

## REPORT OF CONFERENCE COMMITTEE

**MADAM PRESIDENT AND MR. SPEAKER:**

We, the undersigned conferees, have had under consideration the amendments to the following entitled BILL:

S. B. No. 2699: Motor Vehicle Tag Law; make revisions.

We, therefore, respectfully submit the following report and recommendation:

1. That the House recede from its Amendment No. 1.
2. That the Senate and House adopt the following amendment:

Amend by striking all after the enacting clause and inserting in lieu thereof the following:

45 SECTION 1. Section 27-19-3, Mississippi Code of 1972, is  
46 amended as follows:

47 27-19-3. The following words and phrases when used in this  
48 article for the purpose of this article have the meanings  
49 respectively ascribed to them in this section, except in those  
50 instances where the context clearly describes and indicates a  
51 different meaning:

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

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

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

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

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

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

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

76 (8) "Semitrailer" shall mean every vehicle (of the trailer  
77 type) so designed and used in conjunction with a truck tractor.

78 (9) "Foreign vehicle" shall mean every motor vehicle,  
79 trailer or semitrailer, which shall be brought into the state  
80 otherwise than by or through a manufacturer or dealer for resale  
81 and which has not been registered in this state.

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

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

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

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

92 (14) "Owner" shall mean a person who holds the legal title

93 of a vehicle or in the event a vehicle is the subject of an  
94 agreement for the conditional sale, lease or transfer of the  
95 possession, howsoever thereof, with the right of purchase upon  
96 performance of conditions stated in the agreement, and with an  
97 immediate right of possession vested in the conditional vendee,  
98 lessee, possessor or in the event such or similar transaction is  
99 had by means of a mortgage, and the mortgagor of a vehicle is  
100 entitled to possession, then such conditional vendee, lessee,  
101 possessor or mortgagor shall be deemed the owner for the purposes  
102 of this article.

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

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

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

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

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

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

149           (21) "Private commercial carrier of property by motor  
150 vehicle" shall mean any person not included in the terms "common  
151 carrier by motor vehicle" or "contract carrier by motor vehicle,"  
152 who or which transports in interstate or intrastate commerce on  
153 the public highways of this state by motor vehicle, property of  
154 which such person is the owner, lessee, or bailee, other than for

155 hire, when such transportation is for the purpose of sale, lease,  
156 rent, or bailment, or in the furtherance of any enterprise, or who  
157 otherwise uses or employs any motor vehicle other than a vehicle  
158 designed, constructed and used exclusively for the carriage of  
159 passengers in the furtherance of any commercial enterprise. Not  
160 including, however, passenger buses operated wholly within the  
161 corporate limits of a municipality of this state, or not exceeding  
162 five (5) miles beyond the corporate limits of said municipality,  
163 and hearses, ambulances, school buses as such. In addition, this  
164 definition shall not include taxicabs \* \* \*.

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

167 (22) "Private carrier of passengers" shall mean all other  
168 passenger motor vehicle carriers not included in the above  
169 definitions. Not including, however, passenger buses operating  
170 wholly within the corporate limits of a municipality in this  
171 state, or not exceeding five (5) miles beyond the corporate limits  
172 of said municipality, and hearses, ambulances, and school buses as  
173 such. In addition, this definition shall not include  
174 taxicabs \* \* \*.

175 (23) "Operator" shall mean any person, partnership,  
176 joint-stock company or corporation operating on the public  
177 highways of the state one or more motor vehicles as the beneficial  
178 owner or lessee.

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

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

184 (a) Any person transporting farm products produced on  
185 his own farm and also farm supplies, materials, and equipment used

186 in the growing or production of his agricultural products in his  
187 own truck.

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

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

192 (26) "Taxicab" shall mean any passenger motor vehicle for  
193 hire with a seating capacity not greater than ten (10) passengers.

194 For purposes of this paragraph (26), seating capacity shall be  
195 determined according to the manufacturer's suggested seating  
196 capacity for a vehicle. If there is no manufacturer's suggested  
197 seating capacity for a vehicle, the seating capacity for the  
198 vehicle shall be determined according to regulations established  
199 by the State Tax Commission.

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

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

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

217 be transported.

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

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

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

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

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

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

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

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

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

272           27-19-11. On each carrier of property, for each motor  
273 vehicle, truck-tractor or road tractor used in the operation of  
274 any business as such, and on each bus, there is hereby levied an  
275 annual highway privilege tax in accordance with the following  
276 schedule, except that the gross vehicle weight of buses shall be  
277 the gross weight of the vehicle plus one hundred fifty (150)  
278 pounds per each regular seat.



279	RATE OF TAX			
280	GROSS WEIGHT	COMMON AND	PRIVATE	PRIVATE
281	OF VEHICLE	CONTRACT	COMMERCIAL	CARRIERS
282	NOT TO EXCEED	CARRIERS OF	CARRIERS OF	OF
283	IN POUNDS	PROPERTY	PROPERTY	PROPERTY
284	0000 - 6000	\$ 7.20	\$ 7.20	\$ 7.20
285	6001 - 10000	33.60	25.20	16.80
286	10001 - 16000	78.40	70.70	39.20
287	16001 - 20000	156.00	129.00	78.00
288	20001 - 26000	228.00	192.00	114.00
289	26001 - 30000	300.00	247.00	150.00
290	30001 - 36000	384.00	318.00	192.00
291	36001 - 40000	456.00	378.00	228.00
292	40001 - 42000	504.00	420.00	264.00
293	42001 - 44000	528.00	444.00	276.00
294	44001 - 46000	552.00	456.00	282.00
295	46001 - 48000	588.00	492.00	300.00
296	48001 - 50000	612.00	507.00	312.00
297	50001 - 52000	660.00	540.00	336.00
298	52001 - 54000	684.00	564.00	348.00
299	54001 - 56000	708.00	588.00	360.00
300	56001 - 58000	756.00	624.00	384.00
301	58001 - 60000	780.00	642.00	396.00
302	60001 - 62000	828.00	828.00	420.00
303	62001 - 64000	852.00	852.00	432.00
304	64001 - 66000	900.00	900.00	482.00
305	66001 - 68000	936.00	936.00	504.00
306	68001 - 70000	972.00	972.00	516.00
307	70001 - 72000	996.00	996.00	528.00
308	72001 - 74000	1,128.00	1,128.00	576.00
309	74001 - 76000	1,248.00	1,248.00	612.00

310	76001 - 78000	1,380.00	1,380.00	720.00
311	78001 - 80000	1,512.00	1,512.00	864.00

312        In addition to the above levied annual highway privilege tax  
313 on vehicles with a gross weight exceeding ten thousand (10,000)  
314 pounds, there is levied and shall be collected an additional  
315 privilege tax in the amount of One Thousand Three Hundred Fifty  
316 Dollars (\$1,350.00) for each current or later year model vehicle  
317 based upon a licensed weight of eighty thousand (80,000) pounds.  
318 This additional privilege tax shall be reduced by the amount of  
319 One Hundred Seventy-five Dollars (\$175.00) for each year of age to  
320 a minimum of Fifty Dollars (\$50.00) and further reduced by the  
321 ratio of licensed weight to the maximum weight of eighty thousand  
322 (80,000) pounds. During the first year only, the privilege tax  
323 monies collected under the provisions of this paragraph shall be  
324 distributed to the various counties of the state on the basis of  
325 the ratio of the last year of annual ad valorem taxes collected by  
326 such counties on such vehicles to the total ad valorem taxes  
327 collected by all counties on such vehicles in the same year. In  
328 all subsequent years, such distribution to the counties shall be  
329 made on the basis of the ratio of the number of motor vehicles  
330 registered in excess of ten thousand (10,000) pounds, in each  
331 taxing district in each county, to the total number of such  
332 vehicles registered statewide. The counties should then  
333 distribute these proceeds as they would if these collections were  
334 ad valorem taxes. Provided, however, until July 1, 1993, vehicles  
335 which are subject to the provisions of this section and were  
336 licensed in another state shall not be subject to any other taxes  
337 when registered in this state.

338        From the privilege tax monies collected under this section,  
339 Three Million Seven Hundred Thirty-two Thousand Four Hundred Three  
340 Dollars and Eleven Cents (\$3,732,403.11) shall be earmarked and

341 set aside to be apportioned and paid to the counties of the state  
342 in the manner provided by Section 27-19-159, Mississippi Code of  
343 1972. Any excess privilege tax monies collected under this  
344 section shall be deposited into the State Highway Fund for the  
345 construction, maintenance and reconstruction of highways and roads  
346 of the State of Mississippi or the payment of interest and  
347 principal on bonds authorized by the 1972 Regular Session of the  
348 Legislature for construction and reconstruction of highways.

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

351        \* \* \*

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

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

367        Provided further, that carriers of property duly registered  
368 and licensed in another state and being used to transport farm  
369 harvesting machinery or equipment to and from a particular county  
370 in this state may, upon adoption of a resolution by the board of  
371 supervisors of said county where such machinery or equipment is

372 being exclusively used in harvesting farm crops within said  
373 county, be exempt from the taxes herein levied when said  
374 resolution is filed with the State Tax Commission. Provided,  
375 however, that said exemption shall not exceed a period of forty  
376 (40) days for any annual period without a second resolution of  
377 approval by the board of supervisors who shall have the authority  
378 to extend said exemption not to exceed an additional period of  
379 twenty (20) days during any annual period.

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

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

387         27-19-15. (1) In addition to the privilege license tax  
388 otherwise levied for the operation of motor vehicles, there is  
389 hereby levied on each carrier of property for each motor vehicle,  
390 truck tractor or road tractor operated pursuant to the provisions  
391 of section 63-5-47, Mississippi Code of 1972, an annual highway  
392 privilege tax of Eight Dollars and Fifty Cents (\$8.50) per one  
393 thousand (1,000) pounds, or fractional part thereof, in excess of  
394 the maximum gross weight on which an annual highway privilege tax  
395 has been otherwise paid for said vehicle, said tax to be paid to  
396 the Mississippi Department of Transportation.

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

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

403           27-19-31. (1) The State Tax Commission is authorized and  
404 directed to establish and maintain a vehicle registration renewal  
405 system whereby the license tag attached upon a motor vehicle or  
406 trailer may be issued for five (5) years with the approval of the  
407 License Tag Commission, except for motor vehicles registered in  
408 excess of ten thousand (10,000) pounds gross vehicle weight, and  
409 motor vehicles in a fleet registered under Section 27-19-66,  
410 apportioned vehicles, rental and commercial trailers and buses,  
411 which shall be issued for a period of time determined by the State  
412 Tax Commission. During each intervening year of the period for  
413 which license tags are issued, the State Tax Commission shall  
414 issue up to two (2) license decals, in lieu of the license tags,  
415 which will specify the month and year in which the license tag  
416 shall expire. Motor vehicles in a corporate fleet registered  
417 under Section 27-19-66, shall not be issued decals specifying the  
418 month and year of expiration.

419           Any series of tags may be cancelled by the commissioner with  
420 the approval of the License Tag Commission and a new series of  
421 tags issued.

422           (2) The license decals issued in lieu of the license tags  
423 shall indicate the month and the last two (2) figures of the year  
424 for which such license shall expire, and these decals shall be  
425 color coded so that it shall be possible to distinguish the year  
426 and the month for which such decals shall expire. The license  
427 decals shall be attached to the license tag of the motor vehicle  
428 or trailer, and when so attached shall be deemed to be the license  
429 tag for the ensuing registration year. The month decal shall be  
430 attached in an upright position in the lower left corner of the  
431 license tag, and the year decal shall be attached in an upright  
432 position in the lower right corner of the license tag. Decals  
433 specifying the month and year of expiration shall not be required

434 to be attached to license tags on motor vehicles in a corporate  
435 fleet registered under Section 27-19-66.

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

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

464 The State Tax Commission, with the approval of the License

465 Tag Commission, shall so specify the area or areas on the license  
466 tag where the license decals shall be attached. The number of the  
467 license tag shall be written across its face, and the number of  
468 the tag shall represent the registration number; and upon all the  
469 tags for private passenger vehicles the word "MISSISSIPPI" shall  
470 be written across the top of the tag in capital letters  
471 sufficiently large to be easily read, but upon all other tags such  
472 word may be abbreviated. The number of the license tag shall not  
473 exceed seven (7) letters, numbers or a combination of such letters  
474 and numbers. Also, on all tags sold and issued, an appropriate  
475 place will be provided thereon to place license decals indicating  
476 the expiration date of the tag. For the purposes of this section  
477 and Section 27-19-32, Mississippi Code of 1972, the term "decal,"  
478 "decals" or "license decal" shall mean a tab, sticker or other  
479 similar device attached to a license tag which validates same for  
480 a stated period of time. One (1) license tag and up to two (2)  
481 license decals shall be furnished for all vehicles and shall be  
482 fastened immovably twelve (12) inches or more above the ground, at  
483 the rear of the vehicle under or over the rear light, with the  
484 number in upright position so that it will be plainly visible and  
485 legible at all times, and at night at a distance of sixty (60)  
486 feet. In the case of tractors or other motor vehicles drawing or  
487 pulling trailers, semitrailers or farm implements, the tag shall  
488 be fastened upon such vehicle twelve (12) inches or more above the  
489 ground, upon the front or back of such vehicle, with the number in  
490 an upright position. Such license plate, all characters \* \* \* and  
491 any legally affixed decals shall not be defaced, covered or  
492 obstructed from view by any object, decal, sticker, paint, marking  
493 or license plate bracket or holder. Any person who defaces,  
494 covers or obstructs any portion of a license tag with any sticker,  
495 decoration, paint, marking, license plate bracket or holder or any

496 other thing or device, in such a manner that the characters \* \* \*  
497 and any legally affixed decals on the tag cannot be read, shall be  
498 guilty of a misdemeanor and, upon conviction, shall be punished by  
499 a fine of not more than Twenty-five Dollars (\$25.00). However, it  
500 shall not be unlawful for the county name to be partially or  
501 completely obstructed from view by any object, decal, sticker or  
502 license plate bracket or holder. Unless the license tag with  
503 current decals is fastened to the vehicle as herein provided, the  
504 said vehicle shall be regarded as operating without a license tag,  
505 and the owner or operator shall be liable for the penalties herein  
506 provided.

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

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

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



527 cost.

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

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

534 27-19-39. In addition to the provisions of Section 27-19-31  
535 setting forth what a license tag shall contain, the State Tax  
536 Commission shall require that the name of the county of  
537 registration shall be placed on all pickup truck tags \* \* \*.

538 SECTION 6. Section 27-19-41, Mississippi Code of 1972, is  
539 amended as follows:

540 27-19-41. The face of all motor vehicle license plates or  
541 tags, whether for passenger automobiles, trucks of any kind or  
542 size, whether special, distinctive or for antique vehicles or for  
543 whatever type and kind of motor vehicle including motorcycles and  
544 motorbikes issued by any authority in the state, shall be fully  
545 coated, painted or digitally printed with a reflectorizing  
546 material for the purpose of additional safety commencing with the  
547 2002 issue.

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

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

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

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

564           27-19-45. (1) Owners of motor vehicles who are residents of  
565 the State of Mississippi and who hold an unrevoked and unexpired  
566 official amateur radio station license issued by the Federal  
567 Communications Commission, upon application to the tax collector  
568 in the owner's county of legal residence accompanied by proof of  
569 ownership of such amateur radio station license, and upon payment  
570 of the road and bridge privilege taxes, ad valorem taxes and  
571 registration fees as prescribed by law for passenger cars, pickup  
572 trucks or other noncommercial motor vehicles, and upon payment of  
573 an additional registration or tag fee of Fifteen Dollars (\$15.00)  
574 shall be issued a special license plate upon which, in lieu of the  
575 numbers prescribed by law, shall be inscribed the official amateur  
576 call letters of such applicant as assigned by the Federal  
577 Communications Commission. This special license plate may be used  
578 in place of the regular license tag for passenger cars, pickup  
579 trucks or other noncommercial motor vehicles. The application and  
580 the additional fee, less five percent (5%) thereof to be retained  
581 by the county tax collector, shall be remitted to the State Tax  
582 Commission on a monthly basis as prescribed by the commission.  
583 The portion of the additional fee retained by the tax collector  
584 shall be deposited into the county general fund. The portion of  
585 the fee remitted to the Tax Commission shall be deposited into the  
586 State Treasury on the day it is received and shall be deposited by  
587 the State Treasurer into the State General Fund.

588           The Governor under like terms and provisions shall be and he

589 is hereby authorized to exhibit on any passenger cars, pickup  
590 trucks or other noncommercial motor vehicles used by him license  
591 tag Number 1, with the county of his residence inscribed thereon.

592 The Lieutenant Governor is likewise authorized to use license  
593 plate Number 2, with the county of his residence appearing  
594 thereon. All former governors, under like terms and provisions,  
595 are authorized to use license plate X-1, with the county of his  
596 residence appearing thereon, and all former lieutenant governors,  
597 under like terms and provisions, are authorized to use license  
598 plate X-2, with the county of his residence appearing thereon.

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

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

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

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

620           27-19-46. (1) The State Tax Commission is hereby authorized  
621 to issue special distinctive license plates under the provisions  
622 hereinafter set forth. Such tags shall be issued to persons who  
623 qualify under subsection (2) of this section, and such tags shall  
624 be of such form and appearance as the commission shall provide  
625 subject to the approval of the License Tag Commission and in  
626 accordance with the provisions of Section 27-19-41.

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

630                       (i) United States Senators;

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

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

635                       (iv) Enforcement and investigative personnel of  
636 the Public Service Commission;

637                       (v) State Commanders of the American Legion,  
638 Veterans of Foreign Wars, and The Forty and Eight; \* \* \*

639                       (vi) Former United States Congressmen and  
640 Senators;

641                       (vii) Enforcement and investigative personnel of  
642 the Mississippi Department of Public Safety;

643                       (viii) Enforcement and investigative personnel of  
644 the Mississippi Department of Transportation; and

645                       (ix) Enforcement and investigative personnel of  
646 the Mississippi Bureau of Narcotics.

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

650           (3) (a) When a passenger car for which a special license

651 tag has been issued is sold or traded by the owner, the special  
652 tag may be transferred to the new or other car which is replacing  
653 the car for which the license tag was originally issued, without  
654 additional charge, upon application to the commission with proof  
655 that the regular license tag has been purchased for such  
656 replacement car.

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

663 (c) The State Tax Commission shall not issue such  
664 special tag or tags authorized by law until the commission is  
665 first furnished a copy of the ad valorem tax receipt paid by the  
666 owner of such vehicle from the county and city in which he  
667 resides, and the commission shall keep a current list of such tags  
668 issued as a public record.

669 (4) Enforcement and investigative personnel of any federal,  
670 state or local government agency are eligible to display regular  
671 license plates on vehicles used in the performance of their duties  
672 upon application to the State Tax Commission. The commission  
673 shall make such rules and regulations needed regarding the  
674 issuance of such license plates.

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

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

681 27-19-47.1. (1) Any citizen of the State of Mississippi who

682 owns a registered antique motorcycle may apply to the tax  
683 collector in the county of his legal residence, on forms  
684 prescribed by the State Tax Commission, for a special antique  
685 motorcycle plate to be displayed on such antique motorcycle.

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

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

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

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

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

720           27-19-48. (1) Owners of motor vehicles who are residents of  
721 this state, upon complying with the motor vehicle laws relating to  
722 registration and licensing of motor vehicles, and upon payment of  
723 the road and bridge privilege taxes, ad valorem taxes and  
724 registration fees as prescribed by law for private carriers of  
725 passengers, pickup trucks and other noncommercial motor vehicles,  
726 and upon payment of an additional fee in the amount provided in  
727 subsection (4)(a) of this section, shall be issued a personalized  
728 license tag of the same color as regular license tags to consist  
729 of the name of the county and not more than seven (7) letters of  
730 the alphabet or seven (7) numbers in lieu of the license tag  
731 numbering system prescribed by law. The purchaser of the  
732 personalized license tag may choose the combination of such  
733 letters or numbers, but no two (2) motor vehicles shall have the  
734 same combination of letters or numbers. In the event that the  
735 same combination of letters has been chosen by two (2) or more  
736 purchasers, the State Tax Commission shall assign a different  
737 number to each such purchaser which shall appear on the license  
738 tag following the combination of letters; provided, however, this  
739 combination shall not exceed seven (7) letters and/or numbers.  
740 The combination of letters and/or numbers written across the  
741 license tag shall be sufficiently large to be easily read but  
742 shall not be less than three (3) inches in height. No combination  
743 of letters or numbers which comprise words or expressions that are

744 considered obscene, slandering, insulting or vulgar in ordinary  
745 usage shall be permitted, with the Chairman of the State Tax  
746 Commission having the responsibility of making such determination.

747 If, however, such license plate is issued in error or otherwise  
748 and is determined by the chairman to be obscene, slanderous,  
749 insulting, vulgar or offensive, the chairman shall notify such  
750 owner that the license plate must be surrendered and that another  
751 personalized license plate may be selected by him and issued at no  
752 cost. Should the vehicle owner not desire another personalized  
753 license plate, the fee for such plate shall be refunded. In the  
754 event the owner fails to surrender the license plate after  
755 receiving proper notification, the chairman shall issue an order  
756 directing that the license plate be seized by agents of the State  
757 Tax Commission or any other duly authorized law enforcement  
758 personnel. If such owner is aggrieved by this determination, the  
759 appeal procedure and the provisions provided in Section 27-19-337  
760 shall be followed.

