 and fees for the issuance of a second distinctive tag to Purple
1029 Heart Medal recipients. The surviving spouse of a deceased person
1030 who was issued a Purple Heart Medal distinctive license plate or
1031 tag under this section shall be entitled to apply for or retain
1032 one (1) such license tag and may continue annually to renew
1033 registration for * * * such distinctive motor vehicle license
1034 plate or tag for as long as the spouse remains unmarried. At the
1035 time of application or renewal registration, a surviving spouse
1036 who desires to retain such distinctive plate or tag shall file
1037 with the county tax collector a sworn statement that the spouse is
1038 unmarried, and any such vehicle when so registered shall not be
1039 exempt from ad valorem taxes and privilege taxes. The tax
1040 collector shall monthly forward the additional fee of Fifteen
1041 Dollars (\$15.00) charged for issuance of a Pearl Harbor
1042 distinctive tag to the State Tax Commission which shall deposit
1043 such fee to the credit of the State General Fund. An applicant
1044 for a distinctive tag under this section shall present to the
1045 issuing official either (a) written proof that the applicant is an
1046 honorably discharged former member of one (1) of the Armed Forces
1047 of the United States and, while serving in the Armed Forces of the
1048 United States, was present during the attack on the island of
1049 Oahu, Territory of Hawaii, on December 7, 1941, between the hours
1050 of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof that
1051 the applicant is a Purple Heart Medal recipient. The distinctive
1052 license plates or tags so issued shall be used only upon a
1053 personally or jointly owned private passenger vehicle (to include
1054 station wagons, recreational motor vehicles and pickup trucks)

1055 registered in the name, or jointly in the name, of the person
1056 making application therefor, and when issued to such person shall
1057 be used upon the vehicle for which issued in lieu of the standard
1058 license plate or license tag normally issued for such vehicle.

1059 The distinctive license plates shall not be transferable
1060 between motor vehicle owners; and in the event the owner of a
1061 vehicle bearing a distinctive plate shall sell, trade, exchange or
1062 otherwise dispose of the vehicle, such plate shall be retained by
1063 such owner and returned to the tax collector.

1064 SECTION 15. Section 27-19-56.9, Mississippi Code of 1972, is
1065 amended as follows:

1066 27-19-56.9. Upon application by any legal resident of the
1067 State of Mississippi who is deaf, the State Tax Commission shall
1068 prepare and issue through the county tax collectors a special
1069 license plate for not more than one (1) vehicle that is registered
1070 in the applicant's name. The initial application shall be
1071 accompanied by the certification of a licensed physician that the
1072 applicant meets the definition of deaf persons set forth in this
1073 section. An applicant for a special license plate shall not be
1074 required to pay any fee or charge for the issuance of such license
1075 plate separate from or in addition to the road and bridge
1076 privilege taxes, ad valorem taxes and registration fees otherwise
1077 required by law to be paid for the issuance of a regular license
1078 plate for such vehicle. The design of the special license plate
1079 shall be executed in a manner which will alert others that the
1080 vehicle is registered in the name of a person who is deaf.

1081 For the purpose of this section, the term "vehicle" includes
1082 motorcycles, and the term "deaf" means any person whose hearing is
1083 totally impaired or whose hearing is so seriously impaired as to
1084 prohibit the person from understanding oral communication when
1085 spoken to in a normal conversational tone.

1086 * * *

1087 SECTION 16. Section 27-19-56.10, Mississippi Code of 1972,
1088 is amended as follows:

1089 27-19-56.10. (1) Owners of motor vehicles upon complying
1090 with the motor vehicle laws relating to registration and licensing
1091 of motor vehicles, and upon payment of the road and bridge
1092 privilege taxes, ad valorem taxes and registration fees as
1093 prescribed by law for private carriers of passengers, pickup
1094 trucks and other noncommercial motor vehicles, and upon payment of
1095 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1096 shall be issued a special license tag which displays an emblem
1097 designed by the Department of Wildlife, Fisheries and Parks.

1098 (2) The Department of Wildlife, Fisheries and Parks shall
1099 design emblems which shall be displayed on the special license
1100 tag. The emblem shall be affixed during the production of the
1101 license tag.

1102 (3) Application for the special license tags shall be made
1103 to the county tax collector on forms prescribed by the State Tax
1104 Commission. The application and the additional fee, less five
1105 percent (5%) thereof to be retained by the tax collector, shall be
1106 remitted to the State Tax Commission on a monthly basis as
1107 prescribed by the commission. The portion of the additional fee
1108 retained by the tax collector shall be deposited into the county
1109 general fund.

1110 (4) The special license tag shall be issued for a one-year
1111 period. The additional annual fee shall be due and payable at the
1112 time of renewal registration.

1113 (5) The State Tax Commission shall deposit all fees into the
1114 State Treasury on the day received. At the end of each month, the
1115 State Tax Commission shall certify the total fees collected under
1116 this section to the State Treasurer who shall distribute such
1117 collections as follows:

1118 (a) Twenty Dollars (\$20.00) of each additional fee
1119 collected on special license tags issued pursuant to this section

1120 shall be deposited into the Wildlife Heritage Fund created
1121 pursuant to Section 49-5-77.

1122 (b) One Dollar (\$1.00) of each additional fee collected
1123 on special license tags shall be deposited into the Mississippi
1124 Fire Fighter's Memorial Burn Center Fund created pursuant to
1125 Section 7-9-70.

1126 (c) The remainder of each such additional fee shall be
1127 deposited to the credit of the State Highway Fund to be expended
1128 solely for the repair, maintenance, construction or reconstruction
1129 of highways.

1130 SECTION 17. Section 27-19-56.11, Mississippi Code of 1972,
1131 is amended as follows:

1132 27-19-56.11. (1) Any resident of the State of Mississippi
1133 who is the owner of an antique automobile, as defined in Section
1134 27-19-47, or a street rod, as defined in Section 27-19-56.6, upon
1135 payment of the fee provided for in subsection (2) of this section,
1136 may apply through the office of the tax collector in the county of
1137 his legal residence, on forms prescribed by the State Tax
1138 Commission, for permission to display on the vehicle an authentic
1139 historical license plate of the same year of issuance as the model
1140 year of the antique automobile or street rod. The license plate
1141 shall be furnished by the applicant and presented for
1142 authentication to the State Tax Commission by the county tax
1143 collector. A regular license plate or a distinctive license plate
1144 authorized by law must be displayed on the vehicle until replaced
1145 by the historical license plate.

1146 (2) In lieu of the annual payment of road and bridge
1147 privilege taxes, ad valorem taxes and registration fees as
1148 prescribed by law, each person who applies for permission to
1149 display an historical license plate under this section, shall pay
1150 a one-time, nonrefundable special license tax fee of Twenty-five
1151 Dollars (\$25.00) to the county tax collector. The fee, less five
1152 percent (5%) thereof to be retained by the county tax collector

1153 and deposited in the county general fund, shall be remitted to the
1154 State Tax Commission on a monthly basis as prescribed by the
1155 commission and deposited in the State General Fund * * *.

1156 (3) Upon receipt of an application and an historical license
1157 plate under this section, the State Tax Commission shall examine
1158 the historical license plate to determine its authenticity, its
1159 condition and its original year of issue. If the commission
1160 determines that the license plate is an authentic historical
1161 license plate of the same year of issuance as the model year of
1162 the antique automobile or street rod for which permission to
1163 display the license plate is applied and that the license plate is
1164 in satisfactory original condition or has been refurbished to a
1165 satisfactory condition, then it shall return the license plate to
1166 the tax collector with its approval. If the commission determines
1167 that the license plate is not in satisfactory original condition
1168 or has not been refurbished to a satisfactory condition, then it
1169 shall return the license plate to the tax collector with its
1170 disapproval. The county tax collector shall notify the applicant
1171 whether or not permission to display the license plate has been
1172 given by the State Tax Commission and, in either case, shall
1173 return the license plate to the applicant.

1174 (4) An historical license plate that has been approved for
1175 display on an antique automobile or street rod under the
1176 provisions of this section, is not transferable between motor
1177 vehicle owners and may not be displayed on other motor vehicles
1178 owned by the same person. If a person to whom permission has been
1179 granted to display an historical license plate no longer wishes to
1180 display the license plate on the vehicle for which permission was
1181 granted, or if such person sells, trades, exchanges or otherwise
1182 disposes of the vehicle, he must remove the license plate from
1183 such vehicle.

1184 SECTION 18. Section 27-19-56.12, Mississippi Code of 1972,
1185 is amended as follows:

1186 27-19-56.12. In recognition of the patriotic service
1187 rendered by Mississippians who are honorably discharged veterans
1188 who served in the United States Armed Forces, any such person is
1189 privileged to obtain distinctive motor vehicle license plates or
1190 tags for each motor vehicle registered in his name identifying his
1191 status as a veteran. The State Tax Commission, with concurrence
1192 by the State Veterans Affairs Board, shall develop decals to be
1193 affixed to the license tag indicating branch and period of
1194 military service. The distinctive plates or tags shall be of a
1195 color and design designated by the Tax Commission with concurrence
1196 by the State Veterans Affairs Board.

1197 The distinctive license plates shall be prepared by the Tax
1198 Commission and shall be issued through the tax collectors of the
1199 counties in the same manner as are other motor vehicle license
1200 plates or tags. An additional tag fee of Thirty Dollars (\$30.00)
1201 shall be collected by the tax collector for such license plates or
1202 tags and shall be remitted to the Tax Commission on a monthly
1203 basis as prescribed by the commission. The State Tax Commission
1204 shall deposit such fee to the credit of a fund to be administered
1205 by the board overseeing the veterans nursing homes in this state
1206 for the benefit of indigent veterans who are residents of such
1207 nursing homes.

1208 An applicant for such distinctive plates shall present to the
1209 issuing official written evidence of the veteran's service. Such
1210 evidence shall include a copy of the applicant's DD-214 form, a
1211 Report of Separation from Military Service, a military discharge
1212 document, or a written certification of military service from the
1213 State Veterans Affairs Board. The distinctive license plates or
1214 tags so issued shall be used only upon a personally or jointly
1215 owned private passenger vehicle (to include station wagons,
1216 recreational motor vehicles and pickup trucks) registered in the
1217 name, or jointly in the name, of the person making application
1218 therefor, and when issued to such person shall be used upon the

1219 vehicle for which issued in lieu of the standard license plate or
1220 license tag normally issued for such vehicle.

1221 The distinctive license plates shall not be transferable
1222 between motor vehicle owners; and in the event the owner of a
1223 vehicle bearing a distinctive plate shall sell, trade, exchange or
1224 otherwise dispose of the vehicle, such plate shall be retained by
1225 such owner and returned to the tax collector.

1226 SECTION 19. Section 27-19-56.15, Mississippi Code of 1972,
1227 is amended as follows:

1228 27-19-56.15. (1) (a) Any owner of a motor vehicle who is a
1229 resident of this state, upon complying with the motor vehicle laws
1230 relating to registration and licensing of motor vehicles, and upon
1231 payment of the road and bridge privilege taxes, ad valorem taxes
1232 and registration fees as prescribed by law for private carriers of
1233 passengers, pickup trucks and other noncommercial motor vehicles,
1234 and upon payment of an additional annual fee in the amount of
1235 Thirty Dollars (\$30.00), shall be issued a distinctive license tag
1236 that displays the emblem of any public university of his choice
1237 located in another state.

1238 (b) The design of the emblems for the distinctive
1239 license tags authorized under this subsection shall be determined
1240 by agreement between the State Tax Commission and the governing
1241 authorities of public universities in the states where the
1242 universities are located. Such other design characteristics and
1243 information to be contained on such distinctive license tags shall
1244 be determined by the State Tax Commission.

1245 (c) Application for the distinctive license tag
1246 authorized under this subsection shall be made to the county tax
1247 collector on forms prescribed by the State Tax Commission. The
1248 application and the additional fee, less Two Dollars (\$2.00) to be
1249 retained by the tax collector, shall be remitted to the State Tax
1250 Commission on a monthly basis as prescribed by the commission.

1251 The portion of the additional fee retained by the tax collector
1252 shall be deposited into the county general fund.

1253 (d) The State Tax Commission shall deposit all fees
1254 that it receives under this subsection into the State Treasury on
1255 the day received. At the end of each month, the State Tax
1256 Commission shall certify the total fees collected under this
1257 section to the State Treasurer who shall distribute such
1258 collections as follows:

1259 (i) Twenty-five Dollars (\$25.00) of the additional
1260 fees collected from each distinctive license tag issued under this
1261 subsection shall be distributed to the World War II Veterans
1262 Memorial in Washington, D.C. However, when the amounts
1263 distributed to the World War II Veterans Memorial reaches an
1264 aggregate amount of One Hundred Thousand Dollars (\$100,000.00),
1265 then Twenty-five Dollars (\$25.00) of such additional fees shall be
1266 deposited into the State General Fund.

1267 (ii) One Dollar (\$1.00) of each additional fee
1268 collected on distinctive license tags issued pursuant to this
1269 section shall be deposited into the Mississippi Fire Fighter's
1270 Memorial Burn Center Fund created pursuant to Section 7-9-70.

1271 (iii) Two Dollars (\$2.00) of each additional fee
1272 collected on distinctive license tags issued pursuant to this
1273 section shall be deposited to the credit of the State Highway Fund
1274 to be expended solely for the repair, maintenance, construction or
1275 reconstruction of highways.

1276 (2) A regular license tag must be properly displayed as
1277 required by law until replaced by a distinctive license tag under
1278 this section. The regular license tag must be surrendered to the
1279 tax collector upon issuance of the distinctive license tag under
1280 this section. The tax collector shall issue up to two (2) license
1281 decals for each distinctive license tag issued under this section,
1282 which will expire the same month and year as the regular license
1283 tag.

1284 (3) In the case of loss or theft of a distinctive license
1285 tag issued under this section, the owner may make application and
1286 affidavit for a replacement distinctive license tag as provided by
1287 Section 27-19-37. The fee for a replacement distinctive license
1288 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1289 such application and affidavit shall be entitled to retain and
1290 deposit into the county general fund five percent (5%) of the fee
1291 for such replacement license tag and the remainder shall be
1292 distributed in the same manner as funds from the sale of regular
1293 distinctive license tags issued under this section.

1294 SECTION 20. Section 27-19-56.16, Mississippi Code of 1972,
1295 is amended as follows:

1296 27-19-56.16. (1) Any owner of a motor vehicle who is a
1297 resident of this state, upon payment of the road and bridge
1298 privilege taxes, ad valorem taxes and registration fees as
1299 prescribed by law for private carriers of passengers, pickup
1300 trucks and other noncommercial motor vehicles, and upon payment of
1301 an additional fee in the amount provided in subsection (3) of this
1302 section, shall be issued a distinctive license tag for each motor
1303 vehicle registered in his name identifying such person as a
1304 supporter of the Mississippi Commission for Volunteer Service.
1305 The distinctive license tags so issued shall be of such color and
1306 design as the State Tax Commission, with the advice of the
1307 Mississippi Commission on Volunteer Service, may prescribe and
1308 shall consist of such letters or numbers, or both, as may be
1309 necessary to distinguish each license tag.

1310 (2) Application for the distinctive license tags authorized
1311 by this section shall be made to the county tax collector on forms
1312 prescribed by the State Tax Commission. The application and the
1313 additional fee imposed under subsection (3) of this section, less
1314 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1315 remitted to the State Tax Commission on a monthly basis as
1316 prescribed by the commission. The portion of the additional fee

1317 retained by the tax collector shall be deposited into the county
1318 general fund.

