SENATE BILL NO. 2699
(As Sent to Governor)

AN ACT TO AMEND SECTIONS 27-19-3, 27-19-11, 27-19-15,
27-61-29, 63-5-13, 63-5-29, 63-5-31, 63-5-35, 63-5-39, 63-5-45,
63-5-47, 63-7-61, 63-7-67, 63-7-87, 63-21-7, 63-21-27, 63-21-51,
63-21-63, 63-21-75 AND 63-23-7, MISSISSIPPI CODE OF 1972, TO
REVISE THE DEFINITION OF CERTAIN TERMS IN THE HIGHWAY PRIVILEGE
TAX LAW; TO REVISE THE HIGHWAY PRIVILEGE TAX SCHEDULE FOR CERTAIN
CARRIERS OF PROPERTY; TO INCREASE THE NUMBER OF LETTERS OR NUMBERS
THAT MAY BE PLACED ON MOTOR VEHICLE LICENSE TAGS; TO AUTHORIZE
MOTOR VEHICLE LICENSE TAGS OR PLATES TO BE DIGITALLY PRINTED
COMMENCING WITH THE 2002 ISSUE; TO AUTHORIZE THE ISSUANCE OF
DUPLICATE PERSONALIZED LICENSE TAGS THAT MAY NOT BE DISPLAYED AT
THE REAR OF A VEHICLE OR BE UTILIZED AS A REPLACEMENT FOR A
PERSONALIZED LICENSE TAG; TO PROVIDE THAT THE ADDITIONAL FEE FOR
CERTAIN DISTINCTIVE MOTOR VEHICLE LICENSE TAGS SHALL BE REMITTED
TO THE STATE TAX COMMISSION ON A MONTHLY BASIS AS PRESCRIBED BY
THE STATE TAX COMMISSION; TO INCREASE THE ADDITIONAL FEE REQUIRED
TO BE COLLECTED FOR ISSUANCE OF DISTINCTIVE LICENSE TAGS
DISPLAYING THE EMBLEM OF PUBLIC UNIVERSITIES LOCATED IN OTHER
STATES; TO PROVIDE THAT PROCEEDS FROM THE INCREASED FEE SHALL BE
DEPOSITED TO THE CREDIT OF THE STATE HIGHWAY FUND AND EXPENDED
SOLELY FOR THE REPAIR, MAINTENANCE, CONSTRUCTION AND
RECONSTRUCTION OF HIGHWAYS; TO AUTHORIZE THE ISSUANCE OF
DISTINCTIVE LICENSE TAGS DISPLAYING THE EMBLEM OF PRIVATE
UNIVERSITIES LOCATED IN OTHER STATES; TO PROVIDE THAT IT SHALL NOT
BE UNLAWFUL FOR THE COUNTY NAME ON A MOTOR VEHICLE LICENSE PLATE
TO BE PARTIALLY OR COMPLETELY OBSTRUCTED FROM VIEW BY ANY OBJECT,
DECAL, STICKER OR LICENSE PLATE BRACKET OR HOLDER; TO AUTHORIZE
THE ISSUANCE OF ONE ADDITIONAL DISTINCTIVE LICENSE TAG TO
RECIPIENTS OF THE PURPLE HEART MEDAL; TO PROVIDE THAT THERE SHALL
BE NO EXEMPTION FROM AD VALOREM TAXES, PRIVILEGE TAXES AND OTHER
TAXES AND FEES FOR SUCH ADDITIONAL DISTINCTIVE TAG; TO MAKE
CERTAIN TECHNICAL CHANGES TO, AND UPDATE CERTAIN REFERENCES IN,
THE LAWS THE STATE TAX COMMISSION ADMINISTERS REGARDING MOTOR
VEHICLES; AND FOR RELATED PURPOSES.

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

S. B. No. 2699  *SS26/R823SG*  G3/5
01/SS26/R823SG  PAGE 1
SECTION 1. Section 27-19-3, Mississippi Code of 1972, is amended as follows:

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

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

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

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

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

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

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

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

(8) "Semitrailer" shall mean every vehicle (of the trailer type) so designed and used in conjunction with a truck tractor.
(9) "Foreign vehicle" shall mean every motor vehicle, trailer or semitrailer, which shall be brought into the state otherwise than by or through a manufacturer or dealer for resale and which has not been registered in this state.

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

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

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

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

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

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

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

(17) "Highway" shall mean and include every way or place of whatever nature, including public roads, streets and alleys of this state generally open to the use of the public or to be opened or reopened to the use of public for the purpose of vehicular travel, and notwithstanding that the same may be temporarily closed for the purpose of construction, reconstruction, maintenance or repair.

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

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

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

(21) "Private commercial carrier of property by motor vehicle" shall mean any person not included in the terms "common carrier by motor vehicle" or "contract carrier by motor vehicle," who or which transports in interstate or intrastate commerce on the public highways of this state by motor vehicle, property of which such person is the owner, lessee, or bailee, other than for hire, when such transportation is for the purpose of sale, lease, rent, or bailment, or in the furtherance of any enterprise, or who otherwise uses or employs any motor vehicle other than a vehicle designed, constructed and used exclusively for the carriage of passengers in the furtherance of any commercial enterprise. Not including, however, passenger buses operated wholly within the corporate limits of a municipality of this state, or not exceeding five (5) miles beyond the corporate limits of said municipality, and hearses, ambulances, school buses as such. In addition, this definition shall not include taxicabs * * *.

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

(22) "Private carrier of passengers" shall mean all other passenger motor vehicle carriers not included in the above definitions. Not including, however, passenger buses operating wholly within the corporate limits of a municipality of this state, or not exceeding five (5) miles beyond the corporate limits of said municipality, and hearses, ambulances, and school buses as such. In addition, this definition shall not include taxicabs * * *.
(23) "Operator" shall mean any person, partnership, joint-stock company or corporation operating on the public highways of the state one or more motor vehicles as the beneficial owner or lessee.

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

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

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

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

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

(26) "Taxicab" shall mean any passenger motor vehicle for hire with a seating capacity not greater than ten (10) passengers. For purposes of this paragraph (26), seating capacity shall be determined according to the manufacturer's suggested seating capacity for a vehicle. If there is no manufacturer's suggested seating capacity for a vehicle, the seating capacity for the vehicle shall be determined according to regulations established by the State Tax Commission.

(27) "Passenger coach" shall mean any passenger motor vehicle with a seating capacity greater than ten (10) passengers, operating wholly within the corporate limits of a municipality of this state or within five (5) miles of the corporate limits of said municipality, or motor vehicles substituted for abandoned electric railway systems in or between municipalities. For purposes of this paragraph (27), seating capacity shall be determined according to the manufacturer's suggested seating capacity.
capacity for a vehicle. If there is no manufacturer's suggested seating capacity for a vehicle, the seating capacity for the vehicle shall be determined according to regulations established by the State Tax Commission.

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

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

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

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

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

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

(34) "Bus" shall mean any passenger vehicle with a seating capacity of more than ten (10) but shall not include "private
carrier of passengers" and "school bus" as defined in paragraphs (15) and (22) of this section. For purposes of this paragraph (34), seating capacity shall be determined according to the manufacturer's suggested seating capacity for a vehicle. If there is no manufacturer's suggested seating capacity for a vehicle, the seating capacity for the vehicle shall be determined according to regulations established by the State Tax Commission.