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

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

774 (4) (a) Beginning with any registration year commencing on



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

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

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

804 (6) The applicant shall receive a refund of the fee paid for  
805 a personalized license tag if the personalized license tag is not

806 issued to him because the combination of letters and numbers  
807 requested to be placed thereon is not available for any reason.

808 (7) In the case of loss or theft of a personalized license  
809 tag, the owner may make application and affidavit for a  
810 replacement license tag as provided by Section 27-19-37. The fee  
811 for a replacement personalized license tag shall be Ten Dollars  
812 (\$10.00). The tax collector receiving such application and  
813 affidavit shall be entitled to retain and deposit into the county  
814 general fund five percent (5%) of the fee for such replacement  
815 license tag and the remainder shall be distributed in the same  
816 manner as funds from the sale of regular license tags.

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

831 SECTION 11. Section 27-19-49, Mississippi Code of 1972, is  
832 amended as follows:

833 27-19-49. (1) Owners of motorcycles who are members of a  
834 Shrine motorcycle club, corps or unit of Mississippi may, in their  
835 discretion, purchase and use, in lieu of the motorcycle tag  
836 described in section 27-19-35, an especially prepared tag of the

837 same dimensions as the regular motorcycle tag. This distinctive  
838 tag shall be of a yellow background; the Shrine emblem in green  
839 coloring in the middle left of the tag; "Miss." (abbreviated) in  
840 red letters in the lower left of the tag; the year of issuance in  
841 abbreviated form (the last two numbers) in red letters in the  
842 lower right of the tag; and the designated number of the  
843 particular tag in red numbers in the middle right of the tag.  
844 These tags shall be numbered commencing with the numeral "1."

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

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

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

861 27-19-55. (1) The sheriff of each county in the State of  
862 Mississippi and the officially appointed deputy sheriffs of each  
863 county, upon application by the sheriff to the State Tax  
864 Commission shall be entitled to purchase a special license plate  
865 through such office. Only one (1) such tag shall be allowed to  
866 each individual sheriff and deputy sheriff in each tag period, and  
867 such tag shall be placed upon the vehicle used in the carrying out

868 of official sheriff's department duties.

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

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

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

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

892 27-19-56. (1) Upon application by any legal resident of the  
893 State of Mississippi with a disability which limits or impairs the  
894 ability to walk, the State Tax Commission shall prepare and issue  
895 through the county tax collectors a special license plate bearing  
896 the International Symbol of Access adopted by Rehabilitation  
897 International in 1969 at its Eleventh World Congress on  
898 Rehabilitation of the Disabled for not more than one (1) vehicle

899 that is registered in the applicant's name. The initial  
900 application shall be accompanied by the certification of a  
901 licensed physician that (a) the applicant meets the definition of  
902 persons with disabilities which limit or impair the ability to  
903 walk; and (b) that the physician has determined that the applicant  
904 will have the disability for at least three (3) years. The State  
905 Tax Commission shall prepare and issue to the tax collectors of  
906 the various counties, decals for placement on the special license  
907 plates. The decals shall bear thereon the month in which the  
908 license plate was issued and the year in which the special license  
909 plate will expire. The special license plate issued under this  
910 section is valid for the period of time that the license tag  
911 attached upon a motor vehicle is issued pursuant to Section  
912 27-19-31(1). A person to whom the special license plate is issued  
913 may retain the special license plate and may renew it by  
914 submitting to the county tax collector, on or before its  
915 expiration, the certification of a licensed physician that the  
916 physician has determined (a) that the applicant meets the  
917 definition of a person with a disability which limits or impairs  
918 the ability to walk; and (b) that the applicant will have the  
919 disability for at least three (3) years. If an applicant fails to  
920 renew the special license plate before its date of expiration,  
921 then he shall surrender the special license plate to the county  
922 tax collector and the tax collector shall issue to such person a  
923 regular license plate to replace the special license plate.

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

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

929 (a) Cannot walk two hundred (200) feet without stopping

930 to rest; or

931 (b) Cannot walk without the use of, or assistance from,  
932 a brace, cane, crutch, another person, prosthetic device,  
933 wheelchair, or other assistive device; or

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

939 (d) Use portable oxygen; or

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

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

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

952 (2) The State Tax Commission shall prepare removable  
953 windshield placards and such placards shall be issued and  
954 periodically renewed upon the applications of persons with  
955 disabilities which limit or impair the ability to walk. The  
956 placards shall be issued, free of charge, to applicants through  
957 the offices of the tax collectors of the counties. The initial  
958 application shall be accompanied by the certification of a  
959 licensed physician that the applicant meets the definition of  
960 persons with disabilities which limit or impair the ability to

961 walk. These placards shall be valid for a period of three (3)  
962 years from their date of issue and may be renewed in the same  
963 manner as provided for the renewal of the special license plates  
964 under subsection (1) of this section. The removable windshield  
965 placard must be displayed on the left side of the vehicle  
966 dashboard. The State Tax Commission shall prescribe the placement  
967 for motorcycles.

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

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

989 (a) The International Symbol of Access, which is at  
990 least three (3) inches in height, centered on the placard (the  
991 color of the removable windshield placard shall be white on a blue

992 shield; and the temporary removable windshield placard shall be  
993 white on a red shield);

994 (b) An identification number and, on the reverse side,  
995 the name of the individual to whom the placard is issued;

996 (c) A date of expiration, which shall be entered on the  
997 placard by the tax collector; and

998 (d) The seal of the State of Mississippi.

999 (5) It shall be unlawful to park a motor vehicle in an area  
1000 set aside for persons who are disabled if the motor vehicle does  
1001 not have displayed the removable windshield placard authorized in  
1002 this section. Any person who unlawfully parks a motor vehicle in  
1003 such areas, or who blocks such spaces or access thereto, shall be  
1004 guilty of a misdemeanor and, upon conviction thereof, shall be  
1005 fined not more than Two Hundred Dollars (\$200.00) for each such  
1006 violation. For the third and subsequent offenses under this  
1007 section, the offender's driver's license shall be suspended for  
1008 ninety (90) days by the Commissioner of Public Safety in  
1009 accordance with Section 63-1-53 in addition to any fine imposed.  
1010 The court shall not suspend or reduce any fine required to be  
1011 imposed under this subsection.

1012 (6) Any person who, for the purpose of obtaining a special  
1013 license plate or windshield placard under this section, files with  
1014 the county tax collector a physician's certification, knowing the  
1015 certification to be false or to have been fraudulently obtained,  
1016 shall be guilty of a misdemeanor and, upon conviction, shall be  
1017 fined not more than Two Hundred Dollars (\$200.00).

1018 (7) All law enforcement officers are authorized to enforce  
1019 this section on public and private property. Provision of spaces  
1020 restricted to handicapped parking and proper marking of such  
1021 spaces shall be considered as intent and permission to enforce  
1022 such designated parking on private property. Only areas marked in



1023 accordance with the Americans with Disabilities Act Accessibility  
1024 Guidelines or equivalent standards shall be enforced. Spaces  
1025 shall bear the International Symbol of Access.

1026 (8) Motor vehicles displaying a special license plate,  
1027 license plate decal, placard or parking certificate or permit  
1028 bearing the International Symbol of Access issued to a person with  
1029 a disability by any other state or district subject to the laws of  
1030 the United States shall be allowed the special parking privileges  
1031 under this section provided the license plate, decal, placard,  
1032 permit or certificate bears the International Symbol of Access and  
1033 is displayed in a prominent place on the vehicle.

1034 (9) Parking in any area set aside for persons who are  
1035 disabled is limited to vehicles which, immediately before or after  
1036 the utilization of such an area, are used to transport a person  
1037 with a disability which limits or impairs the ability to walk.  
1038 The identification required to park in such an area, except as  
1039 provided in subsection (8) of this act, is as follows:

1040 (a) For a vehicle used to transport a person with a  
1041 permanent disability, that person's permanent windshield placard  
1042 must be displayed.

1043 (b) For a vehicle being used by a person who has a  
1044 temporary disability which limits or impairs the ability to walk,  
1045 or which is being used to transport such a person, a temporary  
1046 windshield placard must be displayed.

1047 (10) Upon application by a nursing home, retirement home or  
1048 other institution that transports disabled persons, the State Tax  
1049 Commission may issue the special license plate authorized pursuant  
1050 to this section for not more than one (1) vehicle that is  
1051 registered in the applicant's name that is used to transport  
1052 disabled residents of the institution. Such institution shall  
1053 comply with all other laws regarding the registration of such

1054 vehicle.

1055 SECTION 14. Section 27-19-56.1, Mississippi Code of 1972, is  
1056 amended as follows:

1057 27-19-56.1. (1) Any owner of a motor vehicle who is a fire  
1058 fighter, including a career fire fighter, a volunteer fire fighter  
1059 or an industrial fire fighter, employed by or in the service of  
1060 any municipality, county, fire district, state agency or industry  
1061 in the state who is a resident of this state, or who is a retired  
1062 fire fighter who is a resident of this state, upon payment of the  
1063 road and bridge privilege taxes, ad valorem taxes and registration  
1064 fees as prescribed by law for private carriers of passengers,  
1065 pickup trucks and other noncommercial motor vehicles, and upon  
1066 payment of an additional fee in the amount provided in subsection  
1067 (3) of this section, shall be issued a distinctive license tag for  
1068 each motor vehicle registered in his name identifying such person  
1069 as a fire fighter or retired fire fighter. The distinctive  
1070 license tags so issued shall be of such color and design as may be  
1071 agreed upon by the Executive Committee of the Mississippi Fire  
1072 Fighters Association and the State Tax Commission, shall consist  
1073 of such letters or numbers, or both, as may be necessary to  
1074 distinguish each license tag and may, in the discretion of the  
1075 State Tax Commission, display the county name.

1076 (2) Application for the distinctive license tags authorized  
1077 by this section shall be made to the county tax collector on forms  
1078 prescribed by the State Tax Commission. Applicants for such  
1079 distinctive license tags (a) shall present to the issuing official  
1080 proof of their employment or service as a fire fighter by  
1081 presentation of the applicant's official fire fighter  
1082 identification card or a signed and notarized affidavit from the  
1083 governing authority or chief executive officer of the  
1084 municipality, county, fire district, agency or industry by or for

1085 whom the applicant is employed or serves as a fire fighter; or (b)  
1086 shall present proof that they are a retired fire fighter by  
1087 presentation of a signed and notarized affidavit from the  
1088 governing authority or chief executive officer of the  
1089 municipality, county, fire district, agency or industry from whom  
1090 the fire fighter retired. The application and the additional fee  
1091 imposed under subsection (3) of this section, less three percent  
1092 (3%) thereof to be retained by the tax collector, shall be  
1093 remitted to the State Tax Commission on a monthly basis as  
1094 prescribed by the commission. The portion of the additional fee  
1095 retained by the tax collector shall be deposited into the county  
1096 general fund.

1097 (3) Beginning with any registration year commencing on or  
1098 after July 1, 1992, any person applying for a distinctive license  
1099 tag under this section shall pay an additional fee in the amount  
1100 of Fifty Dollars (\$50.00) for each distinctive license tag applied  
1101 for under this section which shall be in addition to all other  
1102 taxes and fees. The additional fee paid shall be for a period of  
1103 time to run concurrent with the vehicle's established license tag  
1104 year. The additional fee is due and payable at the time the  
1105 original application is made for a distinctive license tag under  
1106 this section and thereafter annually at the time of renewal  
1107 registration as long as the owner retains the distinctive license  
1108 tag. If the owner does not wish to retain the distinctive license  
1109 tag, or if the owner \* \* \* resigns from or otherwise vacates his  
1110 employment or service as a fire fighter, he must surrender it to  
1111 the local county tax collector.

1112 (4) The State Tax Commission shall deposit all fees into the  
1113 State Treasury on the day collected. At the end of each month,  
1114 the State Tax Commission shall certify to the State Treasurer the  
1115 total fees collected under this section from the issuance of

1116 distinctive license tags. The State Treasurer shall distribute an  
1117 amount equal to Seven Dollars (\$7.00) of the additional fees  
1118 collected for each such distinctive license tag issued under this  
1119 section to the State General Fund, and the remainder of such  
1120 additional fees collected shall be distributed by the State  
1121 Treasurer to the credit of the special fund created in Section  
1122 7-9-70.

1123 (5) A regular license tag must be properly displayed as  
1124 required by law until replaced by a distinctive license tag under  
1125 this section. The regular license tag must be surrendered to the  
1126 tax collector upon issuance of the distinctive license tag under  
1127 this section. The tax collector shall issue up to two (2) license  
1128 decals for each distinctive license tag issued under this section,  
1129 which will expire the same month and year as the regular license  
1130 tag.

1131 (6) In the case of loss or theft of a distinctive license  
1132 tag issued under this section, the owner may make application and  
1133 affidavit for a replacement distinctive license tag as provided by  
1134 Section 27-19-37, Mississippi Code of 1972. The fee for a  
1135 replacement distinctive license tag shall be Ten Dollars (\$10.00).  
1136 The tax collector receiving such application and affidavit shall  
1137 be entitled to retain and deposit into the county general fund  
1138 five percent (5%) of the fee for such replacement license tag and  
1139 the remainder shall be distributed in the same manner as funds  
1140 from the sale of regular distinctive license tags issued under  
1141 this section.

1142 (7) In lieu of the distinctive license tag authorized under  
1143 subsections (1) through (6) of this section, any person who  
1144 presents proof of his employment or service as a fire fighter in  
1145 the manner provided in subsection (2) of this section, may be  
1146 issued a distinctive license tag decal for each motor vehicle

1147 registered in his name identifying such person as a fire fighter.

1148 The distinctive license tag decal shall be of such size, color  
1149 and design as may be agreed upon by the Executive Committee of the  
1150 Mississippi Fire Fighters Association and the State Tax  
1151 Commission; however, the State Tax Commission shall have final  
1152 approval of the size, color and design. The distinctive license  
1153 tag decals shall be prepared and sold at Two Dollars (\$2.00) each  
1154 through the Mississippi Fire Fighters Training Academy.

1155 SECTION 15. Section 27-19-56.5, Mississippi Code of 1972, is  
1156 amended as follows:

1157 27-19-56.5. In recognition of the patriotic service rendered  
1158 by Mississippians who survived the attack on Pearl Harbor and by  
1159 Mississippians who are recipients of the Purple Heart Medal, any  
1160 such person is privileged to obtain one (1) distinctive motor  
1161 vehicle license plate or tag identifying him as a Pearl Harbor  
1162 survivor or not more than two (2) distinctive motor vehicle  
1163 license plates or tags identifying him as a Purple Heart Medal  
1164 recipient. The distinctive plates or tags shall be of a color and  
1165 design designated by the State Tax Commission.

1166 The distinctive license plates shall be prepared by the State  
1167 Tax Commission and shall be issued through the tax collectors of  
1168 the counties in the same manner as are other motor vehicle license  
1169 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in  
1170 addition to all other taxes and fees, shall be collected by the  
1171 tax collector for the Pearl Harbor distinctive tag. The first  
1172 distinctive tag issued to Purple Heart Medal recipients under the  
1173 provisions of this section shall be exempt from ad valorem taxes,  
1174 privilege taxes and all other taxes and fees. There shall be no  
1175 exemption from ad valorem taxes, privilege taxes or other taxes  
1176 and fees for the issuance of a second distinctive tag to Purple  
1177 Heart Medal recipients. The surviving spouse of a deceased person

1178 who was issued a Purple Heart Medal distinctive license plate or  
1179 tag under this section shall be entitled to apply for or retain  
1180 one (1) such license tag and may continue annually to renew  
1181 registration for \* \* \* such distinctive motor vehicle license  
1182 plate or tag for as long as the spouse remains unmarried. At the  
1183 time of application or renewal registration, a surviving spouse  
1184 who desires to retain such distinctive plate or tag shall file  
1185 with the county tax collector a sworn statement that the spouse is  
1186 unmarried, and any such vehicle when so registered shall not be  
1187 exempt from ad valorem taxes and privilege taxes. The tax  
1188 collector shall monthly forward the additional fee of Fifteen  
1189 Dollars (\$15.00) charged for issuance of a Pearl Harbor  
1190 distinctive tag to the State Tax Commission which shall deposit  
1191 such fee to the credit of the State General Fund. An applicant  
1192 for a distinctive tag under this section shall present to the  
1193 issuing official either (a) written proof that the applicant is an  
1194 honorably discharged former member of one (1) of the Armed Forces  
1195 of the United States and, while serving in the Armed Forces of the  
1196 United States, was present during the attack on the island of  
1197 Oahu, Territory of Hawaii, on December 7, 1941, between the hours  
1198 of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof that  
1199 the applicant is a Purple Heart Medal recipient. The distinctive  
1200 license plates or tags so issued shall be used only upon a  
1201 personally or jointly owned private passenger vehicle (to include  
1202 station wagons, recreational motor vehicles and pickup trucks)  
1203 registered in the name, or jointly in the name, of the person  
1204 making application therefor, and when issued to such person shall  
1205 be used upon the vehicle for which issued in lieu of the standard  
1206 license plate or license tag normally issued for such vehicle.

1207       The distinctive license plates shall not be transferable  
1208 between motor vehicle owners; and in the event the owner of a

1209 vehicle bearing a distinctive plate shall sell, trade, exchange or  
1210 otherwise dispose of the vehicle, such plate shall be retained by  
1211 such owner and returned to the tax collector.

1212 SECTION 16. Section 27-19-56.9, Mississippi Code of 1972, is  
1213 amended as follows:

1214 27-19-56.9. Upon application by any legal resident of the  
1215 State of Mississippi who is deaf, the State Tax Commission shall  
1216 prepare and issue through the county tax collectors a special  
1217 license plate for not more than one (1) vehicle that is registered  
1218 in the applicant's name. The initial application shall be  
1219 accompanied by the certification of a licensed physician that the  
1220 applicant meets the definition of deaf persons set forth in this  
1221 section. An applicant for a special license plate shall not be  
1222 required to pay any fee or charge for the issuance of such license  
1223 plate separate from or in addition to the road and bridge  
1224 privilege taxes, ad valorem taxes and registration fees otherwise  
1225 required by law to be paid for the issuance of a regular license  
1226 plate for such vehicle. The design of the special license plate  
1227 shall be executed in a manner which will alert others that the  
1228 vehicle is registered in the name of a person who is deaf.

1229 For the purpose of this section, the term "vehicle" includes  
1230 motorcycles, and the term "deaf" means any person whose hearing is  
1231 totally impaired or whose hearing is so seriously impaired as to  
1232 prohibit the person from understanding oral communication when  
1233 spoken to in a normal conversational tone.

1234 \* \* \*

1235 SECTION 17. Section 27-19-56.10, Mississippi Code of 1972,  
1236 is amended as follows:

1237 27-19-56.10. (1) Owners of motor vehicles upon complying  
1238 with the motor vehicle laws relating to registration and licensing  
1239 of motor vehicles, and upon payment of the road and bridge

1240 privilege taxes, ad valorem taxes and registration fees as  
1241 prescribed by law for private carriers of passengers, pickup  
1242 trucks and other noncommercial motor vehicles, and upon payment of  
1243 an additional annual fee in the amount of Thirty Dollars (\$30.00),  
1244 shall be issued a special license tag which displays an emblem  
1245 designed by the Department of Wildlife, Fisheries and Parks.

1246 (2) The Department of Wildlife, Fisheries and Parks shall  
1247 design emblems which shall be displayed on the special license  
1248 tag. The emblem shall be affixed during the production of the  
1249 license tag.

1250 (3) Application for the special license tags shall be made  
1251 to the county tax collector on forms prescribed by the State Tax  
1252 Commission. The application and the additional fee, less five  
1253 percent (5%) thereof to be retained by the tax collector, shall be  
1254 remitted to the State Tax Commission on a monthly basis as  
1255 prescribed by the commission. The portion of the additional fee  
1256 retained by the tax collector shall be deposited into the county  
1257 general fund.

1258 (4) The special license tag shall be issued for a one-year  
1259 period. The additional annual fee shall be due and payable at the  
1260 time of renewal registration.

1261 (5) The State Tax Commission shall deposit all fees into the  
1262 State Treasury on the day received. At the end of each month, the  
1263 State Tax Commission shall certify the total fees collected under  
1264 this section to the State Treasurer who shall distribute such  
1265 collections as follows:

1266 (a) Twenty Dollars (\$20.00) of each additional fee  
1267 collected on special license tags issued pursuant to this section  
1268 shall be deposited into the Wildlife Heritage Fund created  
1269 pursuant to Section 49-5-77.

1270 (b) One Dollar (\$1.00) of each additional fee collected



1271 on special license tags shall be deposited into the Mississippi  
1272 Fire Fighter's Memorial Burn Center Fund created pursuant to  
1273 Section 7-9-70.

1274 (c) The remainder of each such additional fee shall be  
1275 deposited to the credit of the State Highway Fund to be expended  
1276 solely for the repair, maintenance, construction or reconstruction  
1277 of highways.