1319 (3) Beginning with any registration year commencing on or
1320 after July 1, 2000, any person applying for a distinctive license
1321 tag under this section shall pay an additional fee in the amount
1322 of Thirty Dollars (\$30.00) for each distinctive license tag
1323 applied for under this section, which shall be in addition to all
1324 other taxes and fees. The additional fee paid shall be for a
1325 period of time to run concurrent with the vehicle's established
1326 license tag year. The additional fee is due and payable at the
1327 time the original application is made for a distinctive license
1328 tag under this section and thereafter annually at the time of
1329 renewal registration as long as the owner retains the distinctive
1330 license tag. If the owner does not wish to retain the distinctive
1331 license tag, he must surrender it to the local county tax
1332 collector.

1333 (4) The State Tax Commission shall deposit all fees into the
1334 State Treasury on the day collected. At the end of each month,
1335 the State Tax Commission shall certify the total fees collected
1336 under this section to the State Treasurer who shall distribute
1337 such collections as follows:

1338 (a) Twenty-five Dollars (\$25.00) of each additional fee
1339 collected on distinctive license tags issued pursuant to this
1340 section shall be deposited into the Mississippi Commission for
1341 Volunteer Service Fund created under Section 43-55-29.

1342 (b) One Dollar (\$1.00) of each additional fee collected
1343 on distinctive license tags issued pursuant to this section shall
1344 be deposited into the Mississippi Fire Fighter's Memorial Burn
1345 Center Fund created pursuant to Section 7-9-70.

1346 (c) Two Dollars (\$2.00) of each additional fee
1347 collected on distinctive license tags issued pursuant to this
1348 section shall be deposited to the credit of the State Highway Fund

1349 to be expended solely for the repair, maintenance, construction or
1350 reconstruction of highways.

1351 (5) A regular license tag must be properly displayed as
1352 required by law until replaced by a distinctive license tag under
1353 this section. The regular license tag must be surrendered to the
1354 tax collector upon issuance of the distinctive license tag under
1355 this section. The tax collector shall issue up to two (2) license
1356 decals for each distinctive license tag issued under this section,
1357 which will expire the same month and year as the regular license
1358 tag.

1359 (6) In the case of loss or theft of a distinctive license
1360 tag issued under this section, the owner may make application and
1361 affidavit for a replacement distinctive license tag as provided by
1362 Section 27-19-37. The fee for a replacement distinctive license
1363 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1364 such application and affidavit shall be entitled to retain and
1365 deposit into the county general fund five percent (5%) of the fee
1366 for such replacement license tag and the remainder shall be
1367 distributed in the same manner as funds from the sale of regular
1368 distinctive license tags issued under this section.

1369 SECTION 21. Section 27-19-56.17, Mississippi Code of 1972,
1370 is amended as follows:

1371 27-19-56.17. (1) Any owner of a motor vehicle who is an
1372 emergency medical technician certified under Chapter 59 of Title
1373 41, Mississippi Code of 1972, upon payment of the road and bridge
1374 privilege taxes, ad valorem taxes and registration fees as
1375 prescribed by law for private carriers of passengers, pickup
1376 trucks and other noncommercial motor vehicles, and upon payment of
1377 an additional fee in the amount provided in subsection (3) of this
1378 section, shall be issued a distinctive license tag for each motor
1379 vehicle registered in his name identifying such person as an
1380 emergency medical technician. The distinctive license tags so
1381 issued shall be of such color and design as the State Tax

1382 Commission, with the advice of the Mississippi Department of
1383 Health, Division of Emergency Medical Services, may prescribe and
1384 shall consist of such letters or numbers, or both, as may be
1385 necessary to distinguish each license tag.

1386 (2) Application for the distinctive license tags authorized
1387 by this section shall be made to the county tax collector on forms
1388 prescribed by the State Tax Commission. Applicants for the
1389 distinctive license tag shall present proof of their certification
1390 as an emergency medical technician to the county tax collector.
1391 The application and the additional fee imposed under subsection
1392 (3) of this section, less Two Dollars (\$2.00) to be retained by
1393 the tax collector, shall be remitted to the State Tax Commission
1394 on a monthly basis as prescribed by the commission. The portion
1395 of the additional fee retained by the tax collector shall be
1396 deposited into the county general fund.

1397 (3) Beginning with any registration year commencing on or
1398 after July 1, 2000, any person applying for a distinctive license
1399 tag under this section shall pay an additional fee in the amount
1400 of Thirty Dollars (\$30.00) for each distinctive license tag
1401 applied for under this section, which shall be in addition to all
1402 other taxes and fees. The additional fee paid shall be for a
1403 period of time to run concurrent with the vehicle's established
1404 license tag year. The additional fee is due and payable at the
1405 time the original application is made for a distinctive license
1406 tag under this section and thereafter annually at the time of
1407 renewal registration as long as the owner retains the distinctive
1408 license tag. If the owner does not wish to retain the distinctive
1409 license tag, he must surrender it to the local county tax
1410 collector.

1411 (4) The State Tax Commission shall deposit all fees into the
1412 State Treasury on the day collected. At the end of each month,
1413 the State Tax Commission shall certify the total fees collected

1414 under this section to the State Treasurer who shall distribute
1415 such collections as follows:

1416 (a) Twenty-five Dollars (\$25.00) of each additional fee
1417 collected on distinctive license tags issued pursuant to this
1418 section shall be deposited into the Mississippi Trauma Care
1419 Systems Fund created under Section 41-59-75.

1420 (b) One Dollar (\$1.00) of each additional fee collected
1421 on distinctive license tags issued pursuant to this section shall
1422 be deposited into the Mississippi Fire Fighter's Memorial Burn
1423 Center Fund created pursuant to Section 7-9-70.

1424 (c) Two Dollars (\$2.00) of each additional fee
1425 collected on distinctive license tags issued pursuant to this
1426 section shall be deposited to the credit of the State Highway Fund
1427 to be expended solely for the repair, maintenance, construction or
1428 reconstruction of highways.

1429 (5) A regular license tag must be properly displayed as
1430 required by law until replaced by a distinctive license tag under
1431 this section. The regular license tag must be surrendered to the
1432 tax collector upon issuance of the distinctive license tag under
1433 this section. The tax collector shall issue up to two (2) license
1434 decals for each distinctive license tag issued under this section,
1435 which will expire the same month and year as the regular license
1436 tag.

1437 (6) In the case of loss or theft of a distinctive license
1438 tag issued under this section, the owner may make application and
1439 affidavit for a replacement distinctive license tag as provided by
1440 Section 27-19-37. The fee for a replacement distinctive license
1441 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1442 such application and affidavit shall be entitled to retain and
1443 deposit into the county general fund five percent (5%) of the fee
1444 for such replacement license tag and the remainder shall be
1445 distributed in the same manner as funds from the sale of regular
1446 distinctive license tags issued under this section.

1447 SECTION 22. Section 27-19-56.18, Mississippi Code of 1972,
1448 is amended as follows:

1449 27-19-56.18. (1) Any owner of a motor vehicle who is a
1450 resident of this state, upon payment of the road and bridge
1451 privilege taxes, ad valorem taxes and registration fees as
1452 prescribed by law for private carriers of passengers, pickup
1453 trucks and other noncommercial motor vehicles, and upon payment of
1454 an additional fee in the amount provided in subsection (4) of this
1455 section, shall be issued a distinctive license tag for each motor
1456 vehicle registered in his name, which license tag may depict the
1457 silhouettes of a dog and a cat within a heart, and shall be
1458 produced in such color and design as the State Tax Commission may
1459 prescribe. The words "I Care for Animals" shall be centered at
1460 the bottom of the license tag, with a silhouette on each side.
1461 The State Tax Commission shall prescribe such letters or numbers,
1462 or both, as may be necessary to distinguish each license tag.

1463 (2) Application for the distinctive license tags authorized
1464 by this section shall be made to the county tax collector on forms
1465 prescribed by the State Tax Commission. The application and the
1466 additional fee imposed under subsection (4) of this section, less
1467 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1468 remitted to the State Tax Commission on a monthly basis as
1469 prescribed by the commission. The portion of the additional fee
1470 retained by the tax collector shall be deposited into the county
1471 general fund.

1472 (3) Beginning with any registration year commencing on or
1473 after July 1, 2000, any person applying for a distinctive license
1474 tag under this section shall pay an additional fee in the amount
1475 of Thirty Dollars (\$30.00) for each distinctive license tag
1476 applied for under this section, which shall be in addition to all
1477 other taxes and fees. The additional fee paid shall be for a
1478 period of time to run concurrent with the vehicle's established
1479 license tag year. The additional fee is due and payable at the

1480 time the original application is made for a distinctive license
1481 tag under this section and thereafter annually at the time of
1482 renewal registration as long as the owner retains the distinctive
1483 license tag. If the owner does not wish to retain the distinctive
1484 license tag, he must surrender it to the local county tax
1485 collector.

1486 (4) The State Tax Commission shall deposit all fees into the
1487 State Treasury on the day collected. At the end of each month,
1488 the State Tax Commission shall certify the total fees collected
1489 under this section to the State Treasurer who shall distribute
1490 such collections as follows:

1491 (a) Twenty-five Dollars (\$25.00) of each additional fee
1492 collected on distinctive license tags issued pursuant to this
1493 section shall be deposited into the special fund created in
1494 Section 69-15-19.

1495 (b) One Dollar (\$1.00) of each additional fee collected
1496 on distinctive license tags issued pursuant to this section shall
1497 be deposited into the Mississippi Fire Fighter's Memorial Burn
1498 Center Fund created pursuant to Section 7-9-70.

1499 (c) Two Dollars (\$2.00) of each additional fee
1500 collected on distinctive license tags issued pursuant to this
1501 section shall be deposited to the credit of the State Highway Fund
1502 to be expended solely for the repair, maintenance, construction or
1503 reconstruction of highways.

1504 (5) A regular license tag must be properly displayed as
1505 required by law until replaced by a distinctive license tag under
1506 this section. The regular license tag must be surrendered to the
1507 tax collector upon issuance of the distinctive license tag under
1508 this section. The tax collector shall issue up to two (2) month
1509 and year license decals for each distinctive license tag issued
1510 under this section, which will expire the same month and year as
1511 the regular license tag.

1512 (6) In the case of loss or theft of a distinctive license
1513 tag issued under this section, the owner may make application and
1514 affidavit for a replacement distinctive license tag as provided by
1515 Section 27-19-37. The fee for a replacement distinctive license
1516 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1517 such application and affidavit shall be entitled to retain and
1518 deposit into the county general fund five percent (5%) of the fee
1519 for such replacement license tag and the remainder shall be
1520 distributed in the same manner as funds from the sale of regular
1521 distinctive license tags issued under this section.

1522 SECTION 23. Section 27-19-56.19, Mississippi Code of 1972,
1523 is amended as follows:

1524 27-19-56.19. (1) Owners of motor vehicles upon complying
1525 with the motor vehicle laws relating to registration and licensing
1526 of motor vehicles, and upon payment of the road and bridge
1527 privilege taxes, ad valorem taxes and registration fees as
1528 prescribed by law for private carriers of passengers, pickup
1529 trucks and other noncommercial motor vehicles, and upon payment of
1530 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1531 shall be issued a special license tag which displays an emblem
1532 designed by the Mississippi Soil and Water Conservation
1533 Commission.

1534 (2) The distinctive license tag shall be of such color and
1535 design as the State Tax Commission, with the advice of the
1536 Mississippi Soil and Water Conservation Commission, may prescribe
1537 and shall consist of such letters or numbers or both as may be
1538 necessary to distinguish each license tag.

1539 (3) Application for the special license tags shall be made
1540 to the county tax collector on forms prescribed by the State Tax
1541 Commission. The application and the additional fee, less Two
1542 Dollars (\$2.00) to be retained by the tax collector, shall be
1543 remitted to the State Tax Commission on a monthly basis as
1544 prescribed by the commission. The portion of the additional fee

1545 retained by the tax collector shall be deposited into the county
1546 general fund.

1547 (4) The special license tag shall be issued for a one-year
1548 period. The additional annual fee shall be due and payable at the
1549 time of renewal registration.

1550 (5) The State Tax Commission shall deposit all fees into the
1551 State Treasury on the day collected. At the end of each month,
1552 the State Tax Commission shall certify the total fees collected
1553 under this section to the State Treasurer who shall distribute
1554 such collections as follows:

1555 (a) Twenty-five Dollars (\$25.00) of each additional fee
1556 collected on distinctive license tags issued pursuant to this
1557 section shall be deposited into the special fund created in
1558 Section 69-27-401.

1559 (b) One Dollar (\$1.00) of each additional fee collected
1560 on distinctive license tags issued pursuant to this section shall
1561 be deposited into the Mississippi Fire Fighter's Memorial Burn
1562 Center Fund created pursuant to Section 7-9-70.

1563 (c) Two Dollars (\$2.00) of each additional fee
1564 collected on distinctive license tags issued pursuant to this
1565 section shall be deposited to the credit of the State Highway Fund
1566 to be expended solely for the repair, maintenance, construction or
1567 reconstruction of highways.

1568 (6) A regular license tag must be properly displayed as
1569 required by law until replaced by a distinctive license tag under
1570 this section. The regular license tag must be surrendered to the
1571 tax collector upon issuance of the distinctive license tag under
1572 this section. The tax collector shall issue up to two (2) month
1573 and year license decals for each distinctive license tag issued
1574 under this section, which will expire the same month and year as
1575 the regular license tag.

1576 (7) In the case of loss or theft of a distinctive license
1577 tag issued under this section, the owner may make application and

1578 affidavit for a replacement distinctive license tag as provided by
1579 Section 27-19-37. The fee for a replacement distinctive license
1580 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1581 such application and affidavit shall be entitled to retain and
1582 deposit into the county general fund five percent (5%) of the fee
1583 for such replacement license tag and the remainder shall be
1584 distributed in the same manner as funds from the sale of regular
1585 distinctive license tags issued under this section.

1586 SECTION 24. Section 27-19-56.20, Mississippi Code of 1972,
1587 is amended as follows:

1588 27-19-56.20. (1) Any owner of a motor vehicle who is a
1589 resident of this state and who is a member of Civitan
1590 International, upon payment of the road and bridge privilege
1591 taxes, ad valorem taxes and registration fees as prescribed by law
1592 for private carriers of passengers, pickup trucks and other
1593 noncommercial motor vehicles, and upon payment of an additional
1594 fee in the amount provided in subsection (3) of this section,
1595 shall be issued a distinctive license tag for each motor vehicle
1596 registered in his name identifying such person as a member of
1597 Civitan International. The distinctive license tags so issued
1598 shall be of such color and design as the State Tax Commission,
1599 with the advice of Civitan International, may prescribe, and shall
1600 consist of such letters or numbers, or both, as may be necessary
1601 to distinguish each license tag.

1602 (2) Application for the distinctive license tags authorized
1603 by this section shall be made to the county tax collector on forms
1604 prescribed by the State Tax Commission. The application and the
1605 additional fee imposed under subsection (3) of this section, less
1606 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1607 remitted to the State Tax Commission on a monthly basis as
1608 prescribed by the commission. The portion of the additional fee
1609 retained by the tax collector shall be deposited into the county
1610 general fund. The portion of the additional fee remitted to the

1611 State Tax Commission shall be deposited into the State Treasury on
1612 the day it is received and shall be deposited by the State
1613 Treasurer into the State General Fund.

1614 (3) Beginning with any registration year commencing on or
1615 after July 1, 2000, any person applying for a distinctive license
1616 tag under this section shall pay an additional fee in the amount
1617 of Thirty Dollars (\$30.00) for each distinctive license tag
1618 applied for under this section, which shall be in addition to all
1619 other taxes and fees. The additional fee paid shall be for a
1620 period of time to run concurrent with the vehicle's established
1621 license tag year. The additional fee is due and payable at the
1622 time the original application is made for a distinctive license
1623 tag under this section and thereafter annually at the time of
1624 renewal registration as long as the owner retains the distinctive
1625 license tag. If the owner does not wish to retain the distinctive
1626 license tag, he must surrender it to the local county tax
1627 collector.