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

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

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

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

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

**RATE OF TAX**

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In addition to the above levied annual highway privilege tax on vehicles with a gross weight exceeding ten thousand (10,000) pounds, there is levied and shall be collected an additional privilege tax in the amount of One Thousand Three Hundred Fifty Dollars ($1,350.00) for each current or later year model vehicle based upon a licensed weight of eighty thousand (80,000) pounds. This additional privilege tax shall be reduced by the amount of One Hundred Seventy-five Dollars ($175.00) for each year of age to a minimum of Fifty Dollars ($50.00) and further reduced by the ratio of licensed weight to the maximum weight of eighty thousand (80,000) pounds. During the first year only, the privilege tax monies collected under the provisions of this paragraph shall be distributed to the various counties of the state on the basis of the ratio of the last year of annual ad valorem taxes collected by such counties on such vehicles to the total ad valorem taxes collected by all counties on such vehicles in the same year. In all subsequent years, such distribution to the counties shall be made on the basis of the ratio of the number of motor vehicles registered in excess of ten thousand (10,000) pounds, in each taxing district in each county, to the total number of such vehicles registered statewide. The counties should then distribute these proceeds as they would if these collections were ad valorem taxes. Provided, however, until July 1, 1993, vehicles which are subject to the provisions of this section and were licensed in another state shall not be subject to any other taxes when registered in this state.

From the privilege tax monies collected under this section,
Dollars and Eleven Cents ($3,732,403.11) shall be earmarked and set aside to be apportioned and paid to the counties of the state in the manner provided by Section 27-19-159, Mississippi Code of 1972. Any excess privilege tax monies collected under this section shall be deposited into the State Highway Fund for the construction, maintenance and reconstruction of highways and roads of the State of Mississippi or the payment of interest and principal on bonds authorized by the 1972 Regular Session of the Legislature for construction and reconstruction of highways.

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

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

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

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

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

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

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

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

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

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

(2) The license decals issued in lieu of the license tags shall indicate the month and the last two (2) figures of the year for which such license shall expire, and these decals shall be color coded so that it shall be possible to distinguish the year and the month for which such decals shall expire. The license decals shall be attached to the license tag of the motor vehicle or trailer, and when so attached shall be deemed to be the license tag for the ensuing registration year. The month decal shall be attached in an upright position in the lower left corner of the license tag, and the year decal shall be attached in an upright position in the lower right corner of the license tag. Decals specifying the month and year of expiration shall not be required to be attached to license tags on motor vehicles in a corporate fleet registered under Section 27-19-66.

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

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

The State Tax Commission, with the approval of the License Tag Commission, shall so specify the area or areas on the license tag where the license decals shall be attached. The number of the license tag shall be written across its face, and the number of the tag shall represent the registration number; and upon all the tags for private passenger vehicles the word "MISSISSIPPI" shall be written across the top of the tag in capital letters sufficiently large to be easily read, but upon all other tags such
word may be abbreviated. The number of the license tag shall not exceed seven (7) letters, numbers or a combination of such letters and numbers. Also, on all tags sold and issued, an appropriate place will be provided thereon to place license decals indicating the expiration date of the tag. For the purposes of this section and Section 27-19-32, Mississippi Code of 1972, the term "decal," "decals" or "license decal" shall mean a tab, sticker or other similar device attached to a license tag which validates same for a stated period of time. One (1) license tag and up to two (2) license decals shall be furnished for all vehicles and shall be fastened immovably twelve (12) inches or more above the ground, at the rear of the vehicle under or over the rear light, with the number in upright position so that it will be plainly visible and legible at all times, and at night at a distance of sixty (60) feet. In the case of tractors or other motor vehicles drawing or pulling trailers, semitrailers or farm implements, the tag shall be fastened upon such vehicle twelve (12) inches or more above the ground, upon the front or back of such vehicle, with the number in an upright position. Such license plate, all characters and any legally affixed decals shall not be defaced, covered or obstructed from view by any object, decal, sticker, paint, marking or license plate bracket or holder. Any person who defaces, covers or obstructs any portion of a license tag with any sticker, decoration, paint, marking, license plate bracket or holder or any other thing or device, in such a manner that the characters and any legally affixed decals on the tag cannot be read, shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not more than Twenty-five Dollars ($25.00). However, it shall not be unlawful for the county name to be partially or completely obstructed from view by any object, decal, sticker or license plate bracket or holder. Unless the license tag with current decals is fastened to the vehicle as herein provided, the said vehicle shall be regarded as operating without a license tag,
and the owner or operator shall be liable for the penalties herein provided.

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

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

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

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

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

27-19-39. In addition to the provisions of Section 27-19-31 setting forth what a license tag shall contain, the State Tax Commission shall require that the name of the county of registration shall be placed on all pickup truck tags * * *.
SECTION 6. Section 27-19-41, Mississippi Code of 1972, is amended as follows:

27-19-41. The face of all motor vehicle license plates or tags, whether for passenger automobiles, trucks of any kind or size, whether special, distinctive or for antique vehicles or for whatever type and kind of motor vehicle including motorcycles and motorbikes issued by any authority in the state, shall be fully coated, painted or digitally printed with a reflectorizing material for the purpose of additional safety commencing with the 2002 issue.

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

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

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

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

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

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

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

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

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

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

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

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

(i) United States Senators;

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

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

(iv) Enforcement and investigative personnel of
the Public Service Commission;
(v) State Commanders of the American Legion, Veterans of Foreign Wars, and The Forty and Eight; * * *
(vi) Former United States Congressmen and Senators;
(vii) Enforcement and investigative personnel of the Mississippi Department of Public Safety;
(viii) Enforcement and investigative personnel of the Mississippi Department of Transportation; and
(ix) Enforcement and investigative personnel of the Mississippi Bureau of Narcotics.

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

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

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

(c) The State Tax Commission shall not issue such special tag or tags authorized by law until the commission is first furnished a copy of the ad valorem tax receipt paid by the owner of such vehicle from the county and city in which he resides, and the commission shall keep a current list of such tags issued as a public record.
(4) Enforcement and investigative personnel of any federal, state or local government agency are eligible to display regular license plates on vehicles used in the performance of their duties upon application to the State Tax Commission. The commission shall make such rules and regulations needed regarding the issuance of such license plates.

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

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

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

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

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

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

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

SECTION 10. Section 27-19-48, Mississippi Code of 1972, is
amended as follows:

27-19-48. (1) Owners of motor vehicles who are residents of
this state, upon complying with the motor vehicle laws relating to
registration and licensing of motor vehicles, and upon payment of
the road and bridge privilege taxes, ad valorem taxes and
registration fees as prescribed by law for private carriers of
passengers, pickup trucks and other noncommercial motor vehicles,
and upon payment of an additional fee in the amount provided in
subsection (4)(a) of this section, shall be issued a personalized
license tag of the same color as regular license tags to consist
of the name of the county and not more than seven (7) letters of
the alphabet or seven (7) numbers in lieu of the license tag
numbering system prescribed by law. The purchaser of the
personalized license tag may choose the combination of such
letters or numbers, but no two (2) motor vehicles shall have the
same combination of letters or numbers. In the event that the
same combination of letters has been chosen by two (2) or more
purchasers, the State Tax Commission shall assign a different
number to each such purchaser which shall appear on the license
tag following the combination of letters; provided, however, this
combination shall not exceed seven (7) letters and/or numbers.
The combination of letters and/or numbers written across the
license tag shall be sufficiently large to be easily read but
shall not be less than three (3) inches in height. No combination
of letters or numbers which comprise words or expressions that are
considered obscene, slandering, insulting or vulgar in ordinary
usage shall be permitted, with the Chairman of the State Tax
Commission having the responsibility of making such determination.
If, however, such license plate is issued in error or otherwise
and is determined by the chairman to be obscene, slanderous,
insulting, vulgar or offensive, the chairman shall notify such
owner that the license plate must be surrendered and that another
personalized license plate may be selected by him and issued at no
cost. Should the vehicle owner not desire another personalized
license plate, the fee for such plate shall be refunded. In the
event the owner fails to surrender the license plate after
receiving proper notification, the chairman shall issue an order
directing that the license plate be seized by agents of the State
Tax Commission or any other duly authorized law enforcement
personnel. If such owner is aggrieved by this determination, the
appeal procedure and the provisions provided in Section 27-19-337
shall be followed.