1278 SECTION 18. Section 27-19-56.11, Mississippi Code of 1972,  
1279 is amended as follows:

1280 27-19-56.11. (1) Any resident of the State of Mississippi  
1281 who is the owner of an antique automobile, as defined in Section  
1282 27-19-47, or a street rod, as defined in Section 27-19-56.6, upon  
1283 payment of the fee provided for in subsection (2) of this section,  
1284 may apply through the office of the tax collector in the county of  
1285 his legal residence, on forms prescribed by the State Tax  
1286 Commission, for permission to display on the vehicle an authentic  
1287 historical license plate of the same year of issuance as the model  
1288 year of the antique automobile or street rod. The license plate  
1289 shall be furnished by the applicant and presented for  
1290 authentication to the State Tax Commission by the county tax  
1291 collector. A regular license plate or a distinctive license plate  
1292 authorized by law must be displayed on the vehicle until replaced  
1293 by the historical license plate.

1294 (2) In lieu of the annual payment of road and bridge  
1295 privilege taxes, ad valorem taxes and registration fees as  
1296 prescribed by law, each person who applies for permission to  
1297 display an historical license plate under this section, shall pay  
1298 a one-time, nonrefundable special license tax fee of Twenty-five  
1299 Dollars (\$25.00) to the county tax collector. The fee, less five  
1300 percent (5%) thereof to be retained by the county tax collector  
1301 and deposited in the county general fund, shall be remitted to the

1302 State Tax Commission on a monthly basis as prescribed by the  
1303 commission and deposited in the State General Fund \* \* \*.

1304 (3) Upon receipt of an application and an historical license  
1305 plate under this section, the State Tax Commission shall examine  
1306 the historical license plate to determine its authenticity, its  
1307 condition and its original year of issue. If the commission  
1308 determines that the license plate is an authentic historical  
1309 license plate of the same year of issuance as the model year of  
1310 the antique automobile or street rod for which permission to  
1311 display the license plate is applied and that the license plate is  
1312 in satisfactory original condition or has been refurbished to a  
1313 satisfactory condition, then it shall return the license plate to  
1314 the tax collector with its approval. If the commission determines  
1315 that the license plate is not in satisfactory original condition  
1316 or has not been refurbished to a satisfactory condition, then it  
1317 shall return the license plate to the tax collector with its  
1318 disapproval. The county tax collector shall notify the applicant  
1319 whether or not permission to display the license plate has been  
1320 given by the State Tax Commission and, in either case, shall  
1321 return the license plate to the applicant.

1322 (4) An historical license plate that has been approved for  
1323 display on an antique automobile or street rod under the  
1324 provisions of this section, is not transferable between motor  
1325 vehicle owners and may not be displayed on other motor vehicles  
1326 owned by the same person. If a person to whom permission has been  
1327 granted to display an historical license plate no longer wishes to  
1328 display the license plate on the vehicle for which permission was  
1329 granted, or if such person sells, trades, exchanges or otherwise  
1330 disposes of the vehicle, he must remove the license plate from  
1331 such vehicle.

1332 SECTION 19. Section 27-19-56.12, Mississippi Code of 1972,

1333 is amended as follows:

1334           27-19-56.12. In recognition of the patriotic service  
1335 rendered by Mississippians who are honorably discharged veterans  
1336 who served in the United States Armed Forces, any such person is  
1337 privileged to obtain distinctive motor vehicle license plates or  
1338 tags for each motor vehicle registered in his name identifying his  
1339 status as a veteran. The State Tax Commission, with concurrence  
1340 by the State Veterans Affairs Board, shall develop decals to be  
1341 affixed to the license tag indicating branch and period of  
1342 military service. The distinctive plates or tags shall be of a  
1343 color and design designated by the Tax Commission with concurrence  
1344 by the State Veterans Affairs Board.

1345           The distinctive license plates shall be prepared by the Tax  
1346 Commission and shall be issued through the tax collectors of the  
1347 counties in the same manner as are other motor vehicle license  
1348 plates or tags. An additional tag fee of Thirty Dollars (\$30.00)  
1349 shall be collected by the tax collector for such license plates or  
1350 tags and shall be remitted to the Tax Commission on a monthly  
1351 basis as prescribed by the commission. The State Tax Commission  
1352 shall deposit such fee to the credit of a fund to be administered  
1353 by the board overseeing the veterans nursing homes in this state  
1354 for the benefit of indigent veterans who are residents of such  
1355 nursing homes.

1356           An applicant for such distinctive plates shall present to the  
1357 issuing official written evidence of the veteran's service. Such  
1358 evidence shall include a copy of the applicant's DD-214 form, a  
1359 Report of Separation from Military Service, a military discharge  
1360 document, or a written certification of military service from the  
1361 State Veterans Affairs Board. The distinctive license plates or  
1362 tags so issued shall be used only upon a personally or jointly  
1363 owned private passenger vehicle (to include station wagons,

1364 recreational motor vehicles and pickup trucks) registered in the  
1365 name, or jointly in the name, of the person making application  
1366 therefor, and when issued to such person shall be used upon the  
1367 vehicle for which issued in lieu of the standard license plate or  
1368 license tag normally issued for such vehicle.

1369         The distinctive license plates shall not be transferable  
1370 between motor vehicle owners; and in the event the owner of a  
1371 vehicle bearing a distinctive plate shall sell, trade, exchange or  
1372 otherwise dispose of the vehicle, such plate shall be retained by  
1373 such owner and returned to the tax collector.

1374         SECTION 20. Section 27-19-56.15, Mississippi Code of 1972,  
1375 is amended as follows:

1376         27-19-56.15. (1) (a) Any owner of a motor vehicle who is a  
1377 resident of this state, upon complying with the motor vehicle laws  
1378 relating to registration and licensing of motor vehicles, and upon  
1379 payment of the road and bridge privilege taxes, ad valorem taxes  
1380 and registration fees as prescribed by law for private carriers of  
1381 passengers, pickup trucks and other noncommercial motor vehicles,  
1382 and upon payment of an additional annual fee in the amount of  
1383 Fifty Dollars (\$50.00), shall be issued a distinctive license tag  
1384 that displays the emblem of any public or private university of  
1385 his choice located in another state.

1386         (b) The design of the emblems for the distinctive  
1387 license tags authorized under this subsection shall be determined  
1388 by agreement between the State Tax Commission and the governing  
1389 authorities of public or private universities in the states where  
1390 the universities are located. Such other design characteristics  
1391 and information to be contained on such distinctive license tags  
1392 shall be determined by the State Tax Commission.

1393         (c) Application for the distinctive license tag  
1394 authorized under this subsection shall be made to the county tax

1395 collector on forms prescribed by the State Tax Commission. The  
1396 application and the additional fee, less Two Dollars (\$2.00) to be  
1397 retained by the tax collector, shall be remitted to the State Tax  
1398 Commission on a monthly basis as prescribed by the commission.  
1399 The portion of the additional fee retained by the tax collector  
1400 shall be deposited into the county general fund.

1401 (d) The State Tax Commission shall deposit all fees  
1402 that it receives under this subsection into the State Treasury on  
1403 the day received. At the end of each month, the State Tax  
1404 Commission shall certify the total fees collected under this  
1405 section to the State Treasurer who shall distribute such  
1406 collections as follows:

1407 (i) Twenty-five Dollars (\$25.00) of the additional  
1408 fees collected from each distinctive license tag issued under this  
1409 subsection shall be distributed to the World War II Veterans  
1410 Memorial in Washington, D.C. However, when the amounts  
1411 distributed to the World War II Veterans Memorial reaches an  
1412 aggregate amount of One Hundred Thousand Dollars (\$100,000.00),  
1413 then Twenty-five Dollars (\$25.00) of such additional fees shall be  
1414 deposited into the State General Fund.

1415 (ii) One Dollar (\$1.00) of each additional fee  
1416 collected on distinctive license tags issued pursuant to this  
1417 section shall be deposited into the Mississippi Fire Fighter's  
1418 Memorial Burn Center Fund created pursuant to Section 7-9-70.

1419 (iii) Two Dollars (\$2.00) of each additional fee  
1420 collected on distinctive license tags issued pursuant to this  
1421 section shall be deposited to the credit of the State Highway Fund  
1422 to be expended solely for the repair, maintenance, construction or  
1423 reconstruction of highways.

1424 (2) A regular license tag must be properly displayed as  
1425 required by law until replaced by a distinctive license tag under

1426 this section. The regular license tag must be surrendered to the  
1427 tax collector upon issuance of the distinctive license tag under  
1428 this section. The tax collector shall issue up to two (2) license  
1429 decals for each distinctive license tag issued under this section,  
1430 which will expire the same month and year as the regular license  
1431 tag.

1432 (3) In the case of loss or theft of a distinctive license  
1433 tag issued under this section, the owner may make application and  
1434 affidavit for a replacement distinctive license tag as provided by  
1435 Section 27-19-37. The fee for a replacement distinctive license  
1436 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1437 such application and affidavit shall be entitled to retain and  
1438 deposit into the county general fund five percent (5%) of the fee  
1439 for such replacement license tag and the remainder shall be  
1440 distributed in the same manner as funds from the sale of regular  
1441 distinctive license tags issued under this section.

1442 SECTION 21. Section 27-19-56.16, Mississippi Code of 1972,  
1443 is amended as follows:

1444 27-19-56.16. (1) Any owner of a motor vehicle who is a  
1445 resident of this state, upon payment of the road and bridge  
1446 privilege taxes, ad valorem taxes and registration fees as  
1447 prescribed by law for private carriers of passengers, pickup  
1448 trucks and other noncommercial motor vehicles, and upon payment of  
1449 an additional fee in the amount provided in subsection (3) of this  
1450 section, shall be issued a distinctive license tag for each motor  
1451 vehicle registered in his name identifying such person as a  
1452 supporter of the Mississippi Commission for Volunteer Service.  
1453 The distinctive license tags so issued shall be of such color and  
1454 design as the State Tax Commission, with the advice of the  
1455 Mississippi Commission on Volunteer Service, may prescribe and  
1456 shall consist of such letters or numbers, or both, as may be

1457 necessary to distinguish each license tag.

1458           (2) Application for the distinctive license tags authorized  
1459 by this section shall be made to the county tax collector on forms  
1460 prescribed by the State Tax Commission. The application and the  
1461 additional fee imposed under subsection (3) of this section, less  
1462 Two Dollars (\$2.00) to be retained by the tax collector, shall be  
1463 remitted to the State Tax Commission on a monthly basis as  
1464 prescribed by the commission. The portion of the additional fee  
1465 retained by the tax collector shall be deposited into the county  
1466 general fund.

1467           (3) Beginning with any registration year commencing on or  
1468 after July 1, 2000, any person applying for a distinctive license  
1469 tag under this section shall pay an additional fee in the amount  
1470 of Thirty Dollars (\$30.00) for each distinctive license tag  
1471 applied for under this section, which shall be in addition to all  
1472 other taxes and fees. The additional fee paid shall be for a  
1473 period of time to run concurrent with the vehicle's established  
1474 license tag year. The additional fee is due and payable at the  
1475 time the original application is made for a distinctive license  
1476 tag under this section and thereafter annually at the time of  
1477 renewal registration as long as the owner retains the distinctive  
1478 license tag. If the owner does not wish to retain the distinctive  
1479 license tag, he must surrender it to the local county tax  
1480 collector.

1481           (4) The State Tax Commission shall deposit all fees into the  
1482 State Treasury on the day collected. At the end of each month,  
1483 the State Tax Commission shall certify the total fees collected  
1484 under this section to the State Treasurer who shall distribute  
1485 such collections as follows:

1486           (a) Twenty-five Dollars (\$25.00) of each additional fee  
1487 collected on distinctive license tags issued pursuant to this

1488 section shall be deposited into the Mississippi Commission for  
1489 Volunteer Service Fund created under Section 43-55-29.

1490 (b) One Dollar (\$1.00) of each additional fee collected  
1491 on distinctive license tags issued pursuant to this section shall  
1492 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1493 Center Fund created pursuant to Section 7-9-70.

1494 (c) Two Dollars (\$2.00) of each additional fee  
1495 collected on distinctive license tags issued pursuant to this  
1496 section shall be deposited to the credit of the State Highway Fund  
1497 to be expended solely for the repair, maintenance, construction or  
1498 reconstruction of highways.

1499 (5) A regular license tag must be properly displayed as  
1500 required by law until replaced by a distinctive license tag under  
1501 this section. The regular license tag must be surrendered to the  
1502 tax collector upon issuance of the distinctive license tag under  
1503 this section. The tax collector shall issue up to two (2) license  
1504 decals for each distinctive license tag issued under this section,  
1505 which will expire the same month and year as the regular license  
1506 tag.

1507 (6) In the case of loss or theft of a distinctive license  
1508 tag issued under this section, the owner may make application and  
1509 affidavit for a replacement distinctive license tag as provided by  
1510 Section 27-19-37. The fee for a replacement distinctive license  
1511 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1512 such application and affidavit shall be entitled to retain and  
1513 deposit into the county general fund five percent (5%) of the fee  
1514 for such replacement license tag and the remainder shall be  
1515 distributed in the same manner as funds from the sale of regular  
1516 distinctive license tags issued under this section.

1517 SECTION 22. Section 27-19-56.17, Mississippi Code of 1972,  
1518 is amended as follows:



1519           27-19-56.17. (1) Any owner of a motor vehicle who is an  
1520 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           (2) Application for the distinctive license tags authorized  
1535 by this section shall be made to the county tax collector on forms  
1536 prescribed by the State Tax Commission. Applicants for the  
1537 distinctive license tag shall present proof of their certification  
1538 as an emergency medical technician to the county tax collector.  
1539 The application and the additional fee imposed under subsection  
1540 (3) of this section, less Two Dollars (\$2.00) to be retained by  
1541 the tax collector, shall be remitted to the State Tax Commission  
1542 on a monthly basis as prescribed by the commission. The portion  
1543 of the additional fee retained by the tax collector shall be  
1544 deposited into the county general fund.

1545           (3) Beginning with any registration year commencing on or  
1546 after July 1, 2000, any person applying for a distinctive license  
1547 tag under this section shall pay an additional fee in the amount  
1548 of Thirty Dollars (\$30.00) for each distinctive license tag  
1549 applied for under this section, which shall be in addition to all

1550 other taxes and fees. The additional fee paid shall be for a  
1551 period of time to run concurrent with the vehicle's established  
1552 license tag year. The additional fee is due and payable at the  
1553 time the original application is made for a distinctive license  
1554 tag under this section and thereafter annually at the time of  
1555 renewal registration as long as the owner retains the distinctive  
1556 license tag. If the owner does not wish to retain the distinctive  
1557 license tag, he must surrender it to the local county tax  
1558 collector.

1559 (4) The State Tax Commission shall deposit all fees into the  
1560 State Treasury on the day collected. At the end of each month,  
1561 the State Tax Commission shall certify the total fees collected  
1562 under this section to the State Treasurer who shall distribute  
1563 such collections as follows:

1564 (a) Twenty-five Dollars (\$25.00) of each additional fee  
1565 collected on distinctive license tags issued pursuant to this  
1566 section shall be deposited into the Mississippi Trauma Care  
1567 Systems Fund created under Section 41-59-75.

1568 (b) One Dollar (\$1.00) of each additional fee collected  
1569 on distinctive license tags issued pursuant to this section shall  
1570 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1571 Center Fund created pursuant to Section 7-9-70.

1572 (c) Two Dollars (\$2.00) of each additional fee  
1573 collected on distinctive license tags issued pursuant to this  
1574 section shall be deposited to the credit of the State Highway Fund  
1575 to be expended solely for the repair, maintenance, construction or  
1576 reconstruction of highways.

1577 (5) A regular license tag must be properly displayed as  
1578 required by law until replaced by a distinctive license tag under  
1579 this section. The regular license tag must be surrendered to the  
1580 tax collector upon issuance of the distinctive license tag under

1581 this section. The tax collector shall issue up to two (2) license  
1582 decals for each distinctive license tag issued under this section,  
1583 which will expire the same month and year as the regular license  
1584 tag.

1585 (6) In the case of loss or theft of a distinctive license  
1586 tag issued under this section, the owner may make application and  
1587 affidavit for a replacement distinctive license tag as provided by  
1588 Section 27-19-37. The fee for a replacement distinctive license  
1589 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1590 such application and affidavit shall be entitled to retain and  
1591 deposit into the county general fund five percent (5%) of the fee  
1592 for such replacement license tag and the remainder shall be  
1593 distributed in the same manner as funds from the sale of regular  
1594 distinctive license tags issued under this section.

1595 SECTION 23. Section 27-19-56.18, Mississippi Code of 1972,  
1596 is amended as follows:

1597 27-19-56.18. (1) Any owner of a motor vehicle who is a  
1598 resident of this state, upon payment of the road and bridge  
1599 privilege taxes, ad valorem taxes and registration fees as  
1600 prescribed by law for private carriers of passengers, pickup  
1601 trucks and other noncommercial motor vehicles, and upon payment of  
1602 an additional fee in the amount provided in subsection (4) of this  
1603 section, shall be issued a distinctive license tag for each motor  
1604 vehicle registered in his name, which license tag may depict the  
1605 silhouettes of a dog and a cat within a heart, and shall be  
1606 produced in such color and design as the State Tax Commission may  
1607 prescribe. The words "I Care for Animals" shall be centered at  
1608 the bottom of the license tag, with a silhouette on each side.  
1609 The State Tax Commission shall prescribe such letters or numbers,  
1610 or both, as may be necessary to distinguish each license tag.

1611 (2) Application for the distinctive license tags authorized

1612 by this section shall be made to the county tax collector on forms  
1613 prescribed by the State Tax Commission. The application and the  
1614 additional fee imposed under subsection (4) of this section, less  
1615 Two Dollars (\$2.00) to be retained by the tax collector, shall be  
1616 remitted to the State Tax Commission on a monthly basis as  
1617 prescribed by the commission. The portion of the additional fee  
1618 retained by the tax collector shall be deposited into the county  
1619 general fund.

1620 (3) Beginning with any registration year commencing on or  
1621 after July 1, 2000, any person applying for a distinctive license  
1622 tag under this section shall pay an additional fee in the amount  
1623 of Thirty Dollars (\$30.00) for each distinctive license tag  
1624 applied for under this section, which shall be in addition to all  
1625 other taxes and fees. The additional fee paid shall be for a  
1626 period of time to run concurrent with the vehicle's established  
1627 license tag year. The additional fee is due and payable at the  
1628 time the original application is made for a distinctive license  
1629 tag under this section and thereafter annually at the time of  
1630 renewal registration as long as the owner retains the distinctive  
1631 license tag. If the owner does not wish to retain the distinctive  
1632 license tag, he must surrender it to the local county tax  
1633 collector.

1634 (4) The State Tax Commission shall deposit all fees into the  
1635 State Treasury on the day collected. At the end of each month,  
1636 the State Tax Commission shall certify the total fees collected  
1637 under this section to the State Treasurer who shall distribute  
1638 such collections as follows:

1639 (a) Twenty-five Dollars (\$25.00) of each additional fee  
1640 collected on distinctive license tags issued pursuant to this  
1641 section shall be deposited into the special fund created in  
1642 Section 69-15-19.

1643           (b) One Dollar (\$1.00) of each additional fee collected  
1644 on distinctive license tags issued pursuant to this section shall  
1645 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1646 Center Fund created pursuant to Section 7-9-70.

1647           (c) Two Dollars (\$2.00) of each additional fee  
1648 collected on distinctive license tags issued pursuant to this  
1649 section shall be deposited to the credit of the State Highway Fund  
1650 to be expended solely for the repair, maintenance, construction or  
1651 reconstruction of highways.

1652           (5) A regular license tag must be properly displayed as  
1653 required by law until replaced by a distinctive license tag under  
1654 this section. The regular license tag must be surrendered to the  
1655 tax collector upon issuance of the distinctive license tag under  
1656 this section. The tax collector shall issue up to two (2) month  
1657 and year license decals for each distinctive license tag issued  
1658 under this section, which will expire the same month and year as  
1659 the regular license tag.

1660           (6) In the case of loss or theft of a distinctive license  
1661 tag issued under this section, the owner may make application and  
1662 affidavit for a replacement distinctive license tag as provided by  
1663 Section 27-19-37. The fee for a replacement distinctive license  
1664 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1665 such application and affidavit shall be entitled to retain and  
1666 deposit into the county general fund five percent (5%) of the fee  
1667 for such replacement license tag and the remainder shall be  
1668 distributed in the same manner as funds from the sale of regular  
1669 distinctive license tags issued under this section.

1670           SECTION 24. Section 27-19-56.19, Mississippi Code of 1972,  
1671 is amended as follows:

1672           27-19-56.19. (1) Owners of motor vehicles upon complying  
1673 with the motor vehicle laws relating to registration and licensing

1674 of motor vehicles, and upon payment of the road and bridge  
1675 privilege taxes, ad valorem taxes and registration fees as  
1676 prescribed by law for private carriers of passengers, pickup  
1677 trucks and other noncommercial motor vehicles, and upon payment of  
1678 an additional annual fee in the amount of Thirty Dollars (\$30.00),  
1679 shall be issued a special license tag which displays an emblem  
1680 designed by the Mississippi Soil and Water Conservation  
1681 Commission.

1682 (2) The distinctive license tag shall be of such color and  
1683 design as the State Tax Commission, with the advice of the  
1684 Mississippi Soil and Water Conservation Commission, may prescribe  
1685 and shall consist of such letters or numbers or both as may be  
1686 necessary to distinguish each license tag.