1628 (4) The State Tax Commission shall deposit all fees into the
1629 State Treasury on the day collected. At the end of each month,
1630 the State Tax Commission shall certify the total fees collected
1631 under this section to the State Treasurer who shall distribute
1632 such collections as follows:

1633 (a) Twenty-five Dollars (\$25.00) of each additional fee
1634 collected on distinctive license tags issued pursuant to this
1635 section shall be distributed to the Mississippi Chapter of Civitan
1636 International. If there is no Mississippi Chapter of Civitan
1637 International, then such additional fees shall be deposited into
1638 the State General Fund.

1639 (b) One Dollar (\$1.00) of each additional fee collected
1640 on distinctive license tags issued pursuant to this section shall
1641 be deposited into the Mississippi Fire Fighter's Memorial Burn
1642 Center Fund created pursuant to Section 7-9-70.

1643 (c) Two Dollars (\$2.00) of each additional fee
1644 collected on distinctive license tags issued pursuant to this
1645 section shall be deposited to the credit of the State Highway Fund
1646 to be expended solely for the repair, maintenance, construction or
1647 reconstruction of highways.

1648 (5) A regular license tag must be properly displayed as
1649 required by law until replaced by a distinctive license tag under
1650 this section. The regular license tag must be surrendered to the
1651 tax collector upon issuance of the distinctive license tag under
1652 this section. The tax collector shall issue up to two (2) license
1653 decals for each distinctive license tag issued under this section,
1654 which will expire the same month and year as the regular license
1655 tag.

1656 (6) In the case of loss or theft of a distinctive license
1657 tag issued under this section, the owner may make application and
1658 affidavit for a replacement distinctive license tag as provided by
1659 Section 27-19-37. The fee for a replacement distinctive license
1660 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1661 such application and affidavit shall be entitled to retain and
1662 deposit into the county general fund five percent (5%) of the fee
1663 for such replacement license tag and the remainder shall be
1664 distributed in the same manner as funds from the sale of regular
1665 distinctive license tags issued under this section.

1666 SECTION 25. Section 27-19-56.21, Mississippi Code of 1972,
1667 is amended as follows:

1668 27-19-56.21. (1) Any owner of a motor vehicle who is a
1669 resident of this state, upon payment of the road and bridge
1670 privilege taxes, ad valorem taxes and registration fees as
1671 prescribed by law for private carriers of passengers, pickup
1672 trucks and other noncommercial motor vehicles, and upon payment of
1673 an additional fee in the amount provided in subsection (3) of this
1674 section, shall be issued a distinctive license tag for each motor
1675 vehicle registered in his name, which license tag shall display a

1676 wild animal native to the State of Mississippi and the words
1677 "Wildlife Rehabilitation." The native Mississippi wild animal
1678 emblem shall be chosen by the Wildlife Rehabilitation and Nature
1679 Preservation Society, Inc. (WRANPS). The distinctive license tag
1680 shall be of such color and design as the State Tax Commission,
1681 with the advice of the Wildlife Rehabilitation and Nature
1682 Preservation Society, Inc. (WRANPS), may prescribe and shall
1683 consist of such letters or numbers or both as may be necessary to
1684 distinguish each license tag.

1685 (2) Application for the distinctive license tags authorized
1686 by this section shall be made to the county tax collector on forms
1687 prescribed by the State Tax Commission. The application and the
1688 additional fee imposed under subsection (3) of this section, less
1689 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1690 remitted to the State Tax Commission on a monthly basis as
1691 prescribed by the commission. The portion of the additional fee
1692 retained by the tax collector shall be deposited into the county
1693 general fund.

1694 (3) Beginning with any registration year commencing on or
1695 after July 1, 2000, any person applying for a distinctive license
1696 tag under this section shall pay an additional fee in the amount
1697 of Thirty Dollars (\$30.00) for each distinctive license tag
1698 applied for under this section, which shall be in addition to all
1699 other taxes and fees. The additional fee paid shall be for a
1700 period of time to run concurrent with the vehicle's established
1701 license tag year. The additional fee is due and payable at the
1702 time the original application is made for a distinctive license
1703 tag under this section and thereafter annually at the time of
1704 renewal registration as long as the owner retains the distinctive
1705 license tag. If the owner does not wish to retain the distinctive
1706 license tag, he must surrender it to the local county tax
1707 collector.

1708 (4) The State Tax Commission shall deposit all fees into the
1709 State Treasury on the day collected. At the end of each month,
1710 the State Tax Commission shall certify the total fees collected
1711 under this section to the State Treasurer who shall distribute
1712 such collections as follows:

1713 (a) Twenty-five Dollars (\$25.00) of each additional fee
1714 collected on distinctive license tags issued pursuant to this
1715 section shall be deposited into a special fund that is created in
1716 the State Treasury to the credit of all Mississippi wildlife
1717 rehabilitation organizations collectively that hold current state
1718 and federal licenses. The funds shall be made available at the
1719 beginning of each calendar year to each wildlife rehabilitation
1720 organization on a pro rata basis in accordance with the numbers of
1721 native wild animals each organization has rehabilitated for the
1722 past year. These numbers shall be based on annual reports
1723 currently submitted to the Mississippi Department of Wildlife,
1724 Fisheries and Parks, and the United States Fish and Wildlife
1725 Service. It shall be the responsibility of the WRANPS to submit a
1726 final tally of numbers for each licensed wildlife organization to
1727 the State Tax Commission before the commission's final
1728 disbursement of funds. WRANPS shall further be responsible for
1729 sending a copy of this tally to each licensed wildlife
1730 rehabilitation organization.

1731 (b) One Dollar (\$1.00) of each additional fee collected
1732 on distinctive license tags issued pursuant to this section shall
1733 be deposited into the Mississippi Fire Fighter's Memorial Burn
1734 Center Fund created pursuant to Section 7-9-70.

1735 (c) Two Dollars (\$2.00) of each additional fee
1736 collected on distinctive license tags issued pursuant to this
1737 section shall be deposited to the credit of the State Highway Fund
1738 to be expended solely for the repair, maintenance, construction or
1739 reconstruction of highways.

1740 (5) A regular license tag must be properly displayed as
1741 required by law until replaced by a distinctive license tag under
1742 this section. The regular license tag must be surrendered to the
1743 tax collector upon issuance of the distinctive license tag under
1744 this section. The tax collector shall issue up to two (2) license
1745 decals for each distinctive license tag issued under this section,
1746 which will expire the same month and year as the regular license
1747 tag.

1748 (6) In the case of loss or theft of a distinctive license
1749 tag issued under this section, the owner may make application and
1750 affidavit for a replacement distinctive license tag as provided by
1751 Section 27-19-37. The fee for a replacement distinctive license
1752 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1753 such application and affidavit shall be entitled to retain and
1754 deposit into the county general fund five percent (5%) of the fee
1755 for such replacement license tag and the remainder shall be
1756 distributed in the same manner as funds from the sale of regular
1757 distinctive license tags issued under this section.

1758 SECTION 26. Section 27-19-56.22, Mississippi Code of 1972,
1759 is amended as follows:

1760 27-19-56.22. (1) Any owner of a motor vehicle who is a
1761 resident of this state and who is a member of Alpha Kappa Alpha
1762 sorority or Alpha Phi Alpha fraternity, upon payment of the road
1763 and bridge privilege taxes, ad valorem taxes and registration fees
1764 as prescribed by law for private carriers of passengers, pickup
1765 trucks and other noncommercial motor vehicles, and upon payment of
1766 an additional fee in the amount of Thirty Dollars (\$30.00), shall
1767 be issued a distinctive license tag for each motor vehicle
1768 registered in his name identifying such person as a member or
1769 supporter of such organization. The distinctive license tags so
1770 issued shall display the Greek letter of the organization and
1771 shall be of such color and design as the State Tax Commission may

1772 prescribe, and shall consist of such letters or numbers, or both,
1773 as may be necessary to distinguish each license tag.

1774 (2) Application for the distinctive license tags authorized
1775 by this section shall be made to the county tax collector on forms
1776 prescribed by the State Tax Commission. The application and the
1777 additional fee imposed under subsection (1) of this section, less
1778 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1779 remitted to the State Tax Commission on a monthly basis as
1780 prescribed by the commission. The portion of the additional fee
1781 retained by the tax collector shall be deposited into the county
1782 general fund.

1783 (3) The distinctive license tag shall be issued for a
1784 one-year period. The additional annual fee shall be due and
1785 payable at the time of renewal registration.

1786 (4) The State Tax Commission shall deposit all fees into the
1787 State Treasury on the day collected. At the end of each month,
1788 the State Tax Commission shall certify the total fees collected
1789 under this section to the State Treasurer who shall distribute
1790 such collections as follows:

1791 (a) Twenty-five Dollars (\$25.00) of each additional fee
1792 collected on the distinctive license tags issued pursuant to this
1793 section shall be distributed to the Coleman, Alexander, Possner
1794 Foundation.

1795 (b) One Dollar (\$1.00) of each additional fee collected
1796 on the distinctive license tags shall be deposited into the
1797 Mississippi Fire Fighter's Memorial Burn Center Fund created
1798 pursuant to Section 7-9-70.

1799 (c) Two Dollars (\$2.00) of each additional fee
1800 collected on distinctive license tags issued pursuant to this
1801 section shall be deposited to the credit of the State Highway Fund
1802 to be expended solely for the repair, maintenance, construction or
1803 reconstruction of highways.

1804 (5) A regular license tag must be properly displayed as
1805 required by law until replaced by a distinctive license tag under
1806 this section. The regular license tag must be surrendered to the
1807 tax collector upon issuance of the distinctive license tag under
1808 this section. The tax collector shall issue up to two (2) month
1809 and year license decals for each distinctive license tag issued
1810 under this section, which will expire the same month and year as
1811 the license tag.

1812 (6) In the case of loss or theft of a distinctive license
1813 tag issued under this section, the owner may make application and
1814 affidavit for a replacement distinctive license tag as provided by
1815 Section 27-19-37. The fee for a replacement distinctive license
1816 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1817 such application and affidavit shall be entitled to retain and
1818 deposit into the county general fund five percent (5%) of the fee
1819 for such replacement license tag and the remainder shall be
1820 distributed in the same manner as funds from the sale of regular
1821 distinctive license tags issued under this section.

1822 SECTION 27. Section 27-19-56.23, Mississippi Code of 1972,
1823 is amended as follows:

1824 27-19-56.23. (1) Any owner of a motor vehicle who is a
1825 resident of this state, upon payment of the road and bridge
1826 privilege taxes, ad valorem taxes and registration fees as
1827 prescribed by law for private carriers of passengers, pickup
1828 trucks and other noncommercial motor vehicles, and upon payment of
1829 an additional fee in the amount provided in subsection (3) of this
1830 section, shall be issued a distinctive license tag for each motor
1831 vehicle registered in his name identifying such person as a
1832 supporter of the Mississippi Sierra Club. The distinctive license
1833 tags so issued shall be of such color and design as the State Tax
1834 Commission, with the advice of the Mississippi Sierra Club, may
1835 prescribe and shall consist of such letters or numbers, or both,
1836 as may be necessary to distinguish each license tag.

1837 (2) Application for the distinctive license tags authorized
1838 by this section shall be made to the county tax collector on forms
1839 prescribed by the State Tax Commission. The application and the
1840 additional fee imposed under subsection (3) of this section, less
1841 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1842 remitted to the State Tax Commission on a monthly basis as
1843 prescribed by the commission. The portion of the additional fee
1844 retained by the tax collector shall be deposited into the county
1845 general fund.

1846 (3) Beginning with any registration year commencing on or
1847 after July 1, 2000, any person applying for a distinctive license
1848 tag under this section shall pay an additional fee in the amount
1849 of Thirty Dollars (\$30.00) for each distinctive license tag
1850 applied for under this section, which shall be in addition to all
1851 other taxes and fees. The additional fee paid shall be for a
1852 period of time to run concurrent with the vehicle's established
1853 license tag year. The additional fee is due and payable at the
1854 time the original application is made for a distinctive license
1855 tag under this section and thereafter annually at the time of
1856 renewal registration as long as the owner retains the distinctive
1857 license tag. If the owner does not wish to retain the distinctive
1858 license tag, he must surrender it to the local county tax
1859 collector.

1860 (4) The State Tax Commission shall deposit all fees into the
1861 State Treasury on the day collected. At the end of each month,
1862 the State Tax Commission shall certify the total fees collected
1863 under this section to the State Treasurer who shall distribute
1864 such collections as follows:

1865 (a) Twenty-five Dollars (\$25.00) of each additional fee
1866 collected on distinctive license tags issued pursuant to this
1867 section shall be distributed to the Mississippi Sierra Club.

1868 (b) One Dollar (\$1.00) of each additional fee collected
1869 on distinctive license tags issued pursuant to this section shall

1870 be deposited into the Mississippi Fire Fighter's Memorial Burn
1871 Center Fund created pursuant to Section 7-9-70.

1872 (c) Two Dollars (\$2.00) of each additional fee
1873 collected on distinctive license tags issued pursuant to this
1874 section shall be deposited to the credit of the State Highway Fund
1875 to be expended solely for the repair, maintenance, construction or
1876 reconstruction of highways.

1877 (5) A regular license tag must be properly displayed as
1878 required by law until replaced by a distinctive license tag under
1879 this section. The regular license tag must be surrendered to the
1880 tax collector upon issuance of the distinctive license tag under
1881 this section. The tax collector shall issue up to two (2) license
1882 decals for each distinctive license tag issued under this section,
1883 which will expire the same month and year as the regular license
1884 tag.

1885 (6) In the case of loss or theft of a distinctive license
1886 tag issued under this section, the owner may make application and
1887 affidavit for a replacement distinctive license tag as provided by
1888 Section 27-19-37. The fee for a replacement distinctive license
1889 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1890 such application and affidavit shall be entitled to retain and
1891 deposit into the county general fund five percent (5%) of the fee
1892 for such replacement license tag and the remainder shall be
1893 distributed in the same manner as funds from the sale of regular
1894 distinctive license tags issued under this section.

1895 SECTION 28. Section 27-19-56.24, Mississippi Code of 1972,
1896 is amended as follows:

1897 27-19-56.24. (1) Any owner of a motor vehicle who is a
1898 resident of this state, upon payment of the road and bridge
1899 privilege taxes, ad valorem taxes and registration fees as
1900 prescribed by law for private carriers of passengers, pickup
1901 trucks and other noncommercial motor vehicles, and upon payment of
1902 an additional fee in the amount provided in subsection (3) of this

1903 section, shall be issued a distinctive license tag for each motor
1904 vehicle registered in his name identifying such person as a
1905 supporter of Ducks Unlimited, Inc. The distinctive license tags
1906 so issued shall be of such color and design as the State Tax
1907 Commission, with the advice of Ducks Unlimited, Inc., may
1908 prescribe and shall consist of such letters or numbers, or both,
1909 as may be necessary to distinguish each license tag.

1910 (2) Application for the distinctive license tags authorized
1911 by this section shall be made to the county tax collector on forms
1912 prescribed by the State Tax Commission. The application and the
1913 additional fee imposed under subsection (3) of this section, less
1914 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1915 remitted to the State Tax Commission on a monthly basis as
1916 prescribed by the commission. The portion of the additional fee
1917 retained by the tax collector shall be deposited into the county
1918 general fund.