(2) For the purposes of this section the terms "motor
vehicle" and "vehicle" include motorcycles.

(3) Application for the personalized license tags shall be
made to the county tax collector on forms prescribed by the State
Tax Commission. The application form shall contain space for the
applicant to make five (5) different choices for the combination
of the letters and numbers in the order in which said combination
is desired by the applicant. The application and the additional
fee, less five percent (5%) thereof to be retained by the tax
collector, shall be remitted to the State Tax Commission within
seven (7) days of the date the application is made. The portion
of the additional fee retained by the tax collector shall be
deposited into the county general fund.

(4) (a) Beginning with any registration year commencing on
or after November 1, 1986, any person applying for a personalized
license tag shall pay an additional fee which shall be in addition
to all other taxes and fees. The additional fee paid shall be for
a period of time to run concurrent with the vehicle's established
license tag year. The additional fee of Thirty Dollars ($30.00)
is due and payable at the time the original application is made
for a personalized tag and thereafter annually at the time of
renewal registration as long as the owner retains the personalized
tag. If the owner does not wish to retain such personalized tag,
he must surrender it to the local county tax collector. The
additional fee due at the time of renewal registration shall be
collected by the county tax collector and remitted to the State
Tax Commission on a monthly basis as prescribed by the commission.

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

(5) A regular license tag must be properly displayed as
required by law until replaced by a personalized license tag; and
the regular license tag must be surrendered to the tax collector
upon issuance of the personalized license tag. The tax collector
shall issue up to two (2) license decals for the personalized license tag, which will expire the same month and year as the original license tag.

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

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

(8) The owner of a personalized license tag may make application for a duplicate of such tag. The fee for such duplicate personalized license tag shall be Ten Dollars ($10.00). The tax collector receiving such application shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such duplicate personalized license tag and the remainder shall be distributed in the same manner as funds from the sale of regular license tags. A duplicate personalized license tag may not be fastened to the rear of a vehicle and may not be utilized as a replacement for any personalized license tag issued pursuant to this section. Month decals and year decals shall not be issued for duplicate personalized license tags and month decals and year decals shall not be attached to duplicate personalized license tags.

SECTION 11. Section 27-19-49, Mississippi Code of 1972, is amended as follows:
27-19-49. (1) Owners of motorcycles who are members of a Shrine motorcycle club, corps or unit of Mississippi may, in their discretion, purchase and use, in lieu of the motorcycle tag described in section 27-19-35, an especially prepared tag of the same dimensions as the regular motorcycle tag. This distinctive tag shall be of a yellow background; the Shrine emblem in green coloring in the middle left of the tag; "Miss." (abbreviated) in red letters in the lower left of the tag; the year of issuance in abbreviated form (the last two numbers) in red letters in the lower right of the tag; and the designated number of the particular tag in red numbers in the middle right of the tag. These tags shall be numbered commencing with the numeral "1."

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

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

SECTION 12. Section 27-19-55, Mississippi Code of 1972, is amended as follows:

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

(2) The State Tax Commission is authorized to implement the provisions of this section by its own administrative process, according to the provisions herein. The State Tax Commission shall furnish the special license tags and decals to the sheriff's office as provided herein, and the cost of such tags and decals shall be the same as established by law for the vehicle licensed. * * *

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

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

SECTION 13. Section 27-19-56, Mississippi Code of 1972, is amended as follows:

27-19-56. (1) Upon application by any legal resident of the State of Mississippi with a disability which limits or impairs the ability to walk, the State Tax Commission shall prepare and issue through the county tax collectors a special license plate bearing the International Symbol of Access adopted by Rehabilitation International in 1969 at its Eleventh World Congress on Rehabilitation of the Disabled for not more than one (1) vehicle
that is registered in the applicant's name. The initial
application shall be accompanied by the certification of a
licensed physician that (a) the applicant meets the definition of
persons with disabilities which limit or impair the ability to
walk; and (b) that the physician has determined that the applicant
will have the disability for at least three (3) years. The State
Tax Commission shall prepare and issue to the tax collectors of
the various counties, decals for placement on the special license
plates. The decals shall bear thereon the month in which the
license plate was issued and the year in which the special license
plate will expire. The special license plate issued under this
section is valid for the period of time that the license tag
attached upon a motor vehicle is issued pursuant to Section
27-19-31(1). A person to whom the special license plate is issued
may retain the special license plate and may renew it by
submitting to the county tax collector, on or before its
expiration, the certification of a licensed physician that the
physician has determined (a) that the applicant meets the
definition of a person with a disability which limits or impairs
the ability to walk; and (b) that the applicant will have the
disability for at least three (3) years. If an applicant fails to
renew the special license plate before its date of expiration,
then he shall surrender the special license plate to the county
tax collector and the tax collector shall issue to such person a
regular license plate to replace the special license plate.

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

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

(a) Cannot walk two hundred (200) feet without stopping
to rest; or
(b) Cannot walk without the use of, or assistance from, a brace, cane, crutch, another person, prosthetic device, wheelchair, or other assistive device; or

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

(d) Use portable oxygen; or

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

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

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

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

(3) The State Tax Commission shall provide for the issuance of a temporary removable windshield placard, upon the application of a person with a disability which limits or impairs the ability to walk. Temporary removable windshield placards authorized by this subsection shall be prepared by the State Tax Commission and shall be issued, free of charge, to applicants through the offices of the tax collectors of the counties. Application for a temporary removable windshield placard must be accompanied by the certification of a licensed physician that the applicant meets the definition of persons with disabilities which limit or impair the ability to walk. The certification shall also include the period of time that the physician determines the applicant will have the disability, not to exceed six (6) months. The temporary removable windshield placard must be displayed on the left side of the vehicle dashboard. The temporary removable windshield placard shall be valid for a period of time for which the physician has determined that the applicant will have the disability, not to exceed six (6) months from the date of issuance. The State Tax Commission shall prescribe the placement for motorcycles.

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

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

(b) An identification number and, on the reverse side, the name of the individual to whom the placard is issued;
(c) A date of expiration, which shall be entered on the placard by the tax collector; and

(d) The seal of the State of Mississippi.

(5) It shall be unlawful to park a motor vehicle in an area set aside for persons who are disabled if the motor vehicle does not have displayed the removable windshield placard authorized in this section. Any person who unlawfully parks a motor vehicle in such areas, or who blocks such spaces or access thereto, shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than Two Hundred Dollars ($200.00) for each such violation. For the third and subsequent offenses under this section, the offender's driver's license shall be suspended for ninety (90) days by the Commissioner of Public Safety in accordance with Section 63-1-53 in addition to any fine imposed. The court shall not suspend or reduce any fine required to be imposed under this subsection.