1687 (3) Application for the special license tags shall be made  
1688 to the county tax collector on forms prescribed by the State Tax  
1689 Commission. The application and the additional fee, less Two  
1690 Dollars (\$2.00) to be retained by the tax collector, shall be  
1691 remitted to the State Tax Commission on a monthly basis as  
1692 prescribed by the commission. The portion of the additional fee  
1693 retained by the tax collector shall be deposited into the county  
1694 general fund.

1695 (4) The special license tag shall be issued for a one-year  
1696 period. The additional annual fee shall be due and payable at the  
1697 time of renewal registration.

1698 (5) The State Tax Commission shall deposit all fees into the  
1699 State Treasury on the day collected. At the end of each month,  
1700 the State Tax Commission shall certify the total fees collected  
1701 under this section to the State Treasurer who shall distribute  
1702 such collections as follows:

1703 (a) Twenty-five Dollars (\$25.00) of each additional fee  
1704 collected on distinctive license tags issued pursuant to this

1705 section shall be deposited into the special fund created in  
1706 Section 69-27-401.

1707 (b) One Dollar (\$1.00) of each additional fee collected  
1708 on distinctive license tags issued pursuant to this section shall  
1709 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1710 Center Fund created pursuant to Section 7-9-70.

1711 (c) Two Dollars (\$2.00) of each additional fee  
1712 collected on distinctive license tags issued pursuant to this  
1713 section shall be deposited to the credit of the State Highway Fund  
1714 to be expended solely for the repair, maintenance, construction or  
1715 reconstruction of highways.

1716 (6) A regular license tag must be properly displayed as  
1717 required by law until replaced by a distinctive license tag under  
1718 this section. The regular license tag must be surrendered to the  
1719 tax collector upon issuance of the distinctive license tag under  
1720 this section. The tax collector shall issue up to two (2) month  
1721 and year license decals for each distinctive license tag issued  
1722 under this section, which will expire the same month and year as  
1723 the regular license tag.

1724 (7) In the case of loss or theft of a distinctive license  
1725 tag issued under this section, the owner may make application and  
1726 affidavit for a replacement distinctive license tag as provided by  
1727 Section 27-19-37. The fee for a replacement distinctive license  
1728 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1729 such application and affidavit shall be entitled to retain and  
1730 deposit into the county general fund five percent (5%) of the fee  
1731 for such replacement license tag and the remainder shall be  
1732 distributed in the same manner as funds from the sale of regular  
1733 distinctive license tags issued under this section.

1734 SECTION 25. Section 27-19-56.20, Mississippi Code of 1972,  
1735 is amended as follows:

1736           27-19-56.20. (1) Any owner of a motor vehicle who is a  
1737 resident of this state and who is a member of Civitan  
1738 International, upon payment of the road and bridge privilege  
1739 taxes, ad valorem taxes and registration fees as prescribed by law  
1740 for private carriers of passengers, pickup trucks and other  
1741 noncommercial motor vehicles, and upon payment of an additional  
1742 fee in the amount provided in subsection (3) of this section,  
1743 shall be issued a distinctive license tag for each motor vehicle  
1744 registered in his name identifying such person as a member of  
1745 Civitan International. The distinctive license tags so issued  
1746 shall be of such color and design as the State Tax Commission,  
1747 with the advice of Civitan International, may prescribe, and shall  
1748 consist of such letters or numbers, or both, as may be necessary  
1749 to distinguish each license tag.

1750           (2) Application for the distinctive license tags authorized  
1751 by this section shall be made to the county tax collector on forms  
1752 prescribed by the State Tax Commission. The application and the  
1753 additional fee imposed under subsection (3) of this section, less  
1754 Two Dollars (\$2.00) to be retained by the tax collector, shall be  
1755 remitted to the State Tax Commission on a monthly basis as  
1756 prescribed by the commission. The portion of the additional fee  
1757 retained by the tax collector shall be deposited into the county  
1758 general fund. The portion of the additional fee remitted to the  
1759 State Tax Commission shall be deposited into the State Treasury on  
1760 the day it is received and shall be deposited by the State  
1761 Treasurer into the State General Fund.

1762           (3) Beginning with any registration year commencing on or  
1763 after July 1, 2000, any person applying for a distinctive license  
1764 tag under this section shall pay an additional fee in the amount  
1765 of Thirty Dollars (\$30.00) for each distinctive license tag  
1766 applied for under this section, which shall be in addition to all



1767 other taxes and fees. The additional fee paid shall be for a  
1768 period of time to run concurrent with the vehicle's established  
1769 license tag year. The additional fee is due and payable at the  
1770 time the original application is made for a distinctive license  
1771 tag under this section and thereafter annually at the time of  
1772 renewal registration as long as the owner retains the distinctive  
1773 license tag. If the owner does not wish to retain the distinctive  
1774 license tag, he must surrender it to the local county tax  
1775 collector.

1776 (4) The State Tax Commission shall deposit all fees into the  
1777 State Treasury on the day collected. At the end of each month,  
1778 the State Tax Commission shall certify the total fees collected  
1779 under this section to the State Treasurer who shall distribute  
1780 such collections as follows:

1781 (a) Twenty-five Dollars (\$25.00) of each additional fee  
1782 collected on distinctive license tags issued pursuant to this  
1783 section shall be distributed to the Mississippi Chapter of Civitan  
1784 International. If there is no Mississippi Chapter of Civitan  
1785 International, then such additional fees shall be deposited into  
1786 the State General Fund.

1787 (b) One Dollar (\$1.00) of each additional fee collected  
1788 on distinctive license tags issued pursuant to this section shall  
1789 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1790 Center Fund created pursuant to Section 7-9-70.

1791 (c) Two Dollars (\$2.00) of each additional fee  
1792 collected on distinctive license tags issued pursuant to this  
1793 section shall be deposited to the credit of the State Highway Fund  
1794 to be expended solely for the repair, maintenance, construction or  
1795 reconstruction of highways.

1796 (5) A regular license tag must be properly displayed as  
1797 required by law until replaced by a distinctive license tag under

1798 this section. The regular license tag must be surrendered to the  
1799 tax collector upon issuance of the distinctive license tag under  
1800 this section. The tax collector shall issue up to two (2) license  
1801 decals for each distinctive license tag issued under this section,  
1802 which will expire the same month and year as the regular license  
1803 tag.

1804 (6) In the case of loss or theft of a distinctive license  
1805 tag issued under this section, the owner may make application and  
1806 affidavit for a replacement distinctive license tag as provided by  
1807 Section 27-19-37. The fee for a replacement distinctive license  
1808 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1809 such application and affidavit shall be entitled to retain and  
1810 deposit into the county general fund five percent (5%) of the fee  
1811 for such replacement license tag and the remainder shall be  
1812 distributed in the same manner as funds from the sale of regular  
1813 distinctive license tags issued under this section.

1814 SECTION 26. Section 27-19-56.21, Mississippi Code of 1972,  
1815 is amended as follows:

1816 27-19-56.21. (1) Any owner of a motor vehicle who is a  
1817 resident of this state, upon payment of the road and bridge  
1818 privilege taxes, ad valorem taxes and registration fees as  
1819 prescribed by law for private carriers of passengers, pickup  
1820 trucks and other noncommercial motor vehicles, and upon payment of  
1821 an additional fee in the amount provided in subsection (3) of this  
1822 section, shall be issued a distinctive license tag for each motor  
1823 vehicle registered in his name, which license tag shall display a  
1824 wild animal native to the State of Mississippi and the words  
1825 "Wildlife Rehabilitation." The native Mississippi wild animal  
1826 emblem shall be chosen by the Wildlife Rehabilitation and Nature  
1827 Preservation Society, Inc. (WRANPS). The distinctive license tag  
1828 shall be of such color and design as the State Tax Commission,

1829 with the advice of the Wildlife Rehabilitation and Nature  
1830 Preservation Society, Inc. (WRANPS), may prescribe and shall  
1831 consist of such letters or numbers or both as may be necessary to  
1832 distinguish each license tag.

1833 (2) Application for the distinctive license tags authorized  
1834 by this section shall be made to the county tax collector on forms  
1835 prescribed by the State Tax Commission. The application and the  
1836 additional fee imposed under subsection (3) of this section, less  
1837 Two Dollars (\$2.00) to be retained by the tax collector, shall be  
1838 remitted to the State Tax Commission on a monthly basis as  
1839 prescribed by the commission. The portion of the additional fee  
1840 retained by the tax collector shall be deposited into the county  
1841 general fund.

1842 (3) Beginning with any registration year commencing on or  
1843 after July 1, 2000, any person applying for a distinctive license  
1844 tag under this section shall pay an additional fee in the amount  
1845 of Thirty Dollars (\$30.00) for each distinctive license tag  
1846 applied for under this section, which shall be in addition to all  
1847 other taxes and fees. The additional fee paid shall be for a  
1848 period of time to run concurrent with the vehicle's established  
1849 license tag year. The additional fee is due and payable at the  
1850 time the original application is made for a distinctive license  
1851 tag under this section and thereafter annually at the time of  
1852 renewal registration as long as the owner retains the distinctive  
1853 license tag. If the owner does not wish to retain the distinctive  
1854 license tag, he must surrender it to the local county tax  
1855 collector.

1856 (4) The State Tax Commission shall deposit all fees into the  
1857 State Treasury on the day collected. At the end of each month,  
1858 the State Tax Commission shall certify the total fees collected  
1859 under this section to the State Treasurer who shall distribute

1860 such collections as follows:

1861           (a) Twenty-five Dollars (\$25.00) of each additional fee  
1862 collected on distinctive license tags issued pursuant to this  
1863 section shall be deposited into a special fund that is created in  
1864 the State Treasury to the credit of all Mississippi wildlife  
1865 rehabilitation organizations collectively that hold current state  
1866 and federal licenses. The funds shall be made available at the  
1867 beginning of each calendar year to each wildlife rehabilitation  
1868 organization on a pro rata basis in accordance with the numbers of  
1869 native wild animals each organization has rehabilitated for the  
1870 past year. These numbers shall be based on annual reports  
1871 currently submitted to the Mississippi Department of Wildlife,  
1872 Fisheries and Parks, and the United States Fish and Wildlife  
1873 Service. It shall be the responsibility of the WRANPS to submit a  
1874 final tally of numbers for each licensed wildlife organization to  
1875 the State Tax Commission before the commission's final  
1876 disbursement of funds. WRANPS shall further be responsible for  
1877 sending a copy of this tally to each licensed wildlife  
1878 rehabilitation organization.

1879           (b) One Dollar (\$1.00) of each additional fee collected  
1880 on distinctive license tags issued pursuant to this section shall  
1881 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1882 Center Fund created pursuant to Section 7-9-70.

1883           (c) Two Dollars (\$2.00) of each additional fee  
1884 collected on distinctive license tags issued pursuant to this  
1885 section shall be deposited to the credit of the State Highway Fund  
1886 to be expended solely for the repair, maintenance, construction or  
1887 reconstruction of highways.

1888           (5) A regular license tag must be properly displayed as  
1889 required by law until replaced by a distinctive license tag under  
1890 this section. The regular license tag must be surrendered to the

1891 tax collector upon issuance of the distinctive license tag under  
1892 this section. The tax collector shall issue up to two (2) license  
1893 decals for each distinctive license tag issued under this section,  
1894 which will expire the same month and year as the regular license  
1895 tag.

1896 (6) In the case of loss or theft of a distinctive license  
1897 tag issued under this section, the owner may make application and  
1898 affidavit for a replacement distinctive license tag as provided by  
1899 Section 27-19-37. The fee for a replacement distinctive license  
1900 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1901 such application and affidavit shall be entitled to retain and  
1902 deposit into the county general fund five percent (5%) of the fee  
1903 for such replacement license tag and the remainder shall be  
1904 distributed in the same manner as funds from the sale of regular  
1905 distinctive license tags issued under this section.

1906 SECTION 27. Section 27-19-56.22, Mississippi Code of 1972,  
1907 is amended as follows:

1908 27-19-56.22. (1) Any owner of a motor vehicle who is a  
1909 resident of this state and who is a member of Alpha Kappa Alpha  
1910 sorority or Alpha Phi Alpha fraternity, upon payment of the road  
1911 and bridge privilege taxes, ad valorem taxes and registration fees  
1912 as prescribed by law for private carriers of passengers, pickup  
1913 trucks and other noncommercial motor vehicles, and upon payment of  
1914 an additional fee in the amount of Thirty Dollars (\$30.00), shall  
1915 be issued a distinctive license tag for each motor vehicle  
1916 registered in his name identifying such person as a member or  
1917 supporter of such organization. The distinctive license tags so  
1918 issued shall display the Greek letter of the organization and  
1919 shall be of such color and design as the State Tax Commission may  
1920 prescribe, and shall consist of such letters or numbers, or both,  
1921 as may be necessary to distinguish each license tag.

1922           (2) Application for the distinctive license tags authorized  
1923 by this section shall be made to the county tax collector on forms  
1924 prescribed by the State Tax Commission. The application and the  
1925 additional fee imposed under subsection (1) of this section, less  
1926 Two Dollars (\$2.00) to be retained by the tax collector, shall be  
1927 remitted to the State Tax Commission on a monthly basis as  
1928 prescribed by the commission. The portion of the additional fee  
1929 retained by the tax collector shall be deposited into the county  
1930 general fund.

1931           (3) The distinctive license tag shall be issued for a  
1932 one-year period. The additional annual fee shall be due and  
1933 payable at the time of renewal registration.

1934           (4) The State Tax Commission shall deposit all fees into the  
1935 State Treasury on the day collected. At the end of each month,  
1936 the State Tax Commission shall certify the total fees collected  
1937 under this section to the State Treasurer who shall distribute  
1938 such collections as follows:

1939                   (a) Twenty-five Dollars (\$25.00) of each additional fee  
1940 collected on the distinctive license tags issued pursuant to this  
1941 section shall be distributed to the Coleman, Alexander, Possner  
1942 Foundation.

1943                   (b) One Dollar (\$1.00) of each additional fee collected  
1944 on the distinctive license tags shall be deposited into the  
1945 Mississippi Fire Fighter's Memorial Burn Center Fund created  
1946 pursuant to Section 7-9-70.

1947                   (c) Two Dollars (\$2.00) of each additional fee  
1948 collected on distinctive license tags issued pursuant to this  
1949 section shall be deposited to the credit of the State Highway Fund  
1950 to be expended solely for the repair, maintenance, construction or  
1951 reconstruction of highways.

1952           (5) A regular license tag must be properly displayed as

1953 required by law until replaced by a distinctive license tag under  
1954 this section. The regular license tag must be surrendered to the  
1955 tax collector upon issuance of the distinctive license tag under  
1956 this section. The tax collector shall issue up to two (2) month  
1957 and year license decals for each distinctive license tag issued  
1958 under this section, which will expire the same month and year as  
1959 the license tag.

1960 (6) In the case of loss or theft of a distinctive license  
1961 tag issued under this section, the owner may make application and  
1962 affidavit for a replacement distinctive license tag as provided by  
1963 Section 27-19-37. The fee for a replacement distinctive license  
1964 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1965 such application and affidavit shall be entitled to retain and  
1966 deposit into the county general fund five percent (5%) of the fee  
1967 for such replacement license tag and the remainder shall be  
1968 distributed in the same manner as funds from the sale of regular  
1969 distinctive license tags issued under this section.

1970 SECTION 28. Section 27-19-56.23, Mississippi Code of 1972,  
1971 is amended as follows:

1972 27-19-56.23. (1) Any owner of a motor vehicle who is a  
1973 resident of this state, upon payment of the road and bridge  
1974 privilege taxes, ad valorem taxes and registration fees as  
1975 prescribed by law for private carriers of passengers, pickup  
1976 trucks and other noncommercial motor vehicles, and upon payment of  
1977 an additional fee in the amount provided in subsection (3) of this  
1978 section, shall be issued a distinctive license tag for each motor  
1979 vehicle registered in his name identifying such person as a  
1980 supporter of the Mississippi Sierra Club. The distinctive license  
1981 tags so issued shall be of such color and design as the State Tax  
1982 Commission, with the advice of the Mississippi Sierra Club, may  
1983 prescribe and shall consist of such letters or numbers, or both,

1984 as may be necessary to distinguish each license tag.

1985 (2) Application for the distinctive license tags authorized  
1986 by this section shall be made to the county tax collector on forms  
1987 prescribed by the State Tax Commission. The application and the  
1988 additional fee imposed under subsection (3) of this section, less  
1989 Two Dollars (\$2.00) to be retained by the tax collector, shall be  
1990 remitted to the State Tax Commission on a monthly basis as  
1991 prescribed by the commission. The portion of the additional fee  
1992 retained by the tax collector shall be deposited into the county  
1993 general fund.

1994 (3) Beginning with any registration year commencing on or  
1995 after July 1, 2000, any person applying for a distinctive license  
1996 tag under this section shall pay an additional fee in the amount  
1997 of Thirty Dollars (\$30.00) for each distinctive license tag  
1998 applied for under this section, which shall be in addition to all  
1999 other taxes and fees. The additional fee paid shall be for a  
2000 period of time to run concurrent with the vehicle's established  
2001 license tag year. The additional fee is due and payable at the  
2002 time the original application is made for a distinctive license  
2003 tag under this section and thereafter annually at the time of  
2004 renewal registration as long as the owner retains the distinctive  
2005 license tag. If the owner does not wish to retain the distinctive  
2006 license tag, he must surrender it to the local county tax  
2007 collector.

2008 (4) The State Tax Commission shall deposit all fees into the  
2009 State Treasury on the day collected. At the end of each month,  
2010 the State Tax Commission shall certify the total fees collected  
2011 under this section to the State Treasurer who shall distribute  
2012 such collections as follows:

2013 (a) Twenty-five Dollars (\$25.00) of each additional fee  
2014 collected on distinctive license tags issued pursuant to this



2015 section shall be distributed to the Mississippi Sierra Club.

2016 (b) One Dollar (\$1.00) of each additional fee collected  
2017 on distinctive license tags issued pursuant to this section shall  
2018 be deposited into the Mississippi Fire Fighter's Memorial Burn  
2019 Center Fund created pursuant to Section 7-9-70.

2020 (c) Two Dollars (\$2.00) of each additional fee  
2021 collected on distinctive license tags issued pursuant to this  
2022 section shall be deposited to the credit of the State Highway Fund  
2023 to be expended solely for the repair, maintenance, construction or  
2024 reconstruction of highways.

2025 (5) A regular license tag must be properly displayed as  
2026 required by law until replaced by a distinctive license tag under  
2027 this section. The regular license tag must be surrendered to the  
2028 tax collector upon issuance of the distinctive license tag under  
2029 this section. The tax collector shall issue up to two (2) license  
2030 decals for each distinctive license tag issued under this section,  
2031 which will expire the same month and year as the regular license  
2032 tag.

2033 (6) In the case of loss or theft of a distinctive license  
2034 tag issued under this section, the owner may make application and  
2035 affidavit for a replacement distinctive license tag as provided by  
2036 Section 27-19-37. The fee for a replacement distinctive license  
2037 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
2038 such application and affidavit shall be entitled to retain and  
2039 deposit into the county general fund five percent (5%) of the fee  
2040 for such replacement license tag and the remainder shall be  
2041 distributed in the same manner as funds from the sale of regular  
2042 distinctive license tags issued under this section.

2043 SECTION 29. Section 27-19-56.24, Mississippi Code of 1972,  
2044 is amended as follows:

2045 27-19-56.24. (1) Any owner of a motor vehicle who is a

2046 resident of this state, upon payment of the road and bridge  
2047 privilege taxes, ad valorem taxes and registration fees as  
2048 prescribed by law for private carriers of passengers, pickup  
2049 trucks and other noncommercial motor vehicles, and upon payment of  
2050 an additional fee in the amount provided in subsection (3) of this  
2051 section, shall be issued a distinctive license tag for each motor  
2052 vehicle registered in his name identifying such person as a  
2053 supporter of Ducks Unlimited, Inc. The distinctive license tags  
2054 so issued shall be of such color and design as the State Tax  
2055 Commission, with the advice of Ducks Unlimited, Inc., may  
2056 prescribe and shall consist of such letters or numbers, or both,  
2057 as may be necessary to distinguish each license tag.

2058 (2) Application for the distinctive license tags authorized  
2059 by this section shall be made to the county tax collector on forms  
2060 prescribed by the State Tax Commission. The application and the  
2061 additional fee imposed under subsection (3) of this section, less  
2062 Two Dollars (\$2.00) to be retained by the tax collector, shall be  
2063 remitted to the State Tax Commission on a monthly basis as  
2064 prescribed by the commission. The portion of the additional fee  
2065 retained by the tax collector shall be deposited into the county  
2066 general fund.

2067 (3) Beginning with any registration year commencing on or  
2068 after July 1, 2000, any person applying for a distinctive license  
2069 tag under this section shall pay an additional fee in the amount  
2070 of Thirty Dollars (\$30.00) for each distinctive license tag  
2071 applied for under this section, which shall be in addition to all  
2072 other taxes and fees. The additional fee paid shall be for a  
2073 period of time to run concurrent with the vehicle's established  
2074 license tag year. The additional fee is due and payable at the  
2075 time the original application is made for a distinctive license  
2076 tag under this section and thereafter annually at the time of

2077 renewal registration as long as the owner retains the distinctive  
2078 license tag. If the owner does not wish to retain the distinctive  
2079 license tag, he must surrender it to the local county tax  
2080 collector.

