

By: Senator(s) Carmichael (By Request)

To: Finance

COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 3031

1 AN ACT TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE LICENSE  
2 TAG FOR MEMBERS OF THE MISSISSIPPI STATE GUARD; TO ESTABLISH THE  
3 FEE FOR ISSUANCE OF SUCH A TAG; TO PROVIDE FOR THE ISSUANCE OF A  
4 DISTINCTIVE LICENSE TAG DISPLAYING NATIONAL ASSOCIATION FOR STOCK  
5 CAR AUTO RACING THEMES; TO ESTABLISH THE FEE FOR ISSUANCE OF SUCH  
6 A TAG; AND FOR RELATED PURPOSES.

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

8 SECTION 1. (1) Any owner of a motor vehicle who is a member  
9 of the Mississippi State Guard who is a resident of this state,  
10 upon payment of the road and bridge privilege taxes, ad valorem  
11 taxes and registration fees as prescribed by law for private  
12 carriers of passengers, pickup trucks and other noncommercial  
13 motor vehicles, and upon payment of any additional fee required  
14 under subsection (3) of this section, shall be issued a  
15 distinctive license tag for each motor vehicle registered in his  
16 name identifying such person as a member of the Mississippi State  
17 Guard. The distinctive license tags so issued shall be of a color  
18 and design as may be designated by the State Tax Commission, shall  
19 consist of such letters or numbers, or both, as may be necessary  
20 to distinguish each license tag and may, in the discretion of the  
21 State Tax Commission, display the county name.

22 (2) Application for the distinctive license tags authorized  
23 by this section shall be made to the county tax collector on forms  
24 prescribed by the State Tax Commission. Applicants for such  
25 distinctive license tags shall present to the issuing official  
26 proof of their membership in the Mississippi State Guard by  
27 presentation of the official documents that certify such  
28 membership. The application and the additional fee imposed under  
29 subsection (3) of this section, less three percent (3%) thereof to



30 be retained by the tax collector, shall be remitted to the State  
31 Tax Commission on a monthly basis as prescribed by the commission.  
32 The portion of the additional fee retained by the tax collector  
33 shall be deposited into the county general fund.

34 (3) Any person who applies for a distinctive license tag  
35 under this section shall pay an additional fee in the amount of  
36 Thirty Dollars (\$30.00) for each distinctive license tag applied  
37 for under this section which shall be in addition to all other  
38 taxes and fees. The additional fee paid shall be for a period of  
39 time to run concurrent with the vehicle's established license tag  
40 year. The additional fee is due and payable at the time the  
41 original application is made for a distinctive license tag under  
42 this section and thereafter annually at the time of renewal  
43 registration as long as the owner retains the distinctive license  
44 tag. If the owner does not wish to retain the distinctive license  
45 tag, or if the owner retires or resigns from or otherwise vacates  
46 his membership in the Mississippi State Guard, he must surrender  
47 it to the local county tax collector.

48 (4) The State Tax Commission shall deposit all fees into the  
49 State Treasury on the day collected. At the end of each month,  
50 the State Tax Commission shall certify to the State Treasurer the  
51 total fees collected under this section from the issuance of  
52 distinctive license tags. The State Treasurer shall distribute an  
53 amount equal to Sixteen Dollars and Twenty-five Cents (\$16.25) of  
54 the additional fees collected from the issuance of such  
55 distinctive license tags under this section to the State General  
56 Fund, and the remainder of such additional fees collected shall be  
57 distributed by the State Treasurer to the credit of the State  
58 Highway Fund to be expended solely for the repair, maintenance,  
59 construction or reconstruction of highways.

60 (5) A regular license tag must be properly displayed as  
61 required by law until replaced by a distinctive license tag under  
62 this section. The regular license tag must be surrendered to the



63 tax collector upon issuance of the distinctive license tag under  
64 this section. The tax collector shall issue up to two (2) license  
65 decals for each distinctive license tag issued under this section,  
66 which will expire the same month and year as the regular license  
67 tag.

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

78 SECTION 2. (1) Any owner of a motor vehicle, upon payment  
79 of the road and bridge privilege taxes, ad valorem taxes and  
80 registration fees as prescribed by law for private carriers of  
81 passengers, pickup trucks and other noncommercial motor vehicles,  
82 and upon payment of any additional fee required under subsection  
83 (3) of this section, shall be issued a distinctive license tag for  
84 each motor vehicle registered in his name displaying National  
85 Association for Stock Car Auto Racing themes. The distinctive  
86 license tags so issued shall be of a color and design as may be  
87 designated by the State Tax Commission and shall depict such  
88 National Association for Stock Car Auto Racing themes as the State  
89 Tax Commission shall determine appropriate. Such distinctive tags  
90 shall consist of such letters or numbers, or both, as may be  
91 necessary to distinguish each license tag and may, in the  
92 discretion of the State Tax Commission, display the county name.

93 (2) Application for the distinctive license tags authorized  
94 by this section shall be made to the county tax collector on forms  
95 prescribed by the State Tax Commission. The application and the



96 additional fee imposed under subsection (3) of this section, less  
97 three percent (3%) thereof to be retained by the tax collector,  
98 shall be remitted to the State Tax Commission on a monthly basis  
99 as prescribed by the commission. The portion of the additional  
100 fee retained by the tax collector shall be deposited into the  
101 county general fund.

102 (3) Any person who applies for a distinctive license tag  
103 under this section shall pay an additional fee in the amount of  
104 Thirty-five Dollars (\$35.00) for each distinctive license tag  
105 applied for under this section which shall be in addition to all  
106 other taxes and fees. The additional fee paid shall be for a  
107 period of time to run concurrent with the vehicle's established  
108 license tag year. The additional fee is due and payable at the  
109 time the original application is made for a distinctive license  
110 tag under this section and thereafter annually at the time of  
111 renewal registration as long as the owner retains the distinctive  
112 license tag. If the owner does not wish to retain the distinctive  
113 license tag, he must surrender it to the local county tax  
114 collector.

115 (4) The State Tax Commission shall deposit all fees into the  
116 State Treasury on the day collected. At the end of each month,  
117 the State Tax Commission shall certify to the State Treasurer the  
118 total fees collected under this section from the issuance of  
119 distinctive license tags. The State Treasurer shall distribute  
120 such collections as follows:

121 (a) One Dollar (\$1.00) of each additional fee collected  
122 on the distinctive license tags issued pursuant to this section  
123 shall be deposited into the Mississippi Fire Fighter's Memorial  
124 Burn Center Fund created pursuant to Section 7-9-90.

125 (b) Two Dollars (\$2.00) of each additional fee  
126 collected on the distinctive license tags issued pursuant to this  
127 section shall be deposited to the credit of the State Highway Fund



128 to be expended solely for the repair, maintenance, construction or  
129 reconstruction of highways.

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

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

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

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