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

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

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

(9) Parking in any area set aside for persons who are
disabled is limited to vehicles which, immediately before or after
the utilization of such an area, are used to transport a person
with a disability which limits or impairs the ability to walk.
The identification required to park in such an area, except as
provided in subsection (8) of this act, is as follows:

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

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

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

SECTION 14. Section 27-19-56.1, Mississippi Code of 1972, is
amended as follows:

27-19-56.1. (1) Any owner of a motor vehicle who is a fire
fighter, including a career fire fighter, a volunteer fire fighter
or an industrial fire fighter, employed by or in the service of
any municipality, county, fire district, state agency or industry
in the state who is a resident of this state, or who is a retired
fire fighter who is a resident of this state, upon payment of the
road and bridge privilege taxes, ad valorem taxes and registration
fees as prescribed by law for private carriers of passengers,
pickup trucks and other noncommercial motor vehicles, and upon
payment of an additional fee in the amount provided in subsection
(3) of this section, shall be issued a distinctive license tag for
each motor vehicle registered in his name identifying such person
as a fire fighter or retired fire fighter. The distinctive
license tags so issued shall be of such color and design as may be
agreed upon by the Executive Committee of the Mississippi Fire
Fighters Association and the State Tax Commission, shall consist
of such letters or numbers, or both, as may be necessary to
distinguish each license tag and may, in the discretion of the
State Tax Commission, display the county name.

(2) Application for the distinctive license tags authorized
by this section shall be made to the county tax collector on forms
prescribed by the State Tax Commission. Applicants for such
distinctive license tags (a) shall present to the issuing official
proof of their employment or service as a fire fighter by
presentation of the applicant's official fire fighter
identification card or a signed and notarized affidavit from the
governing authority or chief executive officer of the
municipality, county, fire district, agency or industry by or for
whom the applicant is employed or serves as a fire fighter; or (b)
shall present proof that they are a retired fire fighter by
presentation of a signed and notarized affidavit from the
governing authority or chief executive officer of the
municipality, county, fire district, agency or industry from whom
the fire fighter retired. The application and the additional fee
imposed under subsection (3) of this section, less three percent
(3%) thereof to be retained by the tax collector, shall be
remitted to the State Tax Commission on a monthly basis as
prescribed by the commission. The portion of the additional fee
(3) Beginning with any registration year commencing on or after July 1, 1992, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, or if the owner resigns from or otherwise vacates his employment or service as a fire fighter, he must surrender it to the local county tax collector.

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

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

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37, Mississippi Code of 1972. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

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

SECTION 15. Section 27-19-56.5, Mississippi Code of 1972, is amended as follows:

27-19-56.5. In recognition of the patriotic service rendered by Mississipians who survived the attack on Pearl Harbor and by Mississipians who are recipients of the Purple Heart Medal, any such person is privileged to obtain one (1) distinctive motor license tag decal for each motor vehicle registered in his name identifying such person as a fire fighter.
vehicle license plate or tag identifying him as a Pearl Harbor

survivor or not more than two (2) distinctive motor vehicle

license plates or tags identifying him as a Purple Heart Medal
recipient. The distinctive plates or tags shall be of a color and
design designated by the State Tax Commission.

The distinctive license plates shall be prepared by the State

Tax Commission and shall be issued through the tax collectors of
the counties in the same manner as are other motor vehicle license
plates or tags. A tag fee of Fifteen Dollars ($15.00), in
addition to all other taxes and fees, shall be collected by the
tax collector for the Pearl Harbor distinctive tag. The first
distinctive tag issued to Purple Heart Medal recipients under the
provisions of this section shall be exempt from ad valorem taxes,
privilege taxes and all other taxes and fees. There shall be no
exemption from ad valorem taxes, privilege taxes or other taxes
and fees for the issuance of a second distinctive tag to Purple
Heart Medal recipients. The surviving spouse of a deceased person
who was issued a Purple Heart Medal distinctive license plate or
tag under this section shall be entitled to apply for or retain
one (1) such license tag and may continue annually to renew
registration for * * * such distinctive motor vehicle license
plate or tag for as long as the spouse remains unmarried. At the
time of application or renewal registration, a surviving spouse
who desires to retain such distinctive plate or tag shall file
with the county tax collector a sworn statement that the spouse is
unmarried, and any such vehicle when so registered shall not be
exempt from ad valorem taxes and privilege taxes. The tax
collector shall monthly forward the additional fee of Fifteen
Dollars ($15.00) charged for issuance of a Pearl Harbor
distinctive tag to the State Tax Commission which shall deposit
such fee to the credit of the State General Fund. An applicant
for a distinctive tag under this section shall present to the
issuing official either (a) written proof that the applicant is an
honorably discharged former member of one (1) of the Armed Forces of the United States and, while serving in the Armed Forces of the United States, was present during the attack on the island of Oahu, Territory of Hawaii, on December 7, 1941, between the hours of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof that the applicant is a Purple Heart Medal recipient. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

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

SECTION 16. Section 27-19-56.9, Mississippi Code of 1972, is amended as follows:

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

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

* * *

SECTION 17. Section 27-19-56.10, Mississippi Code of 1972, is amended as follows:

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

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

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.
(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

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

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

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

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

SECTION 18. Section 27-19-56.11, Mississippi Code of 1972, is amended as follows:

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

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

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

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

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

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

The distinctive license plates shall be prepared by the Tax
Commission and shall be issued through the tax collectors of the
counties in the same manner as are other motor vehicle license
plates or tags. An additional tag fee of Thirty Dollars ($30.00)
shall be collected by the tax collector for such license plates or
tags and shall be remitted to the Tax Commission on a monthly
basis as prescribed by the commission. The State Tax Commission
shall deposit such fee to the credit of a fund to be administered
by the board overseeing the veterans nursing homes in this state
for the benefit of indigent veterans who are residents of such
nursing homes.
An applicant for such distinctive plates shall present to the issuing official written evidence of the veteran's service. Such evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, or a written certification of military service from the State Veterans Affairs Board. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

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

SECTION 20. Section 27-19-56.15, Mississippi Code of 1972, is amended as follows:

27-19-56.15. (1) (a) Any owner of a motor vehicle who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Fifty Dollars ($50.00), shall be issued a distinctive license tag that displays the emblem of any public or private university of his choice located in another state.

