

*****Adopted*****

AMENDMENT No. 1 PROPOSED TO

Senate Bill NO. 2699

By Representative(s) Committee

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

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

34 27-19-3. The following words and phrases when used in this
35 article for the purpose of this article have the meanings
36 respectively ascribed to them in this section, except in those
37 instances where the context clearly describes and indicates a
38 different meaning:

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

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

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

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

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

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

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

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

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

69 (10) "Pneumatic tires" shall mean all tires inflated with
70 compressed air.

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

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

76 (13) "Person" shall mean every natural person, firm,
77 copartnership, corporation, joint-stock or other association or
78 organization.

79 (14) "Owner" shall mean a person who holds the legal title
80 of a vehicle or in the event a vehicle is the subject of an
81 agreement for the conditional sale, lease or transfer of the
82 possession, howsoever thereof, with the right of purchase upon
83 performance of conditions stated in the agreement, and with an
84 immediate right of possession vested in the conditional vendee,
85 lessee, possessor or in the event such or similar transaction is
86 had by means of a mortgage, and the mortgagor of a vehicle is
87 entitled to possession, then such conditional vendee, lessee,
88 possessor or mortgagor shall be deemed the owner for the purposes
89 of this article.

90 (15) "School bus" shall mean every motor vehicle engaged
91 solely in transporting school children or school children and
92 teachers to and from schools; provided, however, that such
93 vehicles may transport passengers on weekends and legal holidays
94 and during summer months between the terms of school for
95 compensation when the transportation of such passengers is over a
96 route of which not more than fifty percent (50%) traverses the
97 route of a common carrier of passengers by motor vehicle and when
98 no passengers are picked up on the route of any such carrier.

99 (16) "Dealer" shall mean every person engaged regularly in
100 the business of buying, selling or exchanging motor vehicles,
101 trailers, semitrailers, trucks, tractors or other character of
102 commercial or industrial motor vehicles in this state, and having
103 an established place of business in this state.

104 (17) "Highway" shall mean and include every way or place of
105 whatever nature, including public roads, streets and alleys of
106 this state generally open to the use of the public or to be opened
107 or reopened to the use of public for the purpose of vehicular
108 travel, and notwithstanding that the same may be temporarily

109 closed for the purpose of construction, reconstruction,
110 maintenance or repair.

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

114 (19) "Common carrier by motor vehicle" shall mean any person
115 who or which undertakes, whether directly or by a lease or any
116 other arrangement, to transport passengers or property or any
117 class or classes of property for the general public in interstate
118 or intrastate commerce on the public highways of this state by
119 motor vehicles for compensation, whether over regular or irregular
120 routes. Not including, however, passenger buses operating within
121 the corporate limits of a municipality in this state or not
122 exceeding five (5) miles beyond the corporate limits of said
123 municipality, and hearses, ambulances, school buses as such. In
124 addition, this definition shall not include taxicabs.

125 (20) "Contract carrier by motor vehicle" shall mean any
126 person who or which under the special and individual contract or
127 agreements, and whether directly or by a lease or any other
128 arrangement, transports passengers or property in interstate or
129 intrastate commerce on the public highways of this state by motor
130 vehicle for compensation. Not including, however, passenger buses
131 operating wholly within the corporate limits of a municipality in
132 this state or not exceeding five (5) miles beyond the corporate
133 limits of said municipality, and hearses, ambulances, school buses
134 as such. In addition, this definition shall not include taxicabs

135 * * *.

136 (21) "Private commercial carrier of property by motor
137 vehicle" shall mean any person not included in the terms "common
138 carrier by motor vehicle" or "contract carrier by motor vehicle,"

139 who or which transports in interstate or intrastate commerce on
140 the public highways of this state by motor vehicle, property of
141 which such person is the owner, lessee, or bailee, other than for
142 hire, when such transportation is for the purpose of sale, lease,
143 rent, or bailment, or in the furtherance of any enterprise, or who
144 otherwise uses or employs any motor vehicle other than a vehicle
145 designed, constructed and used exclusively for the carriage of
146 passengers in the furtherance of any commercial enterprise. Not
147 including, however, passenger buses operated wholly within the
148 corporate limits of a municipality of this state, or not exceeding
149 five (5) miles beyond the corporate limits of said municipality,
150 and hearses, ambulances, school buses as such. In addition, this
151 definition shall not include taxicabs * * *.

152 Haulers of fertilizer shall be classified as private
153 commercial carriers of property by motor vehicle.

154 (22) "Private carrier of passengers" shall mean all other
155 passenger motor vehicle carriers not included in the above
156 definitions. Not including, however, passenger buses operating
157 wholly within the corporate limits of a municipality in this
158 state, or not exceeding five (5) miles beyond the corporate limits
159 of said municipality, and hearses, ambulances, and school buses as
160 such. In addition, this definition shall not include
161 taxicabs * * *.

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

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

168 (25) "Private carrier of property" shall mean any person

169 transporting property on the highways of this state as defined
170 below:

171 (a) Any person transporting farm products produced on
172 his own farm and also farm supplies, materials, and equipment used
173 in the growing or production of his agricultural products in his
174 own truck.

175 (b) Any person transporting his own fish, including
176 shellfish, in his own truck.

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

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

181 For purposes of this paragraph (26), seating capacity shall be
182 determined according to the manufacturer's suggested seating
183 capacity for a vehicle. If there is no manufacturer's suggested
184 seating capacity for a vehicle, the seating capacity for the
185 vehicle shall be determined according to regulations established
186 by the State Tax Commission.

187 (27) "Passenger coach" shall mean any passenger motor
188 vehicle with a seating capacity greater than ten (10) passengers,
189 operating wholly within the corporate limits of a municipality of
190 this state or within five (5) miles of the corporate limits of
191 said municipality, or motor vehicles substituted for abandoned
192 electric railway systems in or between municipalities. For
193 purposes of this paragraph (27), seating capacity shall be
194 determined according to the manufacturer's suggested seating
195 capacity for a vehicle. If there is no manufacturer's suggested
196 seating capacity for a vehicle, the seating capacity for the
197 vehicle shall be determined according to regulations established
198 by the State Tax Commission.

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

202 (29) "Gross weight" shall mean the empty weight of the
203 vehicle, as defined herein, plus any load being transported or to
204 be transported.

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

209 (31) "Regular seats" shall mean each seat ordinarily and
210 customarily used by one (1) passenger, including all temporary,
211 emergency, and collapsible seats. Where any seats are not
212 distinguished or separated by separate cushions and backs, a seat
213 shall be counted for each eighteen (18) inches of space on such
214 seats or major fraction thereof. In the case of a regular
215 passenger-type automobile which is used as a common or contract
216 carrier of passengers, three (3) seats shall be counted for the
217 rear seat of such automobile and one (1) seat shall be counted for
218 the front seat of such automobile.

219 (32) "Ton" shall mean two thousand (2,000) pounds
220 avoirdupois.

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

226 (34) "Bus" shall mean any passenger vehicle with a seating
227 capacity of more than ten (10) but shall not include "private
228 carrier of passengers" and "school bus" as defined in paragraphs

229 (15) and (22) of this section. For purposes of this paragraph
230 (34), seating capacity shall be determined according to the
231 manufacturer's suggested seating capacity for a vehicle. If there
232 is no manufacturer's suggested seating capacity for a vehicle, the
233 seating capacity for the vehicle shall be determined according to
234 regulations established by the State Tax Commission.

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

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

250 Leased vehicles shall be considered as domiciled at the place
251 in the State of Mississippi from which they operate in interstate
252 or intrastate commerce, and for the purposes of this article shall
253 be considered as owned by the lessee, who shall furnish all
254 insurance on the vehicles and the driver of the vehicles shall be
255 considered as an agent of the lessee for all purposes of this
256 article.

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

259 27-19-11. On each carrier of property, for each motor
 260 vehicle, truck-tractor or road tractor used in the operation of
 261 any business as such, and on each bus, there is hereby levied an
 262 annual highway privilege tax in accordance with the following
 263 schedule, except that the gross vehicle weight of buses shall be
 264 the gross weight of the vehicle plus one hundred fifty (150)
 265 pounds per each regular seat.

266 RATE OF TAX

267 GROSS WEIGHT	COMMON AND	PRIVATE	PRIVATE
268 OF VEHICLE	CONTRACT	COMMERCIAL	CARRIERS
269 NOT TO EXCEED	CARRIERS OF	CARRIERS OF	OF
270 IN POUNDS	PROPERTY	PROPERTY	PROPERTY
271 0000 - 6000	\$ 7.20	\$ 7.20	\$ 7.20
272 6001 - 10000	33.60	25.20	16.80
273 10001 - 16000	78.40	70.70	39.20
274 16001 - 20000	156.00	129.00	78.00
275 20001 - 26000	228.00	192.00	114.00
276 26001 - 30000	300.00	247.00	150.00
277 30001 - 36000	384.00	318.00	192.00
278 36001 - 40000	456.00	378.00	228.00
279 40001 - 42000	504.00	420.00	264.00
280 42001 - 44000	528.00	444.00	276.00
281 44001 - 46000	552.00	456.00	282.00
282 46001 - 48000	588.00	492.00	300.00
283 48001 - 50000	612.00	507.00	312.00
284 50001 - 52000	660.00	540.00	336.00
285 52001 - 54000	684.00	564.00	348.00
286 54001 - 56000	708.00	588.00	360.00
287 56001 - 58000	756.00	624.00	384.00
288 58001 - 60000	780.00	642.00	396.00

289	60001 - 62000	828.00	828.00	420.00
290	62001 - 64000	852.00	852.00	432.00
291	64001 - 66000	900.00	900.00	482.00
292	66001 - 68000	936.00	936.00	504.00
293	68001 - 70000	972.00	972.00	516.00
294	70001 - 72000	996.00	996.00	528.00
295	72001 - 74000	1,128.00	1,128.00	576.00
296	74001 - 76000	1,248.00	1,248.00	612.00
297	76001 - 78000	1,380.00	1,380.00	720.00
298	78001 - 80000	1,512.00	1,512.00	864.00

299 In addition to the above levied annual highway privilege tax
300 on vehicles with a gross weight exceeding ten thousand (10,000)
301 pounds, there is levied and shall be collected an additional
302 privilege tax in the amount of One Thousand Three Hundred Fifty
303 Dollars (\$1,350.00) for each current or later year model vehicle
304 based upon a licensed weight of eighty thousand (80,000) pounds.
305 This additional privilege tax shall be reduced by the amount of
306 One Hundred Seventy-five Dollars (\$175.00) for each year of age to
307 a minimum of Fifty Dollars (\$50.00) and further reduced by the
308 ratio of licensed weight to the maximum weight of eighty thousand
309 (80,000) pounds. During the first year only, the privilege tax
310 monies collected under the provisions of this paragraph shall be
311 distributed to the various counties of the state on the basis of
312 the ratio of the last year of annual ad valorem taxes collected by
313 such counties on such vehicles to the total ad valorem taxes
314 collected by all counties on such vehicles in the same year. In
315 all subsequent years, such distribution to the counties shall be
316 made on the basis of the ratio of the number of motor vehicles
317 registered in excess of ten thousand (10,000) pounds, in each
318 taxing district in each county, to the total number of such

319 vehicles registered statewide. The counties should then
320 distribute these proceeds as they would if these collections were
321 ad valorem taxes. Provided, however, until July 1, 1993, vehicles
322 which are subject to the provisions of this section and were
323 licensed in another state shall not be subject to any other taxes
324 when registered in this state.

325 From the privilege tax monies collected under this section,
326 Three Million Seven Hundred Thirty-two Thousand Four Hundred Three
327 Dollars and Eleven Cents (\$3,732,403.11) shall be earmarked and
328 set aside to be apportioned and paid to the counties of the state
329 in the manner provided by Section 27-19-159, Mississippi Code of
330 1972. Any excess privilege tax monies collected under this
331 section shall be deposited into the State Highway Fund for the
332 construction, maintenance and reconstruction of highways and roads
333 of the State of Mississippi or the payment of interest and
334 principal on bonds authorized by the 1972 Regular Session of the
335 Legislature for construction and reconstruction of highways.