2081 (4) The State Tax Commission shall deposit all fees into the  
2082 State Treasury on the day collected. At the end of each month,  
2083 the State Tax Commission shall certify the total fees collected  
2084 under this section to the State Treasurer who shall distribute  
2085 such collections as follows:

2086 (a) Twenty-five Dollars (\$25.00) of each additional fee  
2087 collected on distinctive license tags issued pursuant to this  
2088 section shall be distributed to the Mississippi Chapter of Ducks  
2089 Unlimited, Inc. If there is no Mississippi Chapter of Ducks  
2090 Unlimited, Inc., then such additional fees shall be deposited into  
2091 the State General Fund.

2092 (b) One Dollar (\$1.00) of each additional fee collected  
2093 on distinctive license tags issued pursuant to this section shall  
2094 be deposited into the Mississippi Fire Fighter's Memorial Burn  
2095 Center Fund created pursuant to Section 7-9-70.

2096 (c) Two Dollars (\$2.00) of each additional fee  
2097 collected on distinctive license tags issued pursuant to this  
2098 section shall be deposited to the credit of the State Highway Fund  
2099 to be expended solely for the repair, maintenance, construction or  
2100 reconstruction of highways.

2101 (5) A regular license tag must be properly displayed as  
2102 required by law until replaced by a distinctive license tag under  
2103 this section. The regular license tag must be surrendered to the  
2104 tax collector upon issuance of the distinctive license tag under  
2105 this section. The tax collector shall issue up to two (2) license  
2106 decals for each distinctive license tag issued under this section,  
2107 which will expire the same month and year as the regular license

2108 tag.

2109           (6) In the case of loss or theft of a distinctive license  
2110 tag issued under this section, the owner may make application and  
2111 affidavit for a replacement distinctive license tag as provided by  
2112 Section 27-19-37. The fee for a replacement distinctive license  
2113 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
2114 such application and affidavit shall be entitled to retain and  
2115 deposit into the county general fund five percent (5%) of the fee  
2116 for such replacement license tag and the remainder shall be  
2117 distributed in the same manner as funds from the sale of regular  
2118 distinctive license tags issued under this section.

2119           SECTION 30. Section 27-19-56.27, Mississippi Code of 1972,  
2120 is amended as follows:

2121           27-19-56.27. (1) Owners of motor vehicles upon complying  
2122 with the motor vehicle laws relating to registration and licensing  
2123 of motor vehicles, and upon payment of the road and bridge  
2124 privilege taxes, ad valorem taxes and registration fees as  
2125 prescribed by law for private carriers of passengers, pickup  
2126 trucks and other noncommercial motor vehicles, and upon payment of  
2127 an additional annual fee in the amount of Thirty Dollars (\$30.00),  
2128 shall be issued a special license tag which displays an emblem  
2129 designed by the Department of Marine Resources.

2130           (2) The distinctive license tag shall be of such color and  
2131 design as the State Tax Commission, with the advice of the  
2132 Department of Marine Resources, may prescribe and shall consist of  
2133 such letters or numbers or both as may be necessary to distinguish  
2134 each license tag.

2135           (3) Application for the special license tags shall be made  
2136 to the county tax collector on forms prescribed by the State Tax  
2137 Commission. The application and the additional fee, less five  
2138 percent (5%) thereof to be retained by the tax collector, shall be

2139 remitted to the State Tax Commission on a monthly basis as  
2140 prescribed by the commission. The portion of the additional fee  
2141 retained by the tax collector shall be deposited into the county  
2142 general fund.

2143 (4) The special license tag shall be issued for a one-year  
2144 period. The additional annual fee shall be due and payable at the  
2145 time of renewal registration.

2146 (5) The State Tax Commission shall deposit all fees into the  
2147 State Treasury on the day received. At the end of each month, the  
2148 State Tax Commission shall certify the total fees collected under  
2149 this section to the State Treasurer who shall distribute such  
2150 collections as follows:

2151 (a) Twenty Dollars (\$20.00) of each additional fee  
2152 collected on special license tags issued pursuant to this section  
2153 shall be deposited into the Coastal Preserve Account in the  
2154 Seafood Fund created pursuant to Section 49-15-17.

2155 (b) One Dollar (\$1.00) of each additional fee collected  
2156 on special license tags shall be deposited into the Mississippi  
2157 Fire Fighter's Memorial Burn Center Fund created pursuant to  
2158 Section 7-9-70.

2159 (c) The remainder of each such additional fee shall be  
2160 deposited to the credit of the State Highway Fund to be expended  
2161 solely for the repair, maintenance, construction or reconstruction  
2162 of highways.

2163 SECTION 31. Section 27-19-56.28, Mississippi Code of 1972,  
2164 is amended as follows:

2165 27-19-56.28. (1) Owners of motor vehicles upon complying  
2166 with the motor vehicle laws relating to registration and licensing  
2167 of motor vehicles, and upon payment of the road and bridge  
2168 privilege taxes, ad valorem taxes and registration fees as  
2169 prescribed by law for private carriers of passengers, pickup

2170 trucks and other noncommercial motor vehicles, and upon payment of  
2171 an additional annual fee in the amount of Thirty Dollars (\$30.00),  
2172 shall be issued a special license tag which displays an emblem  
2173 designed by the Department of Agriculture and Commerce. Such  
2174 emblems shall represent specific agricultural commodities.

2175 (2) The distinctive license tag shall be of such color and  
2176 design as the State Tax Commission, with the advice of the  
2177 Department of Agriculture and Commerce, may prescribe and shall  
2178 consist of such letters or numbers or both as may be necessary to  
2179 distinguish each license tag.

2180 (3) Application for the special license tags shall be made  
2181 to the county tax collector on forms prescribed by the State Tax  
2182 Commission. The application and the additional fee, less five  
2183 percent (5%) thereof to be retained by the tax collector, shall be  
2184 remitted to the State Tax Commission on a monthly basis as  
2185 prescribed by the commission. The portion of the additional fee  
2186 retained by the tax collector shall be deposited into the county  
2187 general fund.

2188 (4) The special license tag shall be issued for a one-year  
2189 period. The additional annual fee shall be due and payable at the  
2190 time of renewal registration.

2191 (5) The State Tax Commission shall deposit all fees into the  
2192 State Treasury on the day received. At the end of each month, the  
2193 State Tax Commission shall certify the total fees collected under  
2194 this section to the State Treasurer who shall distribute such  
2195 collections as follows:

2196 (a) Twenty Dollars (\$20.00) of each additional fee  
2197 collected on special license tags issued pursuant to this section  
2198 shall be deposited into a special fund hereby created in the State  
2199 Treasury to the credit of the Department of Agriculture and  
2200 Commerce. The funds shall be available for expenditure at the

2201 discretion of the Department of Agriculture and Commerce.

2202           (b) One Dollar (\$1.00) of each additional fee collected  
2203 on special license tags shall be deposited into the Mississippi  
2204 Fire Fighter's Memorial Burn Center Fund created pursuant to  
2205 Section 7-9-70.

2206           (c) The remainder of each such additional fee shall be  
2207 deposited to the credit of the State Highway Fund to be expended  
2208 solely for the repair, maintenance, construction or reconstruction  
2209 of highways.

2210           SECTION 32. Section 27-19-56.29, Mississippi Code of 1972,  
2211 is amended as follows:

2212           27-19-56.29. (1) Any owner of a motor vehicle who is a  
2213 resident of this state, upon payment of the road and bridge  
2214 privilege taxes, ad valorem taxes and registration fees as  
2215 prescribed by law for private carriers of passengers, pickup  
2216 trucks and other noncommercial motor vehicles, and upon payment of  
2217 an additional fee in the amount provided in subsection (3) of this  
2218 section, shall be issued a distinctive license tag, with a choice  
2219 of two (2) designs, for each motor vehicle registered in his name  
2220 identifying such person as a supporter of the Sunflower  
2221 Consolidated School Preservation Commission, Inc. The distinctive  
2222 license tags so issued shall be of such color and design as the  
2223 State Tax Commission, with the advice of Sunflower Consolidated  
2224 School Preservation Commission, Inc., may prescribe and shall  
2225 consist of such letters or numbers, or both, as may be necessary  
2226 to distinguish each license tag.

2227           (2) Application for the distinctive license tags authorized  
2228 by this section shall be made to the county tax collector on forms  
2229 prescribed by the State Tax Commission. The application and the  
2230 additional fee imposed under subsection (3) of this section, less  
2231 Two Dollars (\$2.00) to be retained by the tax collector, shall be

2232 remitted to the State Tax Commission on a monthly basis as  
2233 prescribed by the commission. The portion of the additional fee  
2234 retained by the tax collector shall be deposited into the county  
2235 general fund.

2236 (3) Any person applying for a distinctive license tag under  
2237 this section shall pay an additional fee in the amount of Thirty  
2238 Dollars (\$30.00) for each distinctive license tag applied for  
2239 under this section, which shall be in addition to all other taxes  
2240 and fees. The additional fee paid shall be for a period of time  
2241 to run concurrent with the vehicle's established license tag year.

2242 The additional fee is due and payable at the time the original  
2243 application is made for a distinctive license tag under this  
2244 section and thereafter annually at the time of renewal  
2245 registration as long as the owner retains the distinctive license  
2246 tag. If the owner does not wish to retain the distinctive license  
2247 tag, he must surrender it to the local county tax collector.

2248 (4) The State Tax Commission shall deposit all fees into the  
2249 State Treasury on the day collected. At the end of each month,  
2250 the State Tax Commission shall certify the total fees collected  
2251 under this section to the State Treasurer who shall distribute  
2252 such collections as follows:

2253 (a) Twenty-five Dollars (\$25.00) of each additional fee  
2254 collected on distinctive license tags issued pursuant to this  
2255 section shall be distributed to Sunflower Consolidated School  
2256 Preservation Commission, Inc.

2257 (b) One Dollar (\$1.00) of each additional fee collected  
2258 on distinctive license tags issued pursuant to this section shall  
2259 be deposited into the Mississippi Fire Fighter's Memorial Burn  
2260 Center Fund created pursuant to Section 7-9-70.

2261 (c) Two Dollars (\$2.00) of each additional fee  
2262 collected on distinctive license tags issued pursuant to this



2263 section shall be deposited to the credit of the State Highway Fund  
2264 to be expended solely for the repair, maintenance, construction or  
2265 reconstruction of highways.

2266 SECTION 33. Section 27-19-56.30, Mississippi Code of 1972,  
2267 is amended as follows:

2268 27-19-56.30. (1) Owners of motor vehicles upon complying  
2269 with the motor vehicle laws relating to registration and licensing  
2270 of motor vehicles, and upon payment of the road and bridge  
2271 privilege taxes, ad valorem taxes and registration fees as  
2272 prescribed by law for private carriers of passengers, pickup  
2273 trucks and other noncommercial motor vehicles, and upon payment of  
2274 an additional annual fee in the amount of Thirty Dollars (\$30.00),  
2275 shall be issued a special license tag which displays an emblem  
2276 designed by the Mississippi Cattlemen's Foundation.

2277 (2) The distinctive license tag shall be of such color and  
2278 design as the State Tax Commission, with the advice of the  
2279 Mississippi Cattlemen's Foundation, may prescribe and shall  
2280 consist of such letters or numbers or both as may be necessary to  
2281 distinguish each license tag.

2282 (3) Application for the special license tags shall be made  
2283 to the county tax collector on forms prescribed by the State Tax  
2284 Commission. The application and the additional fee, less five  
2285 percent (5%) thereof to be retained by the tax collector, shall be  
2286 remitted to the State Tax Commission on a monthly basis as  
2287 prescribed by the commission. The portion of the additional fee  
2288 retained by the tax collector shall be deposited into the county  
2289 general fund.

2290 (4) The special license tag shall be issued for a one-year  
2291 period. The additional annual fee shall be due and payable at the  
2292 time of renewal registration.

2293 (5) The State Tax Commission shall deposit all fees into the

2294 State Treasury on the day received. At the end of each month, the  
2295 State Tax Commission shall certify the total fees collected under  
2296 this section to the State Treasurer who shall distribute such  
2297 collections as follows:

2298 (a) Twenty Dollars (\$20.00) of each additional fee  
2299 collected on special license tags issued pursuant to this section  
2300 shall be to the Mississippi Cattlemen's Foundation.

2301 (b) One Dollar (\$1.00) of each additional fee collected  
2302 on special license tags shall be deposited into the Mississippi  
2303 Fire Fighter's Memorial Burn Center Fund created pursuant to  
2304 Section 7-9-70.

2305 (c) The remainder of each such additional fee shall be  
2306 deposited to the credit of the State Highway Fund to be expended  
2307 solely for the repair, maintenance, construction or reconstruction  
2308 of highways.

2309 SECTION 34. Section 27-19-56.31, Mississippi Code of 1972,  
2310 is amended as follows:

2311 27-19-56.31. (1) Owners of motor vehicles upon complying  
2312 with the motor vehicle laws relating to registration and licensing  
2313 of motor vehicles, and upon payment of the road and bridge  
2314 privilege taxes, ad valorem taxes and registration fees as  
2315 prescribed by law for private carriers of passengers, pickup  
2316 trucks and other noncommercial motor vehicles, and upon payment of  
2317 an additional annual fee in the amount of Thirty Dollars (\$30.00),  
2318 shall be issued a special license tag which displays the emblem of  
2319 the National Audubon Society.

2320 (2) The design of the distinctive tag so issued shall be of  
2321 such color and design as shall be agreed upon by the Mississippi  
2322 Legislative Office and/or the Mississippi State Office of the  
2323 National Audubon Society and the State Tax Commission. The emblem  
2324 shall be affixed during the production of the license tag.

2325           (3) Application for the special license tags shall be made  
2326 to the county tax collector on forms prescribed by the State Tax  
2327 Commission. The application and the additional fee, less five  
2328 percent (5%) thereof to be retained by the tax collector, shall be  
2329 remitted to the State Tax Commission on a monthly basis as  
2330 prescribed by the commission. The portion of the additional fee  
2331 retained by the tax collector shall be deposited into the county  
2332 general fund.

2333           (4) The special license tag shall be issued for a one-year  
2334 period. The additional annual fee shall be due and payable at the  
2335 time of renewal registration.

2336           (5) The State Tax Commission shall deposit all fees into the  
2337 State Treasury on the day received. At the end of each month, the  
2338 State Tax Commission shall certify the total fees collected under  
2339 this section to the State Treasurer who shall distribute such  
2340 collections as follows:

2341           (a) Twenty Dollars (\$20.00) of each additional fee  
2342 collected on special license tags issued pursuant to this section  
2343 shall be deposited into a special fund hereby created in the State  
2344 Treasury for use by the Mississippi Museum of Natural Science to  
2345 fund ornithological activities conducted by the museum.

2346           (b) One Dollar (\$1.00) of each additional fee collected  
2347 on special license tags shall be deposited into the Mississippi  
2348 Fire Fighter's Memorial Burn Center Fund created pursuant to  
2349 Section 7-9-70.

2350           (c) The remainder of each such additional fee shall be  
2351 deposited to the credit of the State Highway Fund to be expended  
2352 solely for the repair, maintenance, construction or reconstruction  
2353 of highways.

2354           SECTION 35. Section 27-19-57, Mississippi Code of 1972, is  
2355 amended as follows:

2356           27-19-57. (1) All persons required to pay the privilege  
2357 license prescribed by this article shall register their private or  
2358 commercial vehicle and pay such tax in the county in which such  
2359 vehicles are domiciled or the county from which such vehicles most  
2360 frequently leave and return. The tax collector of a county shall  
2361 not issue a tag or decals to any vehicle domiciled or garaged in  
2362 another county.

2363           (2) Any person owning a vehicle registered in accordance  
2364 with Section 27-19-43 which changes county of domicile during a  
2365 registration year shall, upon registration anniversary date,  
2366 surrender to the tax collector in the new county of domicile the  
2367 old tag and decals and shall be issued a new tag displaying the  
2368 proper county of domicile and decals. This provision shall not  
2369 apply to vehicles with a gross vehicle weight in excess of ten  
2370 thousand (10,000) pounds. Any person owning a vehicle with a  
2371 gross vehicle weight in excess of ten thousand (10,000) pounds  
2372 which changes county of domicile during a registration year shall,  
2373 upon registration anniversary date, register the vehicle in the  
2374 new county of domicile but shall not be required to surrender the  
2375 old tag and decals.

2376           (3) Each person required to pay the privilege license  
2377 prescribed by this article and claiming homestead exemption on a  
2378 home located within a municipality shall register all private  
2379 passenger vehicles to which he holds title in such municipality.

2380           (4) If any vehicle, the license for which is issued by the  
2381 county tax collector or the State Tax Commission, shall be  
2382 registered in any county other than the county in which the  
2383 vehicle is domiciled or garaged, or shall be registered in a  
2384 municipality contrary to the requirements imposed in subsection  
2385 (4) of this section, then the vehicle shall be regarded as having  
2386 no privilege license; and the owner or operator thereof shall be

2387 liable for the full annual tax in the county in which such vehicle  
2388 is domiciled or garaged, or in the municipality in which such  
2389 vehicle is required to be registered as hereinabove provided, plus  
2390 a penalty thereon of twenty-five percent (25%).

2391 SECTION 36. Section 27-19-63, Mississippi Code of 1972, is  
2392 amended as follows:

2393 27-19-63. (1) Except as otherwise provided in this section,  
2394 the privilege license tax levied by the provisions of this article  
2395 shall be paid annually during the anniversary month of the  
2396 acquisition of the vehicle. The privilege license tax levied  
2397 shall be based on a period of twelve (12) months, even though the  
2398 actual time from the acquisition of the vehicle to the end of the  
2399 anniversary month of the next succeeding year may be more than  
2400 twelve (12) months. Any person subject to the provisions of this  
2401 article shall have an additional fifteen (15) days from the end of  
2402 the anniversary month in which to purchase the tag and/or decals  
2403 and to pay the privilege license tax without being in violation of  
2404 this section. Any person owning a vehicle subject to taxation  
2405 under the provisions of this article who fails or refuses to pay  
2406 such tax and obtain the privilege license required within the  
2407 prescribed period of time shall be guilty of violating the  
2408 provisions of this article, and shall be liable for the amount of  
2409 such tax plus a penalty as provided for in this section. If the  
2410 person owning a vehicle subject to taxation under the provisions  
2411 of this article does not operate such vehicle on the highways of  
2412 this state from the date of acquisition or, if previously  
2413 registered, from the end of the anniversary month of his tag and  
2414 decals to the date on which he makes application for the privilege  
2415 license, he shall pay such license tax for a period of twelve (12)  
2416 months beginning with the first day of the month in which he  
2417 applies for such privilege license. The owner shall submit an

2418 affidavit with his application attesting to the fact that his  
2419 vehicle was not operated on the highways of this state from the  
2420 date of acquisition or, if previously registered, from the end of  
2421 the anniversary month of his tag and decals to the date on which  
2422 he makes application for the privilege license.

2423         (2) Except as may be otherwise provided in subsection (3) of  
2424 this section, the privilege license tax levied by the provision of  
2425 this article on operators of motor vehicles in excess of ten  
2426 thousand (10,000) pounds, gross vehicle weight, apportioned  
2427 vehicles, rental and commercial trailers and buses shall be due  
2428 annually during the anniversary month which shall be established  
2429 by the Chairman of the State Tax Commission; provided, however,  
2430 there shall be an additional fifteen (15) days from the end of the  
2431 anniversary month in which to file an application with the  
2432 commission and pay the privilege license tax. The annual license  
2433 tag and/or decals issued by the commission for the license tax  
2434 year shall be valid for a period of time to be determined by the  
2435 chairman but not to exceed fifteen (15) months following the  
2436 anniversary month; provided, however, this does not extend the  
2437 time for filing the application with the commission and the  
2438 payment of the license tax. Any person who fails or refuses to  
2439 pay such tax and obtain the privilege license required when due  
2440 shall be guilty of violating the provision of this article and  
2441 shall be liable for the entire amount of such tax from the date  
2442 the liability was incurred, plus penalty as provided for in this  
2443 section.

2444         (3) The privilege license tax levied by the provisions of  
2445 this article on operators of a motor vehicle that is in a  
2446 corporate fleet or an individual fleet registered under Section  
2447 27-19-66 shall be due annually during the anniversary month which  
2448 shall be established by the Chairman of the State Tax Commission

2449 for corporate fleets and by the county tax collectors for  
2450 individual fleets; provided, however, there shall be an additional  
2451 fifteen (15) days from the end of the anniversary month in which  
2452 to file an application with the commission or the county tax  
2453 collector, as the case may be, and to purchase the tag or renew  
2454 the registration of such motor vehicle and pay the privilege  
2455 license tax. The commission or the county tax collector, as the  
2456 case may be, shall issue a tag or renew the annual registration of  
2457 such motor vehicle for the license tax year only after all ad  
2458 valorem taxes and privilege taxes due on such motor vehicle have  
2459 been paid. Any person who fails or refuses to pay the privilege  
2460 tax and obtain the privilege license required when due shall be  
2461 guilty of violating the provisions of this article and shall be  
2462 liable for the entire amount of such tax from the date the  
2463 liability was incurred, plus penalty as provided for in this  
2464 section.