1919 (3) Beginning with any registration year commencing on or
1920 after July 1, 2000, any person applying for a distinctive license
1921 tag under this section shall pay an additional fee in the amount
1922 of Thirty Dollars (\$30.00) for each distinctive license tag
1923 applied for under this section, which shall be in addition to all
1924 other taxes and fees. The additional fee paid shall be for a
1925 period of time to run concurrent with the vehicle's established
1926 license tag year. The additional fee is due and payable at the
1927 time the original application is made for a distinctive license
1928 tag under this section and thereafter annually at the time of
1929 renewal registration as long as the owner retains the distinctive
1930 license tag. If the owner does not wish to retain the distinctive
1931 license tag, he must surrender it to the local county tax
1932 collector.

1933 (4) The State Tax Commission shall deposit all fees into the
1934 State Treasury on the day collected. At the end of each month,
1935 the State Tax Commission shall certify the total fees collected

1936 under this section to the State Treasurer who shall distribute
1937 such collections as follows:

1938 (a) Twenty-five Dollars (\$25.00) of each additional fee
1939 collected on distinctive license tags issued pursuant to this
1940 section shall be distributed to the Mississippi Chapter of Ducks
1941 Unlimited, Inc. If there is no Mississippi Chapter of Ducks
1942 Unlimited, Inc., then such additional fees shall be deposited into
1943 the State General Fund.

1944 (b) One Dollar (\$1.00) of each additional fee collected
1945 on distinctive license tags issued pursuant to this section shall
1946 be deposited into the Mississippi Fire Fighter's Memorial Burn
1947 Center Fund created pursuant to Section 7-9-70.

1948 (c) Two Dollars (\$2.00) of each additional fee
1949 collected on distinctive license tags issued pursuant to this
1950 section shall be deposited to the credit of the State Highway Fund
1951 to be expended solely for the repair, maintenance, construction or
1952 reconstruction of highways.

1953 (5) A regular license tag must be properly displayed as
1954 required by law until replaced by a distinctive license tag under
1955 this section. The regular license tag must be surrendered to the
1956 tax collector upon issuance of the distinctive license tag under
1957 this section. The tax collector shall issue up to two (2) license
1958 decals for each distinctive license tag issued under this section,
1959 which will expire the same month and year as the regular license
1960 tag.

1961 (6) In the case of loss or theft of a distinctive license
1962 tag issued under this section, the owner may make application and
1963 affidavit for a replacement distinctive license tag as provided by
1964 Section 27-19-37. The fee for a replacement distinctive license
1965 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1966 such application and affidavit shall be entitled to retain and
1967 deposit into the county general fund five percent (5%) of the fee
1968 for such replacement license tag and the remainder shall be

1969 distributed in the same manner as funds from the sale of regular
1970 distinctive license tags issued under this section.

1971 SECTION 29. Section 27-19-56.27, Mississippi Code of 1972,
1972 is amended as follows:

1973 27-19-56.27. (1) Owners of motor vehicles upon complying
1974 with the motor vehicle laws relating to registration and licensing
1975 of motor vehicles, and upon payment of the road and bridge
1976 privilege taxes, ad valorem taxes and registration fees as
1977 prescribed by law for private carriers of passengers, pickup
1978 trucks and other noncommercial motor vehicles, and upon payment of
1979 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1980 shall be issued a special license tag which displays an emblem
1981 designed by the Department of Marine Resources.

1982 (2) The distinctive license tag shall be of such color and
1983 design as the State Tax Commission, with the advice of the
1984 Department of Marine Resources, may prescribe and shall consist of
1985 such letters or numbers or both as may be necessary to distinguish
1986 each license tag.

1987 (3) Application for the special license tags shall be made
1988 to the county tax collector on forms prescribed by the State Tax
1989 Commission. The application and the additional fee, less five
1990 percent (5%) thereof to be retained by the tax collector, shall be
1991 remitted to the State Tax Commission on a monthly basis as
1992 prescribed by the commission. The portion of the additional fee
1993 retained by the tax collector shall be deposited into the county
1994 general fund.

1995 (4) The special license tag shall be issued for a one-year
1996 period. The additional annual fee shall be due and payable at the
1997 time of renewal registration.

1998 (5) The State Tax Commission shall deposit all fees into the
1999 State Treasury on the day received. At the end of each month, the
2000 State Tax Commission shall certify the total fees collected under

2001 this section to the State Treasurer who shall distribute such
2002 collections as follows:

2003 (a) Twenty Dollars (\$20.00) of each additional fee
2004 collected on special license tags issued pursuant to this section
2005 shall be deposited into the Coastal Preserve Account in the
2006 Seafood Fund created pursuant to Section 49-15-17.

2007 (b) One Dollar (\$1.00) of each additional fee collected
2008 on special license tags shall be deposited into the Mississippi
2009 Fire Fighter's Memorial Burn Center Fund created pursuant to
2010 Section 7-9-70.

2011 (c) The remainder of each such additional fee shall be
2012 deposited to the credit of the State Highway Fund to be expended
2013 solely for the repair, maintenance, construction or reconstruction
2014 of highways.

2015 SECTION 30. Section 27-19-56.28, Mississippi Code of 1972,
2016 is amended as follows:

2017 27-19-56.28. (1) Owners of motor vehicles upon complying
2018 with the motor vehicle laws relating to registration and licensing
2019 of motor vehicles, and upon payment of the road and bridge
2020 privilege taxes, ad valorem taxes and registration fees as
2021 prescribed by law for private carriers of passengers, pickup
2022 trucks and other noncommercial motor vehicles, and upon payment of
2023 an additional annual fee in the amount of Thirty Dollars (\$30.00),
2024 shall be issued a special license tag which displays an emblem
2025 designed by the Department of Agriculture and Commerce. Such
2026 emblems shall represent specific agricultural commodities.

2027 (2) The distinctive license tag shall be of such color and
2028 design as the State Tax Commission, with the advice of the
2029 Department of Agriculture and Commerce, may prescribe and shall
2030 consist of such letters or numbers or both as may be necessary to
2031 distinguish each license tag.

2032 (3) Application for the special license tags shall be made
2033 to the county tax collector on forms prescribed by the State Tax

2034 Commission. The application and the additional fee, less five
2035 percent (5%) thereof to be retained by the tax collector, shall be
2036 remitted to the State Tax Commission on a monthly basis as
2037 prescribed by the commission. The portion of the additional fee
2038 retained by the tax collector shall be deposited into the county
2039 general fund.

2040 (4) The special license tag shall be issued for a one-year
2041 period. The additional annual fee shall be due and payable at the
2042 time of renewal registration.

2043 (5) The State Tax Commission shall deposit all fees into the
2044 State Treasury on the day received. At the end of each month, the
2045 State Tax Commission shall certify the total fees collected under
2046 this section to the State Treasurer who shall distribute such
2047 collections as follows:

2048 (a) Twenty Dollars (\$20.00) of each additional fee
2049 collected on special license tags issued pursuant to this section
2050 shall be deposited into a special fund hereby created in the State
2051 Treasury to the credit of the Department of Agriculture and
2052 Commerce. The funds shall be available for expenditure at the
2053 discretion of the Department of Agriculture and Commerce.

2054 (b) One Dollar (\$1.00) of each additional fee collected
2055 on special license tags shall be deposited into the Mississippi
2056 Fire Fighter's Memorial Burn Center Fund created pursuant to
2057 Section 7-9-70.

2058 (c) The remainder of each such additional fee shall be
2059 deposited to the credit of the State Highway Fund to be expended
2060 solely for the repair, maintenance, construction or reconstruction
2061 of highways.

2062 SECTION 31. Section 27-19-56.29, Mississippi Code of 1972,
2063 is amended as follows:

2064 27-19-56.29. (1) Any owner of a motor vehicle who is a
2065 resident of this state, upon payment of the road and bridge
2066 privilege taxes, ad valorem taxes and registration fees as

2067 prescribed by law for private carriers of passengers, pickup
2068 trucks and other noncommercial motor vehicles, and upon payment of
2069 an additional fee in the amount provided in subsection (3) of this
2070 section, shall be issued a distinctive license tag, with a choice
2071 of two (2) designs, for each motor vehicle registered in his name
2072 identifying such person as a supporter of the Sunflower
2073 Consolidated School Preservation Commission, Inc. The distinctive
2074 license tags so issued shall be of such color and design as the
2075 State Tax Commission, with the advice of Sunflower Consolidated
2076 School Preservation Commission, Inc., may prescribe and shall
2077 consist of such letters or numbers, or both, as may be necessary
2078 to distinguish each license tag.

2079 (2) Application for the distinctive license tags authorized
2080 by this section shall be made to the county tax collector on forms
2081 prescribed by the State Tax Commission. The application and the
2082 additional fee imposed under subsection (3) of this section, less
2083 Two Dollars (\$2.00) to be retained by the tax collector, shall be
2084 remitted to the State Tax Commission on a monthly basis as
2085 prescribed by the commission. The portion of the additional fee
2086 retained by the tax collector shall be deposited into the county
2087 general fund.

2088 (3) Any person applying for a distinctive license tag under
2089 this section shall pay an additional fee in the amount of Thirty
2090 Dollars (\$30.00) for each distinctive license tag applied for
2091 under this section, which shall be in addition to all other taxes
2092 and fees. The additional fee paid shall be for a period of time
2093 to run concurrent with the vehicle's established license tag year.
2094 The additional fee is due and payable at the time the original
2095 application is made for a distinctive license tag under this
2096 section and thereafter annually at the time of renewal
2097 registration as long as the owner retains the distinctive license
2098 tag. If the owner does not wish to retain the distinctive license
2099 tag, he must surrender it to the local county tax collector.

2100 (4) The State Tax Commission shall deposit all fees into the
2101 State Treasury on the day collected. At the end of each month,
2102 the State Tax Commission shall certify the total fees collected
2103 under this section to the State Treasurer who shall distribute
2104 such collections as follows:

2105 (a) Twenty-five Dollars (\$25.00) of each additional fee
2106 collected on distinctive license tags issued pursuant to this
2107 section shall be distributed to Sunflower Consolidated School
2108 Preservation Commission, Inc.

2109 (b) One Dollar (\$1.00) of each additional fee collected
2110 on distinctive license tags issued pursuant to this section shall
2111 be deposited into the Mississippi Fire Fighter's Memorial Burn
2112 Center Fund created pursuant to Section 7-9-70.

2113 (c) Two Dollars (\$2.00) of each additional fee
2114 collected on distinctive license tags issued pursuant to this
2115 section shall be deposited to the credit of the State Highway Fund
2116 to be expended solely for the repair, maintenance, construction or
2117 reconstruction of highways.

2118 SECTION 32. Section 27-19-56.30, Mississippi Code of 1972,
2119 is amended as follows:

2120 27-19-56.30. (1) Owners of motor vehicles upon complying
2121 with the motor vehicle laws relating to registration and licensing
2122 of motor vehicles, and upon payment of the road and bridge
2123 privilege taxes, ad valorem taxes and registration fees as
2124 prescribed by law for private carriers of passengers, pickup
2125 trucks and other noncommercial motor vehicles, and upon payment of
2126 an additional annual fee in the amount of Thirty Dollars (\$30.00),
2127 shall be issued a special license tag which displays an emblem
2128 designed by the Mississippi Cattlemen's Foundation.

2129 (2) The distinctive license tag shall be of such color and
2130 design as the State Tax Commission, with the advice of the
2131 Mississippi Cattlemen's Foundation, may prescribe and shall

2132 consist of such letters or numbers or both as may be necessary to
2133 distinguish each license tag.

2134 (3) Application for the special license tags shall be made
2135 to the county tax collector on forms prescribed by the State Tax
2136 Commission. The application and the additional fee, less five
2137 percent (5%) thereof to be retained by the tax collector, shall be
2138 remitted to the State Tax Commission on a monthly basis as
2139 prescribed by the commission. The portion of the additional fee
2140 retained by the tax collector shall be deposited into the county
2141 general fund.

2142 (4) The special license tag shall be issued for a one-year
2143 period. The additional annual fee shall be due and payable at the
2144 time of renewal registration.

2145 (5) The State Tax Commission shall deposit all fees into the
2146 State Treasury on the day received. At the end of each month, the
2147 State Tax Commission shall certify the total fees collected under
2148 this section to the State Treasurer who shall distribute such
2149 collections as follows:

2150 (a) Twenty Dollars (\$20.00) of each additional fee
2151 collected on special license tags issued pursuant to this section
2152 shall be to the Mississippi Cattlemen's Foundation.

2153 (b) One Dollar (\$1.00) of each additional fee collected
2154 on special license tags shall be deposited into the Mississippi
2155 Fire Fighter's Memorial Burn Center Fund created pursuant to
2156 Section 7-9-70.

2157 (c) The remainder of each such additional fee shall be
2158 deposited to the credit of the State Highway Fund to be expended
2159 solely for the repair, maintenance, construction or reconstruction
2160 of highways.

2161 SECTION 33. Section 27-19-56.31, Mississippi Code of 1972,
2162 is amended as follows:

2163 27-19-56.31. (1) Owners of motor vehicles upon complying
2164 with the motor vehicle laws relating to registration and licensing

2165 of motor vehicles, and upon payment of the road and bridge
2166 privilege taxes, ad valorem taxes and registration fees as
2167 prescribed by law for private carriers of passengers, pickup
2168 trucks and other noncommercial motor vehicles, and upon payment of
2169 an additional annual fee in the amount of Thirty Dollars (\$30.00),
2170 shall be issued a special license tag which displays the emblem of
2171 the National Audubon Society.

2172 (2) The design of the distinctive tag so issued shall be of
2173 such color and design as shall be agreed upon by the Mississippi
2174 Legislative Office and/or the Mississippi State Office of the
2175 National Audubon Society and the State Tax Commission. The emblem
2176 shall be affixed during the production of the license tag.

2177 (3) Application for the special license tags shall be made
2178 to the county tax collector on forms prescribed by the State Tax
2179 Commission. The application and the additional fee, less five
2180 percent (5%) thereof to be retained by the tax collector, shall be
2181 remitted to the State Tax Commission on a monthly basis as
2182 prescribed by the commission. The portion of the additional fee
2183 retained by the tax collector shall be deposited into the county
2184 general fund.

2185 (4) The special license tag shall be issued for a one-year
2186 period. The additional annual fee shall be due and payable at the
2187 time of renewal registration.

2188 (5) The State Tax Commission shall deposit all fees into the
2189 State Treasury on the day received. At the end of each month, the
2190 State Tax Commission shall certify the total fees collected under
2191 this section to the State Treasurer who shall distribute such
2192 collections as follows:

2193 (a) Twenty Dollars (\$20.00) of each additional fee
2194 collected on special license tags issued pursuant to this section
2195 shall be deposited into a special fund hereby created in the State
2196 Treasury for use by the Mississippi Museum of Natural Science to
2197 fund ornithological activities conducted by the museum.

2198 (b) One Dollar (\$1.00) of each additional fee collected
2199 on special license tags shall be deposited into the Mississippi
2200 Fire Fighter's Memorial Burn Center Fund created pursuant to
2201 Section 7-9-70.

2202 (c) The remainder of each such additional fee shall be
2203 deposited to the credit of the State Highway Fund to be expended
2204 solely for the repair, maintenance, construction or reconstruction
2205 of highways.

2206 SECTION 34. Section 27-19-57, Mississippi Code of 1972, is
2207 amended as follows:

2208 27-19-57. (1) All persons required to pay the privilege
2209 license prescribed by this article shall register their private or
2210 commercial vehicle and pay such tax in the county in which such
2211 vehicles are domiciled or the county from which such vehicles most
2212 frequently leave and return. The tax collector of a county shall
2213 not issue a tag or decals to any vehicle domiciled or garaged in
2214 another county.

2215 (2) Any person owning a vehicle registered in accordance
2216 with Section 27-19-43 which changes county of domicile during a
2217 registration year shall, upon registration anniversary date,
2218 surrender to the tax collector in the new county of domicile the
2219 old tag and decals and shall be issued a new tag displaying the
2220 proper county of domicile and decals. This provision shall not
2221 apply to vehicles with a gross vehicle weight in excess of ten
2222 thousand (10,000) pounds. Any person owning a vehicle with a
2223 gross vehicle weight in excess of ten thousand (10,000) pounds
2224 which changes county of domicile during a registration year shall,
2225 upon registration anniversary date, register the vehicle in the
2226 new county of domicile but shall not be required to surrender the
2227 old tag and decals.