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

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

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

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

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

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

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

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

SECTION 21. Section 27-19-56.16, Mississippi Code of 1972,
is amended as follows:

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

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

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

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

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

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

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

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

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

SECTION 22. Section 27-19-56.17, Mississippi Code of 1972, is amended as follows:

27-19-56.17. (1) Any owner of a motor vehicle who is an emergency medical technician certified under Chapter 59 of Title
1521 41, Mississippi Code of 1972, upon payment of the road and bridge
1522 privilege taxes, ad valorem taxes and registration fees as
1523 prescribed by law for private carriers of passengers, pickup
1524 trucks and other noncommercial motor vehicles, and upon payment of
1525 an additional fee in the amount provided in subsection (3) of this
1526 section, shall be issued a distinctive license tag for each motor
1527 vehicle registered in his name identifying such person as an
1528 emergency medical technician. The distinctive license tags so
1529 issued shall be of such color and design as the State Tax
1530 Commission, with the advice of the Mississippi Department of
1531 Health, Division of Emergency Medical Services, may prescribe and
1532 shall consist of such letters or numbers, or both, as may be
1533 necessary to distinguish each license tag.
1534
1535 (2) Application for the distinctive license tags authorized
1536 by this section shall be made to the county tax collector on forms
1537 prescribed by the State Tax Commission. Applicants for the
1538 distinctive license tag shall present proof of their certification
1539 as an emergency medical technician to the county tax collector.
1540 The application and the additional fee imposed under subsection
1541 (3) of this section, less Two Dollars ($2.00) to be retained by
1542 the tax collector, shall be remitted to the State Tax Commission
1543 on a monthly basis as prescribed by the commission. The portion
1544 of the additional fee retained by the tax collector shall be
1545 deposited into the county general fund.
1546
1547 (3) Beginning with any registration year commencing on or
1548 after July 1, 2000, any person applying for a distinctive license
1549 tag under this section shall pay an additional fee in the amount
1550 of Thirty Dollars ($30.00) for each distinctive license tag
1551 applied for under this section, which shall be in addition to all
1552 other taxes and fees. The additional fee paid shall be for a
1553 period of time to run concurrent with the vehicle's established
1554 license tag year. The additional fee is due and payable at the
1555 time the original application is made for a distinctive license
tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

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

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

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

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

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

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

SECTION 23. Section 27-19-56.18, Mississippi Code of 1972, 
is amended as follows:

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

(2) Application for the distinctive license tags authorized 
by this section shall be made to the county tax collector on forms 
prescribed by the State Tax Commission. The application and the 
additional fee imposed under subsection (4) of this section, less 
Two Dollars ($2.00) to be retained by the tax collector, shall be 
remitted to the State Tax Commission on a monthly basis as 
prescribed by the commission. The portion of the additional fee 
retained by the tax collector shall be deposited into the county 
general fund.
Beginning with any registration year commencing on or after July 1, 2000, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

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

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

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

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.
(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) month and year license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

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

SECTION 24. Section 27-19-56.19, Mississippi Code of 1972, is amended as follows:

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

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

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

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

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

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

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

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

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

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

SECTION 25. Section 27-19-56.20, Mississippi Code of 1972, is amended as follows:

27-19-56.20. (1) Any owner of a motor vehicle who is a resident of this state and who is a member of Civitan International, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a member of Civitan International. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of Civitan International, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.
(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund. The portion of the additional fee remitted to the State Tax Commission shall be deposited into the State Treasury on the day it is received and shall be deposited by the State Treasurer into the State General Fund.

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

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

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

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

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

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

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

SECTION 26. Section 27-19-56.21, Mississippi Code of 1972, is amended as follows:
27-19-56.21. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name, which license tag shall display a wild animal native to the State of Mississippi and the words "Wildlife Rehabilitation." The native Mississippi wild animal emblem shall be chosen by the Wildlife Rehabilitation and Nature Preservation Society, Inc. (WRANPS). The distinctive license tag shall be of such color and design as the State Tax Commission, with the advice of the Wildlife Rehabilitation and Nature Preservation Society, Inc. (WRANPS), may prescribe and shall consist of such letters or numbers or both as may be necessary to distinguish each license tag.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(b) One Dollar ($1.00) of each additional fee collected
on the distinctive license tags shall be deposited into the
Mississippi Fire Fighter's Memorial Burn Center Fund created
pursuant to Section 7-9-70.
(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

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

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

SECTION 28. Section 27-19-56.23, Mississippi Code of 1972, is amended as follows:

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

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

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

(4) The State Tax Commission shall deposit all fees into the
State Treasury on the day collected. At the end of each month,
the State Tax Commission shall certify the total fees collected
under this section to the State Treasurer who shall distribute
such collections as follows:
(a) Twenty-five Dollars ($25.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Sierra Club.

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

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

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

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

SECTION 29. Section 27-19-56.24, Mississippi Code of 1972, is amended as follows:
27-19-56.24. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of Ducks Unlimited, Inc. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of Ducks Unlimited, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

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

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

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

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

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

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

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

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

SECTION 30. Section 27-19-56.27, Mississippi Code of 1972, is amended as follows:

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

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

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.
(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

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

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

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

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

SECTION 31. Section 27-19-56.28, Mississippi Code of 1972, is amended as follows:

27-19-56.28. (1) Owners of motor vehicles upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Thirty Dollars ($30.00), shall be issued a special license tag which displays an emblem designed by the Department of Agriculture and Commerce. Such emblems shall represent specific agricultural commodities.
(2) The distinctive license tag shall be of such color and design as the State Tax Commission, with the advice of the Department of Agriculture and Commerce, may prescribe and shall consist of such letters or numbers or both as may be necessary to distinguish each license tag.

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

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

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

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

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

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

SECTION 32. Section 27-19-56.29, Mississippi Code of 1972, is amended as follows:

27-19-56.29. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag, with a choice of two (2) designs, for each motor vehicle registered in his name identifying such person as a supporter of the Sunflower Consolidated School Preservation Commission, Inc. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of Sunflower Consolidated School Preservation Commission, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

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

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

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

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

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

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

SECTION 33. Section 27-19-56.30, Mississippi Code of 1972, is amended as follows:

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

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

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

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

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

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

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

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

SECTION 34. Section 27-19-56.31, Mississippi Code of 1972,
is amended as follows:

27-19-56.31. (1) Owners of motor vehicles upon complying
with the motor vehicle laws relating to registration and licensing
of motor vehicles, and upon payment of the road and bridge
privilege taxes, ad valorem taxes and registration fees as
prescribed by law for private carriers of passengers, pickup
trucks and other noncommercial motor vehicles, and upon payment of
an additional annual fee in the amount of Thirty Dollars ($30.00),
shall be issued a special license tag which displays the emblem of
the National Audubon Society.

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

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

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

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

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

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

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

SECTION 35. Section 27-19-57, Mississippi Code of 1972, is
amended as follows:

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

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

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

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

SECTION 36. Section 27-19-63, Mississippi Code of 1972, is amended as follows:

27-19-63. (1) Except as otherwise provided in this section, the privilege license tax levied by the provisions of this article shall be paid annually during the anniversary month of the acquisition of the vehicle. The privilege license tax levied shall be based on a period of twelve (12) months, even though the actual time from the acquisition of the vehicle to the end of the anniversary month of the next succeeding year may be more than twelve (12) months. Any person subject to the provisions of this article shall have an additional fifteen (15) days from the end of the anniversary month in which to purchase the tag and/or decals and to pay the privilege license tax without being in violation of this section. Any person owning a vehicle subject to taxation...
under the provisions of this article who fails or refuses to pay such tax and obtain the privilege license required within the prescribed period of time shall be guilty of violating the provisions of this article, and shall be liable for the amount of such tax plus a penalty as provided for in this section. If the person owning a vehicle subject to taxation under the provisions of this article does not operate such vehicle on the highways of this state from the date of acquisition or, if previously registered, from the end of the anniversary month of his tag and decals to the date on which he makes application for the privilege license, he shall pay such license tax for a period of twelve (12) months beginning with the first day of the month in which he applies for such privilege license. The owner shall submit an affidavit with his application attesting to the fact that his vehicle was not operated on the highways of this state from the date of acquisition or, if previously registered, from the end of the anniversary month of his tag and decals to the date on which he makes application for the privilege license.

