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

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

SECTION 1. (1) Any owner of a motor vehicle who is serving
as an active duty member of the United States Armed Forces, 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 an active duty member of the United
States Armed Forces. The distinctive license tags so issued shall
be of such color and design as designated by the State Tax
Commission, 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. Applicants for such
distinctive license tags shall present to the issuing official
proof that they are serving as an active duty member of the United
States Armed Forces. The application and the additional fee
imposed under subsection (3) of this section shall be remitted to
the State Tax Commission on a monthly basis as prescribed by the
commission.
(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 tag fee shall be collected by the tax collector and
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
overseeing the veterans' nursing homes in this state for the
benefit of indigent veterans who are residents of such nursing
homes. 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 retires or resigns from or otherwise vacates
service in the United States Armed Forces, he must surrender it to
the local county tax collector.

(4) 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.

(5) 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.

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