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

338 * * *

339 The annual highway privilege tax imposed on operators engaged
340 exclusively in the transportation of household goods shall be the
341 same as the tax imposed upon private commercial carriers by this
342 section. Provided that in determining the amount of privilege
343 taxes due under the provisions of this section, there shall be
344 allowed a maximum tolerance of five hundred (500) pounds on all
345 classes of carriers except carriers of liquefied compressed gases
346 and in the case of carriers of liquefied compressed gases there
347 shall be allowed a maximum tolerance of two thousand (2,000)
348 pounds.

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

354 Provided further, that carriers of property duly registered
355 and licensed in another state and being used to transport farm
356 harvesting machinery or equipment to and from a particular county
357 in this state may, upon adoption of a resolution by the board of
358 supervisors of said county where such machinery or equipment is
359 being exclusively used in harvesting farm crops within said
360 county, be exempt from the taxes herein levied when said
361 resolution is filed with the State Tax Commission. Provided,
362 however, that said exemption shall not exceed a period of forty
363 (40) days for any annual period without a second resolution of
364 approval by the board of supervisors who shall have the authority
365 to extend said exemption not to exceed an additional period of
366 twenty (20) days during any annual period.

367 Provided further, a private commercial carrier of property
368 hauling interstate may purchase a common and contract carrier of
369 property license plate at the prescribed fee to allow the carrier
370 to lease on a one-way basis per trip without qualifying with the
371 Public Service Commission.

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

374 27-19-15. (1) In addition to the privilege license tax
375 otherwise levied for the operation of motor vehicles, there is
376 hereby levied on each carrier of property for each motor vehicle,
377 truck tractor or road tractor operated pursuant to the provisions
378 of section 63-5-47, Mississippi Code of 1972, an annual highway

379 privilege tax of Eight Dollars and Fifty Cents (\$8.50) per one
380 thousand (1,000) pounds, or fractional part thereof, in excess of
381 the maximum gross weight on which an annual highway privilege tax
382 has been otherwise paid for said vehicle, said tax to be paid to
383 the Mississippi Department of Transportation.

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

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

390 27-19-31. (1) The State Tax Commission is authorized and
391 directed to establish and maintain a vehicle registration renewal
392 system whereby the license tag attached upon a motor vehicle or
393 trailer may be issued for five (5) years with the approval of the
394 License Tag Commission, except for motor vehicles registered in
395 excess of ten thousand (10,000) pounds gross vehicle weight, and
396 motor vehicles in a fleet registered under Section 27-19-66,
397 apportioned vehicles, rental and commercial trailers and buses,
398 which shall be issued for a period of time determined by the State
399 Tax Commission. During each intervening year of the period for
400 which license tags are issued, the State Tax Commission shall
401 issue up to two (2) license decals, in lieu of the license tags,
402 which will specify the month and year in which the license tag
403 shall expire. Motor vehicles in a corporate fleet registered
404 under Section 27-19-66, shall not be issued decals specifying the
405 month and year of expiration.

406 Any series of tags may be cancelled by the commissioner with
407 the approval of the License Tag Commission and a new series of
408 tags issued.

409 (2) The license decals issued in lieu of the license tags
410 shall indicate the month and the last two (2) figures of the year
411 for which such license shall expire, and these decals shall be
412 color coded so that it shall be possible to distinguish the year
413 and the month for which such decals shall expire. The license
414 decals shall be attached to the license tag of the motor vehicle
415 or trailer, and when so attached shall be deemed to be the license
416 tag for the ensuing registration year. The month decal shall be
417 attached in an upright position in the lower left corner of the
418 license tag, and the year decal shall be attached in an upright
419 position in the lower right corner of the license tag. Decals
420 specifying the month and year of expiration shall not be required
421 to be attached to license tags on motor vehicles in a corporate
422 fleet registered under Section 27-19-66.

423 Except as otherwise provided in this paragraph, the
424 registration year shall be a period of one (1) year commencing on
425 the first day of the month following the month in which the
426 vehicle was acquired. Beginning October 1, 1982, original
427 registrations of motor vehicles, except motor vehicles registered
428 in excess of ten thousand (10,000) pounds gross vehicle weight,
429 apportioned vehicles and buses, may be made and shall be prorated
430 for a period of from six (6) to eleven (11) months according to
431 regulations established by the State Tax Commission to reduce a
432 disproportionate number of registrations for a particular month.
433 Beginning July 1, 1995, original registrations and renewal
434 registrations of motor vehicles in corporate fleets registered
435 under Section 27-19-66, shall be prorated according to regulations
436 established by the State Tax Commission so as to cause the
437 registration of such fleet motor vehicles to coincide with the
438 anniversary month for corporate fleets established by the * * *

439 State Tax Commission. Where a vehicle is registered for a period
440 less than twelve (12) months, the anniversary month shall be the
441 month of the expiration of the original license tag.

442 Beginning July 1, 1996, original registrations and renewal
443 registrations of motor vehicles in individual fleets registered
444 under Section 27-19-66 shall be prorated according to regulations
445 established by the State Tax Commission so as to cause the
446 registration of such fleet motor vehicles to coincide with the
447 anniversary month for individual fleets established by the county
448 tax collector. Where a vehicle is registered for a period less
449 than twelve (12) months, the anniversary month shall be the month
450 of the expiration of the original license tag.

451 The State Tax Commission, with the approval of the License
452 Tag Commission, shall so specify the area or areas on the license
453 tag where the license decals shall be attached. The number of the
454 license tag shall be written across its face, and the number of
455 the tag shall represent the registration number; and upon all the
456 tags for private passenger vehicles the word "MISSISSIPPI" shall
457 be written across the top of the tag in capital letters
458 sufficiently large to be easily read, but upon all other tags such
459 word may be abbreviated. The number of the license tag shall not
460 exceed seven (7) letters, numbers or a combination of such letters
461 and numbers. Also, on all tags sold and issued, an appropriate
462 place will be provided thereon to place license decals indicating
463 the expiration date of the tag. For the purposes of this section
464 and Section 27-19-32, Mississippi Code of 1972, the term "decal,"
465 "decals" or "license decal" shall mean a tab, sticker or other
466 similar device attached to a license tag which validates same for
467 a stated period of time. One (1) license tag and up to two (2)
468 license decals shall be furnished for all vehicles and shall be

469 fastened immovably twelve (12) inches or more above the ground, at
470 the rear of the vehicle under or over the rear light, with the
471 number in upright position so that it will be plainly visible and
472 legible at all times, and at night at a distance of sixty (60)
473 feet. In the case of tractors or other motor vehicles drawing or
474 pulling trailers, semitrailers or farm implements, the tag shall
475 be fastened upon such vehicle twelve (12) inches or more above the
476 ground, upon the front or back of such vehicle, with the number in
477 an upright position. Such license plate, all characters * * * and
478 any legally affixed decals shall not be defaced, covered or
479 obstructed from view by any object, decal, sticker, paint, marking
480 or license plate bracket or holder. Any person who defaces,
481 covers or obstructs any portion of a license tag with any sticker,
482 decoration, paint, marking, license plate bracket or holder or any
483 other thing or device, in such a manner that the characters * * *
484 and any legally affixed decals on the tag cannot be read, shall be
485 guilty of a misdemeanor and, upon conviction, shall be punished by
486 a fine of not more than Twenty-five Dollars (\$25.00). However, it
487 shall not be unlawful for the county name to be partially or
488 completely obstructed from view by any object, decal, sticker or
489 license plate bracket or holder. Unless the license tag with
490 current decals is fastened to the vehicle as herein provided, the
491 said vehicle shall be regarded as operating without a license tag,
492 and the owner or operator shall be liable for the penalties herein
493 provided.

494 In addition to the above requirements, license tags for
495 private passenger vehicles shall have a county designation thereon
496 referencing the name of the county in which such vehicle is
497 registered.

498 Law enforcement officers of this state shall remove from a

499 motor vehicle or trailer any license tag and/or decals which are
500 so defaced that proper identification cannot be reasonably made.
501 The officer shall issue to the driver of such vehicle a tag permit
502 which shall be valid for a period of five (5) days. Each person
503 receiving such tag permit shall purchase, within five (5) days
504 from the date of the issuance of the permit, a new tag and/or
505 decals for the fee set forth in Section 27-19-37, Mississippi Code
506 of 1972, for a substitute tag.

507 Any person who has a license tag or decals on a vehicle which
508 may be so defaced that proper identification cannot be reasonably
509 made may remove such and purchase another license tag and/or
510 decals for the same fee required for a substitute tag. If any
511 license tag shall deteriorate due to age so that identification
512 cannot be reasonably made, the owner may surrender such tag to the
513 issuing authority and be issued a new tag and like decals at no
514 cost.

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

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

521 27-19-39. In addition to the provisions of Section 27-19-31
522 setting forth what a license tag shall contain, the State Tax
523 Commission shall require that the name of the county of
524 registration shall be placed on all pickup truck tags * * *.

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

527 27-19-41. The face of all motor vehicle license plates or
528 tags, whether for passenger automobiles, trucks of any kind or

529 size, whether special, distinctive or for antique vehicles or for
530 whatever type and kind of motor vehicle including motorcycles and
531 motorbikes issued by any authority in the state, shall be fully
532 coated or painted with a reflectorizing material for the purpose
533 of additional safety commencing with the 1972 issue.

534 The type of reflective material shall be determined by the
535 license tag commission who shall not prescribe such specifications
536 for said reflective material so as to eliminate competitive
537 bidding or to favor any particular company or supplier, but shall
538 be guided by the legislative intent to provide the most efficient
539 reflectorized safety license plate within the money appropriated.

540 The State Tax Commission shall furnish the various counties
541 of the state with license plates without the expiration dates
542 imprinted thereon. The plates will have designated areas for
543 decals to reflect the expiration date.

544 The State Tax Commission shall design decals which will be
545 self-adhesive to metal. The decals will provide for the month and
546 year of expiration; will be a different color for each consecutive
547 year * * *; and will be serially numbered for recording purposes.

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

550 27-19-45. (1) Owners of motor vehicles who are residents of
551 the State of Mississippi and who hold an unrevoked and unexpired
552 official amateur radio station license issued by the Federal
553 Communications Commission, upon application to the tax collector
554 in the owner's county of legal residence accompanied by proof of
555 ownership of such amateur radio station license, and upon payment
556 of the road and bridge privilege taxes, ad valorem taxes and
557 registration fees as prescribed by law for passenger cars, pickup
558 trucks or other noncommercial motor vehicles, and upon payment of

559 an additional registration or tag fee of Fifteen Dollars (\$15.00)
560 shall be issued a special license plate upon which, in lieu of the
561 numbers prescribed by law, shall be inscribed the official amateur
562 call letters of such applicant as assigned by the Federal
563 Communications Commission. This special license plate may be used
564 in place of the regular license tag for passenger cars, pickup
565 trucks or other noncommercial motor vehicles. The application and
566 the additional fee, less five percent (5%) thereof to be retained
567 by the county tax collector, shall be remitted to the State Tax
568 Commission on a monthly basis as prescribed by the commission.
569 The portion of the additional fee retained by the tax collector
570 shall be deposited into the county general fund. The portion of
571 the fee remitted to the Tax Commission shall be deposited into the
572 State Treasury on the day it is received and shall be deposited by
573 the State Treasurer into the State General Fund.

574 The Governor under like terms and provisions shall be and he
575 is hereby authorized to exhibit on any passenger cars, pickup
576 trucks or other noncommercial motor vehicles used by him license
577 tag Number 1, with the county of his residence inscribed thereon.

578 The Lieutenant Governor is likewise authorized to use license
579 plate Number 2, with the county of his residence appearing
580 thereon. All former governors, under like terms and provisions,
581 are authorized to use license plate X-1, with the county of his
582 residence appearing thereon, and all former lieutenant governors,
583 under like terms and provisions, are authorized to use license
584 plate X-2, with the county of his residence appearing thereon.

585 When a passenger car, pickup truck or other noncommercial
586 motor vehicle for which a special license tag has been issued is
587 sold or traded by the owner, the special tag may be transferred to
588 the new or other passenger car, pickup truck or other

589 noncommercial motor vehicle which is replacing the passenger car,
590 pickup truck or other noncommercial motor vehicle for which the
591 license tag was originally issued, without additional charge, upon
592 application to the county tax collector, with proof that all taxes
593 and registration fees as prescribed by law have been paid for such
594 replacement passenger car, pickup truck or other noncommercial
595 motor vehicle.