2228 (3) Each person required to pay the privilege license
2229 prescribed by this article and claiming homestead exemption on a

2230 home located within a municipality shall register all private
2231 passenger vehicles to which he holds title in such municipality.

2232 (4) If any vehicle, the license for which is issued by the
2233 county tax collector or the State Tax Commission, shall be
2234 registered in any county other than the county in which the
2235 vehicle is domiciled or garaged, or shall be registered in a
2236 municipality contrary to the requirements imposed in subsection
2237 (4) of this section, then the vehicle shall be regarded as having
2238 no privilege license; and the owner or operator thereof shall be
2239 liable for the full annual tax in the county in which such vehicle
2240 is domiciled or garaged, or in the municipality in which such
2241 vehicle is required to be registered as hereinabove provided, plus
2242 a penalty thereon of twenty-five percent (25%).

2243 SECTION 35. Section 27-19-63, Mississippi Code of 1972, is
2244 amended as follows:

2245 27-19-63. (1) Except as otherwise provided in this section,
2246 the privilege license tax levied by the provisions of this article
2247 shall be paid annually during the anniversary month of the
2248 acquisition of the vehicle. The privilege license tax levied
2249 shall be based on a period of twelve (12) months, even though the
2250 actual time from the acquisition of the vehicle to the end of the
2251 anniversary month of the next succeeding year may be more than
2252 twelve (12) months. Any person subject to the provisions of this
2253 article shall have an additional fifteen (15) days from the end of
2254 the anniversary month in which to purchase the tag and/or decals
2255 and to pay the privilege license tax without being in violation of
2256 this section. Any person owning a vehicle subject to taxation
2257 under the provisions of this article who fails or refuses to pay
2258 such tax and obtain the privilege license required within the
2259 prescribed period of time shall be guilty of violating the
2260 provisions of this article, and shall be liable for the amount of
2261 such tax plus a penalty as provided for in this section. If the
2262 person owning a vehicle subject to taxation under the provisions

2263 of this article does not operate such vehicle on the highways of
2264 this state from the date of acquisition or, if previously
2265 registered, from the end of the anniversary month of his tag and
2266 decals to the date on which he makes application for the privilege
2267 license, he shall pay such license tax for a period of twelve (12)
2268 months beginning with the first day of the month in which he
2269 applies for such privilege license. The owner shall submit an
2270 affidavit with his application attesting to the fact that his
2271 vehicle was not operated on the highways of this state from the
2272 date of acquisition or, if previously registered, from the end of
2273 the anniversary month of his tag and decals to the date on which
2274 he makes application for the privilege license.

2275 (2) Except as may be otherwise provided in subsection (3) of
2276 this section, the privilege license tax levied by the provision of
2277 this article on operators of motor vehicles in excess of ten
2278 thousand (10,000) pounds, gross vehicle weight, apportioned
2279 vehicles, rental and commercial trailers and buses shall be due
2280 annually during the anniversary month which shall be established
2281 by the Chairman of the State Tax Commission; provided, however,
2282 there shall be an additional fifteen (15) days from the end of the
2283 anniversary month in which to file an application with the
2284 commission and pay the privilege license tax. The annual license
2285 tag and/or decals issued by the commission for the license tax
2286 year shall be valid for a period of time to be determined by the
2287 chairman but not to exceed fifteen (15) months following the
2288 anniversary month; provided, however, this does not extend the
2289 time for filing the application with the commission and the
2290 payment of the license tax. Any person who fails or refuses to
2291 pay such tax and obtain the privilege license required when due
2292 shall be guilty of violating the provision of this article and
2293 shall be liable for the entire amount of such tax from the date
2294 the liability was incurred, plus penalty as provided for in this
2295 section.

2296 (3) The privilege license tax levied by the provisions of
2297 this article on operators of a motor vehicle that is in a
2298 corporate fleet or an individual fleet registered under Section
2299 27-19-66 shall be due annually during the anniversary month which
2300 shall be established by the Chairman of the State Tax Commission
2301 for corporate fleets and by the county tax collectors for
2302 individual fleets; provided, however, there shall be an additional
2303 fifteen (15) days from the end of the anniversary month in which
2304 to file an application with the commission or the county tax
2305 collector, as the case may be, and to purchase the tag or renew
2306 the registration of such motor vehicle and pay the privilege
2307 license tax. The commission or the county tax collector, as the
2308 case may be, shall issue a tag or renew the annual registration of
2309 such motor vehicle for the license tax year only after all ad
2310 valorem taxes and privilege taxes due on such motor vehicle have
2311 been paid. Any person who fails or refuses to pay the privilege
2312 tax and obtain the privilege license required when due shall be
2313 guilty of violating the provisions of this article and shall be
2314 liable for the entire amount of such tax from the date the
2315 liability was incurred, plus penalty as provided for in this
2316 section.

2317 (4) Penalties shall be assessed on the privilege license tax
2318 at the rate of five percent (5%) for the first fifteen (15) days
2319 of delinquency, or part thereof, and five percent (5%) for each
2320 additional thirty-day period of delinquency, or part thereof, not
2321 to exceed a maximum penalty of twenty-five percent (25%); however,
2322 a penalty of Two Hundred Fifty Dollars (\$250.00), in addition to
2323 the maximum penalty for delinquency, shall be assessed against any
2324 person who is liable for the motor vehicle privilege license tax
2325 but who (a) displays an out-of-state license tag on the motor
2326 vehicle; or (b) displays a license tag or privilege license decal
2327 on the motor vehicle which was issued for another vehicle. The
2328 commission, for good reason shown, may waive all or any part of

2329 the penalties imposed. No private passenger vehicle registered
2330 under this chapter shall have displayed on the front of such
2331 vehicle, or elsewhere, the official license tag of another state,
2332 whether or not such license tag has expired. Law enforcement
2333 officers of this state may remove from private passenger vehicles
2334 any out-of-state license tags so displayed.

2335 (5) The requirement that the privilege tax be paid during
2336 the anniversary month of each year shall not apply in the
2337 following cases:

2338 (a) When a motor vehicle is acquired * * *, the owner
2339 or operator of the vehicle purchased shall have seven (7) full
2340 working days, exclusive of the date of delivery, after the vehicle
2341 has been delivered to him, within which to make the application
2342 for the required privilege license, otherwise such person shall be
2343 liable for penalty as provided for in this section. Provided,
2344 however, that when any person shall acquire a vehicle as herein
2345 provided, and it shall be necessary that such vehicle be
2346 remodeled, changed or altered by such person before same is
2347 suitable for the purposes for which it was acquired, then such
2348 person shall have seven (7) full working days, exclusive of the
2349 day of the completion of such remodeling, change or alteration,
2350 after the completion thereof within which to make application for
2351 the required privilege license; provided, that if such person
2352 fails to make application within such period, such person shall be
2353 liable for penalty as provided for in this section.

2354 "Delivery" as used herein shall be construed to mean receipt
2355 of such vehicle by the purchaser thereof at his residence or place
2356 of business, and, in the event the vehicle is purchased at any
2357 place other than in the county of residence or place of business
2358 of such person, he shall be entitled to forty-eight (48) hours
2359 within which to transport such vehicle to the county of his
2360 residence or place of business. At all times during such
2361 transportation, the owner or operator of such vehicle shall have

2362 in his possession a true bill of sale, giving the description of
2363 the vehicle, the name and address of the dealer from whom
2364 purchased, the name and address of the owner or operator, and the
2365 date on which the vehicle was acquired. For failure to have such
2366 bill of sale in his possession during the entire time during which
2367 the vehicle is being transported, the owner or operator shall be
2368 liable for the annual privilege tax plus penalty as provided for
2369 in this section.

2370 (b) Where a person has paid the current privilege
2371 license tax required by the laws of another state and applies for
2372 a privilege license in this state within thirty (30) days, no
2373 penalty shall be assessed; however, any person who fails to comply
2374 herewith shall be liable for the full annual tax, plus penalty as
2375 provided for in this section.

2376 (6) Any nonresident of the State of Mississippi who has paid
2377 the current privilege license required by the laws of another
2378 state upon a private carrier of passengers, and thereafter becomes
2379 a resident of the State of Mississippi, or brings such vehicle
2380 into the State of Mississippi for use in connection with his
2381 business in this state, or who is gainfully employed in this state
2382 shall be entitled to operate such vehicle without obtaining a
2383 privilege license in this state for a period of not more than
2384 thirty (30) days.

2385 "Resident" for the purpose of registration and operation of
2386 motor vehicles shall include, but not be limited to, the
2387 following:

2388 (a) Any person, except a tourist or out-of-town
2389 student, who owns, leases or rents a place within the state and
2390 occupies same as a place of residence.

2391 (b) Any person who engages in a trade, profession or
2392 occupation in this state or who accepts employment in other than
2393 seasonal agricultural work.

2394 SECTION 36. Section 27-19-87, Mississippi Code of 1972, is
2395 amended as follows:

2396 27-19-87. Any person operating a motor vehicle on the public
2397 highways of this state under the authority of any trip, temporary,
2398 or excess weight permit provided for in this article, shall at all
2399 times carry such permit in the vehicle for which it is issued, and
2400 any representative or employee of the Mississippi Department of
2401 Transportation, or any other officer authorized by law, shall have
2402 the right to demand the production of such permit and make an
2403 examination and inspection of the same, together with an
2404 examination and inspection of such vehicle and the contents
2405 thereof, to determine whether or not the permit issued is
2406 sufficient to cover the operations being carried on and the gross
2407 weight traversing the highways. For failure to have such permit
2408 in his possession at all times while operating such vehicle upon
2409 the public highways of this state, the owner or operator thereof
2410 shall be liable for the same penalties as are provided for failure
2411 to obtain such permit.

2412 SECTION 37. Section 27-19-95, Mississippi Code of 1972, is
2413 amended as follows:

2414 27-19-95. All certificates of public convenience and
2415 necessity and permits granted by the Mississippi Public Service
2416 Commission authorizing the operation of common and contract
2417 carriers of property or passengers shall be exempt from taxation.
2418 No vehicle shall be registered as a common or contract carrier of
2419 passengers or property, nor a license issued for such vehicle,
2420 unless the owner or operator thereof shall have qualified with the
2421 Mississippi Public Service Commission and obtained a certificate
2422 of public convenience and necessity or permit, and shall have paid
2423 all fees to the Mississippi Public Service Commission, required by
2424 law, if the carrier be one required to qualify with the
2425 Mississippi Public Service Commission. When any vehicle is
2426 qualified with the Mississippi Public Service Commission as a

2427 common or contract carrier of property or passengers, and the
2428 owner or operator thereof has procured a certificate of public
2429 convenience and necessity, or a permit, from the Mississippi
2430 Public Service Commission, such vehicle shall not be registered
2431 and licensed in any classification other than the classification
2432 of a common or contract carrier, either of property or of
2433 passengers. The Mississippi Public Service Commission shall
2434 promptly transmit, or cause to be transmitted, to the State Tax
2435 Commission, a copy of all certificates of public necessity and
2436 convenience, and permits hereafter issued to common and contract
2437 carriers of property or passengers, together with a list giving
2438 full and complete description of all vehicles qualified by such
2439 carrier with the public service commission.

2440 If any person shall operate a motor vehicle which is required
2441 by law to qualify with and obtain a certificate or permit from the
2442 Mississippi Public Service Commission without having so qualified
2443 with and obtained a certificate or permit from the Mississippi
2444 Public Service Commission, and without having obtained the proper
2445 license tag from the State Tax Commission, such person shall,
2446 notwithstanding the provisions of this section, be liable for the
2447 full privilege license tax and the penalty thereon as is otherwise
2448 provided by this article and the State Tax Commission shall
2449 collect such tax and penalty from such person. The State Tax
2450 Commission shall not, however, issue a license tag for such
2451 vehicle unless the owner or operator thereof shall thereafter
2452 qualify with the Mississippi Public Service Commission, at which
2453 time the proper license tag shall be issued.

2454 SECTION 38. Section 27-19-101, Mississippi Code of 1972, is
2455 amended as follows:

2456 27-19-101. Whenever request for duplicate registration
2457 receipt is made to the State Tax Commission or for certificate of
2458 registration when such registration receipt is not on file, the
2459 commission shall immediately prepare such copy, or certificate, as

2460 the case may be, add its certificate of accuracy and affix its
2461 official seal thereto. The fee for each such certified copy or
2462 certificate shall be One Dollar (\$1.00). All fees collected under
2463 the provisions of this section shall be disposed of in the same
2464 manner as regular privilege taxes and permit fees.

2465 SECTION 39. Section 27-19-103, Mississippi Code of 1972, is
2466 amended as follows:

2467 27-19-103. Every common and contract carrier of property or
2468 passengers, liable for any tax under any of the provisions of this
2469 article, shall maintain and keep, and preserve for a period of
2470 three (3) years, full, complete, accurate and intelligible
2471 records, in the English language, showing and reflecting the
2472 extent and status of such carrier's liability for any and all
2473 taxes under the provisions of this article, including, in the case
2474 of carriers of passengers liable for the gross revenue tax under
2475 Section 27-19-7, the total gross revenue attributable to
2476 Mississippi as provided in Section 27-19-7, and, in the case of
2477 carriers of property, manifests, bills of lading and other
2478 records, showing the weight of all loads carried by each vehicle
2479 upon the highways of this state, and the dates thereof, together
2480 with such other pertinent information as the State Tax Commission
2481 may require. The State Tax Commission, or any of its agents and
2482 employees, shall have the power to require such carrier to produce
2483 such records within this state at such time and place as the
2484 commission may designate, and the commission, or any of its
2485 employees, shall also have the authority and power to examine all
2486 such records, wherever located, during the usual hours of business
2487 of the day, to verify the truth and accuracy of any application,
2488 statement, report or return, and to ascertain whether or not any
2489 tax imposed by this article has been fully paid.

2490 SECTION 40. Section 27-19-119, Mississippi Code of 1972, is
2491 amended as follows:

2492 27-19-119. The State Tax Commission, tax collectors, the
2493 highway patrol, or any other authorized enforcement officer, shall
2494 have a right to weigh or have weighed any vehicle to ascertain the
2495 accuracy of registration.

2496 SECTION 41. Section 27-19-121, Mississippi Code of 1972, is
2497 amended as follows:

2498 27-19-121. The State Tax Commission is hereby given power
2499 and authority to make all rules and regulations, not inconsistent
2500 with the provisions of this article, as will, in the judgment of
2501 the commission, contribute to a more efficient administration of
2502 this article. Such rules and regulations, when made, shall have
2503 the same binding force and effect as if incorporated in this
2504 article.

2505 SECTION 42. Section 27-19-125, Mississippi Code of 1972, is
2506 amended as follows:

2507 27-19-125. Any truck owner, truck operator, truck driver or
2508 any other person who is, or may be, interested in or involved in
2509 any business matters with the Mississippi Department of
2510 Transportation who shall, directly or indirectly, give any
2511 employee of the department any gift or gratuity of any kind or
2512 nature, of any value whatsoever, shall be guilty of a misdemeanor
2513 and, upon conviction, shall be fined not less than One Hundred
2514 Dollars (\$100.00) and not more than Five Hundred Dollars
2515 (\$500.00).

2516 If any person should offer to give or give any cash, or
2517 gratuity of any kind or nature, of any value whatsoever, to any
2518 employee of the Mississippi Department of Transportation, or
2519 should leave any such thing at any inspection station, the
2520 employee on duty shall report this to the department immediately,
2521 and the department shall keep a record of all such cases so
2522 reported.