2465 (4) Penalties shall be assessed on the privilege license tax  
2466 at the rate of five percent (5%) for the first fifteen (15) days  
2467 of delinquency, or part thereof, and five percent (5%) for each  
2468 additional thirty-day period of delinquency, or part thereof, not  
2469 to exceed a maximum penalty of twenty-five percent (25%); however,  
2470 a penalty of Two Hundred Fifty Dollars (\$250.00), in addition to  
2471 the maximum penalty for delinquency, shall be assessed against any  
2472 person who is liable for the motor vehicle privilege license tax  
2473 but who (a) displays an out-of-state license tag on the motor  
2474 vehicle; or (b) displays a license tag or privilege license decal  
2475 on the motor vehicle which was issued for another vehicle. The  
2476 commission, for good reason shown, may waive all or any part of  
2477 the penalties imposed. No private passenger vehicle registered  
2478 under this chapter shall have displayed on the front of such  
2479 vehicle, or elsewhere, the official license tag of another state,

2480 whether or not such license tag has expired. Law enforcement  
2481 officers of this state may remove from private passenger vehicles  
2482 any out-of-state license tags so displayed.

2483 (5) The requirement that the privilege tax be paid during  
2484 the anniversary month of each year shall not apply in the  
2485 following cases:

2486 (a) When a motor vehicle is acquired \* \* \*, the owner  
2487 or operator of the vehicle purchased shall have seven (7) full  
2488 working days, exclusive of the date of delivery, after the vehicle  
2489 has been delivered to him, within which to make the application  
2490 for the required privilege license, otherwise such person shall be  
2491 liable for penalty as provided for in this section. Provided,  
2492 however, that when any person shall acquire a vehicle as herein  
2493 provided, and it shall be necessary that such vehicle be  
2494 remodeled, changed or altered by such person before same is  
2495 suitable for the purposes for which it was acquired, then such  
2496 person shall have seven (7) full working days, exclusive of the  
2497 day of the completion of such remodeling, change or alteration,  
2498 after the completion thereof within which to make application for  
2499 the required privilege license; provided, that if such person  
2500 fails to make application within such period, such person shall be  
2501 liable for penalty as provided for in this section.

2502 "Delivery" as used herein shall be construed to mean receipt  
2503 of such vehicle by the purchaser thereof at his residence or place  
2504 of business, and, in the event the vehicle is purchased at any  
2505 place other than in the county of residence or place of business  
2506 of such person, he shall be entitled to forty-eight (48) hours  
2507 within which to transport such vehicle to the county of his  
2508 residence or place of business. At all times during such  
2509 transportation, the owner or operator of such vehicle shall have  
2510 in his possession a true bill of sale, giving the description of



2511 the vehicle, the name and address of the dealer from whom  
2512 purchased, the name and address of the owner or operator, and the  
2513 date on which the vehicle was acquired. For failure to have such  
2514 bill of sale in his possession during the entire time during which  
2515 the vehicle is being transported, the owner or operator shall be  
2516 liable for the annual privilege tax plus penalty as provided for  
2517 in this section.

2518 (b) Where a person has paid the current privilege  
2519 license tax required by the laws of another state and applies for  
2520 a privilege license in this state within thirty (30) days, no  
2521 penalty shall be assessed; however, any person who fails to comply  
2522 herewith shall be liable for the full annual tax, plus penalty as  
2523 provided for in this section.

2524 (6) Any nonresident of the State of Mississippi who has paid  
2525 the current privilege license required by the laws of another  
2526 state upon a private carrier of passengers, and thereafter becomes  
2527 a resident of the State of Mississippi, or brings such vehicle  
2528 into the State of Mississippi for use in connection with his  
2529 business in this state, or who is gainfully employed in this state  
2530 shall be entitled to operate such vehicle without obtaining a  
2531 privilege license in this state for a period of not more than  
2532 thirty (30) days.

2533 "Resident" for the purpose of registration and operation of  
2534 motor vehicles shall include, but not be limited to, the  
2535 following:

2536 (a) Any person, except a tourist or out-of-town  
2537 student, who owns, leases or rents a place within the state and  
2538 occupies same as a place of residence.

2539 (b) Any person who engages in a trade, profession or  
2540 occupation in this state or who accepts employment in other than  
2541 seasonal agricultural work.

2542 SECTION 37. Section 27-19-87, Mississippi Code of 1972, is  
2543 amended as follows:

2544 27-19-87. Any person operating a motor vehicle on the public  
2545 highways of this state under the authority of any trip, temporary,  
2546 or excess weight permit provided for in this article, shall at all  
2547 times carry such permit in the vehicle for which it is issued, and  
2548 any representative or employee of the Mississippi Department of  
2549 Transportation, or any other officer authorized by law, shall have  
2550 the right to demand the production of such permit and make an  
2551 examination and inspection of the same, together with an  
2552 examination and inspection of such vehicle and the contents  
2553 thereof, to determine whether or not the permit issued is  
2554 sufficient to cover the operations being carried on and the gross  
2555 weight traversing the highways. For failure to have such permit  
2556 in his possession at all times while operating such vehicle upon  
2557 the public highways of this state, the owner or operator thereof  
2558 shall be liable for the same penalties as are provided for failure  
2559 to obtain such permit.

2560 SECTION 38. Section 27-19-95, Mississippi Code of 1972, is  
2561 amended as follows:

2562 27-19-95. All certificates of public convenience and  
2563 necessity and permits granted by the Mississippi Public Service  
2564 Commission authorizing the operation of common and contract  
2565 carriers of property or passengers shall be exempt from taxation.

2566 No vehicle shall be registered as a common or contract carrier of  
2567 passengers or property, nor a license issued for such vehicle,  
2568 unless the owner or operator thereof shall have qualified with the  
2569 Mississippi Public Service Commission and obtained a certificate  
2570 of public convenience and necessity or permit, and shall have paid  
2571 all fees to the Mississippi Public Service Commission, required by  
2572 law, if the carrier be one required to qualify with the

2573 Mississippi Public Service Commission. When any vehicle is  
2574 qualified with the Mississippi Public Service Commission as a  
2575 common or contract carrier of property or passengers, and the  
2576 owner or operator thereof has procured a certificate of public  
2577 convenience and necessity, or a permit, from the Mississippi  
2578 Public Service Commission, such vehicle shall not be registered  
2579 and licensed in any classification other than the classification  
2580 of a common or contract carrier, either of property or of  
2581 passengers. The Mississippi Public Service Commission shall  
2582 promptly transmit, or cause to be transmitted, to the State Tax  
2583 Commission, a copy of all certificates of public necessity and  
2584 convenience, and permits hereafter issued to common and contract  
2585 carriers of property or passengers, together with a list giving  
2586 full and complete description of all vehicles qualified by such  
2587 carrier with the public service commission.

2588         If any person shall operate a motor vehicle which is required  
2589 by law to qualify with and obtain a certificate or permit from the  
2590 Mississippi Public Service Commission without having so qualified  
2591 with and obtained a certificate or permit from the Mississippi  
2592 Public Service Commission, and without having obtained the proper  
2593 license tag from the State Tax Commission, such person shall,  
2594 notwithstanding the provisions of this section, be liable for the  
2595 full privilege license tax and the penalty thereon as is otherwise  
2596 provided by this article and the State Tax Commission shall  
2597 collect such tax and penalty from such person. The State Tax  
2598 Commission shall not, however, issue a license tag for such  
2599 vehicle unless the owner or operator thereof shall thereafter  
2600 qualify with the Mississippi Public Service Commission, at which  
2601 time the proper license tag shall be issued.

2602         SECTION 39. Section 27-19-101, Mississippi Code of 1972, is  
2603 amended as follows:

2604           27-19-101. Whenever request for duplicate registration  
2605 receipt is made to the State Tax Commission or for certificate of  
2606 registration when such registration receipt is not on file, the  
2607 commission shall immediately prepare such copy, or certificate, as  
2608 the case may be, add its certificate of accuracy and affix its  
2609 official seal thereto. The fee for each such certified copy or  
2610 certificate shall be One Dollar (\$1.00). All fees collected under  
2611 the provisions of this section shall be disposed of in the same  
2612 manner as regular privilege taxes and permit fees.

2613           SECTION 40. Section 27-19-103, Mississippi Code of 1972, is  
2614 amended as follows:

2615           27-19-103. Every common and contract carrier of property or  
2616 passengers, liable for any tax under any of the provisions of this  
2617 article, shall maintain and keep, and preserve for a period of  
2618 three (3) years, full, complete, accurate and intelligible  
2619 records, in the English language, showing and reflecting the  
2620 extent and status of such carrier's liability for any and all  
2621 taxes under the provisions of this article, including, in the case  
2622 of carriers of passengers liable for the gross revenue tax under  
2623 Section 27-19-7, the total gross revenue attributable to  
2624 Mississippi as provided in Section 27-19-7, and, in the case of  
2625 carriers of property, manifests, bills of lading and other  
2626 records, showing the weight of all loads carried by each vehicle  
2627 upon the highways of this state, and the dates thereof, together  
2628 with such other pertinent information as the State Tax Commission  
2629 may require. The State Tax Commission, or any of its agents and  
2630 employees, shall have the power to require such carrier to produce  
2631 such records within this state at such time and place as the  
2632 commission may designate, and the commission, or any of its  
2633 employees, shall also have the authority and power to examine all  
2634 such records, wherever located, during the usual hours of business

2635 of the day, to verify the truth and accuracy of any application,  
2636 statement, report or return, and to ascertain whether or not any  
2637 tax imposed by this article has been fully paid.

2638 SECTION 41. Section 27-19-119, Mississippi Code of 1972, is  
2639 amended as follows:

2640 27-19-119. The State Tax Commission, tax collectors, the  
2641 highway patrol, or any other authorized enforcement officer, shall  
2642 have a right to weigh or have weighed any vehicle to ascertain the  
2643 accuracy of registration.

2644 SECTION 42. Section 27-19-121, Mississippi Code of 1972, is  
2645 amended as follows:

2646 27-19-121. The State Tax Commission is hereby given power  
2647 and authority to make all rules and regulations, not inconsistent  
2648 with the provisions of this article, as will, in the judgment of  
2649 the commission, contribute to a more efficient administration of  
2650 this article. Such rules and regulations, when made, shall have  
2651 the same binding force and effect as if incorporated in this  
2652 article.

2653 SECTION 43. Section 27-19-125, Mississippi Code of 1972, is  
2654 amended as follows:

2655 27-19-125. Any truck owner, truck operator, truck driver or  
2656 any other person who is, or may be, interested in or involved in  
2657 any business matters with the Mississippi Department of  
2658 Transportation who shall, directly or indirectly, give any  
2659 employee of the department any gift or gratuity of any kind or  
2660 nature, of any value whatsoever, shall be guilty of a misdemeanor  
2661 and, upon conviction, shall be fined not less than One Hundred  
2662 Dollars (\$100.00) and not more than Five Hundred Dollars  
2663 (\$500.00).

2664 If any person should offer to give or give any cash, or  
2665 gratuity of any kind or nature, of any value whatsoever, to any

2666 employee of the Mississippi Department of Transportation, or  
2667 should leave any such thing at any inspection station, the  
2668 employee on duty shall report this to the department immediately,  
2669 and the department shall keep a record of all such cases so  
2670 reported.

2671 SECTION 44. Section 27-19-127, Mississippi Code of 1972, is  
2672 amended as follows:

2673 27-19-127. All duties, powers and authority relating to the  
2674 enforcement of the motor tax laws for Mississippi shall be vested  
2675 solely in the State Tax Commission, except that the administration  
2676 and enforcement of such laws as are applicable to the collection  
2677 of license taxes due on private commercial carriers of property  
2678 and private carriers of property \* \* \* of a gross weight of ten  
2679 thousand (10,000) pounds and less, and on private passenger  
2680 vehicles, school buses, taxicabs, ambulances and hearses, shall be  
2681 jointly administered by the Tax Commission and the tax collectors  
2682 of the several counties. If any sheriff, constable or municipal  
2683 law enforcement officer shall enforce the collection of any  
2684 delinquent motor vehicle privilege license tax, together with the  
2685 penalty thereon provided by law, then such sheriff, constable or  
2686 municipal law enforcement officer shall be entitled to one-half  
2687 (1/2) of said delinquency and penalty, but he shall not be  
2688 entitled to such one-half (1/2) of such delinquency and penalty  
2689 unless he actually and directly enforced the collection thereof.  
2690 Provided, however, the one-half (1/2) of the delinquency and  
2691 penalty due the sheriff or municipal law enforcement officer shall  
2692 be paid into a special fund of the county or municipality, as the  
2693 case may be, and may be appropriated and expended by the governing  
2694 authorities of the county or municipality for any lawful purpose.  
2695 No persons other than those named in this article shall ever be  
2696 entitled to receive any portion of a delinquency or penalty on

2697 motor vehicle privilege license taxes for the collection of same.  
2698 All delinquent privilege taxes and penalties imposed and collected  
2699 under the provisions of this article shall be handled and disposed  
2700 of in the same manner as the regular taxes.

2701 SECTION 45. Section 27-19-137, Mississippi Code of 1972, is  
2702 amended as follows:

2703 27-19-137. The agents of the Mississippi Department of  
2704 Transportation and the State Tax Commission shall have the right  
2705 to inspect at all reasonable times all motor vehicles operating  
2706 upon the highways of this state and shall likewise have the  
2707 authority to inspect and examine all records kept by any person  
2708 relating or pertaining to the liability of any person for any tax  
2709 imposed by the provisions of this article. They shall likewise  
2710 have the power to require the production of any such records  
2711 within this state, at any time and place designated by them, upon  
2712 giving reasonable notice to the person having control and custody  
2713 of such records. The Mississippi Department of Transportation and  
2714 its representatives shall also have the authority and power to  
2715 cause any vehicle engaged in the transportation of property upon  
2716 the public highways of this state to submit to a weighing of such  
2717 vehicle and the load thereon, either by means of portable or  
2718 stationary scales, and may require that such vehicle be driven to  
2719 the nearest scales for weighing. If a vehicle has been issued a  
2720 registration card, such registration card shall be carried in such  
2721 vehicle at all times.

2722 SECTION 46. Section 27-19-303, Mississippi Code of 1972, is  
2723 amended as follows:

2724 27-19-303. The following words and phrases, when used in  
2725 this article, shall for purposes thereof have the meaning  
2726 respectively ascribed thereto as follows:

2727 (1) "Motor vehicle" shall mean every vehicle intended

2728 primarily for use and operation on the public highways, which is  
2729 self-propelled and every vehicle intended primarily for operation  
2730 on the public highways, which is not driven or propelled by its  
2731 own power, but which is designed either to be attached to and  
2732 become a part of or to be drawn by a self-propelled vehicle, but  
2733 not including farm tractors and other machines and tools used in  
2734 production, harvesting and care of farm products.

2735 (2) "Person" shall mean every natural person, firm,  
2736 copartnership, association or corporation.

2737 (3) "Motor vehicle dealer" shall mean any business engaged  
2738 in the selling or exchanging of new or new and used motor vehicles  
2739 or used vehicles; and, which has an established place of business  
2740 open for inspection at any time by any peace officer or the  
2741 Chairman of the State Tax Commission or one of his authorized  
2742 representatives during reasonable hours; and, which buys and sells  
2743 or exchanges at least twenty-four (24) vehicles per year.

2744 (4) "Dealer" shall mean such of the principal officers of a  
2745 corporation registered as a motor vehicle dealer, and such of the  
2746 partners of a copartnership registered as a motor vehicle dealer  
2747 as are actively and principally engaged in the motor vehicle  
2748 business. The term "dealer" shall not include:

2749 (a) Directors, stockholders or inactive partners; or

2750 (b) Receivers, trustees, administrators, executors,  
2751 guardians, or other persons appointed by or acting under any  
2752 judgment or order of any court, whether state or federal; or

2753 (c) Public officers while performing their official  
2754 duties; or

2755 (d) Persons disposing of motor vehicles acquired for  
2756 their own use and actually so used when the same shall have been  
2757 used, so acquired in good faith, and not for the purpose of  
2758 avoiding the provisions of this article; or



2759           (e) Persons who shall sell motor vehicles as an  
2760 incident to their principal business but who are not engaged  
2761 primarily in selling motor vehicles. The foregoing shall include  
2762 only finance companies or banks which sell repossessed motor  
2763 vehicles, and insurance companies which sell motor vehicles which  
2764 they have taken into their possession as an incident of payment  
2765 made under policies of insurance, and which do not maintain a used  
2766 car lot or building with one (1) or more employed motor vehicle  
2767 salesmen.

2768           (5) "New motor vehicle dealer" shall mean a business dealing  
2769 in new motor vehicles, tractors, trailers or semitrailers, or new  
2770 and used motor vehicles, tractors, trailers or semitrailers.

2771           (6) "Used motor vehicle dealer" shall mean a business  
2772 dealing in used motor vehicles, tractors, trailers or  
2773 semitrailers. "Automobile dismantlers" shall also be classified  
2774 as used motor vehicle dealers.

2775           (7) "Established place of business" shall mean any place  
2776 owned or leased and regularly occupied by any person for the  
2777 primary and principal purpose of engaging in selling, buying,  
2778 bartering, exchanging or dealing in motor vehicles, tractors,  
2779 trailers or semitrailers, whether same may be displayed or offered  
2780 for sale and where the books and records required of the conduct  
2781 of such business are maintained and kept. Established places of  
2782 business shall be open for inspection at any time by any peace  
2783 officer or employee of the State Tax Commission during reasonable  
2784 hours. To constitute a place of business, it shall be apparent  
2785 that there is a holding out to the general public that an  
2786 establishment is offering motor vehicles, tractors, trailers and  
2787 semitrailers for sale. There shall be an office separate from and  
2788 not in conjunction with or related to any other business for the  
2789 purpose of transacting the business of offering motor vehicles,

2790 tractors, trailers or semitrailers for sale, or in lieu of such  
2791 office there shall be an adequate display of identification as a  
2792 motor vehicle dealer as specified by the Chairman of the State Tax  
2793 Commission.

2794 (8) "Automobile dismantler" shall mean any person who  
2795 maintains an established place of business and who is engaged in  
2796 the business of buying, selling or exchanging used motor vehicles,  
2797 mobile homes or house trailers for the purpose of remodeling,  
2798 taking apart or rebuilding same or buying and selling of parts of  
2799 used motor vehicles and shall be classified as a used motor  
2800 vehicle dealer.

2801 (9) "Automobile auction" shall mean any person, firm,  
2802 association, corporation or trust, resident or nonresident, acting  
2803 as an agent for the purchaser or seller of motor vehicles.

2804 \* \* \*

2805 (10) "Department" or "commission" shall mean the Chairman of  
2806 the State Tax Commission.

2807 (11) "Limited motor vehicle dealer" or "limited dealer"  
2808 shall mean any business engaged in the selling or exchanging of  
2809 new or used motor vehicles, or both, which buys and sells or  
2810 exchanges fewer than twenty-four (24) vehicles and is granted a  
2811 limited license at the discretion of the Chairman of the State Tax  
2812 Commission. Such limited dealer shall be awarded all privileges  
2813 of a "motor vehicle dealer," except for the purchase and use of  
2814 distinguishing number tags. A limited dealer shall abide by all  
2815 provisions and requirements of this article associated with a  
2816 "motor vehicle dealer."

2817 (12) "Wholesale motor vehicle dealer" or "wholesale dealer"  
2818 shall mean any business engaged in the selling or exchanging of  
2819 new or used motor vehicles, or both, strictly on a wholesale basis  
2820 with no inventory being maintained which is granted a wholesale

2821 license at the discretion of the Chairman of the State Tax  
2822 Commission. Such wholesale dealer shall be awarded all privileges  
2823 of a "motor vehicle dealer," except for the purchase and use of  
2824 distinguishing number tags. A wholesale dealer shall abide by all  
2825 provisions and requirements of this article associated with a  
2826 "motor vehicle dealer," except for the requirement of the  
2827 "established place of business" and the requirement to buy, sell  
2828 or exchange at least twenty-four (24) motor vehicles per year.

2829 SECTION 47. Section 27-19-313, Mississippi Code of 1972, is  
2830 amended as follows:

2831 27-19-313. Motorcycle dealers, automobile dismantlers,  
2832 automobile auctions, and motor vehicle dealers, shall have posted  
2833 in plain sight in their places of business, their motor vehicle  
2834 dealer tag permits, state sales tax permits, and county or city  
2835 privilege licenses, for the carrying on of their particular  
2836 businesses. Such persons shall maintain a record, in their  
2837 established place of business, containing the following  
2838 information, which shall be open for inspection at any time by any  
2839 peace officer or employee of the commission during reasonable  
2840 hours:

2841 (a) Every motor vehicle bought, sold, exchanged,  
2842 received or accepted for sale or exchange.

2843 (b) Every motor vehicle which is bought or otherwise  
2844 acquired, or dismantled.

2845 (c) The name and address of the person from whom such  
2846 motor vehicle was purchased or acquired, the date thereof, name  
2847 and address of the person to whom such motor vehicle was sold or  
2848 otherwise disposed of, and the date thereof, along with a  
2849 sufficient description of every motor vehicle, as well as the name  
2850 and identifying number thereof.