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

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

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

606 27-19-46. (1) The State Tax Commission is hereby authorized
607 to issue special distinctive license plates under the provisions
608 hereinafter set forth. Such tags shall be issued to persons who
609 qualify under subsection (2) of this section, and such tags shall
610 be of such form and appearance as the commission shall provide
611 subject to the approval of the License Tag Commission and in
612 accordance with the provisions of Section 27-19-41.

613 (2) (a) The following persons shall be eligible to display
614 special distinctive license plates under the provisions of this
615 section:

616 (i) United States Senators;

617 (ii) Members of the United States House of
618 Representatives;

619 (iii) Enforcement and investigative personnel of
620 the State Tax Commission;

621 (iv) Enforcement and investigative personnel of
622 the Public Service Commission;

623 (v) State Commanders of the American Legion,
624 Veterans of Foreign Wars, and The Forty and Eight; * * *

625 (vi) Former United States Congressmen and
626 Senators;

627 (vii) Enforcement and investigative personnel of
628 the Mississippi Department of Public Safety;

629 (viii) Enforcement and investigative personnel of
630 the Mississippi Department of Transportation; and

631 (ix) Enforcement and investigative personnel of
632 the Mississippi Bureau of Narcotics.

633 (b) The State Tax Commission shall promulgate
634 reasonable regulations regarding certification of eligibility to
635 receive such tags.

636 (3) (a) When a passenger car for which a special license
637 tag has been issued is sold or traded by the owner, the special
638 tag may be transferred to the new or other car which is replacing
639 the car for which the license tag was originally issued, without
640 additional charge, upon application to the commission with proof
641 that the regular license tag has been purchased for such
642 replacement car.

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

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

655 (4) Enforcement and investigative personnel of any federal,
656 state or local government agency are eligible to display regular
657 license plates on vehicles used in the performance of their duties
658 upon application to the State Tax Commission. The commission
659 shall make such rules and regulations needed regarding the
660 issuance of such license plates.

661 (5) The provisions of this section are supplemental to the
662 motor vehicle licensing laws of the State of Mississippi, and
663 nothing herein shall be construed as abridging or amending such
664 laws.

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

667 27-19-47.1. (1) Any citizen of the State of Mississippi who
668 owns a registered antique motorcycle may apply to the tax
669 collector in the county of his legal residence, on forms
670 prescribed by the State Tax Commission, for a special antique
671 motorcycle plate to be displayed on such antique motorcycle.

672 Upon receipt of an application for a special antique
673 motorcycle plate, on a form prescribed by the commission, and upon
674 payment of the fee as prescribed in subsection (2) of this
675 section, the tax collector shall issue to such applicant a special
676 antique motorcycle plate on a permanent basis, and it shall bear
677 no date, but shall bear the inscription "Antique
678 Motorcycle-Mississippi" and shall be valid without renewal as long

679 as the motorcycle is in existence. This special plate shall be
680 issued for the applicant's use only for such motorcycle and in the
681 event of a transfer of title, the owner shall surrender the
682 special plate to the tax collector.

683 Such special antique motorcycle plate shall be issued in lieu
684 of, and shall have the same legal significance as, ordinary
685 registration plates.

686 (2) In lieu of the annual license tax and registration fees
687 levied under Mississippi law, a special license tax fee shall be
688 levied on the operation of antique motorcycles. The fee for a
689 license shall be Twenty-five Dollars (\$25.00) and it shall be
690 issued on a permanent basis without renewal. The fee, less five
691 percent (5%) thereof to be retained by the county tax collector,
692 shall be remitted to the State Tax Commission on a monthly basis
693 as prescribed by the commission. The portion of the additional
694 fee retained by the tax collector shall be deposited into the
695 county general fund. The portion of the fee remitted to the tax
696 commission shall be deposited into the State Treasury on the day
697 it is received and shall be deposited by the State Treasurer into
698 the State General Fund.

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

704 SECTION 10. Section 27-19-49, Mississippi Code of 1972, is
705 amended as follows:

706 27-19-49. (1) Owners of motorcycles who are members of a
707 Shrine motorcycle club, corps or unit of Mississippi may, in their
708 discretion, purchase and use, in lieu of the motorcycle tag

709 described in section 27-19-35, an especially prepared tag of the
710 same dimensions as the regular motorcycle tag. This distinctive
711 tag shall be of a yellow background; the Shrine emblem in green
712 coloring in the middle left of the tag; "Miss." (abbreviated) in
713 red letters in the lower left of the tag; the year of issuance in
714 abbreviated form (the last two numbers) in red letters in the
715 lower right of the tag; and the designated number of the
716 particular tag in red numbers in the middle right of the tag.
717 These tags shall be numbered commencing with the numeral "1."

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

723 (3) The individual Shrine members or Shrine club, corps or
724 unit so ordering such tag or tags shall pay the regular motorcycle
725 tag fees and taxes as designated by the tax collector's office of
726 the county in which the motorcycle is registered and such Shrine
727 members, clubs, corps or units shall pay any additional charge
728 necessary for the purchase of such distinctive tag. Each such
729 distinctive Shrine tag will be duly recorded and registered at the
730 office of the sheriff of the county in which the individual Shrine
731 member resides.

732 SECTION 11. Section 27-19-55, Mississippi Code of 1972, is
733 amended as follows:

734 27-19-55. (1) The sheriff of each county in the State of
735 Mississippi and the officially appointed deputy sheriffs of each
736 county, upon application by the sheriff to the State Tax
737 Commission shall be entitled to purchase a special license plate
738 through such office. Only one (1) such tag shall be allowed to

739 each individual sheriff and deputy sheriff in each tag period, and
740 such tag shall be placed upon the vehicle used in the carrying out
741 of official sheriff's department duties.

742 (2) The State Tax Commission is authorized to implement the
743 provisions of this section by its own administrative process,
744 according to the provisions herein. The State Tax Commission
745 shall furnish the special license tags and decals to the sheriff's
746 office as provided herein, and the cost of such tags and decals
747 shall be the same as established by law for the vehicle
748 licensed. * * *

749 When a car for which a tag has been issued is sold or traded
750 by the sheriff's department during the period for which the tag is
751 issued, said tag shall be transferred, in addition to the decals
752 on the tag, to the new or other car replacing the car for which
753 the tag was originally issued.

754 (3) The tag and decals issued for the sheriffs of the
755 various counties and the deputy sheriffs, shall conform to the
756 provisions of Section 27-19-31, except as follows: The
757 registration number shall be the two (2) digit county code, the
758 initials "S.O.," and in the space immediately to the right of
759 "S.O." there shall appear the number "1," to and including the
760 exact number of deputy sheriffs employed in that particular
761 county. However, the first distinctive license reading "S.O. 1"
762 shall be designated for the sheriff of each county.

763 SECTION 12. Section 27-19-56, Mississippi Code of 1972, is
764 amended as follows:

765 27-19-56. (1) Upon application by any legal resident of the
766 State of Mississippi with a disability which limits or impairs the
767 ability to walk, the State Tax Commission shall prepare and issue
768 through the county tax collectors a special license plate bearing

769 the International Symbol of Access adopted by Rehabilitation
770 International in 1969 at its Eleventh World Congress on
771 Rehabilitation of the Disabled for not more than one (1) vehicle
772 that is registered in the applicant's name. The initial
773 application shall be accompanied by the certification of a
774 licensed physician that (a) the applicant meets the definition of
775 persons with disabilities which limit or impair the ability to
776 walk; and (b) that the physician has determined that the applicant
777 will have the disability for at least three (3) years. The State
778 Tax Commission shall prepare and issue to the tax collectors of
779 the various counties, decals for placement on the special license
780 plates. The decals shall bear thereon the month in which the
781 license plate was issued and the year in which the special license
782 plate will expire. The special license plate issued under this
783 section is valid for the period of time that the license tag
784 attached upon a motor vehicle is issued pursuant to Section
785 27-19-31(1). A person to whom the special license plate is issued
786 may retain the special license plate and may renew it by
787 submitting to the county tax collector, on or before its
788 expiration, the certification of a licensed physician that the
789 physician has determined (a) that the applicant meets the
790 definition of a person with a disability which limits or impairs
791 the ability to walk; and (b) that the applicant will have the
792 disability for at least three (3) years. If an applicant fails to
793 renew the special license plate before its date of expiration,
794 then he shall surrender the special license plate to the county
795 tax collector and the tax collector shall issue to such person a
796 regular license plate to replace the special license plate.

797 The terms "vehicle" and "motor vehicle," as used in this
798 section, includes motorcycles.

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

802 (a) Cannot walk two hundred (200) feet without stopping
803 to rest; or

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

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

812 (d) Use portable oxygen; or

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

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

819 An applicant for a special license plate bearing the
820 International Symbol of Access shall not be required to pay any
821 fee or charge for the issuance of such license plate separate from
822 or in addition to the road and bridge privilege taxes, ad valorem
823 taxes and registration fees otherwise required by law to be paid
824 for the issuance of a regular license plate for such vehicle.

825 (2) The State Tax Commission shall prepare removable
826 windshield placards and such placards shall be issued and
827 periodically renewed upon the applications of persons with
828 disabilities which limit or impair the ability to walk. The

829 placards shall be issued, free of charge, to applicants through
830 the offices of the tax collectors of the counties. The initial
831 application shall be accompanied by the certification of a
832 licensed physician that the applicant meets the definition of
833 persons with disabilities which limit or impair the ability to
834 walk. These placards shall be valid for a period of three (3)
835 years from their date of issue and may be renewed in the same
836 manner as provided for the renewal of the special license plates
837 under subsection (1) of this section. The removable windshield
838 placard must be displayed on the left side of the vehicle
839 dashboard. The State Tax Commission shall prescribe the placement
840 for motorcycles.

841 (3) The State Tax Commission shall provide for the issuance
842 of a temporary removable windshield placard, upon the application
843 of a person with a disability which limits or impairs the ability
844 to walk. Temporary removable windshield placards authorized by
845 this subsection shall be prepared by the State Tax Commission and
846 shall be issued, free of charge, to applicants through the offices
847 of the tax collectors of the counties. Application for a
848 temporary removable windshield placard must be accompanied by the
849 certification of a licensed physician that the applicant meets the
850 definition of persons with disabilities which limit or impair the
851 ability to walk. The certification shall also include the period
852 of time that the physician determines the applicant will have the
853 disability, not to exceed six (6) months. The temporary removable
854 windshield placard must be displayed on the left side of the
855 vehicle dashboard. The temporary removable windshield placard
856 shall be valid for a period of time for which the physician has
857 determined that the applicant will have the disability, not to
858 exceed six (6) months from the date of issuance. The State Tax

859 Commission shall prescribe the placement for motorcycles.

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

862 (a) The International Symbol of Access, which is at
863 least three (3) inches in height, centered on the placard (the
864 color of the removable windshield placard shall be white on a blue
865 shield; and the temporary removable windshield placard shall be
866 white on a red shield);

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

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

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

872 (5) It shall be unlawful to park a motor vehicle in an area
873 set aside for persons who are disabled if the motor vehicle does
874 not have displayed the removable windshield placard authorized in
875 this section. Any person who unlawfully parks a motor vehicle in
876 such areas, or who blocks such spaces or access thereto, shall be
877 guilty of a misdemeanor and, upon conviction thereof, shall be
878 fined not more than Two Hundred Dollars (\$200.00) for each such
879 violation. For the third and subsequent offenses under this
880 section, the offender's driver's license shall be suspended for
881 ninety (90) days by the Commissioner of Public Safety in
882 accordance with Section 63-1-53 in addition to any fine imposed.
883 The court shall not suspend or reduce any fine required to be
884 imposed under this subsection.

885 (6) Any person who, for the purpose of obtaining a special
886 license plate or windshield placard under this section, files with
887 the county tax collector a physician's certification, knowing the
888 certification to be false or to have been fraudulently obtained,

889 shall be guilty of a misdemeanor and, upon conviction, shall be
890 fined not more than Two Hundred Dollars (\$200.00).

891 (7) All law enforcement officers are authorized to enforce
892 this section on public and private property. Provision of spaces
893 restricted to handicapped parking and proper marking of such
894 spaces shall be considered as intent and permission to enforce
895 such designated parking on private property. Only areas marked in
896 accordance with the Americans with Disabilities Act Accessibility
897 Guidelines or equivalent standards shall be enforced. Spaces
898 shall bear the International Symbol of Access.