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

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

(4) Penalties shall be assessed on the privilege license tax at the rate of five percent (5%) for the first fifteen (15) days of delinquency, or part thereof, and five percent (5%) for each additional thirty-day period of delinquency, or part thereof, not to exceed a maximum penalty of twenty-five percent (25%); however, a penalty of Two Hundred Fifty Dollars ($250.00), in addition to
the maximum penalty for delinquency, shall be assessed against any
person who is liable for the motor vehicle privilege license tax
but who (a) displays an out-of-state license tag on the motor
vehicle; or (b) displays a license tag or privilege license decal
on the motor vehicle which was issued for another vehicle. The
commission, for good reason shown, may waive all or any part of
the penalties imposed. No private passenger vehicle registered
under this chapter shall have displayed on the front of such
vehicle, or elsewhere, the official license tag of another state,
whether or not such license tag has expired. Law enforcement
officers of this state may remove from private passenger vehicles
any out-of-state license tags so displayed.
(5) The requirement that the privilege tax be paid during
the anniversary month of each year shall not apply in the
following cases:
(a) When a motor vehicle is acquired, the owner
or operator of the vehicle purchased shall have seven (7) full
working days, exclusive of the date of delivery, after the vehicle
has been delivered to him, within which to make the application
for the required privilege license, otherwise such person shall be
liable for penalty as provided for in this section. Provided,
however, that when any person shall acquire a vehicle as herein
provided, and it shall be necessary that such vehicle be
remodeled, changed or altered by such person before same is
suitable for the purposes for which it was acquired, then such
person shall have seven (7) full working days, exclusive of the
day of the completion of such remodeling, change or alteration,
after the completion thereof within which to make application for
the required privilege license; provided, that if such person
fails to make application within such period, such person shall be
liable for penalty as provided for in this section.
"Delivery" as used herein shall be construed to mean receipt
of such vehicle by the purchaser thereof at his residence or place

S. B. No. 2699
01/SS26/R823SG
PAGE 76
of business, and, in the event the vehicle is purchased at any place other than in the county of residence or place of business of such person, he shall be entitled to forty-eight (48) hours within which to transport such vehicle to the county of his residence or place of business. At all times during such transportation, the owner or operator of such vehicle shall have in his possession a true bill of sale, giving the description of the vehicle, the name and address of the dealer from whom purchased, the name and address of the owner or operator, and the date on which the vehicle was acquired. For failure to have such bill of sale in his possession during the entire time during which the vehicle is being transported, the owner or operator shall be liable for the annual privilege tax plus penalty as provided for in this section.

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

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

"Resident" for the purpose of registration and operation of motor vehicles shall include, but not be limited to, the following:
(a) Any person, except a tourist or out-of-town student, who owns, leases or rents a place within the state and occupies same as a place of residence.

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

SECTION 37. Section 27-19-87, Mississippi Code of 1972, is amended as follows:

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

SECTION 38. Section 27-19-95, Mississippi Code of 1972, is amended as follows:

27-19-95. All certificates of public convenience and necessity and permits granted by the Mississippi Public Service Commission authorizing the operation of common and contract carriers of property or passengers shall be exempt from taxation. No vehicle shall be registered as a common or contract carrier of passengers or property, nor a license issued for such vehicle, unless the owner or operator thereof shall have qualified with the
Mississippi Public Service Commission and obtained a certificate of public convenience and necessity or permit, and shall have paid all fees to the Mississippi Public Service Commission, required by law, if the carrier be one required to qualify with the Mississippi Public Service Commission. When any vehicle is qualified with the Mississippi Public Service Commission as a common or contract carrier of property or passengers, and the owner or operator thereof has procured a certificate of public convenience and necessity, or a permit, from the Mississippi Public Service Commission, such vehicle shall not be registered and licensed in any classification other than the classification of a common or contract carrier, either of property or of passengers. The Mississippi Public Service Commission shall promptly transmit, or cause to be transmitted, to the State Tax Commission, a copy of all certificates of public necessity and convenience, and permits hereafter issued to common and contract carriers of property or passengers, together with a list giving full and complete description of all vehicles qualified by such carrier with the public service commission.

If any person shall operate a motor vehicle which is required by law to qualify with and obtain a certificate or permit from the Mississippi Public Service Commission without having so qualified with and obtained a certificate or permit from the Mississippi Public Service Commission, and without having obtained the proper license tag from the State Tax Commission, such person shall, notwithstanding the provisions of this section, be liable for the full privilege license tax and the penalty thereon as is otherwise provided by this article and the State Tax Commission shall collect such tax and penalty from such person. The State Tax Commission shall not, however, issue a license tag for such vehicle unless the owner or operator thereof shall thereafter qualify with the Mississippi Public Service Commission, at which time the proper license tag shall be issued.
SECTION 39. Section 27-19-101, Mississippi Code of 1972, is amended as follows:

27-19-101. Whenever request for duplicate registration receipt is made to the State Tax Commission or for certificate of registration when such registration receipt is not on file, the commission shall immediately prepare such copy, or certificate, as the case may be, add its certificate of accuracy and affix its official seal thereto. The fee for each such certified copy or certificate shall be One Dollar ($1.00). All fees collected under the provisions of this section shall be disposed of in the same manner as regular privilege taxes and permit fees.

SECTION 40. Section 27-19-103, Mississippi Code of 1972, is amended as follows:

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

SECTION 41. Section 27-19-119, Mississippi Code of 1972, is amended as follows:

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

SECTION 42. Section 27-19-121, Mississippi Code of 1972, is amended as follows:

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

SECTION 43. Section 27-19-125, Mississippi Code of 1972, is amended as follows:

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

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

SECTION 44. Section 27-19-127, Mississippi Code of 1972, is amended as follows:

27-19-127. All duties, powers and authority relating to the enforcement of the motor tax laws for Mississippi shall be vested solely in the State Tax Commission, except that the administration and enforcement of such laws as are applicable to the collection of license taxes due on private commercial carriers of property and private carriers of property ** of a gross weight of ten thousand (10,000) pounds and less, and on private passenger vehicles, school buses, taxicabs, ambulances and hearses, shall be jointly administered by the Tax Commission and the tax collectors of the several counties. If any sheriff, constable or municipal law enforcement officer shall enforce the collection of any delinquent motor vehicle privilege license tax, together with the penalty thereon provided by law, then such sheriff, constable or municipal law enforcement officer shall be entitled to one-half (1/2) of said delinquency and penalty, but he shall not be entitled to such one-half (1/2) of such delinquency and penalty unless he actually and directly enforced the collection thereof. Provided, however, the one-half (1/2) of the delinquency and penalty due the sheriff or municipal law enforcement officer shall be paid into a special fund of the county or municipality, as the case may be, and may be appropriated and expended by the governing authorities of the county or municipality for any lawful purpose.

No persons other than those named in this article shall ever be entitled to receive any portion of a delinquency or penalty on motor vehicle privilege license taxes for the collection of same. All delinquent privilege taxes and penalties imposed and collected under the provisions of this article shall be handled and disposed of in the same manner as the regular taxes.
SECTION 45. Section 27-19-137, Mississippi Code of 1972, is amended as follows:

27-19-137. The agents of the Mississippi Department of Transportation and the State Tax Commission shall have the right to inspect at all reasonable times all motor vehicles operating upon the highways of this state and shall likewise have the authority to inspect and examine all records kept by any person relating or pertaining to the liability of any person for any tax imposed by the provisions of this article. They shall likewise have the power to require the production of any such records within this state, at any time and place designated by them, upon giving reasonable notice to the person having control and custody of such records. The Mississippi Department of Transportation and its representatives shall also have the authority and power to cause any vehicle engaged in the transportation of property upon the public highways of this state to submit to a weighing of such vehicle and the load thereon, either by means of portable or stationary scales, and may require that such vehicle be driven to the nearest scales for weighing. If a vehicle has been issued a registration card, such registration card shall be carried in such vehicle at all times.