2523 SECTION 43. Section 27-19-127, Mississippi Code of 1972, is
2524 amended as follows:

2525 27-19-127. All duties, powers and authority relating to the
2526 enforcement of the motor tax laws for Mississippi shall be vested
2527 solely in the State Tax Commission, except that the administration
2528 and enforcement of such laws as are applicable to the collection
2529 of license taxes due on private commercial carriers of property
2530 and private carriers of property * * * of a gross weight of ten
2531 thousand (10,000) pounds and less, and on private passenger
2532 vehicles, school buses, taxicabs, ambulances and hearses, shall be
2533 jointly administered by the Tax Commission and the tax collectors
2534 of the several counties. If any sheriff, constable or municipal
2535 law enforcement officer shall enforce the collection of any
2536 delinquent motor vehicle privilege license tax, together with the
2537 penalty thereon provided by law, then such sheriff, constable or
2538 municipal law enforcement officer shall be entitled to one-half
2539 (1/2) of said delinquency and penalty, but he shall not be
2540 entitled to such one-half (1/2) of such delinquency and penalty
2541 unless he actually and directly enforced the collection thereof.
2542 Provided, however, the one-half (1/2) of the delinquency and
2543 penalty due the sheriff or municipal law enforcement officer shall
2544 be paid into a special fund of the county or municipality, as the
2545 case may be, and may be appropriated and expended by the governing
2546 authorities of the county or municipality for any lawful purpose.
2547 No persons other than those named in this article shall ever be
2548 entitled to receive any portion of a delinquency or penalty on
2549 motor vehicle privilege license taxes for the collection of same.
2550 All delinquent privilege taxes and penalties imposed and collected
2551 under the provisions of this article shall be handled and disposed
2552 of in the same manner as the regular taxes.

2553 SECTION 44. Section 27-19-137, Mississippi Code of 1972, is
2554 amended as follows:

2555 27-19-137. The agents of the Mississippi Department of
2556 Transportation and the State Tax Commission shall have the right
2557 to inspect at all reasonable times all motor vehicles operating

2558 upon the highways of this state and shall likewise have the
2559 authority to inspect and examine all records kept by any person
2560 relating or pertaining to the liability of any person for any tax
2561 imposed by the provisions of this article. They shall likewise
2562 have the power to require the production of any such records
2563 within this state, at any time and place designated by them, upon
2564 giving reasonable notice to the person having control and custody
2565 of such records. The Mississippi Department of Transportation and
2566 its representatives shall also have the authority and power to
2567 cause any vehicle engaged in the transportation of property upon
2568 the public highways of this state to submit to a weighing of such
2569 vehicle and the load thereon, either by means of portable or
2570 stationary scales, and may require that such vehicle be driven to
2571 the nearest scales for weighing. If a vehicle has been issued a
2572 registration card, such registration card shall be carried in such
2573 vehicle at all times.

2574 SECTION 45. Section 27-19-303, Mississippi Code of 1972, is
2575 amended as follows:

2576 27-19-303. The following words and phrases, when used in
2577 this article, shall for purposes thereof have the meaning
2578 respectively ascribed thereto as follows:

2579 (1) "Motor vehicle" shall mean every vehicle intended
2580 primarily for use and operation on the public highways, which is
2581 self-propelled and every vehicle intended primarily for operation
2582 on the public highways, which is not driven or propelled by its
2583 own power, but which is designed either to be attached to and
2584 become a part of or to be drawn by a self-propelled vehicle, but
2585 not including farm tractors and other machines and tools used in
2586 production, harvesting and care of farm products.

2587 (2) "Person" shall mean every natural person, firm,
2588 copartnership, association or corporation.

2589 (3) "Motor vehicle dealer" shall mean any business engaged
2590 in the selling or exchanging of new or new and used motor vehicles

2591 or used vehicles; and, which has an established place of business
2592 open for inspection at any time by any peace officer or the
2593 Chairman of the State Tax Commission or one of his authorized
2594 representatives during reasonable hours; and, which buys and sells
2595 or exchanges at least twenty-four (24) vehicles per year.

2596 (4) "Dealer" shall mean such of the principal officers of a
2597 corporation registered as a motor vehicle dealer, and such of the
2598 partners of a copartnership registered as a motor vehicle dealer
2599 as are actively and principally engaged in the motor vehicle
2600 business. The term "dealer" shall not include:

2601 (a) Directors, stockholders or inactive partners; or

2602 (b) Receivers, trustees, administrators, executors,
2603 guardians, or other persons appointed by or acting under any
2604 judgment or order of any court, whether state or federal; or

2605 (c) Public officers while performing their official
2606 duties; or

2607 (d) Persons disposing of motor vehicles acquired for
2608 their own use and actually so used when the same shall have been
2609 used, so acquired in good faith, and not for the purpose of
2610 avoiding the provisions of this article; or

2611 (e) Persons who shall sell motor vehicles as an
2612 incident to their principal business but who are not engaged
2613 primarily in selling motor vehicles. The foregoing shall include
2614 only finance companies or banks which sell repossessed motor
2615 vehicles, and insurance companies which sell motor vehicles which
2616 they have taken into their possession as an incident of payment
2617 made under policies of insurance, and which do not maintain a used
2618 car lot or building with one (1) or more employed motor vehicle
2619 salesmen.

2620 (5) "New motor vehicle dealer" shall mean a business dealing
2621 in new motor vehicles, tractors, trailers or semitrailers, or new
2622 and used motor vehicles, tractors, trailers or semitrailers.

2623 (6) "Used motor vehicle dealer" shall mean a business
2624 dealing in used motor vehicles, tractors, trailers or
2625 semitrailers. "Automobile dismantlers" shall also be classified
2626 as used motor vehicle dealers.

2627 (7) "Established place of business" shall mean any place
2628 owned or leased and regularly occupied by any person for the
2629 primary and principal purpose of engaging in selling, buying,
2630 bartering, exchanging or dealing in motor vehicles, tractors,
2631 trailers or semitrailers, whether same may be displayed or offered
2632 for sale and where the books and records required of the conduct
2633 of such business are maintained and kept. Established places of
2634 business shall be open for inspection at any time by any peace
2635 officer or employee of the State Tax Commission during reasonable
2636 hours. To constitute a place of business, it shall be apparent
2637 that there is a holding out to the general public that an
2638 establishment is offering motor vehicles, tractors, trailers and
2639 semitrailers for sale. There shall be an office separate from and
2640 not in conjunction with or related to any other business for the
2641 purpose of transacting the business of offering motor vehicles,
2642 tractors, trailers or semitrailers for sale, or in lieu of such
2643 office there shall be an adequate display of identification as a
2644 motor vehicle dealer as specified by the Chairman of the State Tax
2645 Commission.

2646 (8) "Automobile dismantler" shall mean any person who
2647 maintains an established place of business and who is engaged in
2648 the business of buying, selling or exchanging used motor vehicles,
2649 mobile homes or house trailers for the purpose of remodeling,
2650 taking apart or rebuilding same or buying and selling of parts of
2651 used motor vehicles and shall be classified as a used motor
2652 vehicle dealer.

2653 (9) "Automobile auction" shall mean any person, firm,
2654 association, corporation or trust, resident or nonresident, acting
2655 as an agent for the purchaser or seller of motor vehicles.

2656 * * *

2657 (10) "Department" or "commission" shall mean the Chairman of
2658 the State Tax Commission.

2659 (11) "Limited motor vehicle dealer" or "limited dealer"
2660 shall mean any business engaged in the selling or exchanging of
2661 new or used motor vehicles, or both, which buys and sells or
2662 exchanges fewer than twenty-four (24) vehicles and is granted a
2663 limited license at the discretion of the Chairman of the State Tax
2664 Commission. Such limited dealer shall be awarded all privileges
2665 of a "motor vehicle dealer," except for the purchase and use of
2666 distinguishing number tags. A limited dealer shall abide by all
2667 provisions and requirements of this article associated with a
2668 "motor vehicle dealer."

2669 (12) "Wholesale motor vehicle dealer" or "wholesale dealer"
2670 shall mean any business engaged in the selling or exchanging of
2671 new or used motor vehicles, or both, strictly on a wholesale basis
2672 with no inventory being maintained which is granted a wholesale
2673 license at the discretion of the Chairman of the State Tax
2674 Commission. Such wholesale dealer shall be awarded all privileges
2675 of a "motor vehicle dealer," except for the purchase and use of
2676 distinguishing number tags. A wholesale dealer shall abide by all
2677 provisions and requirements of this article associated with a
2678 "motor vehicle dealer," except for the requirement of the
2679 "established place of business" and the requirement to buy, sell
2680 or exchange at least twenty-four (24) motor vehicles per year.

2681 SECTION 46. Section 27-19-313, Mississippi Code of 1972, is
2682 amended as follows:

2683 27-19-313. Motorcycle dealers, automobile dismantlers,
2684 automobile auctions, and motor vehicle dealers, shall have posted
2685 in plain sight in their places of business, their motor vehicle
2686 dealer tag permits, state sales tax permits, and county or city
2687 privilege licenses, for the carrying on of their particular
2688 businesses. Such persons shall maintain a record, in their

2689 established place of business, containing the following
2690 information, which shall be open for inspection at any time by any
2691 peace officer or employee of the commission during reasonable
2692 hours:

2693 (a) Every motor vehicle bought, sold, exchanged,
2694 received or accepted for sale or exchange.

2695 (b) Every motor vehicle which is bought or otherwise
2696 acquired, or dismantled.

2697 (c) The name and address of the person from whom such
2698 motor vehicle was purchased or acquired, the date thereof, name
2699 and address of the person to whom such motor vehicle was sold or
2700 otherwise disposed of, and the date thereof, along with a
2701 sufficient description of every motor vehicle, as well as the name
2702 and identifying number thereof.

2703 SECTION 47. Section 27-19-316, Mississippi Code of 1972, is
2704 amended as follows:

2705 27-19-316. Motor vehicle dealers and motorcycle dealers who
2706 are not designated agents pursuant to Section 63-21-13,
2707 Mississippi Code of 1972, shall make quarterly reports to the
2708 commission on forms prescribed by the commission by the twentieth
2709 day of each month following the months of March, June, September
2710 and December on all motor vehicles that have been wholesaled to
2711 other dealers in Mississippi and also on all out-of-state sales.

2712 SECTION 48. Section 27-19-333, Mississippi Code of 1972, is
2713 amended as follows:

2714 27-19-333. Motor vehicle dealer license plates shall
2715 distinguish between the various types of motor vehicle dealers.
2716 The commission shall provide for the issuance of appropriately
2717 lettered, numbered or colored, or combinations thereof, motor
2718 vehicle dealer's license plates so as to distinguish between the
2719 various categories and types of motor vehicle dealers.

2720 SECTION 49. Section 27-51-13, Mississippi Code of 1972, is
2721 amended as follows:

2722 27-51-13. On or before September 10, the clerk of the board
2723 of supervisors shall furnish the county tax collector a certified
2724 copy of the county tax levy for the ensuing year. This tax levy
2725 shall not only show the tax levy for each purpose for which it was
2726 levied, but it shall also show the total tax levy for each
2727 separate taxing area in the county, including the state ad valorem
2728 tax levy.

2729 If for any reason the said county tax levy is not adopted
2730 and/or delivered to the county tax collector on or before the 15th
2731 day of September, then the said tax collector is hereby authorized
2732 to postpone for one (1) month the beginning of the collection of
2733 ad valorem taxes and road and bridge privilege taxes on all motor
2734 vehicles legally situated in his county and liable for said taxes,
2735 and the tax collector shall notify the taxpayers of his county by
2736 newspaper publication that the beginning of the collection of said
2737 taxes is postponed for one (1) month due to the fact that he has
2738 not been furnished with a certified copy of the said tax levy as
2739 provided by law. Copies of this said newspaper notice shall be
2740 furnished the State Tax Commission and the Mississippi Highway
2741 Safety Patrol, and the provisions of said notice shall be
2742 controlling in all respects on such agencies and on any other
2743 peace officer, and no damages, penalties or interest shall accrue
2744 against any owner of such motor vehicles during such postponement
2745 period.

2746 If such tax levy is not furnished the tax collector within
2747 the said one (1) month, then the same procedure as to postponement
2748 shall be followed and the same immunities shall apply from month
2749 to month until such tax levy has been furnished the tax collector.

2750 SECTION 50. Section 27-51-41, Mississippi Code of 1972, is
2751 amended as follows:

2752 27-51-41. (1) The exemptions from the provisions of this
2753 chapter shall be confined to those persons or property exempted by
2754 this chapter or by the provisions of the Constitution of the

2755 United States or the State of Mississippi. No exemption as now
2756 provided by any other statute shall be valid as against the tax
2757 levied by this chapter. Any subsequent exemption from the tax
2758 levied hereunder shall be provided by amendment to this section
2759 which shall be inserted in the bill at length.

2760 (2) The following shall be exempt from ad valorem taxation:

2761 (a) All motor vehicles, as defined in this chapter, and
2762 including motor-propelled farm implements and vehicles, while in
2763 the hands of bona fide dealers as merchandise and which are not
2764 being operated upon the highways of this state * * *.

2765 (b) All motor vehicles belonging to the federal
2766 government or the State of Mississippi or any agencies or
2767 instrumentalities thereof * * *.

2768 (c) All motor vehicles owned by any school district in
2769 the state * * *.

2770 (d) All motor vehicles owned by any fire protection
2771 district incorporated in accordance with Sections 19-5-151 through
2772 19-5-207 or by any fire protection grading district incorporated
2773 in accordance with Sections 19-5-215 through 19-5-243 * * *.

2774 (e) All motor vehicles owned by units of the
2775 Mississippi National Guard * * *.

2776 (f) All motor vehicles which are exempted from highway
2777 privilege taxes under Section 27-19-1 et seq. * * *

2778 (g) All motor vehicles operated in this state as common
2779 and contract carriers of property, private commercial carriers of
2780 property, private carriers of property and buses, all of which
2781 have a gross weight in excess of ten thousand (10,000)
2782 pounds * * *.

2783 (h) Antique automobiles as defined in Section 27-19-47,
2784 and antique pickup trucks as provided for under Section
2785 27-19-47.2, Mississippi Code of 1972 * * *.

2786 (i) Street rods as defined in Section 27-19-56.6 * * *.

2787 (j) Motor vehicles owned by disabled American veterans,
2788 or by spouses of deceased disabled American veterans, in
2789 accordance with Section 27-19-53 * * *.

2790 (k) One (1) motor vehicle owned by the unremarried
2791 surviving spouse of a member of the Armed Forces of the United
2792 States who, while on active duty, is killed or dies and one (1)
2793 motor vehicle owned by the unremarried surviving spouse of a
2794 member of a reserve component of the Armed Forces of the United
2795 States or of the National Guard who, while on active duty for
2796 training, is killed or dies * * *.

2797 (l) Motor vehicles owned by recipients of the
2798 Congressional Medal of Honor or by former prisoners of war, or by
2799 spouses of such deceased persons, in accordance with Section
2800 27-19-54 * * *.

2801 (m) (i) One (1) private carrier of passengers, as
2802 defined in Section 27-19-3, owned by any religious society,
2803 ecclesiastical body or any congregation thereof * * * which is
2804 used exclusively for such society and not for profit.

2805 (ii) All motor vehicles owned by any such
2806 religious society or any educational institution having a seating
2807 capacity greater than seven (7) passengers and used exclusively
2808 for transporting passengers for religious or educational purposes
2809 and not for profit * * *.

2810 (n) All motor vehicles primarily used as rentals under
2811 rental agreements with a term of not more than thirty (30)
2812 continuous days each and under the control of persons who are
2813 engaged in the business of renting such motor vehicles and who are
2814 subject to the tax under Section 27-65-231 * * *.