899 (8) Motor vehicles displaying a special license plate,
900 license plate decal, placard or parking certificate or permit
901 bearing the International Symbol of Access issued to a person with
902 a disability by any other state or district subject to the laws of
903 the United States shall be allowed the special parking privileges
904 under this section provided the license plate, decal, placard,
905 permit or certificate bears the International Symbol of Access and
906 is displayed in a prominent place on the vehicle.

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

913 (a) For a vehicle used to transport a person with a
914 permanent disability, that person's permanent windshield placard
915 must be displayed.

916 (b) For a vehicle being used by a person who has a
917 temporary disability which limits or impairs the ability to walk,
918 or which is being used to transport such a person, a temporary

919 windshield placard must be displayed.

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

928 SECTION 13. Section 27-19-56.1, Mississippi Code of 1972, is
929 amended as follows:

930 27-19-56.1. (1) Any owner of a motor vehicle who is a fire
931 fighter, including a career fire fighter, a volunteer fire fighter
932 or an industrial fire fighter, employed by or in the service of
933 any municipality, county, fire district, state agency or industry
934 in the state who is a resident of this state, or who is a retired
935 fire fighter who is a resident of this state, upon payment of the
936 road and bridge privilege taxes, ad valorem taxes and registration
937 fees as prescribed by law for private carriers of passengers,
938 pickup trucks and other noncommercial motor vehicles, and upon
939 payment of an additional fee in the amount provided in subsection
940 (3) of this section, shall be issued a distinctive license tag for
941 each motor vehicle registered in his name identifying such person
942 as a fire fighter or retired fire fighter. The distinctive
943 license tags so issued shall be of such color and design as may be
944 agreed upon by the Executive Committee of the Mississippi Fire
945 Fighters Association and the State Tax Commission, shall consist
946 of such letters or numbers, or both, as may be necessary to
947 distinguish each license tag and may, in the discretion of the
948 State Tax Commission, display the county name.

949 (2) Application for the distinctive license tags authorized
950 by this section shall be made to the county tax collector on forms
951 prescribed by the State Tax Commission. Applicants for such
952 distinctive license tags (a) shall present to the issuing official
953 proof of their employment or service as a fire fighter by
954 presentation of the applicant's official fire fighter
955 identification card or a signed and notarized affidavit from the
956 governing authority or chief executive officer of the
957 municipality, county, fire district, agency or industry by or for
958 whom the applicant is employed or serves as a fire fighter; or (b)
959 shall present proof that they are a retired fire fighter by
960 presentation of a signed and notarized affidavit from the
961 governing authority or chief executive officer of the
962 municipality, county, fire district, agency or industry from whom
963 the fire fighter retired. The application and the additional fee
964 imposed under subsection (3) of this section, less three percent
965 (3%) thereof to be retained by the tax collector, shall be
966 remitted to the State Tax Commission on a monthly basis as
967 prescribed by the commission. The portion of the additional fee
968 retained by the tax collector shall be deposited into the county
969 general fund.

970 (3) Beginning with any registration year commencing on or
971 after July 1, 1992, any person applying for a distinctive license
972 tag under this section shall pay an additional fee in the amount
973 of Fifty Dollars (\$50.00) for each distinctive license tag applied
974 for under this section which shall be in addition to all other
975 taxes and fees. The additional fee paid shall be for a period of
976 time to run concurrent with the vehicle's established license tag
977 year. The additional fee is due and payable at the time the
978 original application is made for a distinctive license tag under

979 this section and thereafter annually at the time of renewal
980 registration as long as the owner retains the distinctive license
981 tag. If the owner does not wish to retain the distinctive license
982 tag, or if the owner * * * resigns from or otherwise vacates his
983 employment or service as a fire fighter, he must surrender it to
984 the local county tax collector.

985 (4) The State Tax Commission shall deposit all fees into the
986 State Treasury on the day collected. At the end of each month,
987 the State Tax Commission shall certify to the State Treasurer the
988 total fees collected under this section from the issuance of
989 distinctive license tags. The State Treasurer shall distribute an
990 amount equal to Seven Dollars (\$7.00) of the additional fees
991 collected for each such distinctive license tag issued under this
992 section to the State General Fund, and the remainder of such
993 additional fees collected shall be distributed by the State
994 Treasurer to the credit of the special fund created in Section
995 7-9-70.

996 (5) A regular license tag must be properly displayed as
997 required by law until replaced by a distinctive license tag under
998 this section. The regular license tag must be surrendered to the
999 tax collector upon issuance of the distinctive license tag under
1000 this section. The tax collector shall issue up to two (2) license
1001 decals for each distinctive license tag issued under this section,
1002 which will expire the same month and year as the regular license
1003 tag.

1004 (6) In the case of loss or theft of a distinctive license
1005 tag issued under this section, the owner may make application and
1006 affidavit for a replacement distinctive license tag as provided by
1007 Section 27-19-37, Mississippi Code of 1972. The fee for a
1008 replacement distinctive license tag shall be Ten Dollars (\$10.00).

1009 The tax collector receiving such application and affidavit shall
1010 be entitled to retain and deposit into the county general fund
1011 five percent (5%) of the fee for such replacement license tag and
1012 the remainder shall be distributed in the same manner as funds
1013 from the sale of regular distinctive license tags issued under
1014 this section.

1015 (7) In lieu of the distinctive license tag authorized under
1016 subsections (1) through (6) of this section, any person who
1017 presents proof of his employment or service as a fire fighter in
1018 the manner provided in subsection (2) of this section, may be
1019 issued a distinctive license tag decal for each motor vehicle
1020 registered in his name identifying such person as a fire fighter.

1021 The distinctive license tag decal shall be of such size, color
1022 and design as may be agreed upon by the Executive Committee of the
1023 Mississippi Fire Fighters Association and the State Tax
1024 Commission; however, the State Tax Commission shall have final
1025 approval of the size, color and design. The distinctive license
1026 tag decals shall be prepared and sold at Two Dollars (\$2.00) each
1027 through the Mississippi Fire Fighters Training Academy.

1028 SECTION 14. Section 27-19-56.5, Mississippi Code of 1972, is
1029 amended as follows:

1030 27-19-56.5. In recognition of the patriotic service rendered
1031 by Mississippians who survived the attack on Pearl Harbor and by
1032 Mississippians who are recipients of the Purple Heart Medal, any
1033 such person is privileged to obtain one (1) distinctive motor
1034 vehicle license plate or tag identifying him as a Pearl Harbor
1035 survivor or not more than two (2) distinctive motor vehicle
1036 license plates or tags identifying him as a Purple Heart Medal
1037 recipient. The distinctive plates or tags shall be of a color and
1038 design designated by the State Tax Commission.

1039 The distinctive license plates shall be prepared by the State
1040 Tax Commission and shall be issued through the tax collectors of
1041 the counties in the same manner as are other motor vehicle license
1042 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in
1043 addition to all other taxes and fees, shall be collected by the
1044 tax collector for the Pearl Harbor distinctive tag. The first
1045 distinctive tag issued to Purple Heart Medal recipients under the
1046 provisions of this section shall be exempt from ad valorem taxes,
1047 privilege taxes and all other taxes and fees. There shall be no
1048 exemption from ad valorem taxes, privilege taxes or other taxes
1049 and fees for the issuance of a second distinctive tag to Purple
1050 Heart Medal recipients. The surviving spouse of a deceased person
1051 who was issued a Purple Heart Medal distinctive license plate or
1052 tag under this section shall be entitled to apply for or retain
1053 one (1) such license tag and may continue annually to renew
1054 registration for * * * such distinctive motor vehicle license
1055 plate or tag for as long as the spouse remains unmarried. At the
1056 time of application or renewal registration, a surviving spouse
1057 who desires to retain such distinctive plate or tag shall file
1058 with the county tax collector a sworn statement that the spouse is
1059 unmarried, and any such vehicle when so registered shall not be
1060 exempt from ad valorem taxes and privilege taxes. The tax
1061 collector shall monthly forward the additional fee of Fifteen
1062 Dollars (\$15.00) charged for issuance of a Pearl Harbor
1063 distinctive tag to the State Tax Commission which shall deposit
1064 such fee to the credit of the State General Fund. An applicant
1065 for a distinctive tag under this section shall present to the
1066 issuing official either (a) written proof that the applicant is an
1067 honorably discharged former member of one (1) of the Armed Forces
1068 of the United States and, while serving in the Armed Forces of the

1069 United States, was present during the attack on the island of
1070 Oahu, Territory of Hawaii, on December 7, 1941, between the hours
1071 of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof that
1072 the applicant is a Purple Heart Medal recipient. The distinctive
1073 license plates or tags so issued shall be used only upon a
1074 personally or jointly owned private passenger vehicle (to include
1075 station wagons, recreational motor vehicles and pickup trucks)
1076 registered in the name, or jointly in the name, of the person
1077 making application therefor, and when issued to such person shall
1078 be used upon the vehicle for which issued in lieu of the standard
1079 license plate or license tag normally issued for such vehicle.

1080 The distinctive license plates shall not be transferable
1081 between motor vehicle owners; and in the event the owner of a
1082 vehicle bearing a distinctive plate shall sell, trade, exchange or
1083 otherwise dispose of the vehicle, such plate shall be retained by
1084 such owner and returned to the tax collector.

1085 SECTION 15. Section 27-19-56.9, Mississippi Code of 1972, is
1086 amended as follows:

1087 27-19-56.9. Upon application by any legal resident of the
1088 State of Mississippi who is deaf, the State Tax Commission shall
1089 prepare and issue through the county tax collectors a special
1090 license plate for not more than one (1) vehicle that is registered
1091 in the applicant's name. The initial application shall be
1092 accompanied by the certification of a licensed physician that the
1093 applicant meets the definition of deaf persons set forth in this
1094 section. An applicant for a special license plate shall not be
1095 required to pay any fee or charge for the issuance of such license
1096 plate separate from or in addition to the road and bridge
1097 privilege taxes, ad valorem taxes and registration fees otherwise
1098 required by law to be paid for the issuance of a regular license

1099 plate for such vehicle. The design of the special license plate
1100 shall be executed in a manner which will alert others that the
1101 vehicle is registered in the name of a person who is deaf.

1102 For the purpose of this section, the term "vehicle" includes
1103 motorcycles, and the term "deaf" means any person whose hearing is
1104 totally impaired or whose hearing is so seriously impaired as to
1105 prohibit the person from understanding oral communication when
1106 spoken to in a normal conversational tone.

1107 * * *

1108 SECTION 16. Section 27-19-56.10, Mississippi Code of 1972,
1109 is amended as follows:

1110 27-19-56.10. (1) Owners of motor vehicles upon complying
1111 with the motor vehicle laws relating to registration and licensing
1112 of motor vehicles, and upon payment of the road and bridge
1113 privilege taxes, ad valorem taxes and registration fees as
1114 prescribed by law for private carriers of passengers, pickup
1115 trucks and other noncommercial motor vehicles, and upon payment of
1116 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1117 shall be issued a special license tag which displays an emblem
1118 designed by the Department of Wildlife, Fisheries and Parks.

1119 (2) The Department of Wildlife, Fisheries and Parks shall
1120 design emblems which shall be displayed on the special license
1121 tag. The emblem shall be affixed during the production of the
1122 license tag.

1123 (3) Application for the special license tags shall be made
1124 to the county tax collector on forms prescribed by the State Tax
1125 Commission. The application and the additional fee, less five
1126 percent (5%) thereof to be retained by the tax collector, shall be
1127 remitted to the State Tax Commission on a monthly basis as
1128 prescribed by the commission. The portion of the additional fee

1129 retained by the tax collector shall be deposited into the county
1130 general fund.

1131 (4) The special license tag shall be issued for a one-year
1132 period. The additional annual fee shall be due and payable at the
1133 time of renewal registration.

1134 (5) The State Tax Commission shall deposit all fees into the
1135 State Treasury on the day received. At the end of each month, the
1136 State Tax Commission shall certify the total fees collected under
1137 this section to the State Treasurer who shall distribute such
1138 collections as follows:

1139 (a) Twenty Dollars (\$20.00) of each additional fee
1140 collected on special license tags issued pursuant to this section
1141 shall be deposited into the Wildlife Heritage Fund created
1142 pursuant to Section 49-5-77.

