AN ACT TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE LICENSE
TAG FOR MEMBERS OF THE MISSISSIPPI STATE GUARD; TO ESTABLISH THE
FEE FOR ISSUANCE OF SUCH A TAG; TO PROVIDE FOR THE ISSUANCE OF A
DISTINCTIVE LICENSE TAG DISPLAYING NATIONAL ASSOCIATION FOR STOCK
CAR AUTO RACING THEMES; TO ESTABLISH THE FEE FOR ISSUANCE OF SUCH
A TAG; 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 a member
of the Mississippi State Guard 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 any additional fee required
under 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 the Mississippi State
Guard. The distinctive license tags so issued shall be of a color
and design as may be designated by 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 shall present to the issuing official
proof of their membership in the Mississippi State Guard by
presentation of the official documents that certify such
membership. 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 retained by the tax collector
shall be deposited into the county general fund.

(3) Any person who applies 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, or if the owner retires or resigns from or otherwise vacates
his membership in the Mississippi State Guard, 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 Sixteen Dollars and Twenty-five Cents ($16.25) of
the additional fees collected from the issuance of such
distinctive license tags 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 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 2. (1) Any owner of a motor vehicle, 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 any additional fee required under subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name displaying National Association for Stock Car Auto Racing themes. The distinctive license tags so issued shall be of a color and design as may be designated by the State Tax Commission and shall depict such National Association for Stock Car Auto Racing themes as the State Tax Commission shall determine appropriate. Such distinctive tags 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. 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 retained by the tax collector shall be deposited into the county general fund.

(3) Any person who applies for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty-five Dollars ($35.00) 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 to the State Treasurer the total fees collected under this section from the issuance of distinctive license tags. The State Treasurer shall distribute such collections as follows:

(a) One Dollar ($1.00) of each additional fee collected on the 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 7-9-90.

(b) Two Dollars ($2.00) of each additional fee collected on the 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.

(c) The remainder of each additional fee collected on
the distinctive license tags issued pursuant to this section shall
be deposited to the credit of the State General Fund.

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