2815 (o) Antique motorcycles as defined in Section
2816 27-19-47.1 * * *.

2817 (p) One (1) motor vehicle owned by a recipient of the
2818 Purple Heart as provided in Section 27-19-56.5.

2819 (q) Motor vehicles that are eligible to display an
2820 authentic historical license plate as provided for in Section
2821 27-19-56.11.

2822 (3) Any claim for tax exemption by authority of the
2823 above-mentioned code sections or by any other legal authority
2824 shall be set out in the application for the road and bridge
2825 privilege license, and the specific legal authority for such tax
2826 exemption claim shall be cited in said application, and such
2827 authority cited shall be shown by the tax collector on the tax
2828 receipt as his authority for not collecting such ad valorem taxes,
2829 and the tax collector shall carry forward such information in his
2830 tax collection reports.

2831 (4) Any motor vehicle driven over the highways of this state
2832 to the extent that the owner of such motor vehicle is required to
2833 purchase a road and bridge privilege license in this state, yet
2834 the legal situs of such motor vehicle is located in another state,
2835 shall be exempt from ad valorem taxes authorized by this chapter.

2836 (5) If a taxpayer shall sell, trade or otherwise dispose of
2837 a vehicle on which the ad valorem and road and bridge privilege
2838 taxes have been paid in any county in the state, he shall remove
2839 the license plate from the vehicle. Such license plate must be
2840 surrendered to the issuing authority with the corresponding tax
2841 receipt, if required, and credit shall be allowed for the taxes
2842 paid for the remaining tax year on like privilege or ad valorem
2843 taxes due on another vehicle owned by the seller or transferor or
2844 by the seller's or transferor's spouse or dependent child. If the
2845 seller or transferor does not elect to receive such credit at the
2846 time the license plate is surrendered, the issuing authority shall
2847 issue a certificate of credit to the seller or transferor, or to
2848 the seller's or transferor's spouse or dependent child, or to any
2849 other person, business or corporation, at the direction of the
2850 seller or transferor, for the remaining unexpired taxes prorated
2851 from the first day of the month following the month in which the

2852 license plate is surrendered. The total of such credit may be
2853 used by the person or entity to whom the certificate of credit is
2854 issued, regardless of the relative amounts attributed to privilege
2855 taxes or to county, school or municipal ad valorem taxes. Any
2856 credit allowed for taxes due or any certificate of credit issued
2857 may be applied to like taxes owed in any county by the person to
2858 whom the credit is allowed or by the person possessing the
2859 certificate of credit. No credit, however, shall be allowed on
2860 the charge made for the license plate. Such license plates
2861 surrendered to the tax collector shall be retained by him, and in
2862 no event shall such license plate be attached to any vehicle after
2863 being surrendered to the tax collector, nor shall any license
2864 plate be transferred from one (1) vehicle to any other vehicle.

2865 (6) If the person owning a vehicle subject to taxation under
2866 the provisions of this chapter does not operate such vehicle on
2867 the highways of this state from the date of acquisition or, if
2868 previously registered, from the end of the anniversary month of
2869 the tag and decals to the date on which he makes application for a
2870 current license tag or decals, he shall pay such ad valorem tax
2871 for a period of twelve (12) months beginning with the first day of
2872 the month in which he applies for a current license tag or decals
2873 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
2874 shall submit an affidavit with an application attesting to the
2875 fact that the vehicle was not operated on the highways of this
2876 state from the date of acquisition or, if previously registered,
2877 from the end of the anniversary month of the tag and decals to the
2878 date on which he makes application for the current license tag or
2879 decals.

2880 (7) Any person found violating any of the provisions of this
2881 section shall be arrested and tried, and if found guilty shall be
2882 fined in an amount double the total amount of taxes involved.

2883 SECTION 51. Section 27-61-15, Mississippi Code of 1972, is
2884 amended as follows:

2885 27-61-15. Each permittee, owner or operator liable for tax
2886 under this chapter shall maintain and keep for a period of not
2887 less than three (3) years such records of all fuel purchases and
2888 all fuel used within this state by such permittee, owner or
2889 operator, together with invoices, bills of lading and other
2890 pertinent records as may be required by the commission for the
2891 reasonable administration of this chapter. The commission shall
2892 have the right to examine and inspect, during the usual business
2893 hours of the day, all records, books, papers and other documents
2894 relating to the tax liability of any such person. In the event
2895 such records, books, papers and other documents are not located in
2896 this state and available to the commission, then the commission
2897 shall have the authority and power to require such owners or
2898 operators to produce within this state, at such time and place as
2899 the commission may designate, all such records, books, papers and
2900 other documents or, at the option of the owner or operator, duly
2901 verified copies thereof. Whenever any permittee shall fail or
2902 refuse to file any report required by this chapter, or keep and
2903 maintain the records required by this chapter, or shall file an
2904 incorrect or fraudulent report, the commission may determine after
2905 an investigation the number of gallons of fuel which the permittee
2906 has incurred liability for under this chapter, fix the amount of
2907 taxes and penalties due and make assessments therefor. Upon
2908 making such assessment, the commission shall notify the permittee
2909 accordingly, setting a time and place for a hearing at which such
2910 permittee may appear and show cause why such amount is not due
2911 from him under the provisions of this chapter. In the event the
2912 permittee fails to appear at such hearing, then the amount found
2913 by the commission to be due shall be final.

2914 The commission is hereby authorized and empowered, in its
2915 discretion, to exempt private commercial carriers of property by
2916 motor vehicle and private carriers of property from the provisions
2917 of Section 27-61-7 of this chapter, and to issue such

2918 administrative rules as may be necessary or proper to insure the
2919 collection of the tax imposed by this chapter on such carriers.

2920 SECTION 52. Section 27-61-23, Mississippi Code of 1972, is
2921 amended as follows:

2922 27-61-23. In order to carry out the purpose of this chapter,
2923 the commission is hereby authorized and empowered to promulgate
2924 and enforce reasonable rules and regulations, and establish
2925 standards for the determination of the number of miles which a
2926 gallon of gasoline, diesel fuel, or kerosene would propel the
2927 different types and weights of vehicles. In order to carry out
2928 the purposes of this chapter, the commission is further authorized
2929 and empowered to determine and establish, from the best
2930 information obtainable, the average number of miles which each
2931 type or kind of fuel will propel each type or class of vehicle.

2932 SECTION 53. Section 27-61-27, Mississippi Code of 1972, is
2933 amended as follows:

2934 27-61-27. All reciprocal agreements entered into by the
2935 commission under the provisions of Section 27-19-143, Mississippi
2936 Code of 1972, shall be based upon the terms and provisions of this
2937 chapter insofar as such reciprocal agreements relate to common
2938 carriers of property, contract carriers of property, private
2939 commercial carriers of property, and common or contract carriers
2940 of passengers not liable for the gross receipts tax under Section
2941 27-19-7, Mississippi Code of 1972, and full compliance with the
2942 provisions of this chapter shall be a condition precedent for the
2943 obtaining of the benefits of any such reciprocal agreement by any
2944 individual carrier of the classes herein specified. The
2945 commission shall from time to time, as it deems necessary,
2946 investigate such carriers of the classes herein specified which
2947 are known to make regular or frequent trips upon the highways of
2948 this state for the purpose of determining whether or not each of
2949 such carriers is complying with the provisions hereof, and, for
2950 the purpose of such investigation, the commission shall have the

2951 power and authority to examine the books and records of any such
2952 carrier as provided in Section 27-61-15 of this chapter. As the
2953 extension of reciprocity to any carrier is a matter of grace
2954 rather than a matter of right, the burden shall, in all cases, be
2955 upon the carrier in any such investigation to make proof
2956 sufficient to convince the commission of its full compliance with
2957 the provisions of this chapter, and unless the commission is so
2958 convinced, it shall cancel such reciprocal agreement, insofar as
2959 the specific carrier is concerned, for a period of at least sixty
2960 (60) days, and until such carrier presents proof sufficient to
2961 convince the commission that it is fully complying with this
2962 chapter, and, during such period, such carrier shall be denied the
2963 benefits of such agreement. If any carrier shall fail or refuse
2964 to produce any receipt, invoice, record, book, paper or other
2965 document relating to its tax liability under the provisions of
2966 this chapter when demanded by the commission, or shall fail or
2967 refuse to permit an inspection of its books and records as
2968 provided in Section 27-61-15 hereof, the commission shall
2969 forthwith cancel such reciprocal agreement, insofar as same
2970 applied to such carrier, for a period of at least one hundred
2971 twenty (120) days and until the book, record, or paper is produced
2972 or an inspection thereof permitted; and during such period such
2973 carrier shall be denied the benefits of such agreement. In all
2974 cases of the cancellation of any such reciprocal agreement as to
2975 any individual carrier, the commission shall immediately notify
2976 the carrier affected by such cancellation, in writing by
2977 registered mail, and it shall advise the carrier of the reason or
2978 reasons for such cancellation and the period thereof.

2979 The commission is hereby vested and empowered with full,
2980 complete and final discretion to determine whether or not any
2981 reciprocal agreement shall be cancelled insofar as any carrier is
2982 concerned, and there shall be no appeal from its decision, it

2983 being hereby declared that no carrier has any vested rights in
2984 such reciprocal agreements.

2985 SECTION 54. Section 27-61-29, Mississippi Code of 1972, is
2986 amended as follows:

2987 27-61-29. Whenever, for any reason, the commission shall
2988 cancel the reciprocity of any carrier under any reciprocal
2989 agreement, then such carrier may obtain a temporary motor vehicle
2990 permit from the commission for each vehicle owned and operated
2991 which would otherwise be operated under the benefits of such
2992 reciprocal agreement. Such permits shall be obtained by making
2993 application therefor to the commission, and they shall be issued
2994 for the period of time for which the carrier's reciprocity has
2995 been cancelled. If, at the end of such period, the carrier is not
2996 then entitled to the benefits of the reciprocal agreements, no
2997 additional or renewal permit shall be issued to him. The carrier
2998 shall pay a fee for each of such permits equal to the
2999 proportionate part of the annual privilege license tax provided in
3000 Sections 27-19-1 through 27-19-167, Mississippi Code of 1972, plus
3001 an additional ten percent (10%) of the proportionate part of such
3002 tax. All fees so paid shall be for the privilege of using the
3003 highways of this state for the length of time during which the
3004 carrier's reciprocity is cancelled in lieu of the annual privilege
3005 license required under the provisions of * * * Sections 27-19-1
3006 through 27-19-167, and all such fees shall be paid into the same
3007 fund and distributed in the same manner provided in * * * Sections
3008 27-19-1 through 27-19-167. The carrier may, instead of obtaining
3009 the permits specified in this section, operate his vehicles by
3010 obtaining trip permits as specified in * * * Sections 27-19-1
3011 through 27-19-167.

3012 SECTION 55. Section 63-5-13, Mississippi Code of 1972, is
3013 amended as follows:

3014 63-5-13. (1) Except as otherwise provided in this section,
3015 the total outside width of any vehicle, exclusive of required

3016 safety devices, or the load thereon shall not exceed eight and
3017 one-half (8-1/2) feet; provided, however, that appurtenances on
3018 recreational vehicles shall be allowed so long as they are inside
3019 the exterior rearview mirrors of the recreational vehicle or
3020 inside the exterior rearview mirrors of the vehicle towing the
3021 recreational vehicle, and such mirrors do not extend further than
3022 necessary to obtain the appropriate field of view.

3023 (2) The total outside load width of any vehicle hauling
3024 unprocessed forest products on public roads, streets or highways,
3025 other than interstate highways, shall not exceed nine and one-half
3026 (9-1/2) feet if such products may not be shortened without
3027 rendering them useless for the end product for which they were
3028 cut; provided, however, the total outside vehicle width of such a
3029 vehicle, exclusive of required safety devices and the load of such
3030 vehicle, shall not exceed eight and one-half (8-1/2) feet.

3031 (3) The total outside width of a farm tractor shall not
3032 exceed ten (10) feet, except that farm tractors shall not be
3033 operated upon the interstate highways without a special permit
3034 from the Mississippi Department of Transportation.

3035 SECTION 56. Section 63-5-29, Mississippi Code of 1972, is
3036 amended as follows:

3037 63-5-29. On all highways of the State of Mississippi except
3038 those referred to in Sections 63-5-31 and 63-5-33, and subject to
3039 the limitations imposed on wheel and axle loads by Section 63-5-27
3040 and to the further limitations hereinafter specified, the total
3041 combined weight (vehicles plus load) on any group of axles shall
3042 not exceed the value given in the following table (Table I),
3043 corresponding to the distance in feet between the extreme axles of
3044 the group, measured longitudinally to the nearest foot:

3045	Distance in Feet Between	Maximum Load in Pounds
3046	the Extreme of Any Group of Axles	Carried on any Group of Axles
3047	4	28,650
3048	5	29,650

3049	6	30,640
3050	7	31,630
3051	8	32,610
3052	9	33,580
3053	10	34,550
3054	11	35,510
3055	12	36,470
3056	13	37,420
3057	14	38,360
3058	15	39,300
3059	16	40,280
3060	17	41,160
3061	18	42,080
3062	19	42,990
3063	20	43,900
3064	21	44,800
3065	22	45,700
3066	23	46,590
3067	24	47,470
3068	25	48,350
3069	26	49,220
3070	27	50,090
3071	28	50,950
3072	29	51,800
3073	30	52,650
3074	31	53,490
3075	32	54,330
3076	33	55,160
3077	34	55,650
3078	35	56,800
3079	36 and greater	57,650 maximum

3080 Moreover, in addition to the per axle weight limitation
3081 specified by Section 63-5-27, the maximum load carried on a

3082 combination of vehicles shall be subject to the following
3083 additional limitations: The maximum load carried on any group of
3084 two (2) axles shall not exceed twenty-four thousand (24,000)
3085 pounds in instances where one or more of such axles is a driving
3086 axle (that is, an axle turned by the vehicle's engine power).

3087 (2) An axle group shall consist of any two (2) or more
3088 consecutive axles of any vehicle or combination of vehicles.

3089 (3) Provided, however, that, subject to the limitations
3090 imposed on:

3091 (a) Wheel, axle loads, spacing and weight by
3092 Sections 63-5-27 and 63-5-33, and

3093 (b) Weight limitations on highways and bridges by
3094 Section 65-1-45, Mississippi Code of 1972, any product produced on
3095 or distributed from a location on any highway within or without
3096 the State of Mississippi may be transported from such place of
3097 production or location of distribution by the nearest route toward
3098 its destination on such highway or highways to a point where such
3099 highway intersects a highway previously found or hereafter found
3100 by the commission to be suitable to carry the maximum load limits
3101 pursuant to Sections 63-5-33 and 63-5-35; and provided further,
3102 that any goods, materials, and equipment actually used in the
3103 supply of an activity of producing, manufacturing or distributing
3104 products on any such highway within the State of Mississippi may
3105 be transported on such highway to the site of such manufacture,
3106 production or distribution. However, any penalty assessed against
3107 a vehicle operating under the provisions of this paragraph (3)(b)
3108 shall be calculated according to the maximum weight which that
3109 particular vehicle is legally permitted to transport and not the
3110 maximum gross weight limit established for that highway.

3111 Nothing herein contained shall be construed to permit
3112 movements of weights in excess of those provided for in this
3113 section (63-5-29) over a route or section thereof for the purpose
3114 of a shortcut between two (2) highways found by the commission to

3115 be suitable to carry the maximum load limits pursuant to Sections
3116 63-5-33 and 63-5-35 or any other purpose not consistent with the
3117 aforementioned provisions.

3118 Nothing in Sections 63-5-29, and 63-5-34, shall be construed
3119 to imply any general variation from the maximum weight limitations
3120 designated by the Mississippi Department of Transportation other
3121 than specified in Sections 63-5-29 and 63-5-34.