1143 (b) One Dollar (\$1.00) of each additional fee collected
1144 on special license tags shall be deposited into the Mississippi
1145 Fire Fighter's Memorial Burn Center Fund created pursuant to
1146 Section 7-9-70.

1147 (c) The remainder of each such additional fee shall be
1148 deposited to the credit of the State Highway Fund to be expended
1149 solely for the repair, maintenance, construction or reconstruction
1150 of highways.

1151 SECTION 17. Section 27-19-56.11, Mississippi Code of 1972,
1152 is amended as follows:

1153 27-19-56.11. (1) Any resident of the State of Mississippi
1154 who is the owner of an antique automobile, as defined in Section
1155 27-19-47, or a street rod, as defined in Section 27-19-56.6, upon
1156 payment of the fee provided for in subsection (2) of this section,
1157 may apply through the office of the tax collector in the county of
1158 his legal residence, on forms prescribed by the State Tax

1159 Commission, for permission to display on the vehicle an authentic
1160 historical license plate of the same year of issuance as the model
1161 year of the antique automobile or street rod. The license plate
1162 shall be furnished by the applicant and presented for
1163 authentication to the State Tax Commission by the county tax
1164 collector. A regular license plate or a distinctive license plate
1165 authorized by law must be displayed on the vehicle until replaced
1166 by the historical license plate.

1167 (2) In lieu of the annual payment of road and bridge
1168 privilege taxes, ad valorem taxes and registration fees as
1169 prescribed by law, each person who applies for permission to
1170 display an historical license plate under this section, shall pay
1171 a one-time, nonrefundable special license tax fee of Twenty-five
1172 Dollars (\$25.00) to the county tax collector. The fee, less five
1173 percent (5%) thereof to be retained by the county tax collector
1174 and deposited in the county general fund, shall be remitted to the
1175 State Tax Commission on a monthly basis as prescribed by the
1176 commission and deposited in the State General Fund * * *.

1177 (3) Upon receipt of an application and an historical license
1178 plate under this section, the State Tax Commission shall examine
1179 the historical license plate to determine its authenticity, its
1180 condition and its original year of issue. If the commission
1181 determines that the license plate is an authentic historical
1182 license plate of the same year of issuance as the model year of
1183 the antique automobile or street rod for which permission to
1184 display the license plate is applied and that the license plate is
1185 in satisfactory original condition or has been refurbished to a
1186 satisfactory condition, then it shall return the license plate to
1187 the tax collector with its approval. If the commission determines
1188 that the license plate is not in satisfactory original condition

1189 or has not been refurbished to a satisfactory condition, then it
1190 shall return the license plate to the tax collector with its
1191 disapproval. The county tax collector shall notify the applicant
1192 whether or not permission to display the license plate has been
1193 given by the State Tax Commission and, in either case, shall
1194 return the license plate to the applicant.

1195 (4) An historical license plate that has been approved for
1196 display on an antique automobile or street rod under the
1197 provisions of this section, is not transferable between motor
1198 vehicle owners and may not be displayed on other motor vehicles
1199 owned by the same person. If a person to whom permission has been
1200 granted to display an historical license plate no longer wishes to
1201 display the license plate on the vehicle for which permission was
1202 granted, or if such person sells, trades, exchanges or otherwise
1203 disposes of the vehicle, he must remove the license plate from
1204 such vehicle.

1205 SECTION 18. Section 27-19-56.12, Mississippi Code of 1972,
1206 is amended as follows:

1207 27-19-56.12. In recognition of the patriotic service
1208 rendered by Mississippians who are honorably discharged veterans
1209 who served in the United States Armed Forces, any such person is
1210 privileged to obtain distinctive motor vehicle license plates or
1211 tags for each motor vehicle registered in his name identifying his
1212 status as a veteran. The State Tax Commission, with concurrence
1213 by the State Veterans Affairs Board, shall develop decals to be
1214 affixed to the license tag indicating branch and period of
1215 military service. The distinctive plates or tags shall be of a
1216 color and design designated by the Tax Commission with concurrence
1217 by the State Veterans Affairs Board.

1218 The distinctive license plates shall be prepared by the Tax

1219 Commission and shall be issued through the tax collectors of the
1220 counties in the same manner as are other motor vehicle license
1221 plates or tags. An additional tag fee of Thirty Dollars (\$30.00)
1222 shall be collected by the tax collector for such license plates or
1223 tags and shall be remitted to the Tax Commission on a monthly
1224 basis as prescribed by the commission. The State Tax Commission
1225 shall deposit such fee to the credit of a fund to be administered
1226 by the board overseeing the veterans nursing homes in this state
1227 for the benefit of indigent veterans who are residents of such
1228 nursing homes.

1229 An applicant for such distinctive plates shall present to the
1230 issuing official written evidence of the veteran's service. Such
1231 evidence shall include a copy of the applicant's DD-214 form, a
1232 Report of Separation from Military Service, a military discharge
1233 document, or a written certification of military service from the
1234 State Veterans Affairs Board. The distinctive license plates or
1235 tags so issued shall be used only upon a personally or jointly
1236 owned private passenger vehicle (to include station wagons,
1237 recreational motor vehicles and pickup trucks) registered in the
1238 name, or jointly in the name, of the person making application
1239 therefor, and when issued to such person shall be used upon the
1240 vehicle for which issued in lieu of the standard license plate or
1241 license tag normally issued for such vehicle.

1242 The distinctive license plates shall not be transferable
1243 between motor vehicle owners; and in the event the owner of a
1244 vehicle bearing a distinctive plate shall sell, trade, exchange or
1245 otherwise dispose of the vehicle, such plate shall be retained by
1246 such owner and returned to the tax collector.

1247 SECTION 19. Section 27-19-56.15, Mississippi Code of 1972,
1248 is amended as follows:

1249 27-19-56.15. (1) (a) Any owner of a motor vehicle who is a
1250 resident of this state, upon complying with the motor vehicle laws
1251 relating to registration and licensing of motor vehicles, and upon
1252 payment of the road and bridge privilege taxes, ad valorem taxes
1253 and registration fees as prescribed by law for private carriers of
1254 passengers, pickup trucks and other noncommercial motor vehicles,
1255 and upon payment of an additional annual fee in the amount of
1256 Thirty Dollars (\$30.00), shall be issued a distinctive license tag
1257 that displays the emblem of any public university of his choice
1258 located in another state.

1259 (b) The design of the emblems for the distinctive
1260 license tags authorized under this subsection shall be determined
1261 by agreement between the State Tax Commission and the governing
1262 authorities of public universities in the states where the
1263 universities are located. Such other design characteristics and
1264 information to be contained on such distinctive license tags shall
1265 be determined by the State Tax Commission.

1266 (c) Application for the distinctive license tag
1267 authorized under this subsection shall be made to the county tax
1268 collector on forms prescribed by the State Tax Commission. The
1269 application and the additional fee, less Two Dollars (\$2.00) to be
1270 retained by the tax collector, shall be remitted to the State Tax
1271 Commission on a monthly basis as prescribed by the commission.
1272 The portion of the additional fee retained by the tax collector
1273 shall be deposited into the county general fund.

1274 (d) The State Tax Commission shall deposit all fees
1275 that it receives under this subsection into the State Treasury on
1276 the day received. At the end of each month, the State Tax
1277 Commission shall certify the total fees collected under this
1278 section to the State Treasurer who shall distribute such

1279 collections as follows:

1280 (i) Twenty-five Dollars (\$25.00) of the additional
1281 fees collected from each distinctive license tag issued under this
1282 subsection shall be distributed to the World War II Veterans
1283 Memorial in Washington, D.C. However, when the amounts
1284 distributed to the World War II Veterans Memorial reaches an
1285 aggregate amount of One Hundred Thousand Dollars (\$100,000.00),
1286 then Twenty-five Dollars (\$25.00) of such additional fees shall be
1287 deposited into the State General Fund.

1288 (ii) One Dollar (\$1.00) of each additional fee
1289 collected on distinctive license tags issued pursuant to this
1290 section shall be deposited into the Mississippi Fire Fighter's
1291 Memorial Burn Center Fund created pursuant to Section 7-9-70.

1292 (iii) Two Dollars (\$2.00) of each additional fee
1293 collected on distinctive license tags issued pursuant to this
1294 section shall be deposited to the credit of the State Highway Fund
1295 to be expended solely for the repair, maintenance, construction or
1296 reconstruction of highways.

1297 (2) A regular license tag must be properly displayed as
1298 required by law until replaced by a distinctive license tag under
1299 this section. The regular license tag must be surrendered to the
1300 tax collector upon issuance of the distinctive license tag under
1301 this section. The tax collector shall issue up to two (2) license
1302 decals for each distinctive license tag issued under this section,
1303 which will expire the same month and year as the regular license
1304 tag.

1305 (3) In the case of loss or theft of a distinctive license
1306 tag issued under this section, the owner may make application and
1307 affidavit for a replacement distinctive license tag as provided by
1308 Section 27-19-37. The fee for a replacement distinctive license

1309 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1310 such application and affidavit shall be entitled to retain and
1311 deposit into the county general fund five percent (5%) of the fee
1312 for such replacement license tag and the remainder shall be
1313 distributed in the same manner as funds from the sale of regular
1314 distinctive license tags issued under this section.

1315 SECTION 20. Section 27-19-56.16, Mississippi Code of 1972,
1316 is amended as follows:

1317 27-19-56.16. (1) Any owner of a motor vehicle who is a
1318 resident of this state, upon payment of the road and bridge
1319 privilege taxes, ad valorem taxes and registration fees as
1320 prescribed by law for private carriers of passengers, pickup
1321 trucks and other noncommercial motor vehicles, and upon payment of
1322 an additional fee in the amount provided in subsection (3) of this
1323 section, shall be issued a distinctive license tag for each motor
1324 vehicle registered in his name identifying such person as a
1325 supporter of the Mississippi Commission for Volunteer Service.
1326 The distinctive license tags so issued shall be of such color and
1327 design as the State Tax Commission, with the advice of the
1328 Mississippi Commission on Volunteer Service, may prescribe and
1329 shall consist of such letters or numbers, or both, as may be
1330 necessary to distinguish each license tag.

1331 (2) Application for the distinctive license tags authorized
1332 by this section shall be made to the county tax collector on forms
1333 prescribed by the State Tax Commission. The application and the
1334 additional fee imposed under subsection (3) of this section, less
1335 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1336 remitted to the State Tax Commission on a monthly basis as
1337 prescribed by the commission. The portion of the additional fee
1338 retained by the tax collector shall be deposited into the county

1339 general fund.

1340 (3) Beginning with any registration year commencing on or
1341 after July 1, 2000, any person applying for a distinctive license
1342 tag under this section shall pay an additional fee in the amount
1343 of Thirty Dollars (\$30.00) for each distinctive license tag
1344 applied for under this section, which shall be in addition to all
1345 other taxes and fees. The additional fee paid shall be for a
1346 period of time to run concurrent with the vehicle's established
1347 license tag year. The additional fee is due and payable at the
1348 time the original application is made for a distinctive license
1349 tag under this section and thereafter annually at the time of
1350 renewal registration as long as the owner retains the distinctive
1351 license tag. If the owner does not wish to retain the distinctive
1352 license tag, he must surrender it to the local county tax
1353 collector.

1354 (4) The State Tax Commission shall deposit all fees into the
1355 State Treasury on the day collected. At the end of each month,
1356 the State Tax Commission shall certify the total fees collected
1357 under this section to the State Treasurer who shall distribute
1358 such collections as follows:

1359 (a) Twenty-five Dollars (\$25.00) of each additional fee
1360 collected on distinctive license tags issued pursuant to this
1361 section shall be deposited into the Mississippi Commission for
1362 Volunteer Service Fund created under Section 43-55-29.

1363 (b) One Dollar (\$1.00) of each additional fee collected
1364 on distinctive license tags issued pursuant to this section shall
1365 be deposited into the Mississippi Fire Fighter's Memorial Burn
1366 Center Fund created pursuant to Section 7-9-70.

1367 (c) Two Dollars (\$2.00) of each additional fee
1368 collected on distinctive license tags issued pursuant to this

1369 section shall be deposited to the credit of the State Highway Fund
1370 to be expended solely for the repair, maintenance, construction or
1371 reconstruction of highways.

