By: Senator(s) Farris, Minor, Furniss

To: Finance

SENATE BILL NO. 2912

1 AN ACT TO PROVIDE FOR THE ISSUANCE OF DISTINCTIVE MOTOR 2 VEHICLE LICENSE TAGS FOR ACTIVE DUTY MEMBERS OF THE UNITED STATES 3 ARMED FORCES; TO PROVIDE FOR A FEE FOR THE ISSUANCE OF SUCH TAGS; 4 AND FOR RELATED PURPOSES.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI: 6 SECTION 1. (1) Any owner of a motor vehicle who is serving as an active duty member of the United States Armed Forces, upon 7 8 payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of 9 10 passengers, pickup trucks and other noncommercial motor vehicles, 11 and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive 12 13 license tag for each motor vehicle registered in his name 14 identifying such person as an active duty member of the United 15 States Armed Forces. The distinctive license tags so issued shall be of such color and design as designated by the State Tax 16 17 Commission, shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag. 18

(2) Application for the distinctive license tags authorized 19 20 by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. Applicants for such 21 22 distinctive license tags shall present to the issuing official proof that they are serving as an active duty member of the United 23 24 States Armed Forces. The application and the additional fee 25 imposed under subsection (3) of this section shall be remitted to 26 the State Tax Commission on a monthly basis as prescribed by the 27 commission.

S. B. No. 2912 \*SS26/R940.1\* 01/SS26/R940.1 PAGE 1 28 Any person applying for a distinctive license tag under (3) 29 this section shall pay an additional fee in the amount of Thirty 30 Dollars (\$30.00) for each distinctive license tag applied for 31 under this section which shall be in addition to all other taxes 32 and fees. The tag fee shall be collected by the tax collector and 33 shall be forwarded to the State Tax Commission which shall deposit such fee to the credit of a fund to be administered by the board 34 overseeing the veterans' nursing homes in this state for the 35 benefit of indigent veterans who are residents of such nursing 36 37 homes. The additional fee paid shall be for a period of time to 38 run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original 39 40 application is made for a distinctive license tag under this section and thereafter annually at the time of renewal 41 registration as long as the owner retains the distinctive license 42 If the owner does not wish to retain the distinctive license 43 tag. 44 tag, or if the owner retires or resigns from or otherwise vacates 45 service in the United States Armed Forces, he must surrender it to the local county tax collector. 46

47 A regular license tag must be properly displayed as (4) required by law until replaced by a distinctive license tag under 48 49 this section. The regular license tag must be surrendered to the 50 tax collector upon issuance of the distinctive license tag under The tax collector shall issue up to two (2) license 51 this section. 52 decals for each distinctive license tag issued under this section, 53 which will expire the same month and year as the regular license 54 tag.

In the case of loss or theft of a distinctive license 55 (5) tag issued under this section, the owner may make application and 56 57 affidavit for a replacement distinctive license tag as provided by Section 27-19-37, Mississippi Code of 1972. The fee for a 58 59 replacement distinctive license tag shall be Ten Dollars (\$10.00). 60 The tax collector receiving such application and affidavit shall \*SS26/R940.1\* S. B. No. 2912 01/SS26/R940.1 PAGE 2

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.

66 SECTION 2. This act shall take effect and be in force from 67 and after July 1, 2001.