3122 SECTION 57. Section 63-5-31, Mississippi Code of 1972, is
3123 amended as follows:

3124 63-5-31. Subject to the limitations imposed on wheel and
3125 axle loads by Section 63-5-27, and to the further limitations
3126 hereinafter specified, the total combined weight (vehicles plus
3127 load) on any group of axles shall not exceed the value given in
3128 the following table (Table II) corresponding to the distance in
3129 feet between the extreme axles of the group, measured
3130 longitudinally to the nearest foot, on those highways or parts of
3131 highways found by the Mississippi Transportation Commission to be
3132 suitable to carry such increased load limits from an engineering
3133 standpoint, and so designated as such by order of said commission
3134 entered on its minutes and published once each week for three
3135 successive weeks in a daily newspaper of general circulation in
3136 this state:

3137 TABLE II

3138	Distance in Feet Between	Maximum Load in Pounds
3139	the Extreme of Any Group of Axles	Carried on Any Group of Axles
3140	4	32,000
3141	5	32,000
3142	6	32,000
3143	7	32,000
3144	8	32,610
3145	9	33,779
3146	10	34,942
3147	11	36,097

3148	12	37,246
3149	13	38,387
3150	14	39,522
3151	15	40,649
3152	16	41,770
3153	17	42,883
3154	18	43,990
3155	19	45,089
3156	20	46,182
3157	21	47,267
3158	22	48,346
3159	23	49,417
3160	24	50,482
3161	25	51,539
3162	26	52,590
3163	27	53,633
3164	28	54,670
3165	29	55,699
3166	30	56,722
3167	31	57,737
3168	32	58,746
3169	33	59,747
3170	34	60,742
3171	35	61,729
3172	36	62,710
3173	37	63,683
3174	38 and greater	64,650 maximum

3175 Moreover, in addition to the per axle weight limitations
3176 specified by Section 63-5-27, the maximum load carried on a
3177 combination of vehicles shall be subject to the following
3178 additional limitations: The maximum load carried on any group of
3179 two (2) axles shall not exceed twenty-seven thousand (27,000)

3180 pounds in instances where one or more of such axles is a driving
3181 axle (that is, an axle turned by the vehicle's engine power).

3182 An axle group shall consist of any two (2) or more
3183 consecutive axles of any vehicle or combination of vehicles.

3184 SECTION 58. Section 63-5-35, Mississippi Code of 1972, is
3185 amended as follows:

3186 63-5-35. (1) It is the expressed intent of the Legislature
3187 that the Mississippi Transportation Commission shall take into
3188 consideration economic factors involving agriculture and industry
3189 within the State of Mississippi and shall allow such increased
3190 load limits pursuant to Section 63-5-33 for agricultural and
3191 industrial well-being where such is shown to be practical or
3192 necessary.

3193 (2) The Mississippi Transportation Commission shall
3194 designate Mississippi Highway 32 from its intersection with U.S.
3195 Highway 49 at Webb, Tallahatchie County, eastward to Charleston as
3196 eligible to carry the load limits scheduled in Section 63-5-33,
3197 Mississippi Code of 1972.

3198 SECTION 59. Section 63-5-39, Mississippi Code of 1972, is
3199 amended as follows:

3200 63-5-39. (1) The State Tax Commission and county tax
3201 collectors, upon registering any vehicle under the laws of this
3202 state, when the vehicle is designed and used primarily for the
3203 transportation of property or for the transportation of ten (10)
3204 or more persons, may require such information and may make such
3205 investigations and tests as may be necessary to enable them to
3206 determine whether such vehicle may safely be operated upon the
3207 highways in compliance with the provisions of this chapter. No
3208 vehicle shall be registered for a permissible gross weight in
3209 excess of the limitations set forth in this chapter unless a
3210 special permit is obtained as provided in Section 63-5-51, nor
3211 shall any temporary, trip, or other permit be issued for such
3212 vehicle for a gross weight in excess of the limitations set forth

3213 in this chapter unless such special permit is obtained. Every
3214 vehicle registered shall meet the following requirements:

3215 (a) It shall be equipped with brakes, as required in
3216 Sections 63-7-51 and 63-7-53.

3217 (b) Every motor vehicle to be operated outside of
3218 business and residence districts shall have motive power adequate
3219 to propel, at a reasonable speed, such vehicles and any load
3220 thereon or to be drawn thereby.

3221 (2) The State Tax Commission and the county tax collectors
3222 shall insert in the registration card issued for every such
3223 vehicle the gross weight for which it is registered, and, if it is
3224 a motor vehicle to be used for propelling other vehicles, they
3225 shall separately insert the total permissible gross weight of such
3226 vehicle and other vehicles to be propelled by it. The
3227 registration card issued for every such vehicle shall be carried
3228 in such vehicle at all times. They may also issue a special plate
3229 with such gross weight or weights stated thereon, which shall be
3230 attached to the vehicle and displayed thereon at all times. It
3231 shall be unlawful for any person to operate any vehicle or
3232 combination of vehicles of a gross weight in excess of that for
3233 which registered by the State Tax Commission or the county tax
3234 collector, or in excess of the limitations set forth in this
3235 chapter.

3236 SECTION 60. Section 63-5-45, Mississippi Code of 1972, is
3237 amended as follows:

3238 63-5-45. The transportation by truck of perishable
3239 commodities of foreign import discharged at any port in the State
3240 of Mississippi shall not exceed sixty-four thousand, six hundred
3241 fifty (64,650) pounds load weight on vehicles having wheel base
3242 dimensions of not less than forty-five (45) feet, nor more than
3243 the maximum allowed by law for any weight. However, such weight
3244 and requirements with respect thereto shall never exceed federal
3245 limitations for the procurement of federal aid for either

3246 maintenance or construction of highways. For vehicles covered by
3247 this section, the Mississippi Department of Transportation may
3248 prescribe by regulation, from time to time, the number of wheels,
3249 axles, size and pressure of tires, and speed, and other related
3250 requirements when necessary to such vehicles, which it shall find
3251 and determine to be most desirable for the protection and safety
3252 of the public highways, considering the size and nature of such
3253 vehicles, all in accordance with federal requirements.

3254 Transportation permitted under this section shall be limited to
3255 the use of U.S. Highway 90 West from the City of Gulfport,
3256 Harrison County, Mississippi.

3257 SECTION 61. Section 63-5-47, Mississippi Code of 1972, is
3258 amended as follows:

3259 63-5-47. Motor vehicles engaged in transporting commodities
3260 to or from terminal or port facilities on the Mississippi River
3261 may be operated with a total weight and/or size in excess of
3262 limitations which may be specified by law, although such size or
3263 weight limitations shall never exceed federal limitations for the
3264 procurement of federal aid for either maintenance or construction,
3265 or the limitations then in force in any state immediately adjacent
3266 to the county in which such port or terminal facilities are
3267 located, provided that:

3268 (a) Said movement is wholly within a county which has
3269 therein a bridge across the Mississippi River.

3270 (b) The operation of such vehicle or vehicles with such
3271 gross weight shall first be approved by the Mississippi Department
3272 of Transportation, and a permit issued by said department
3273 specifying the roads, highways or streets within such county over
3274 which such vehicle or vehicles may be operated.

3275 (c) Said commodities have been received at such
3276 terminal or port facilities by water transportation and are
3277 destined for delivery across the bridge or said commodities have

3278 been received by movement across the bridge and are to be shipped
3279 from such terminal by water.

3280 The operator of each and every motor vehicle operating under
3281 the provisions of this section shall, at all times, carry the
3282 permit issued by the said Mississippi Department of
3283 Transportation, or a certified copy thereof.

3284 SECTION 62. Section 63-7-61, Mississippi Code of 1972, is
3285 amended as follows:

3286 63-7-61. No person shall sell any new motor vehicle nor
3287 shall any new motor vehicle be registered unless such motor
3288 vehicle is equipped with safety glass throughout.

3289 No person shall replace any glass in any motor vehicle except
3290 with safety glass, provided same can be easily or readily
3291 obtained.

3292 The term "safety glass" shall mean any product composed of
3293 glass, so manufactured, fabricated, or treated as substantially to
3294 prevent shattering and flying of the glass when struck or broken
3295 or such other or similar product as may be approved by the
3296 department.

3297 The department shall compile and publish a list of types of
3298 glass by name approved by it as meeting the requirements of this
3299 section. The State Tax Commission and county tax collectors shall
3300 not register any motor vehicle which is subject to the provisions
3301 of this section unless it is equipped with an approved type of
3302 safety glass, and the State Tax Commission shall suspend the
3303 registration of any motor vehicle so subject to this section which
3304 it finds is not so equipped until it is made to conform to the
3305 requirements of this section.

3306 SECTION 63. Section 63-7-67, Mississippi Code of 1972, is
3307 amended as follows:

3308 63-7-67. Every solid rubber tire on a vehicle shall have
3309 rubber on its entire traction surface at least one (1) inch thick
3310 above the edge of the flange of the entire periphery.

3311 No person shall operate or move on any highway any motor
3312 vehicle, trailer, or semitrailer having any metal tire in contact
3313 with the roadway.

3314 No tire on a vehicle moved on a highway shall have on its
3315 periphery any block, stud, flange, cleat, or spike or any other
3316 protuberances of any material other than rubber which projects
3317 beyond the tread of the traction surface of the tire. However, it
3318 shall be permissible to use farm machinery with tires having
3319 protuberances which will not injure the highway, and it shall be
3320 permissible to use tire chains of reasonable proportions upon any
3321 vehicle when required for safety because of snow, ice, or other
3322 conditions tending to cause a vehicle to skid.

3323 The Mississippi Department of Transportation and local
3324 authorities in their respective jurisdictions may, in their
3325 discretion, issue special permits authorizing the operation upon a
3326 highway of traction engines or tractors having movable tracks with
3327 transverse corrugations upon the periphery of such movable tracks
3328 or farm tractors or other farm machinery, the operation of which
3329 upon a highway would otherwise be prohibited under this title.

3330 SECTION 64. Section 63-7-87, Mississippi Code of 1972, is
3331 amended as follows:

3332 63-7-87. The State Tax Commission, Mississippi Highway
3333 Patrol and other law enforcement agencies are hereby charged with
3334 enforcement of Sections 63-7-83 through 63-7-89.

3335 SECTION 65. Section 63-21-7, Mississippi Code of 1972, is
3336 amended as follows:

3337 63-21-7. (1) The State Tax Commission shall prescribe and
3338 provide suitable forms of applications, certificates of title,
3339 notices of security interests, and all other notices and forms
3340 necessary to carry out the provisions of this chapter.

3341 (2) The State Tax Commission may:

3342 (a) Promulgate such rules and regulations deemed by it
3343 to be appropriate to implement the provisions of the chapter.

3344 (b) Make necessary investigations to procure
3345 information required to carry out the provisions of this chapter.

3346 (c) Assign a new vehicle identification number to a
3347 vehicle if it has none, or if its vehicle identification number is
3348 destroyed or obliterated, and then shall issue a new certificate
3349 of title showing the new identifying number or make an appropriate
3350 endorsement on the original certificate.

3351 (3) The State Tax Commission shall make available
3352 information concerning the status of a title on any vehicle as
3353 reflected by the records in a manner as prescribed by the State
3354 Tax Commission. Such information supplied by the State Tax
3355 Commission shall be considered official only if in writing. The
3356 State Tax Commission shall charge the fees as set forth in Section
3357 63-21-63. However, no fee shall be charged Mississippi law
3358 enforcement agencies or law enforcement agencies of any other
3359 state when such state furnishes like or similar information
3360 without charge to the State Tax Commission or other Mississippi
3361 law enforcement agencies.

3362 SECTION 66. Section 63-21-27, Mississippi Code of 1972, is
3363 amended as follows:

3364 63-21-27. (1) If a certificate of title is lost, stolen,
3365 mutilated or destroyed or becomes illegible, the first lienholder
3366 or, if none, the owner or legal representative of the owner named
3367 in the certificate, as shown by the records of the State Tax
3368 Commission, shall promptly make application for and may obtain a
3369 replacement upon furnishing information satisfactory to the
3370 commission. The replacement certificate of title shall contain
3371 the legend "This is a replacement certificate and may be subject
3372 to the rights of a person under the original certificate." It
3373 shall be mailed to the lienholder named in it or, if none, to the
3374 owner.

3375 (2) The State Tax Commission shall not issue a new
3376 certificate of title to a transferee upon application made on

3377 replacement certificate until fifteen (15) days after receipt of
3378 the application.

3379 (3) A person recovering an original certificate of title for
3380 which a replacement has been issued shall promptly surrender the
3381 original certificate to the State Tax Commission.

3382 SECTION 67. Section 63-21-51, Mississippi Code of 1972, is
3383 amended as follows:

3384 63-21-51. A lienholder named in a notice of security
3385 interest filed by the State Tax Commission shall, upon written
3386 request of the owner or of another lienholder named on the
3387 certificate, disclose any pertinent information as to his security
3388 agreement and the indebtedness secured by it.

3389 SECTION 68. Section 63-21-63, Mississippi Code of 1972, is
3390 amended as follows:

3391 63-21-63. There shall be paid to the State Tax Commission
3392 for issuing and processing documents required by this chapter,
3393 fees according to the following schedule:

3394	(1) Each application for certificate of title	\$4.00
3395	(2) Each application for replacement or	
3396	corrected certificate of title	4.00
3397	(3) Each suspension or revocation of	
3398	certificate of title	4.00
3399	(4) Each notice of security interest	4.00
3400	(5) Each release of security interest	4.00
3401	(6) Each assignment by lienholder	4.00
3402	(7) Each application for information as to	
3403	the status of the title of a vehicle	4.00

3404 The designated agent may add the sum of One Dollar (\$1.00) to
3405 each document processed for which a fee is charged to be retained
3406 as his commission for services rendered. All other fees collected
3407 shall be remitted to the State Tax Commission.

3408 If more than one (1) transaction be involved in any
3409 application on a single vehicle and if supported by all required

3410 documents, the fee charged by the State Tax Commission and by the
3411 designated agent for processing and issuing shall be considered as
3412 only one (1) transaction.

3413 SECTION 69. Section 63-21-75, Mississippi Code of 1972, is
3414 amended as follows:

3415 63-21-75. The State Tax Commission is charged with the
3416 enforcement of the provisions of this chapter and the commission
3417 is hereby authorized and empowered to call upon any and all law
3418 enforcement agencies and officers of this state for such
3419 assistance as it may deem necessary in order to assure such
3420 enforcement. It shall be the duty of such law enforcement
3421 agencies and officers to render such assistance to the State Tax
3422 Commission when called upon by the commission to so do.

3423 SECTION 70. Section 63-23-7, Mississippi Code of 1972, is
3424 amended as follows:

3425 63-23-7. Prior to disposition of an abandoned motor vehicle
3426 any automobile dealer, wrecker service or repair service owner, or
3427 any person on whose property such a vehicle is lawfully towed at
3428 the written request of a law enforcement officer, shall inquire of
3429 the State Tax Commission as to status of the vehicle in regard to
3430 the Mississippi Motor Vehicle Title Law. Said inquiry shall
3431 provide the description of the vehicle including the vehicle
3432 identification number. Upon request of the State Tax Commission,
3433 satisfactory evidence must be furnished as to abandonment in
3434 compliance with this chapter. Upon receipt of notification of the
3435 foregoing, the State Tax Commission shall advise any automobile
3436 dealer, wrecker service or repair service owner, or any person on
3437 whose property such a vehicle is lawfully towed at the written
3438 request of a law enforcement officer, of proper titling
3439 procedures, where indicated, depending upon method of disposition
3440 of the vehicle.

3441 SECTION 71. This act shall take effect and be in force from
3442 and after July 1, 2001.