1372 (5) A regular license tag must be properly displayed as
1373 required by law until replaced by a distinctive license tag under
1374 this section. The regular license tag must be surrendered to the
1375 tax collector upon issuance of the distinctive license tag under
1376 this section. The tax collector shall issue up to two (2) license
1377 decals for each distinctive license tag issued under this section,
1378 which will expire the same month and year as the regular license
1379 tag.

1380 (6) In the case of loss or theft of a distinctive license
1381 tag issued under this section, the owner may make application and
1382 affidavit for a replacement distinctive license tag as provided by
1383 Section 27-19-37. The fee for a replacement distinctive license
1384 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1385 such application and affidavit shall be entitled to retain and
1386 deposit into the county general fund five percent (5%) of the fee
1387 for such replacement license tag and the remainder shall be
1388 distributed in the same manner as funds from the sale of regular
1389 distinctive license tags issued under this section.

1390 SECTION 21. Section 27-19-56.17, Mississippi Code of 1972,
1391 is amended as follows:

1392 27-19-56.17. (1) Any owner of a motor vehicle who is an
1393 emergency medical technician certified under Chapter 59 of Title
1394 41, Mississippi Code of 1972, upon payment of the road and bridge
1395 privilege taxes, ad valorem taxes and registration fees as
1396 prescribed by law for private carriers of passengers, pickup
1397 trucks and other noncommercial motor vehicles, and upon payment of
1398 an additional fee in the amount provided in subsection (3) of this

1399 section, shall be issued a distinctive license tag for each motor
1400 vehicle registered in his name identifying such person as an
1401 emergency medical technician. The distinctive license tags so
1402 issued shall be of such color and design as the State Tax
1403 Commission, with the advice of the Mississippi Department of
1404 Health, Division of Emergency Medical Services, may prescribe and
1405 shall consist of such letters or numbers, or both, as may be
1406 necessary to distinguish each license tag.

1407 (2) Application for the distinctive license tags authorized
1408 by this section shall be made to the county tax collector on forms
1409 prescribed by the State Tax Commission. Applicants for the
1410 distinctive license tag shall present proof of their certification
1411 as an emergency medical technician to the county tax collector.
1412 The application and the additional fee imposed under subsection
1413 (3) of this section, less Two Dollars (\$2.00) to be retained by
1414 the tax collector, shall be remitted to the State Tax Commission
1415 on a monthly basis as prescribed by the commission. The portion
1416 of the additional fee retained by the tax collector shall be
1417 deposited into the county general fund.

1418 (3) Beginning with any registration year commencing on or
1419 after July 1, 2000, any person applying for a distinctive license
1420 tag under this section shall pay an additional fee in the amount
1421 of Thirty Dollars (\$30.00) for each distinctive license tag
1422 applied for under this section, which shall be in addition to all
1423 other taxes and fees. The additional fee paid shall be for a
1424 period of time to run concurrent with the vehicle's established
1425 license tag year. The additional fee is due and payable at the
1426 time the original application is made for a distinctive license
1427 tag under this section and thereafter annually at the time of
1428 renewal registration as long as the owner retains the distinctive

1429 license tag. If the owner does not wish to retain the distinctive
1430 license tag, he must surrender it to the local county tax
1431 collector.

1432 (4) The State Tax Commission shall deposit all fees into the
1433 State Treasury on the day collected. At the end of each month,
1434 the State Tax Commission shall certify the total fees collected
1435 under this section to the State Treasurer who shall distribute
1436 such collections as follows:

1437 (a) Twenty-five Dollars (\$25.00) of each additional fee
1438 collected on distinctive license tags issued pursuant to this
1439 section shall be deposited into the Mississippi Trauma Care
1440 Systems Fund created under Section 41-59-75.

1441 (b) One Dollar (\$1.00) of each additional fee collected
1442 on distinctive license tags issued pursuant to this section shall
1443 be deposited into the Mississippi Fire Fighter's Memorial Burn
1444 Center Fund created pursuant to Section 7-9-70.

1445 (c) Two Dollars (\$2.00) of each additional fee
1446 collected on distinctive license tags issued pursuant to this
1447 section shall be deposited to the credit of the State Highway Fund
1448 to be expended solely for the repair, maintenance, construction or
1449 reconstruction of highways.

1450 (5) A regular license tag must be properly displayed as
1451 required by law until replaced by a distinctive license tag under
1452 this section. The regular license tag must be surrendered to the
1453 tax collector upon issuance of the distinctive license tag under
1454 this section. The tax collector shall issue up to two (2) license
1455 decals for each distinctive license tag issued under this section,
1456 which will expire the same month and year as the regular license
1457 tag.

1458 (6) In the case of loss or theft of a distinctive license

1459 tag issued under this section, the owner may make application and
1460 affidavit for a replacement distinctive license tag as provided by
1461 Section 27-19-37. The fee for a replacement distinctive license
1462 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1463 such application and affidavit shall be entitled to retain and
1464 deposit into the county general fund five percent (5%) of the fee
1465 for such replacement license tag and the remainder shall be
1466 distributed in the same manner as funds from the sale of regular
1467 distinctive license tags issued under this section.

1468 SECTION 22. Section 27-19-56.18, Mississippi Code of 1972,
1469 is amended as follows:

1470 27-19-56.18. (1) Any owner of a motor vehicle who is a
1471 resident of this state, upon payment of the road and bridge
1472 privilege taxes, ad valorem taxes and registration fees as
1473 prescribed by law for private carriers of passengers, pickup
1474 trucks and other noncommercial motor vehicles, and upon payment of
1475 an additional fee in the amount provided in subsection (4) of this
1476 section, shall be issued a distinctive license tag for each motor
1477 vehicle registered in his name, which license tag may depict the
1478 silhouettes of a dog and a cat within a heart, and shall be
1479 produced in such color and design as the State Tax Commission may
1480 prescribe. The words "I Care for Animals" shall be centered at
1481 the bottom of the license tag, with a silhouette on each side.
1482 The State Tax Commission shall prescribe such letters or numbers,
1483 or both, as may be necessary to distinguish each license tag.

1484 (2) Application for the distinctive license tags authorized
1485 by this section shall be made to the county tax collector on forms
1486 prescribed by the State Tax Commission. The application and the
1487 additional fee imposed under subsection (4) of this section, less
1488 Two Dollars (\$2.00) to be retained by the tax collector, shall be

1489 remitted to the State Tax Commission on a monthly basis as
1490 prescribed by the commission. The portion of the additional fee
1491 retained by the tax collector shall be deposited into the county
1492 general fund.

1493 (3) Beginning with any registration year commencing on or
1494 after July 1, 2000, any person applying for a distinctive license
1495 tag under this section shall pay an additional fee in the amount
1496 of Thirty Dollars (\$30.00) for each distinctive license tag
1497 applied for under this section, which shall be in addition to all
1498 other taxes and fees. The additional fee paid shall be for a
1499 period of time to run concurrent with the vehicle's established
1500 license tag year. The additional fee is due and payable at the
1501 time the original application is made for a distinctive license
1502 tag under this section and thereafter annually at the time of
1503 renewal registration as long as the owner retains the distinctive
1504 license tag. If the owner does not wish to retain the distinctive
1505 license tag, he must surrender it to the local county tax
1506 collector.

1507 (4) The State Tax Commission shall deposit all fees into the
1508 State Treasury on the day collected. At the end of each month,
1509 the State Tax Commission shall certify the total fees collected
1510 under this section to the State Treasurer who shall distribute
1511 such collections as follows:

1512 (a) Twenty-five Dollars (\$25.00) of each additional fee
1513 collected on distinctive license tags issued pursuant to this
1514 section shall be deposited into the special fund created in
1515 Section 69-15-19.

1516 (b) One Dollar (\$1.00) of each additional fee collected
1517 on distinctive license tags issued pursuant to this section shall
1518 be deposited into the Mississippi Fire Fighter's Memorial Burn

1519 Center Fund created pursuant to Section 7-9-70.

1520 (c) Two Dollars (\$2.00) of each additional fee
1521 collected on distinctive license tags issued pursuant to this
1522 section shall be deposited to the credit of the State Highway Fund
1523 to be expended solely for the repair, maintenance, construction or
1524 reconstruction of highways.

1525 (5) A regular license tag must be properly displayed as
1526 required by law until replaced by a distinctive license tag under
1527 this section. The regular license tag must be surrendered to the
1528 tax collector upon issuance of the distinctive license tag under
1529 this section. The tax collector shall issue up to two (2) month
1530 and year license decals for each distinctive license tag issued
1531 under this section, which will expire the same month and year as
1532 the regular license tag.

1533 (6) In the case of loss or theft of a distinctive license
1534 tag issued under this section, the owner may make application and
1535 affidavit for a replacement distinctive license tag as provided by
1536 Section 27-19-37. The fee for a replacement distinctive license
1537 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1538 such application and affidavit shall be entitled to retain and
1539 deposit into the county general fund five percent (5%) of the fee
1540 for such replacement license tag and the remainder shall be
1541 distributed in the same manner as funds from the sale of regular
1542 distinctive license tags issued under this section.

1543 SECTION 23. Section 27-19-56.19, Mississippi Code of 1972,
1544 is amended as follows:

1545 27-19-56.19. (1) Owners of motor vehicles upon complying
1546 with the motor vehicle laws relating to registration and licensing
1547 of motor vehicles, and upon payment of the road and bridge
1548 privilege taxes, ad valorem taxes and registration fees as

1549 prescribed by law for private carriers of passengers, pickup
1550 trucks and other noncommercial motor vehicles, and upon payment of
1551 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1552 shall be issued a special license tag which displays an emblem
1553 designed by the Mississippi Soil and Water Conservation
1554 Commission.

1555 (2) The distinctive license tag shall be of such color and
1556 design as the State Tax Commission, with the advice of the
1557 Mississippi Soil and Water Conservation Commission, may prescribe
1558 and shall consist of such letters or numbers or both as may be
1559 necessary to distinguish each license tag.

1560 (3) Application for the special license tags shall be made
1561 to the county tax collector on forms prescribed by the State Tax
1562 Commission. The application and the additional fee, less Two
1563 Dollars (\$2.00) to be retained by the tax collector, shall be
1564 remitted to the State Tax Commission on a monthly basis as
1565 prescribed by the commission. The portion of the additional fee
1566 retained by the tax collector shall be deposited into the county
1567 general fund.

1568 (4) The special license tag shall be issued for a one-year
1569 period. The additional annual fee shall be due and payable at the
1570 time of renewal registration.

1571 (5) The State Tax Commission shall deposit all fees into the
1572 State Treasury on the day collected. At the end of each month,
1573 the State Tax Commission shall certify the total fees collected
1574 under this section to the State Treasurer who shall distribute
1575 such collections as follows:

1576 (a) Twenty-five Dollars (\$25.00) of each additional fee
1577 collected on distinctive license tags issued pursuant to this
1578 section shall be deposited into the special fund created in

1579 Section 69-27-401.

1580 (b) One Dollar (\$1.00) of each additional fee collected
1581 on distinctive license tags issued pursuant to this section shall
1582 be deposited into the Mississippi Fire Fighter's Memorial Burn
1583 Center Fund created pursuant to Section 7-9-70.

1584 (c) Two Dollars (\$2.00) of each additional fee
1585 collected on distinctive license tags issued pursuant to this
1586 section shall be deposited to the credit of the State Highway Fund
1587 to be expended solely for the repair, maintenance, construction or
1588 reconstruction of highways.

1589 (6) A regular license tag must be properly displayed as
1590 required by law until replaced by a distinctive license tag under
1591 this section. The regular license tag must be surrendered to the
1592 tax collector upon issuance of the distinctive license tag under
1593 this section. The tax collector shall issue up to two (2) month
1594 and year license decals for each distinctive license tag issued
1595 under this section, which will expire the same month and year as
1596 the regular license tag.

1597 (7) In the case of loss or theft of a distinctive license
1598 tag issued under this section, the owner may make application and
1599 affidavit for a replacement distinctive license tag as provided by
1600 Section 27-19-37. The fee for a replacement distinctive license
1601 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1602 such application and affidavit shall be entitled to retain and
1603 deposit into the county general fund five percent (5%) of the fee
1604 for such replacement license tag and the remainder shall be
1605 distributed in the same manner as funds from the sale of regular
1606 distinctive license tags issued under this section.