SECTION 46. Section 27-19-303, Mississippi Code of 1972, is amended as follows:

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

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

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

(3) "Motor vehicle dealer" shall mean any business engaged in the selling or exchanging of new or new and used motor vehicles or used vehicles; and, which has an established place of business open for inspection at any time by any peace officer or the Chairman of the State Tax Commission or one of his authorized representatives during reasonable hours; and, which buys and sells or exchanges at least twenty-four (24) vehicles per year.

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

(a) Directors, stockholders or inactive partners; or
(b) Receivers, trustees, administrators, executors, guardians, or other persons appointed by or acting under any judgment or order of any court, whether state or federal; or
(c) Public officers while performing their official duties; or
(d) Persons disposing of motor vehicles acquired for their own use and actually so used when the same shall have been used, so acquired in good faith, and not for the purpose of avoiding the provisions of this article; or
(e) Persons who shall sell motor vehicles as an incident to their principal business but who are not engaged primarily in selling motor vehicles. The foregoing shall include only finance companies or banks which sell repossessed motor vehicles, and insurance companies which sell motor vehicles which they have taken into their possession as an incident of payment made under policies of insurance, and which do not maintain a used...
car lot or building with one (1) or more employed motor vehicle
salesmen.

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

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

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

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

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

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

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

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

SECTION 47. Section 27-19-313, Mississippi Code of 1972, is amended as follows:

S. B. No. 2699
01/SS26/R823SG
PAGE 86
27-19-313. Motorcycle dealers, automobile dismantlers, automobile auctions, and motor vehicle dealers, shall have posted in plain sight in their places of business, their motor vehicle dealer tag permits, state sales tax permits, and county or city privilege licenses, for the carrying on of their particular businesses. Such persons shall maintain a record, in their established place of business, containing the following information, which shall be open for inspection at any time by any peace officer or employee of the commission during reasonable hours:

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

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

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

SECTION 48. Section 27-19-316, Mississippi Code of 1972, is amended as follows:

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

SECTION 49. Section 27-19-333, Mississippi Code of 1972, is amended as follows:

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

SECTION 50. Section 27-51-13, Mississippi Code of 1972, is amended as follows:

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

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

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

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

27-51-41. (1) The exemptions from the provisions of this
chapter shall be confined to those persons or property exempted by
this chapter or by the provisions of the Constitution of the
United States or the State of Mississippi. No exemption as now
provided by any other statute shall be valid as against the tax
levied by this chapter. Any subsequent exemption from the tax
levied hereunder shall be provided by amendment to this section
which shall be inserted in the bill at length.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

   (n) All motor vehicles primarily used as rentals under rental agreements with a term of not more than thirty (30) continuous days each and under the control of persons who are
engaged in the business of renting such motor vehicles and who are
subject to the tax under Section 27-65-231.2

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

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

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

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

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

(5) If a taxpayer shall sell, trade or otherwise dispose of
a vehicle on which the ad valorem and road and bridge privilege
taxes have been paid in any county in the state, he shall remove
the license plate from the vehicle. Such license plate must be
surrendered to the issuing authority with the corresponding tax
receipt, if required, and credit shall be allowed for the taxes
paid for the remaining tax year on like privilege or ad valorem
taxes due on another vehicle owned by the seller or transferor or
by the seller's or transferor's spouse or dependent child. If the
seller or transferor does not elect to receive such credit at the
time the license plate is surrendered, the issuing authority shall issue a certificate of credit to the seller or transferor, or to the seller's or transferor's spouse or dependent child, or to any other person, business or corporation, at the direction of the seller or transferor, for the remaining unexpired taxes prorated from the first day of the month following the month in which the license plate is surrendered. The total of such credit may be used by the person or entity to whom the certificate of credit is issued, regardless of the relative amounts attributed to privilege taxes or to county, school or municipal ad valorem taxes. Any credit allowed for taxes due or any certificate of credit issued may be applied to like taxes owed in any county by the person to whom the credit is allowed or by the person possessing the certificate of credit. No credit, however, shall be allowed on the charge made for the license plate. Such license plates surrendered to the tax collector shall be retained by him, and in no event shall such license plate be attached to any vehicle after being surrendered to the tax collector, nor shall any license plate be transferred from one (1) vehicle to any other vehicle.

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

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

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

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

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

27-61-27. All reciprocal agreements entered into by the commission under the provisions of Section 27-19-143, Mississippi Code of 1972, shall be based upon the terms and provisions of this chapter insofar as such reciprocal agreements relate to common carriers of property, contract carriers of property, private carriers of property, contract carriers of property, and common or contract carriers of passengers not liable for the gross receipts tax under Section 27-19-7, Mississippi Code of 1972, and full compliance with the provisions of this chapter shall be a condition precedent for the obtaining of the benefits of any such reciprocal agreement by any individual carrier of the classes herein specified. The commission shall from time to time, as it deems necessary, investigate such carriers of the classes herein specified which are known to make regular or frequent trips upon the highways of
this state for the purpose of determining whether or not each of
such carriers is complying with the provisions hereof, and, for
the purpose of such investigation, the commission shall have the
power and authority to examine the books and records of any such
carrier as provided in Section 27-61-15 of this chapter. As the
extension of reciprocity to any carrier is a matter of grace
rather than a matter of right, the burden shall, in all cases, be
upon the carrier in any such investigation to make proof
sufficient to convince the commission of its full compliance with
the provisions of this chapter, and unless the commission is so
convinced, it shall cancel such reciprocal agreement, insofar as
the specific carrier is concerned, for a period of at least sixty
(60) days, and until such carrier presents proof sufficient to
convince the commission that it is fully complying with this
chapter, and, during such period, such carrier shall be denied the
benefits of such agreement. If any carrier shall fail or refuse
to produce any receipt, invoice, record, book, paper or other
document relating to its tax liability under the provisions of
this chapter when demanded by the commission, or shall fail or
refuse to permit an inspection of its books and records as
provided in Section 27-61-15 hereof, the commission shall
forthwith cancel such reciprocal agreement, insofar as same
applied to such carrier, for a period of at least one hundred
twenty (120) days and until the book, record, or paper is produced
or an inspection thereof permitted; and during such period such
carrier shall be denied the benefits of such agreement. In all
cases of the cancellation of any such reciprocal agreement as to
any individual carrier, the commission shall immediately notify
the carrier affected by such cancellation, in writing by
registered mail, and it shall advise the carrier of the reason or
reasons for such cancellation and the period thereof.

The commission is hereby vested and empowered with full,
reciprocal agreement shall be cancelled insofar as any carrier is
concerned, and there shall be no appeal from its decision, it
being hereby declared that no carrier has any vested rights in
such reciprocal agreements.

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

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

SECTION 55. Section 63-5-13, Mississippi Code of 1972, is
amended as follows:
63-5-13. (1) Except as otherwise provided in this section, the total outside width of any vehicle, exclusive of required safety devices, or the load thereon shall not exceed eight and one-half (8-1/2) feet; provided, however, that appurtenances on recreational vehicles shall be allowed so long as they are inside the exterior rearview mirrors of the recreational vehicle or inside the exterior rearview mirrors of the vehicle towing the recreational vehicle, and such mirrors do not extend further than necessary to obtain the appropriate field of view.