2851 SECTION 48. Section 27-19-316, Mississippi Code of 1972, is

2852 amended as follows:

2853           27-19-316. Motor vehicle dealers and motorcycle dealers who  
2854 are not designated agents pursuant to Section 63-21-13,  
2855 Mississippi Code of 1972, shall make quarterly reports to the  
2856 commission on forms prescribed by the commission by the twentieth  
2857 day of each month following the months of March, June, September  
2858 and December on all motor vehicles that have been wholesaled to  
2859 other dealers in Mississippi and also on all out-of-state sales.

2860           SECTION 49. Section 27-19-333, Mississippi Code of 1972, is  
2861 amended as follows:

2862           27-19-333. Motor vehicle dealer license plates shall  
2863 distinguish between the various types of motor vehicle dealers.  
2864 The commission shall provide for the issuance of appropriately  
2865 lettered, numbered or colored, or combinations thereof, motor  
2866 vehicle dealer's license plates so as to distinguish between the  
2867 various categories and types of motor vehicle dealers.

2868           SECTION 50. Section 27-51-13, Mississippi Code of 1972, is  
2869 amended as follows:

2870           27-51-13. On or before September 10, the clerk of the board  
2871 of supervisors shall furnish the county tax collector a certified  
2872 copy of the county tax levy for the ensuing year. This tax levy  
2873 shall not only show the tax levy for each purpose for which it was  
2874 levied, but it shall also show the total tax levy for each  
2875 separate taxing area in the county, including the state ad valorem  
2876 tax levy.

2877           If for any reason the said county tax levy is not adopted  
2878 and/or delivered to the county tax collector on or before the 15th  
2879 day of September, then the said tax collector is hereby authorized  
2880 to postpone for one (1) month the beginning of the collection of  
2881 ad valorem taxes and road and bridge privilege taxes on all motor  
2882 vehicles legally situated in his county and liable for said taxes,

2883 and the tax collector shall notify the taxpayers of his county by  
2884 newspaper publication that the beginning of the collection of said  
2885 taxes is postponed for one (1) month due to the fact that he has  
2886 not been furnished with a certified copy of the said tax levy as  
2887 provided by law. Copies of this said newspaper notice shall be  
2888 furnished the State Tax Commission and the Mississippi Highway  
2889 Safety Patrol, and the provisions of said notice shall be  
2890 controlling in all respects on such agencies and on any other  
2891 peace officer, and no damages, penalties or interest shall accrue  
2892 against any owner of such motor vehicles during such postponement  
2893 period.

2894 If such tax levy is not furnished the tax collector within  
2895 the said one (1) month, then the same procedure as to postponement  
2896 shall be followed and the same immunities shall apply from month  
2897 to month until such tax levy has been furnished the tax collector.

2898 SECTION 51. Section 27-51-41, Mississippi Code of 1972, is  
2899 amended as follows:

2900 27-51-41. (1) The exemptions from the provisions of this  
2901 chapter shall be confined to those persons or property exempted by  
2902 this chapter or by the provisions of the Constitution of the  
2903 United States or the State of Mississippi. No exemption as now  
2904 provided by any other statute shall be valid as against the tax  
2905 levied by this chapter. Any subsequent exemption from the tax  
2906 levied hereunder shall be provided by amendment to this section  
2907 which shall be inserted in the bill at length.

2908 (2) The following shall be exempt from ad valorem taxation:

2909 (a) All motor vehicles, as defined in this chapter, and  
2910 including motor-propelled farm implements and vehicles, while in  
2911 the hands of bona fide dealers as merchandise and which are not  
2912 being operated upon the highways of this state \* \* \*.

2913 (b) All motor vehicles belonging to the federal

2914 government or the State of Mississippi or any agencies or  
2915 instrumentalities thereof \* \* \*.

2916 (c) All motor vehicles owned by any school district in  
2917 the state \* \* \*.

2918 (d) All motor vehicles owned by any fire protection  
2919 district incorporated in accordance with Sections 19-5-151 through  
2920 19-5-207 or by any fire protection grading district incorporated  
2921 in accordance with Sections 19-5-215 through 19-5-243 \* \* \*.

2922 (e) All motor vehicles owned by units of the  
2923 Mississippi National Guard \* \* \*.

2924 (f) All motor vehicles which are exempted from highway  
2925 privilege taxes under Section 27-19-1 et seq. \* \* \*

2926 (g) All motor vehicles operated in this state as common  
2927 and contract carriers of property, private commercial carriers of  
2928 property, private carriers of property and buses, all of which  
2929 have a gross weight in excess of ten thousand (10,000)  
2930 pounds \* \* \*.

2931 (h) Antique automobiles as defined in Section 27-19-47,  
2932 and antique pickup trucks as provided for under Section  
2933 27-19-47.2, Mississippi Code of 1972 \* \* \*.

2934 (i) Street rods as defined in Section 27-19-56.6 \* \* \*.

2935 (j) Motor vehicles owned by disabled American veterans,  
2936 or by spouses of deceased disabled American veterans, in  
2937 accordance with Section 27-19-53 \* \* \*.

2938 (k) One (1) motor vehicle owned by the unremarried  
2939 surviving spouse of a member of the Armed Forces of the United  
2940 States who, while on active duty, is killed or dies and one (1)  
2941 motor vehicle owned by the unremarried surviving spouse of a  
2942 member of a reserve component of the Armed Forces of the United  
2943 States or of the National Guard who, while on active duty for  
2944 training, is killed or dies \* \* \*.

2945           (1) Motor vehicles owned by recipients of the  
2946 Congressional Medal of Honor or by former prisoners of war, or by  
2947 spouses of such deceased persons, in accordance with Section  
2948 27-19-54 \* \* \*.

2949           (m) (i) One (1) private carrier of passengers, as  
2950 defined in Section 27-19-3, owned by any religious society,  
2951 ecclesiastical body or any congregation thereof \* \* \* which is  
2952 used exclusively for such society and not for profit.

2953           (ii) All motor vehicles owned by any such  
2954 religious society or any educational institution having a seating  
2955 capacity greater than seven (7) passengers and used exclusively  
2956 for transporting passengers for religious or educational purposes  
2957 and not for profit \* \* \*.

2958           (n) All motor vehicles primarily used as rentals under  
2959 rental agreements with a term of not more than thirty (30)  
2960 continuous days each and under the control of persons who are  
2961 engaged in the business of renting such motor vehicles and who are  
2962 subject to the tax under Section 27-65-231 \* \* \*.

2963           (o) Antique motorcycles as defined in Section  
2964 27-19-47.1 \* \* \*.

2965           (p) One (1) motor vehicle owned by a recipient of the  
2966 Purple Heart as provided in Section 27-19-56.5.

2967           (q) Motor vehicles that are eligible to display an  
2968 authentic historical license plate as provided for in Section  
2969 27-19-56.11.

2970           (3) Any claim for tax exemption by authority of the  
2971 above-mentioned code sections or by any other legal authority  
2972 shall be set out in the application for the road and bridge  
2973 privilege license, and the specific legal authority for such tax  
2974 exemption claim shall be cited in said application, and such  
2975 authority cited shall be shown by the tax collector on the tax

2976 receipt as his authority for not collecting such ad valorem taxes,  
2977 and the tax collector shall carry forward such information in his  
2978 tax collection reports.

2979 (4) Any motor vehicle driven over the highways of this state  
2980 to the extent that the owner of such motor vehicle is required to  
2981 purchase a road and bridge privilege license in this state, yet  
2982 the legal situs of such motor vehicle is located in another state,  
2983 shall be exempt from ad valorem taxes authorized by this chapter.

2984 (5) If a taxpayer shall sell, trade or otherwise dispose of  
2985 a vehicle on which the ad valorem and road and bridge privilege  
2986 taxes have been paid in any county in the state, he shall remove  
2987 the license plate from the vehicle. Such license plate must be  
2988 surrendered to the issuing authority with the corresponding tax  
2989 receipt, if required, and credit shall be allowed for the taxes  
2990 paid for the remaining tax year on like privilege or ad valorem  
2991 taxes due on another vehicle owned by the seller or transferor or  
2992 by the seller's or transferor's spouse or dependent child. If the  
2993 seller or transferor does not elect to receive such credit at the  
2994 time the license plate is surrendered, the issuing authority shall  
2995 issue a certificate of credit to the seller or transferor, or to  
2996 the seller's or transferor's spouse or dependent child, or to any  
2997 other person, business or corporation, at the direction of the  
2998 seller or transferor, for the remaining unexpired taxes prorated  
2999 from the first day of the month following the month in which the  
3000 license plate is surrendered. The total of such credit may be  
3001 used by the person or entity to whom the certificate of credit is  
3002 issued, regardless of the relative amounts attributed to privilege  
3003 taxes or to county, school or municipal ad valorem taxes. Any  
3004 credit allowed for taxes due or any certificate of credit issued  
3005 may be applied to like taxes owed in any county by the person to  
3006 whom the credit is allowed or by the person possessing the



3007 certificate of credit. No credit, however, shall be allowed on  
3008 the charge made for the license plate. Such license plates  
3009 surrendered to the tax collector shall be retained by him, and in  
3010 no event shall such license plate be attached to any vehicle after  
3011 being surrendered to the tax collector, nor shall any license  
3012 plate be transferred from one (1) vehicle to any other vehicle.

3013 (6) If the person owning a vehicle subject to taxation under  
3014 the provisions of this chapter does not operate such vehicle on  
3015 the highways of this state from the date of acquisition or, if  
3016 previously registered, from the end of the anniversary month of  
3017 the tag and decals to the date on which he makes application for a  
3018 current license tag or decals, he shall pay such ad valorem tax  
3019 for a period of twelve (12) months beginning with the first day of  
3020 the month in which he applies for a current license tag or decals  
3021 under Chapter 19, Title 27, Mississippi Code of 1972. The owner  
3022 shall submit an affidavit with an application attesting to the  
3023 fact that the vehicle was not operated on the highways of this  
3024 state from the date of acquisition or, if previously registered,  
3025 from the end of the anniversary month of the tag and decals to the  
3026 date on which he makes application for the current license tag or  
3027 decals.

3028 (7) Any person found violating any of the provisions of this  
3029 section shall be arrested and tried, and if found guilty shall be  
3030 fined in an amount double the total amount of taxes involved.

3031 SECTION 52. Section 27-61-23, Mississippi Code of 1972, is  
3032 amended as follows:

3033 27-61-23. In order to carry out the purpose of this chapter,  
3034 the commission is hereby authorized and empowered to promulgate  
3035 and enforce reasonable rules and regulations, and establish  
3036 standards for the determination of the number of miles which a  
3037 gallon of gasoline, diesel fuel, or kerosene would propel the

3038 different types and weights of vehicles. In order to carry out  
3039 the purposes of this chapter, the commission is further authorized  
3040 and empowered to determine and establish, from the best  
3041 information obtainable, the average number of miles which each  
3042 type or kind of fuel will propel each type or class of vehicle.

3043 SECTION 53. Section 27-61-27, Mississippi Code of 1972, is  
3044 amended as follows:

3045 27-61-27. All reciprocal agreements entered into by the  
3046 commission under the provisions of Section 27-19-143, Mississippi  
3047 Code of 1972, shall be based upon the terms and provisions of this  
3048 chapter insofar as such reciprocal agreements relate to common  
3049 carriers of property, contract carriers of property, private  
3050 commercial carriers of property, and common or contract carriers  
3051 of passengers not liable for the gross receipts tax under Section  
3052 27-19-7, Mississippi Code of 1972, and full compliance with the  
3053 provisions of this chapter shall be a condition precedent for the  
3054 obtaining of the benefits of any such reciprocal agreement by any  
3055 individual carrier of the classes herein specified. The  
3056 commission shall from time to time, as it deems necessary,  
3057 investigate such carriers of the classes herein specified which  
3058 are known to make regular or frequent trips upon the highways of  
3059 this state for the purpose of determining whether or not each of  
3060 such carriers is complying with the provisions hereof, and, for  
3061 the purpose of such investigation, the commission shall have the  
3062 power and authority to examine the books and records of any such  
3063 carrier as provided in Section 27-61-15 of this chapter. As the  
3064 extension of reciprocity to any carrier is a matter of grace  
3065 rather than a matter of right, the burden shall, in all cases, be  
3066 upon the carrier in any such investigation to make proof  
3067 sufficient to convince the commission of its full compliance with  
3068 the provisions of this chapter, and unless the commission is so

3069 convinced, it shall cancel such reciprocal agreement, insofar as  
3070 the specific carrier is concerned, for a period of at least sixty  
3071 (60) days, and until such carrier presents proof sufficient to  
3072 convince the commission that it is fully complying with this  
3073 chapter, and, during such period, such carrier shall be denied the  
3074 benefits of such agreement. If any carrier shall fail or refuse  
3075 to produce any receipt, invoice, record, book, paper or other  
3076 document relating to its tax liability under the provisions of  
3077 this chapter when demanded by the commission, or shall fail or  
3078 refuse to permit an inspection of its books and records as  
3079 provided in Section 27-61-15 hereof, the commission shall  
3080 forthwith cancel such reciprocal agreement, insofar as same  
3081 applied to such carrier, for a period of at least one hundred  
3082 twenty (120) days and until the book, record, or paper is produced  
3083 or an inspection thereof permitted; and during such period such  
3084 carrier shall be denied the benefits of such agreement. In all  
3085 cases of the cancellation of any such reciprocal agreement as to  
3086 any individual carrier, the commission shall immediately notify  
3087 the carrier affected by such cancellation, in writing by  
3088 registered mail, and it shall advise the carrier of the reason or  
3089 reasons for such cancellation and the period thereof.

3090 The commission is hereby vested and empowered with full,  
3091 complete and final discretion to determine whether or not any  
3092 reciprocal agreement shall be cancelled insofar as any carrier is  
3093 concerned, and there shall be no appeal from its decision, it  
3094 being hereby declared that no carrier has any vested rights in  
3095 such reciprocal agreements.

3096 SECTION 54. Section 27-61-29, Mississippi Code of 1972, is  
3097 amended as follows:

3098 27-61-29. Whenever, for any reason, the commission shall  
3099 cancel the reciprocity of any carrier under any reciprocal

3100 agreement, then such carrier may obtain a temporary motor vehicle  
3101 permit from the commission for each vehicle owned and operated  
3102 which would otherwise be operated under the benefits of such  
3103 reciprocal agreement. Such permits shall be obtained by making  
3104 application therefor to the commission, and they shall be issued  
3105 for the period of time for which the carrier's reciprocity has  
3106 been cancelled. If, at the end of such period, the carrier is not  
3107 then entitled to the benefits of the reciprocal agreements, no  
3108 additional or renewal permit shall be issued to him. The carrier  
3109 shall pay a fee for each of such permits equal to the  
3110 proportionate part of the annual privilege license tax provided in  
3111 Sections 27-19-1 through 27-19-167, Mississippi Code of 1972, plus  
3112 an additional ten percent (10%) of the proportionate part of such  
3113 tax. All fees so paid shall be for the privilege of using the  
3114 highways of this state for the length of time during which the  
3115 carrier's reciprocity is cancelled in lieu of the annual privilege  
3116 license required under the provisions of \* \* \* Sections 27-19-1  
3117 through 27-19-167, and all such fees shall be paid into the same  
3118 fund and distributed in the same manner provided in \* \* \* Sections  
3119 27-19-1 through 27-19-167. The carrier may, instead of obtaining  
3120 the permits specified in this section, operate his vehicles by  
3121 obtaining trip permits as specified in \* \* \* Sections 27-19-1  
3122 through 27-19-167.

3123 SECTION 55. Section 63-5-13, Mississippi Code of 1972, is  
3124 amended as follows:

3125 63-5-13. (1) Except as otherwise provided in this section,  
3126 the total outside width of any vehicle, exclusive of required  
3127 safety devices, or the load thereon shall not exceed eight and  
3128 one-half (8-1/2) feet; provided, however, that appurtenances on  
3129 recreational vehicles shall be allowed so long as they are inside  
3130 the exterior rearview mirrors of the recreational vehicle or

3131 inside the exterior rearview mirrors of the vehicle towing the  
3132 recreational vehicle, and such mirrors do not extend further than  
3133 necessary to obtain the appropriate field of view.

3134 (2) The total outside load width of any vehicle hauling  
3135 unprocessed forest products on public roads, streets or highways,  
3136 other than interstate highways, shall not exceed nine and one-half  
3137 (9-1/2) feet if such products may not be shortened without  
3138 rendering them useless for the end product for which they were  
3139 cut; provided, however, the total outside vehicle width of such a  
3140 vehicle, exclusive of required safety devices and the load of such  
3141 vehicle, shall not exceed eight and one-half (8-1/2) feet.

3142 (3) The total outside width of a farm tractor shall not  
3143 exceed ten (10) feet, except that farm tractors shall not be  
3144 operated upon the interstate highways without a special permit  
3145 from the Mississippi Department of Transportation.

3146 SECTION 56. Section 63-5-29, Mississippi Code of 1972, is  
3147 amended as follows:

3148 63-5-29. On all highways of the State of Mississippi except  
3149 those referred to in Sections 63-5-31 and 63-5-33, and subject to  
3150 the limitations imposed on wheel and axle loads by Section 63-5-27  
3151 and to the further limitations hereinafter specified, the total  
3152 combined weight (vehicles plus load) on any group of axles shall  
3153 not exceed the value given in the following table (Table I),  
3154 corresponding to the distance in feet between the extreme axles of  
3155 the group, measured longitudinally to the nearest foot:

3156	Distance in Feet Between	Maximum Load in Pounds
3157	the Extreme of Any Group of Axles	Carried on any Group of Axles
3158	4	28,650
3159		
3160	5	29,650

3161

3162	6	30,640
3163		
3164	7	31,630
3165		
3166	8	32,610
3167		
3168	9	33,580
3169		
3170	10	34,550
3171		
3172	11	35,510
3173		
3174	12	36,470
3175		
3176	13	37,420
3177		
3178	14	38,360
3179		
3180	15	39,300
3181		
3182	16	40,280
3183		
3184	17	41,160
3185		
3186	18	42,080
3187		
3188	19	42,990
3189		
3190	20	43,900
3191		
3192	21	44,800

3193		
3194	22	45,700
3195		
3196	23	46,590
3197		
3198	24	47,470
3199		
3200	25	48,350
3201		
3202	26	49,220
3203		
3204	27	50,090
3205		
3206	28	50,950
3207		
3208	29	51,800
3209		
3210	30	52,650
3211		
3212	31	53,490
3213		
3214	32	54,330
3215		
3216	33	55,160
3217		
3218	34	55,650
3219		
3220	35	56,800
3221	36 and greater	57,650 maximum

3222           Moreover, in addition to the per axle weight limitation  
3223 specified by Section 63-5-27, the maximum load carried on a

3224 combination of vehicles shall be subject to the following  
3225 additional limitations: The maximum load carried on any group of  
3226 two (2) axles shall not exceed twenty-four thousand (24,000)  
3227 pounds in instances where one or more of such axles is a driving  
3228 axle (that is, an axle turned by the vehicle's engine power).

3229 (2) An axle group shall consist of any two (2) or more  
3230 consecutive axles of any vehicle or combination of vehicles.

3231 (3) Provided, however, that, subject to the limitations  
3232 imposed on:

3233 (a) Wheel, axle loads, spacing and weight by  
3234 Sections 63-5-27 and 63-5-33, and

3235 (b) Weight limitations on highways and bridges by  
3236 Section 65-1-45, Mississippi Code of 1972, any product produced on  
3237 or distributed from a location on any highway within or without  
3238 the State of Mississippi may be transported from such place of  
3239 production or location of distribution by the nearest route toward  
3240 its destination on such highway or highways to a point where such  
3241 highway intersects a highway previously found or hereafter found  
3242 by the commission to be suitable to carry the maximum load limits  
3243 pursuant to Sections 63-5-33 and 63-5-35; and provided further,  
3244 that any goods, materials, and equipment actually used in the  
3245 supply of an activity of producing, manufacturing or distributing  
3246 products on any such highway within the State of Mississippi may  
3247 be transported on such highway to the site of such manufacture,  
3248 production or distribution. However, any penalty assessed against  
3249 a vehicle operating under the provisions of this paragraph (3)(b)  
3250 shall be calculated according to the maximum weight which that  
3251 particular vehicle is legally permitted to transport and not the  
3252 maximum gross weight limit established for that highway.

3253 Nothing herein contained shall be construed to permit  
3254 movements of weights in excess of those provided for in this



3255 section (63-5-29) over a route or section thereof for the purpose  
3256 of a shortcut between two (2) highways found by the commission to  
3257 be suitable to carry the maximum load limits pursuant to Sections  
3258 63-5-33 and 63-5-35 or any other purpose not consistent with the  
3259 aforementioned provisions.

3260 Nothing in Sections 63-5-29, and 63-5-34, shall be construed  
3261 to imply any general variation from the maximum weight limitations  
3262 designated by the Mississippi Department of Transportation other  
3263 than specified in Sections 63-5-29 and 63-5-34.