1607 SECTION 24. Section 27-19-56.20, Mississippi Code of 1972,
1608 is amended as follows:

1609 27-19-56.20. (1) Any owner of a motor vehicle who is a
1610 resident of this state and who is a member of Civitan
1611 International, upon payment of the road and bridge privilege
1612 taxes, ad valorem taxes and registration fees as prescribed by law
1613 for private carriers of passengers, pickup trucks and other
1614 noncommercial motor vehicles, and upon payment of an additional
1615 fee in the amount provided in subsection (3) of this section,
1616 shall be issued a distinctive license tag for each motor vehicle
1617 registered in his name identifying such person as a member of
1618 Civitan International. The distinctive license tags so issued
1619 shall be of such color and design as the State Tax Commission,
1620 with the advice of Civitan International, may prescribe, and shall
1621 consist of such letters or numbers, or both, as may be necessary
1622 to distinguish each license tag.

1623 (2) Application for the distinctive license tags authorized
1624 by this section shall be made to the county tax collector on forms
1625 prescribed by the State Tax Commission. The application and the
1626 additional fee imposed under subsection (3) of this section, less
1627 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1628 remitted to the State Tax Commission on a monthly basis as
1629 prescribed by the commission. The portion of the additional fee
1630 retained by the tax collector shall be deposited into the county
1631 general fund. The portion of the additional fee remitted to the
1632 State Tax Commission shall be deposited into the State Treasury on
1633 the day it is received and shall be deposited by the State
1634 Treasurer into the State General Fund.

1635 (3) Beginning with any registration year commencing on or
1636 after July 1, 2000, any person applying for a distinctive license
1637 tag under this section shall pay an additional fee in the amount
1638 of Thirty Dollars (\$30.00) for each distinctive license tag

1639 applied for under this section, which shall be in addition to all
1640 other taxes and fees. The additional fee paid shall be for a
1641 period of time to run concurrent with the vehicle's established
1642 license tag year. The additional fee is due and payable at the
1643 time the original application is made for a distinctive license
1644 tag under this section and thereafter annually at the time of
1645 renewal registration as long as the owner retains the distinctive
1646 license tag. If the owner does not wish to retain the distinctive
1647 license tag, he must surrender it to the local county tax
1648 collector.

1649 (4) The State Tax Commission shall deposit all fees into the
1650 State Treasury on the day collected. At the end of each month,
1651 the State Tax Commission shall certify the total fees collected
1652 under this section to the State Treasurer who shall distribute
1653 such collections as follows:

1654 (a) Twenty-five Dollars (\$25.00) of each additional fee
1655 collected on distinctive license tags issued pursuant to this
1656 section shall be distributed to the Mississippi Chapter of Civitan
1657 International. If there is no Mississippi Chapter of Civitan
1658 International, then such additional fees shall be deposited into
1659 the State General Fund.

1660 (b) One Dollar (\$1.00) of each additional fee collected
1661 on distinctive license tags issued pursuant to this section shall
1662 be deposited into the Mississippi Fire Fighter's Memorial Burn
1663 Center Fund created pursuant to Section 7-9-70.

1664 (c) Two Dollars (\$2.00) of each additional fee
1665 collected on distinctive license tags issued pursuant to this
1666 section shall be deposited to the credit of the State Highway Fund
1667 to be expended solely for the repair, maintenance, construction or
1668 reconstruction of highways.

1669 (5) A regular license tag must be properly displayed as
1670 required by law until replaced by a distinctive license tag under
1671 this section. The regular license tag must be surrendered to the
1672 tax collector upon issuance of the distinctive license tag under
1673 this section. The tax collector shall issue up to two (2) license
1674 decals for each distinctive license tag issued under this section,
1675 which will expire the same month and year as the regular license
1676 tag.

1677 (6) In the case of loss or theft of a distinctive license
1678 tag issued under this section, the owner may make application and
1679 affidavit for a replacement distinctive license tag as provided by
1680 Section 27-19-37. The fee for a replacement distinctive license
1681 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1682 such application and affidavit shall be entitled to retain and
1683 deposit into the county general fund five percent (5%) of the fee
1684 for such replacement license tag and the remainder shall be
1685 distributed in the same manner as funds from the sale of regular
1686 distinctive license tags issued under this section.

1687 SECTION 25. Section 27-19-56.21, Mississippi Code of 1972,
1688 is amended as follows:

1689 27-19-56.21. (1) Any owner of a motor vehicle who is a
1690 resident of this state, upon payment of the road and bridge
1691 privilege taxes, ad valorem taxes and registration fees as
1692 prescribed by law for private carriers of passengers, pickup
1693 trucks and other noncommercial motor vehicles, and upon payment of
1694 an additional fee in the amount provided in subsection (3) of this
1695 section, shall be issued a distinctive license tag for each motor
1696 vehicle registered in his name, which license tag shall display a
1697 wild animal native to the State of Mississippi and the words
1698 "Wildlife Rehabilitation." The native Mississippi wild animal

1699 emblem shall be chosen by the Wildlife Rehabilitation and Nature
1700 Preservation Society, Inc. (WRANPS). The distinctive license tag
1701 shall be of such color and design as the State Tax Commission,
1702 with the advice of the Wildlife Rehabilitation and Nature
1703 Preservation Society, Inc. (WRANPS), may prescribe and shall
1704 consist of such letters or numbers or both as may be necessary to
1705 distinguish each license tag.

1706 (2) Application for the distinctive license tags authorized
1707 by this section shall be made to the county tax collector on forms
1708 prescribed by the State Tax Commission. The application and the
1709 additional fee imposed under subsection (3) of this section, less
1710 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1711 remitted to the State Tax Commission on a monthly basis as
1712 prescribed by the commission. The portion of the additional fee
1713 retained by the tax collector shall be deposited into the county
1714 general fund.

1715 (3) Beginning with any registration year commencing on or
1716 after July 1, 2000, any person applying for a distinctive license
1717 tag under this section shall pay an additional fee in the amount
1718 of Thirty Dollars (\$30.00) for each distinctive license tag
1719 applied for under this section, which shall be in addition to all
1720 other taxes and fees. The additional fee paid shall be for a
1721 period of time to run concurrent with the vehicle's established
1722 license tag year. The additional fee is due and payable at the
1723 time the original application is made for a distinctive license
1724 tag under this section and thereafter annually at the time of
1725 renewal registration as long as the owner retains the distinctive
1726 license tag. If the owner does not wish to retain the distinctive
1727 license tag, he must surrender it to the local county tax
1728 collector.

1729 (4) The State Tax Commission shall deposit all fees into the
1730 State Treasury on the day collected. At the end of each month,
1731 the State Tax Commission shall certify the total fees collected
1732 under this section to the State Treasurer who shall distribute
1733 such collections as follows:

1734 (a) Twenty-five Dollars (\$25.00) of each additional fee
1735 collected on distinctive license tags issued pursuant to this
1736 section shall be deposited into a special fund that is created in
1737 the State Treasury to the credit of all Mississippi wildlife
1738 rehabilitation organizations collectively that hold current state
1739 and federal licenses. The funds shall be made available at the
1740 beginning of each calendar year to each wildlife rehabilitation
1741 organization on a pro rata basis in accordance with the numbers of
1742 native wild animals each organization has rehabilitated for the
1743 past year. These numbers shall be based on annual reports
1744 currently submitted to the Mississippi Department of Wildlife,
1745 Fisheries and Parks, and the United States Fish and Wildlife
1746 Service. It shall be the responsibility of the WRANPS to submit a
1747 final tally of numbers for each licensed wildlife organization to
1748 the State Tax Commission before the commission's final
1749 disbursement of funds. WRANPS shall further be responsible for
1750 sending a copy of this tally to each licensed wildlife
1751 rehabilitation organization.

1752 (b) One Dollar (\$1.00) of each additional fee collected
1753 on distinctive license tags issued pursuant to this section shall
1754 be deposited into the Mississippi Fire Fighter's Memorial Burn
1755 Center Fund created pursuant to Section 7-9-70.

1756 (c) Two Dollars (\$2.00) of each additional fee
1757 collected on distinctive license tags issued pursuant to this
1758 section shall be deposited to the credit of the State Highway Fund

1759 to be expended solely for the repair, maintenance, construction or
1760 reconstruction of highways.

1761 (5) A regular license tag must be properly displayed as
1762 required by law until replaced by a distinctive license tag under
1763 this section. The regular license tag must be surrendered to the
1764 tax collector upon issuance of the distinctive license tag under
1765 this section. The tax collector shall issue up to two (2) license
1766 decals for each distinctive license tag issued under this section,
1767 which will expire the same month and year as the regular license
1768 tag.

1769 (6) In the case of loss or theft of a distinctive license
1770 tag issued under this section, the owner may make application and
1771 affidavit for a replacement distinctive license tag as provided by
1772 Section 27-19-37. The fee for a replacement distinctive license
1773 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1774 such application and affidavit shall be entitled to retain and
1775 deposit into the county general fund five percent (5%) of the fee
1776 for such replacement license tag and the remainder shall be
1777 distributed in the same manner as funds from the sale of regular
1778 distinctive license tags issued under this section.

1779 SECTION 26. Section 27-19-56.22, Mississippi Code of 1972,
1780 is amended as follows:

1781 27-19-56.22. (1) Any owner of a motor vehicle who is a
1782 resident of this state and who is a member of Alpha Kappa Alpha
1783 sorority or Alpha Phi Alpha fraternity, upon payment of the road
1784 and bridge privilege taxes, ad valorem taxes and registration fees
1785 as prescribed by law for private carriers of passengers, pickup
1786 trucks and other noncommercial motor vehicles, and upon payment of
1787 an additional fee in the amount of Thirty Dollars (\$30.00), shall
1788 be issued a distinctive license tag for each motor vehicle

1789 registered in his name identifying such person as a member or
1790 supporter of such organization. The distinctive license tags so
1791 issued shall display the Greek letter of the organization and
1792 shall be of such color and design as the State Tax Commission may
1793 prescribe, and shall consist of such letters or numbers, or both,
1794 as may be necessary to distinguish each license tag.

1795 (2) Application for the distinctive license tags authorized
1796 by this section shall be made to the county tax collector on forms
1797 prescribed by the State Tax Commission. The application and the
1798 additional fee imposed under subsection (1) of this section, less
1799 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1800 remitted to the State Tax Commission on a monthly basis as
1801 prescribed by the commission. The portion of the additional fee
1802 retained by the tax collector shall be deposited into the county
1803 general fund.

1804 (3) The distinctive license tag shall be issued for a
1805 one-year period. The additional annual fee shall be due and
1806 payable at the time of renewal registration.

1807 (4) The State Tax Commission shall deposit all fees into the
1808 State Treasury on the day collected. At the end of each month,
1809 the State Tax Commission shall certify the total fees collected
1810 under this section to the State Treasurer who shall distribute
1811 such collections as follows:

1812 (a) Twenty-five Dollars (\$25.00) of each additional fee
1813 collected on the distinctive license tags issued pursuant to this
1814 section shall be distributed to the Coleman, Alexander, Possner
1815 Foundation.

1816 (b) One Dollar (\$1.00) of each additional fee collected
1817 on the distinctive license tags shall be deposited into the
1818 Mississippi Fire Fighter's Memorial Burn Center Fund created

1819 pursuant to Section 7-9-70.

1820 (c) Two Dollars (\$2.00) of each additional fee
1821 collected on distinctive license tags issued pursuant to this
1822 section shall be deposited to the credit of the State Highway Fund
1823 to be expended solely for the repair, maintenance, construction or
1824 reconstruction of highways.

1825 (5) A regular license tag must be properly displayed as
1826 required by law until replaced by a distinctive license tag under
1827 this section. The regular license tag must be surrendered to the
1828 tax collector upon issuance of the distinctive license tag under
1829 this section. The tax collector shall issue up to two (2) month
1830 and year license decals for each distinctive license tag issued
1831 under this section, which will expire the same month and year as
1832 the license tag.

1833 (6) In the case of loss or theft of a distinctive license
1834 tag issued under this section, the owner may make application and
1835 affidavit for a replacement distinctive license tag as provided by
1836 Section 27-19-37. The fee for a replacement distinctive license
1837 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1838 such application and affidavit shall be entitled to retain and
1839 deposit into the county general fund five percent (5%) of the fee
1840 for such replacement license tag and the remainder shall be
1841 distributed in the same manner as funds from the sale of regular
1842 distinctive license tags issued under this section.