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

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

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

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

<table>
<thead>
<tr>
<th>Distance in Feet Between the Extreme of Any Group of Axles</th>
<th>Maximum Load in Pounds</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>Distance in Feet Between the Extreme of Any Group of Axles</th>
<th>Maximum Load in Pounds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number</td>
<td>Count</td>
</tr>
<tr>
<td>--------</td>
<td>-------</td>
</tr>
<tr>
<td>3158</td>
<td>4</td>
</tr>
<tr>
<td>3159</td>
<td>5</td>
</tr>
<tr>
<td>3160</td>
<td>6</td>
</tr>
<tr>
<td>3161</td>
<td>7</td>
</tr>
<tr>
<td>3162</td>
<td>8</td>
</tr>
<tr>
<td>3163</td>
<td>9</td>
</tr>
<tr>
<td>3164</td>
<td>10</td>
</tr>
<tr>
<td>3165</td>
<td>11</td>
</tr>
<tr>
<td>3166</td>
<td>12</td>
</tr>
<tr>
<td>3167</td>
<td>13</td>
</tr>
<tr>
<td>3168</td>
<td>14</td>
</tr>
<tr>
<td>3169</td>
<td>15</td>
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<tr>
<td>3170</td>
<td>16</td>
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<tr>
<td>3171</td>
<td>17</td>
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<td>3172</td>
<td>18</td>
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<tr>
<td>3173</td>
<td>19</td>
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<tr>
<td>3174</td>
<td>20</td>
</tr>
<tr>
<td>3175</td>
<td>21</td>
</tr>
<tr>
<td>3176</td>
<td>22</td>
</tr>
<tr>
<td>3177</td>
<td>23</td>
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<tr>
<td>3178</td>
<td>24</td>
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<tr>
<td>3179</td>
<td>25</td>
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<tr>
<td>3180</td>
<td>26</td>
</tr>
<tr>
<td>3181</td>
<td>27</td>
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<tr>
<td>3182</td>
<td>28</td>
</tr>
<tr>
<td>3183</td>
<td>29</td>
</tr>
<tr>
<td>3184</td>
<td>30</td>
</tr>
<tr>
<td>3185</td>
<td>31</td>
</tr>
<tr>
<td>3186</td>
<td>32</td>
</tr>
<tr>
<td>3187</td>
<td>33</td>
</tr>
<tr>
<td>3188</td>
<td>34</td>
</tr>
<tr>
<td>3189</td>
<td>35</td>
</tr>
<tr>
<td>3190</td>
<td>36 and greater</td>
</tr>
</tbody>
</table>
Moreover, in addition to the per axle weight limitation specified by Section 63-5-27, the maximum load carried on a combination of vehicles shall be subject to the following additional limitations: The maximum load carried on any group of two (2) axles shall not exceed twenty-four thousand (24,000) pounds in instances where one or more of such axles is a driving axle (that is, an axle turned by the vehicle's engine power).

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

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

- Wheel, axle loads, spacing and weight by Sections 63-5-27 and 63-5-33, and
- Weight limitations on highways and bridges by Section 65-1-45, Mississippi Code of 1972, any product produced on or distributed from a location on any highway within or without the State of Mississippi may be transported from such place of production or location of distribution by the nearest route toward its destination on such highway or highways to a point where such highway intersects a highway previously found or hereafter found by the commission to be suitable to carry the maximum load limits pursuant to Sections 63-5-33 and 63-5-35; and provided further, that any goods, materials, and equipment actually used in the supply of an activity of producing, manufacturing or distributing products on any such highway within the State of Mississippi may be transported on such highway to the site of such manufacture, production or distribution. However, any penalty assessed against a vehicle operating under the provisions of this paragraph (3)(b) shall be calculated according to the maximum weight which that particular vehicle is legally permitted to transport and not the maximum gross weight limit established for that highway.

Nothing herein contained shall be construed to permit movements of weights in excess of those provided for in this paragraph.
section (63-5-29) over a route or section thereof for the purpose of a shortcut between two (2) highways found by the commission to be suitable to carry the maximum load limits pursuant to Sections 63-5-33 and 63-5-35 or any other purpose not consistent with the aforementioned provisions.

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

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

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

<table>
<thead>
<tr>
<th>Distance in Feet Between the Extreme of Any Group of Axles</th>
<th>Maximum Load in Pounds Carried on Any Group of Axles</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>32,000</td>
</tr>
<tr>
<td>5</td>
<td>32,000</td>
</tr>
<tr>
<td>6</td>
<td>32,000</td>
</tr>
<tr>
<td>7</td>
<td>32,000</td>
</tr>
<tr>
<td>8</td>
<td>32,610</td>
</tr>
<tr>
<td>9</td>
<td>33,779</td>
</tr>
</tbody>
</table>

S. B. No. 2699
01/SS26/R823SG
PAGE 99

*SS26/ R823SG*
Moreover, in addition to the per axle weight limitations specified by Section 63-5-27, the maximum load carried on a combination of vehicles shall be subject to the following additional limitations: The maximum load carried on any group of 38 and greater is 64,650 maximum.
two (2) axles shall not exceed twenty-seven thousand (27,000) pounds in instances where one or more of such axles is a driving axle (that is, an axle turned by the vehicle's engine power).

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

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

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

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

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

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

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

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

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

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

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

S. B. No. 2699  *SS26/R823SG*
01/SS26/R823SG
PAGE 102
limitations for the procurement of federal aid for either maintenance or construction of highways. For vehicles covered by this section, the Mississippi Department of Transportation may prescribe by regulation, from time to time, the number of wheels, axles, size and pressure of tires, and speed, and other related requirements when necessary to such vehicles, which it shall find and determine to be most desirable for the protection and safety of the public highways, considering the size and nature of such vehicles, all in accordance with federal requirements. Transportation permitted under this section shall be limited to the use of U.S. Highway 90 West from the City of Gulfport, Harrison County, Mississippi.

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

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

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

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

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

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

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

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

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

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

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

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

63-7-67. Every solid rubber tire on a vehicle shall have
rubber on its entire traction surface at least one (1) inch thick
above the edge of the flange of the entire periphery.
No person shall operate or move on any highway any motor vehicle, trailer, or semitrailer having any metal tire in contact with the roadway.

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

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

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

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

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

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

(2) The State Tax Commission may:

(a) Promulgate such rules and regulations deemed by it to be appropriate to implement the provisions of the chapter.
(b) Make necessary investigations to procure information required to carry out the provisions of this chapter.

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

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

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

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

(2) The State Tax Commission shall not issue a new certificate of title to a transferee upon application made on
replacement certificate until fifteen (15) days after receipt of
the application.

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

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

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

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

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

(1) Each application for certificate of title $4.00
(2) Each application for replacement or
corrected certificate of title 4.00
(3) Each suspension or revocation of
certificate of title 4.00
(4) Each notice of security interest 4.00
(5) Each release of security interest 4.00
(6) Each assignment by lienholder 4.00
(7) Each application for information as to
the status of the title of a vehicle 4.00

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

If more than one (1) transaction be involved in any
application on a single vehicle and if supported by all required
documents, the fee charged by the State Tax Commission and by the
designated agent for processing and issuing shall be considered as
only one (1) transaction.

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

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

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

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

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