3264 SECTION 57. Section 63-5-31, Mississippi Code of 1972, is  
3265 amended as follows:

3266 63-5-31. Subject to the limitations imposed on wheel and  
3267 axle loads by Section 63-5-27, and to the further limitations  
3268 hereinafter specified, the total combined weight (vehicles plus  
3269 load) on any group of axles shall not exceed the value given in  
3270 the following table (Table II) corresponding to the distance in  
3271 feet between the extreme axles of the group, measured  
3272 longitudinally to the nearest foot, on those highways or parts of  
3273 highways found by the Mississippi Transportation Commission to be  
3274 suitable to carry such increased load limits from an engineering  
3275 standpoint, and so designated as such by order of said commission  
3276 entered on its minutes and published once each week for three  
3277 successive weeks in a daily newspaper of general circulation in  
3278 this state:

3279 TABLE II

3280	Distance in Feet Between	Maximum Load in Pounds
3281	the Extreme of Any Group of Axles	Carried on Any Group of Axles
3282	4	32,000
3283	5	32,000
3284	6	32,000
3285	7	32,000

3286	8	32,610
3287	9	33,779
3288	10	34,942
3289	11	36,097
3290	12	37,246
3291	13	38,387
3292	14	39,522
3293	15	40,649
3294	16	41,770
3295	17	42,883
3296	18	43,990
3297	19	45,089
3298	20	46,182
3299	21	47,267
3300	22	48,346
3301	23	49,417
3302	24	50,482
3303	25	51,539
3304	26	52,590
3305	27	53,633
3306	28	54,670
3307	29	55,699
3308	30	56,722
3309	31	57,737
3310	32	58,746
3311	33	59,747
3312	34	60,742
3313	35	61,729
3314	36	62,710
3315	37	63,683
3316	38 and greater	64,650 maximum

3317           Moreover, in addition to the per axle weight limitations  
3318 specified by Section 63-5-27, the maximum load carried on a  
3319 combination of vehicles shall be subject to the following  
3320 additional limitations: The maximum load carried on any group of  
3321 two (2) axles shall not exceed twenty-seven thousand (27,000)  
3322 pounds in instances where one or more of such axles is a driving  
3323 axle (that is, an axle turned by the vehicle's engine power).

3324           An axle group shall consist of any two (2) or more  
3325 consecutive axles of any vehicle or combination of vehicles.

3326           SECTION 58. Section 63-5-35, Mississippi Code of 1972, is  
3327 amended as follows:

3328           63-5-35. (1) It is the expressed intent of the Legislature  
3329 that the Mississippi Transportation Commission shall take into  
3330 consideration economic factors involving agriculture and industry  
3331 within the State of Mississippi and shall allow such increased  
3332 load limits pursuant to Section 63-5-33 for agricultural and  
3333 industrial well-being where such is shown to be practical or  
3334 necessary.

3335           (2) The Mississippi Transportation Commission shall  
3336 designate Mississippi Highway 32 from its intersection with U.S.  
3337 Highway 49 at Webb, Tallahatchie County, eastward to Charleston as  
3338 eligible to carry the load limits scheduled in Section 63-5-33,  
3339 Mississippi Code of 1972.

3340           SECTION 59. Section 63-5-39, Mississippi Code of 1972, is  
3341 amended as follows:

3342           63-5-39. (1) The State Tax Commission and county tax  
3343 collectors, upon registering any vehicle under the laws of this  
3344 state, when the vehicle is designed and used primarily for the  
3345 transportation of property or for the transportation of ten (10)  
3346 or more persons, may require such information and may make such  
3347 investigations and tests as may be necessary to enable them to

3348 determine whether such vehicle may safely be operated upon the  
3349 highways in compliance with the provisions of this chapter. No  
3350 vehicle shall be registered for a permissible gross weight in  
3351 excess of the limitations set forth in this chapter unless a  
3352 special permit is obtained as provided in Section 63-5-51, nor  
3353 shall any temporary, trip, or other permit be issued for such  
3354 vehicle for a gross weight in excess of the limitations set forth  
3355 in this chapter unless such special permit is obtained. Every  
3356 vehicle registered shall meet the following requirements:

3357           (a) It shall be equipped with brakes, as required in  
3358 Sections 63-7-51 and 63-7-53.

3359           (b) Every motor vehicle to be operated outside of  
3360 business and residence districts shall have motive power adequate  
3361 to propel, at a reasonable speed, such vehicles and any load  
3362 thereon or to be drawn thereby.

3363           (2) The State Tax Commission and the county tax collectors  
3364 shall insert in the registration card issued for every such  
3365 vehicle the gross weight for which it is registered, and, if it is  
3366 a motor vehicle to be used for propelling other vehicles, they  
3367 shall separately insert the total permissible gross weight of such  
3368 vehicle and other vehicles to be propelled by it. The  
3369 registration card issued for every such vehicle shall be carried  
3370 in such vehicle at all times. They may also issue a special plate  
3371 with such gross weight or weights stated thereon, which shall be  
3372 attached to the vehicle and displayed thereon at all times. It  
3373 shall be unlawful for any person to operate any vehicle or  
3374 combination of vehicles of a gross weight in excess of that for  
3375 which registered by the State Tax Commission or the county tax  
3376 collector, or in excess of the limitations set forth in this  
3377 chapter.

3378           SECTION 60. Section 63-5-45, Mississippi Code of 1972, is

3379 amended as follows:

3380           63-5-45. The transportation by truck of perishable  
3381 commodities of foreign import discharged at any port in the State  
3382 of Mississippi shall not exceed sixty-four thousand, six hundred  
3383 fifty (64,650) pounds load weight on vehicles having wheel base  
3384 dimensions of not less than forty-five (45) feet, nor more than  
3385 the maximum allowed by law for any weight. However, such weight  
3386 and requirements with respect thereto shall never exceed federal  
3387 limitations for the procurement of federal aid for either  
3388 maintenance or construction of highways. For vehicles covered by  
3389 this section, the Mississippi Department of Transportation may  
3390 prescribe by regulation, from time to time, the number of wheels,  
3391 axles, size and pressure of tires, and speed, and other related  
3392 requirements when necessary to such vehicles, which it shall find  
3393 and determine to be most desirable for the protection and safety  
3394 of the public highways, considering the size and nature of such  
3395 vehicles, all in accordance with federal requirements.  
3396 Transportation permitted under this section shall be limited to  
3397 the use of U.S. Highway 90 West from the City of Gulfport,  
3398 Harrison County, Mississippi.

3399           SECTION 61. Section 63-5-47, Mississippi Code of 1972, is  
3400 amended as follows:

3401           63-5-47. Motor vehicles engaged in transporting commodities  
3402 to or from terminal or port facilities on the Mississippi River  
3403 may be operated with a total weight and/or size in excess of  
3404 limitations which may be specified by law, although such size or  
3405 weight limitations shall never exceed federal limitations for the  
3406 procurement of federal aid for either maintenance or construction,  
3407 or the limitations then in force in any state immediately adjacent  
3408 to the county in which such port or terminal facilities are  
3409 located, provided that:

3410 (a) Said movement is wholly within a county which has  
3411 therein a bridge across the Mississippi River.

3412 (b) The operation of such vehicle or vehicles with such  
3413 gross weight shall first be approved by the Mississippi Department  
3414 of Transportation, and a permit issued by said department  
3415 specifying the roads, highways or streets within such county over  
3416 which such vehicle or vehicles may be operated.

3417 (c) Said commodities have been received at such  
3418 terminal or port facilities by water transportation and are  
3419 destined for delivery across the bridge or said commodities have  
3420 been received by movement across the bridge and are to be shipped  
3421 from such terminal by water.

3422 The operator of each and every motor vehicle operating under  
3423 the provisions of this section shall, at all times, carry the  
3424 permit issued by the said Mississippi Department of  
3425 Transportation, or a certified copy thereof.

3426 SECTION 62. Section 63-7-61, Mississippi Code of 1972, is  
3427 amended as follows:

3428 63-7-61. No person shall sell any new motor vehicle nor  
3429 shall any new motor vehicle be registered unless such motor  
3430 vehicle is equipped with safety glass throughout.

3431 No person shall replace any glass in any motor vehicle except  
3432 with safety glass, provided same can be easily or readily  
3433 obtained.

3434 The term "safety glass" shall mean any product composed of  
3435 glass, so manufactured, fabricated, or treated as substantially to  
3436 prevent shattering and flying of the glass when struck or broken  
3437 or such other or similar product as may be approved by the  
3438 department.

3439 The department shall compile and publish a list of types of  
3440 glass by name approved by it as meeting the requirements of this

3441 section. The State Tax Commission and county tax collectors shall  
3442 not register any motor vehicle which is subject to the provisions  
3443 of this section unless it is equipped with an approved type of  
3444 safety glass, and the State Tax Commission shall suspend the  
3445 registration of any motor vehicle so subject to this section which  
3446 it finds is not so equipped until it is made to conform to the  
3447 requirements of this section.

3448 SECTION 63. Section 63-7-67, Mississippi Code of 1972, is  
3449 amended as follows:

3450 63-7-67. Every solid rubber tire on a vehicle shall have  
3451 rubber on its entire traction surface at least one (1) inch thick  
3452 above the edge of the flange of the entire periphery.

3453 No person shall operate or move on any highway any motor  
3454 vehicle, trailer, or semitrailer having any metal tire in contact  
3455 with the roadway.

3456 No tire on a vehicle moved on a highway shall have on its  
3457 periphery any block, stud, flange, cleat, or spike or any other  
3458 protuberances of any material other than rubber which projects  
3459 beyond the tread of the traction surface of the tire. However, it  
3460 shall be permissible to use farm machinery with tires having  
3461 protuberances which will not injure the highway, and it shall be  
3462 permissible to use tire chains of reasonable proportions upon any  
3463 vehicle when required for safety because of snow, ice, or other  
3464 conditions tending to cause a vehicle to skid.

3465 The Mississippi Department of Transportation and local  
3466 authorities in their respective jurisdictions may, in their  
3467 discretion, issue special permits authorizing the operation upon a  
3468 highway of traction engines or tractors having movable tracks with  
3469 transverse corrugations upon the periphery of such movable tracks  
3470 or farm tractors or other farm machinery, the operation of which  
3471 upon a highway would otherwise be prohibited under this title.

3472 SECTION 64. Section 63-7-87, Mississippi Code of 1972, is  
3473 amended as follows:

3474 63-7-87. The State Tax Commission, Mississippi Highway  
3475 Patrol and other law enforcement agencies are hereby charged with  
3476 enforcement of Sections 63-7-83 through 63-7-89.

3477 SECTION 65. Section 63-21-7, Mississippi Code of 1972, is  
3478 amended as follows:

3479 63-21-7. (1) The State Tax Commission shall prescribe and  
3480 provide suitable forms of applications, certificates of title,  
3481 notices of security interests, and all other notices and forms  
3482 necessary to carry out the provisions of this chapter.

3483 (2) The State Tax Commission may:

3484 (a) Promulgate such rules and regulations deemed by it  
3485 to be appropriate to implement the provisions of the chapter.

3486 (b) Make necessary investigations to procure  
3487 information required to carry out the provisions of this chapter.

3488 (c) Assign a new vehicle identification number to a  
3489 vehicle if it has none, or if its vehicle identification number is  
3490 destroyed or obliterated, and then shall issue a new certificate  
3491 of title showing the new identifying number or make an appropriate  
3492 endorsement on the original certificate.

3493 (3) The State Tax Commission shall make available  
3494 information concerning the status of a title on any vehicle as  
3495 reflected by the records in a manner as prescribed by the State  
3496 Tax Commission. Such information supplied by the State Tax  
3497 Commission shall be considered official only if in writing. The  
3498 State Tax Commission shall charge the fees as set forth in Section  
3499 63-21-63. However, no fee shall be charged Mississippi law  
3500 enforcement agencies or law enforcement agencies of any other  
3501 state when such state furnishes like or similar information  
3502 without charge to the State Tax Commission or other Mississippi



3503 law enforcement agencies.

3504 SECTION 66. Section 63-21-27, Mississippi Code of 1972, is  
3505 amended as follows:

3506 63-21-27. (1) If a certificate of title is lost, stolen,  
3507 mutilated or destroyed or becomes illegible, the first lienholder  
3508 or, if none, the owner or legal representative of the owner named  
3509 in the certificate, as shown by the records of the State Tax  
3510 Commission, shall promptly make application for and may obtain a  
3511 replacement upon furnishing information satisfactory to the  
3512 commission. The replacement certificate of title shall contain  
3513 the legend "This is a replacement certificate and may be subject  
3514 to the rights of a person under the original certificate." It  
3515 shall be mailed to the lienholder named in it or, if none, to the  
3516 owner.

3517 (2) The State Tax Commission shall not issue a new  
3518 certificate of title to a transferee upon application made on  
3519 replacement certificate until fifteen (15) days after receipt of  
3520 the application.

3521 (3) A person recovering an original certificate of title for  
3522 which a replacement has been issued shall promptly surrender the  
3523 original certificate to the State Tax Commission.

3524 SECTION 67. Section 63-21-51, Mississippi Code of 1972, is  
3525 amended as follows:

3526 63-21-51. A lienholder named in a notice of security  
3527 interest filed by the State Tax Commission shall, upon written  
3528 request of the owner or of another lienholder named on the  
3529 certificate, disclose any pertinent information as to his security  
3530 agreement and the indebtedness secured by it.

3531 SECTION 68. Section 63-21-63, Mississippi Code of 1972, is  
3532 amended as follows:

3533 63-21-63. There shall be paid to the State Tax Commission

3534 for issuing and processing documents required by this chapter,  
3535 fees according to the following schedule:

3536	(1) Each application for certificate of title	\$4.00
3537	(2) Each application for replacement or	
3538	corrected certificate of title	4.00
3539	(3) Each suspension or revocation of	
3540	certificate of title	4.00
3541	(4) Each notice of security interest	4.00
3542	(5) Each release of security interest	4.00
3543	(6) Each assignment by lienholder	4.00
3544	(7) Each application for information as to	
3545	the status of the title of a vehicle	4.00

3546 The designated agent may add the sum of One Dollar (\$1.00) to  
3547 each document processed for which a fee is charged to be retained  
3548 as his commission for services rendered. All other fees collected  
3549 shall be remitted to the State Tax Commission.

3550 If more than one (1) transaction be involved in any  
3551 application on a single vehicle and if supported by all required  
3552 documents, the fee charged by the State Tax Commission and by the  
3553 designated agent for processing and issuing shall be considered as  
3554 only one (1) transaction.

3555 SECTION 69. Section 63-21-75, Mississippi Code of 1972, is  
3556 amended as follows:

3557 63-21-75. The State Tax Commission is charged with the  
3558 enforcement of the provisions of this chapter and the commission  
3559 is hereby authorized and empowered to call upon any and all law  
3560 enforcement agencies and officers of this state for such  
3561 assistance as it may deem necessary in order to assure such  
3562 enforcement. It shall be the duty of such law enforcement  
3563 agencies and officers to render such assistance to the State Tax  
3564 Commission when called upon by the commission to so do.

3565 SECTION 70. Section 63-23-7, Mississippi Code of 1972, is  
3566 amended as follows:

3567 63-23-7. Prior to disposition of an abandoned motor vehicle  
3568 any automobile dealer, wrecker service or repair service owner, or  
3569 any person on whose property such a vehicle is lawfully towed at  
3570 the written request of a law enforcement officer, shall inquire of  
3571 the State Tax Commission as to status of the vehicle in regard to  
3572 the Mississippi Motor Vehicle Title Law. Said inquiry shall  
3573 provide the description of the vehicle including the vehicle  
3574 identification number. Upon request of the State Tax Commission,  
3575 satisfactory evidence must be furnished as to abandonment in  
3576 compliance with this chapter. Upon receipt of notification of the  
3577 foregoing, the State Tax Commission shall advise any automobile  
3578 dealer, wrecker service or repair service owner, or any person on  
3579 whose property such a vehicle is lawfully towed at the written  
3580 request of a law enforcement officer, of proper titling  
3581 procedures, where indicated, depending upon method of disposition  
3582 of the vehicle.

3583 SECTION 71. This act shall take effect and be in force from  
3584 and after July 1, 2001.

**Further, amend by striking the title in its entirety and  
inserting in lieu thereof the following:**

1 AN ACT TO AMEND SECTIONS 27-19-3, 27-19-11, 27-19-15,  
2 27-19-31, 27-19-39, 27-19-41, 27-19-45, 27-19-46, 27-19-47.1,  
3 27-19-48, 27-19-49, 27-19-55, 27-19-56, 27-19-56.1, 27-19-56.5,  
4 27-19-56.9, 27-19-56.10, 27-19-56.11, 27-19-56.12, 27-19-56.15,  
5 27-19-56.16, 27-19-56.17, 27-19-56.18, 27-19-56.19, 27-19-56.20,  
6 27-19-56.21, 27-19-56.22, 27-19-56.23, 27-19-56.24, 27-19-56.27,  
7 27-19-56.28, 27-19-56.29, 27-19-56.30, 27-19-56.31, 27-19-57,  
8 27-19-63, 27-19-87, 27-19-95, 27-19-101, 27-19-103, 27-19-119,  
9 27-19-121, 27-19-125, 27-19-127, 27-19-137, 27-19-303, 27-19-313,  
10 27-19-316, 27-19-333, 27-51-13, 27-51-41, 27-61-23, 27-61-27,  
11 27-61-29, 63-5-13, 63-5-29, 63-5-31, 63-5-35, 63-5-39, 63-5-45,  
12 63-5-47, 63-7-61, 63-7-67, 63-7-87, 63-21-7, 63-21-27, 63-21-51,  
13 63-21-63, 63-21-75 AND 63-23-7, MISSISSIPPI CODE OF 1972, TO  
14 REVISE THE DEFINITION OF CERTAIN TERMS IN THE HIGHWAY PRIVILEGE  
15 TAX LAW; TO REVISE THE HIGHWAY PRIVILEGE TAX SCHEDULE FOR CERTAIN

16 CARRIERS OF PROPERTY; TO INCREASE THE NUMBER OF LETTERS OR NUMBERS  
17 THAT MAY BE PLACED ON MOTOR VEHICLE LICENSE TAGS; TO AUTHORIZE  
18 MOTOR VEHICLE LICENSE TAGS OR PLATES TO BE DIGITALLY PRINTED  
19 COMMENCING WITH THE 2002 ISSUE; TO AUTHORIZE THE ISSUANCE OF  
20 DUPLICATE PERSONALIZED LICENSE TAGS THAT MAY NOT BE DISPLAYED AT  
21 THE REAR OF A VEHICLE OR BE UTILIZED AS A REPLACEMENT FOR A  
22 PERSONALIZED LICENSE TAG; TO PROVIDE THAT THE ADDITIONAL FEE FOR  
23 CERTAIN DISTINCTIVE MOTOR VEHICLE LICENSE TAGS SHALL BE REMITTED  
24 TO THE STATE TAX COMMISSION ON A MONTHLY BASIS AS PRESCRIBED BY  
25 THE STATE TAX COMMISSION; TO INCREASE THE ADDITIONAL FEE REQUIRED  
26 TO BE COLLECTED FOR ISSUANCE OF DISTINCTIVE LICENSE TAGS  
27 DISPLAYING THE EMBLEM OF PUBLIC UNIVERSITIES LOCATED IN OTHER  
28 STATES; TO PROVIDE THAT PROCEEDS FROM THE INCREASED FEE SHALL BE  
29 DEPOSITED TO THE CREDIT OF THE STATE HIGHWAY FUND AND EXPENDED  
30 SOLELY FOR THE REPAIR, MAINTENANCE, CONSTRUCTION AND  
31 RECONSTRUCTION OF HIGHWAYS; TO AUTHORIZE THE ISSUANCE OF  
32 DISTINCTIVE LICENSE TAGS DISPLAYING THE EMBLEM OF PRIVATE  
33 UNIVERSITIES LOCATED IN OTHER STATES; TO PROVIDE THAT IT SHALL NOT  
34 BE UNLAWFUL FOR THE COUNTY NAME ON A MOTOR VEHICLE LICENSE PLATE  
35 TO BE PARTIALLY OR COMPLETELY OBSTRUCTED FROM VIEW BY ANY OBJECT,  
36 DECAL, STICKER OR LICENSE PLATE BRACKET OR HOLDER; TO AUTHORIZE  
37 THE ISSUANCE OF ONE ADDITIONAL DISTINCTIVE LICENSE TAG TO  
38 RECIPIENTS OF THE PURPLE HEART MEDAL; TO PROVIDE THAT THERE SHALL  
39 BE NO EXEMPTION FROM AD VALOREM TAXES, PRIVILEGE TAXES AND OTHER  
40 TAXES AND FEES FOR SUCH ADDITIONAL DISTINCTIVE TAG; TO MAKE  
41 CERTAIN TECHNICAL CHANGES TO, AND UPDATE CERTAIN REFERENCES IN,  
42 THE LAWS THE STATE TAX COMMISSION ADMINISTERS REGARDING MOTOR  
43 VEHICLES; AND FOR RELATED PURPOSES.

CONFEREES FOR THE SENATE

CONFEREES FOR THE HOUSE

X \_\_\_\_\_  
William R. Minor

X \_\_\_\_\_  
Bobby Moak

X \_\_\_\_\_  
Hob Bryan

X \_\_\_\_\_  
Tyrone Ellis

X \_\_\_\_\_  
Gray Tollison

X \_\_\_\_\_  
Harvey Moss