1843 SECTION 27. Section 27-19-56.23, Mississippi Code of 1972,
1844 is amended as follows:

1845 27-19-56.23. (1) Any owner of a motor vehicle who is a
1846 resident of this state, upon payment of the road and bridge
1847 privilege taxes, ad valorem taxes and registration fees as
1848 prescribed by law for private carriers of passengers, pickup

1849 trucks and other noncommercial motor vehicles, and upon payment of
1850 an additional fee in the amount provided in subsection (3) of this
1851 section, shall be issued a distinctive license tag for each motor
1852 vehicle registered in his name identifying such person as a
1853 supporter of the Mississippi Sierra Club. The distinctive license
1854 tags so issued shall be of such color and design as the State Tax
1855 Commission, with the advice of the Mississippi Sierra Club, may
1856 prescribe and shall consist of such letters or numbers, or both,
1857 as may be necessary to distinguish each license tag.

1858 (2) Application for the distinctive license tags authorized
1859 by this section shall be made to the county tax collector on forms
1860 prescribed by the State Tax Commission. The application and the
1861 additional fee imposed under subsection (3) of this section, less
1862 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1863 remitted to the State Tax Commission on a monthly basis as
1864 prescribed by the commission. The portion of the additional fee
1865 retained by the tax collector shall be deposited into the county
1866 general fund.

1867 (3) Beginning with any registration year commencing on or
1868 after July 1, 2000, any person applying for a distinctive license
1869 tag under this section shall pay an additional fee in the amount
1870 of Thirty Dollars (\$30.00) for each distinctive license tag
1871 applied for under this section, which shall be in addition to all
1872 other taxes and fees. The additional fee paid shall be for a
1873 period of time to run concurrent with the vehicle's established
1874 license tag year. The additional fee is due and payable at the
1875 time the original application is made for a distinctive license
1876 tag under this section and thereafter annually at the time of
1877 renewal registration as long as the owner retains the distinctive
1878 license tag. If the owner does not wish to retain the distinctive

1879 license tag, he must surrender it to the local county tax
1880 collector.

1881 (4) The State Tax Commission shall deposit all fees into the
1882 State Treasury on the day collected. At the end of each month,
1883 the State Tax Commission shall certify the total fees collected
1884 under this section to the State Treasurer who shall distribute
1885 such collections as follows:

1886 (a) Twenty-five Dollars (\$25.00) of each additional fee
1887 collected on distinctive license tags issued pursuant to this
1888 section shall be distributed to the Mississippi Sierra Club.

1889 (b) One Dollar (\$1.00) of each additional fee collected
1890 on distinctive license tags issued pursuant to this section shall
1891 be deposited into the Mississippi Fire Fighter's Memorial Burn
1892 Center Fund created pursuant to Section 7-9-70.

1893 (c) Two Dollars (\$2.00) of each additional fee
1894 collected on distinctive license tags issued pursuant to this
1895 section shall be deposited to the credit of the State Highway Fund
1896 to be expended solely for the repair, maintenance, construction or
1897 reconstruction of highways.

1898 (5) A regular license tag must be properly displayed as
1899 required by law until replaced by a distinctive license tag under
1900 this section. The regular license tag must be surrendered to the
1901 tax collector upon issuance of the distinctive license tag under
1902 this section. The tax collector shall issue up to two (2) license
1903 decals for each distinctive license tag issued under this section,
1904 which will expire the same month and year as the regular license
1905 tag.

1906 (6) In the case of loss or theft of a distinctive license
1907 tag issued under this section, the owner may make application and
1908 affidavit for a replacement distinctive license tag as provided by

1909 Section 27-19-37. The fee for a replacement distinctive license
1910 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1911 such application and affidavit shall be entitled to retain and
1912 deposit into the county general fund five percent (5%) of the fee
1913 for such replacement license tag and the remainder shall be
1914 distributed in the same manner as funds from the sale of regular
1915 distinctive license tags issued under this section.

1916 SECTION 28. Section 27-19-56.24, Mississippi Code of 1972,
1917 is amended as follows:

1918 27-19-56.24. (1) Any owner of a motor vehicle who is a
1919 resident of this state, upon payment of the road and bridge
1920 privilege taxes, ad valorem taxes and registration fees as
1921 prescribed by law for private carriers of passengers, pickup
1922 trucks and other noncommercial motor vehicles, and upon payment of
1923 an additional fee in the amount provided in subsection (3) of this
1924 section, shall be issued a distinctive license tag for each motor
1925 vehicle registered in his name identifying such person as a
1926 supporter of Ducks Unlimited, Inc. The distinctive license tags
1927 so issued shall be of such color and design as the State Tax
1928 Commission, with the advice of Ducks Unlimited, Inc., may
1929 prescribe and shall consist of such letters or numbers, or both,
1930 as may be necessary to distinguish each license tag.

1931 (2) Application for the distinctive license tags authorized
1932 by this section shall be made to the county tax collector on forms
1933 prescribed by the State Tax Commission. The application and the
1934 additional fee imposed under subsection (3) of this section, less
1935 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1936 remitted to the State Tax Commission on a monthly basis as
1937 prescribed by the commission. The portion of the additional fee
1938 retained by the tax collector shall be deposited into the county

1939 general fund.

1940 (3) Beginning with any registration year commencing on or
1941 after July 1, 2000, any person applying for a distinctive license
1942 tag under this section shall pay an additional fee in the amount
1943 of Thirty Dollars (\$30.00) for each distinctive license tag
1944 applied for under this section, which shall be in addition to all
1945 other taxes and fees. The additional fee paid shall be for a
1946 period of time to run concurrent with the vehicle's established
1947 license tag year. The additional fee is due and payable at the
1948 time the original application is made for a distinctive license
1949 tag under this section and thereafter annually at the time of
1950 renewal registration as long as the owner retains the distinctive
1951 license tag. If the owner does not wish to retain the distinctive
1952 license tag, he must surrender it to the local county tax
1953 collector.

1954 (4) The State Tax Commission shall deposit all fees into the
1955 State Treasury on the day collected. At the end of each month,
1956 the State Tax Commission shall certify the total fees collected
1957 under this section to the State Treasurer who shall distribute
1958 such collections as follows:

1959 (a) Twenty-five Dollars (\$25.00) of each additional fee
1960 collected on distinctive license tags issued pursuant to this
1961 section shall be distributed to the Mississippi Chapter of Ducks
1962 Unlimited, Inc. If there is no Mississippi Chapter of Ducks
1963 Unlimited, Inc., then such additional fees shall be deposited into
1964 the State General Fund.

1965 (b) One Dollar (\$1.00) of each additional fee collected
1966 on distinctive license tags issued pursuant to this section shall
1967 be deposited into the Mississippi Fire Fighter's Memorial Burn
1968 Center Fund created pursuant to Section 7-9-70.

1969 (c) Two Dollars (\$2.00) of each additional fee
1970 collected on distinctive license tags issued pursuant to this
1971 section shall be deposited to the credit of the State Highway Fund
1972 to be expended solely for the repair, maintenance, construction or
1973 reconstruction of highways.

1974 (5) A regular license tag must be properly displayed as
1975 required by law until replaced by a distinctive license tag under
1976 this section. The regular license tag must be surrendered to the
1977 tax collector upon issuance of the distinctive license tag under
1978 this section. The tax collector shall issue up to two (2) license
1979 decals for each distinctive license tag issued under this section,
1980 which will expire the same month and year as the regular license
1981 tag.

1982 (6) In the case of loss or theft of a distinctive license
1983 tag issued under this section, the owner may make application and
1984 affidavit for a replacement distinctive license tag as provided by
1985 Section 27-19-37. The fee for a replacement distinctive license
1986 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1987 such application and affidavit shall be entitled to retain and
1988 deposit into the county general fund five percent (5%) of the fee
1989 for such replacement license tag and the remainder shall be
1990 distributed in the same manner as funds from the sale of regular
1991 distinctive license tags issued under this section.

1992 SECTION 29. Section 27-19-56.27, Mississippi Code of 1972,
1993 is amended as follows:

1994 27-19-56.27. (1) Owners of motor vehicles upon complying
1995 with the motor vehicle laws relating to registration and licensing
1996 of motor vehicles, and upon payment of the road and bridge
1997 privilege taxes, ad valorem taxes and registration fees as
1998 prescribed by law for private carriers of passengers, pickup

1999 trucks and other noncommercial motor vehicles, and upon payment of
2000 an additional annual fee in the amount of Thirty Dollars (\$30.00),
2001 shall be issued a special license tag which displays an emblem
2002 designed by the Department of Marine Resources.

2003 (2) The distinctive license tag shall be of such color and
2004 design as the State Tax Commission, with the advice of the
2005 Department of Marine Resources, may prescribe and shall consist of
2006 such letters or numbers or both as may be necessary to distinguish
2007 each license tag.

2008 (3) Application for the special license tags shall be made
2009 to the county tax collector on forms prescribed by the State Tax
2010 Commission. The application and the additional fee, less five
2011 percent (5%) thereof to be retained by the tax collector, shall be
2012 remitted to the State Tax Commission on a monthly basis as
2013 prescribed by the commission. The portion of the additional fee
2014 retained by the tax collector shall be deposited into the county
2015 general fund.

2016 (4) The special license tag shall be issued for a one-year
2017 period. The additional annual fee shall be due and payable at the
2018 time of renewal registration.

2019 (5) The State Tax Commission shall deposit all fees into the
2020 State Treasury on the day received. At the end of each month, the
2021 State Tax Commission shall certify the total fees collected under
2022 this section to the State Treasurer who shall distribute such
2023 collections as follows:

2024 (a) Twenty Dollars (\$20.00) of each additional fee
2025 collected on special license tags issued pursuant to this section
2026 shall be deposited into the Coastal Preserve Account in the
2027 Seafood Fund created pursuant to Section 49-15-17.

2028 (b) One Dollar (\$1.00) of each additional fee collected

2029 on special license tags shall be deposited into the Mississippi
2030 Fire Fighter's Memorial Burn Center Fund created pursuant to
2031 Section 7-9-70.

2032 (c) The remainder of each such additional fee shall be
2033 deposited to the credit of the State Highway Fund to be expended
2034 solely for the repair, maintenance, construction or reconstruction
2035 of highways.

2036 SECTION 30. Section 27-19-56.28, Mississippi Code of 1972,
2037 is amended as follows:

2038 27-19-56.28. (1) Owners of motor vehicles upon complying
2039 with the motor vehicle laws relating to registration and licensing
2040 of motor vehicles, and upon payment of the road and bridge
2041 privilege taxes, ad valorem taxes and registration fees as
2042 prescribed by law for private carriers of passengers, pickup
2043 trucks and other noncommercial motor vehicles, and upon payment of
2044 an additional annual fee in the amount of Thirty Dollars (\$30.00),
2045 shall be issued a special license tag which displays an emblem
2046 designed by the Department of Agriculture and Commerce. Such
2047 emblems shall represent specific agricultural commodities.

2048 (2) The distinctive license tag shall be of such color and
2049 design as the State Tax Commission, with the advice of the
2050 Department of Agriculture and Commerce, may prescribe and shall
2051 consist of such letters or numbers or both as may be necessary to
2052 distinguish each license tag.

2053 (3) Application for the special license tags shall be made
2054 to the county tax collector on forms prescribed by the State Tax
2055 Commission. The application and the additional fee, less five
2056 percent (5%) thereof to be retained by the tax collector, shall be
2057 remitted to the State Tax Commission on a monthly basis as
2058 prescribed by the commission. The portion of the additional fee

2059 retained by the tax collector shall be deposited into the county
2060 general fund.

2061 (4) The special license tag shall be issued for a one-year
2062 period. The additional annual fee shall be due and payable at the
2063 time of renewal registration.

2064 (5) The State Tax Commission shall deposit all fees into the
2065 State Treasury on the day received. At the end of each month, the
2066 State Tax Commission shall certify the total fees collected under
2067 this section to the State Treasurer who shall distribute such
2068 collections as follows:

2069 (a) Twenty Dollars (\$20.00) of each additional fee
2070 collected on special license tags issued pursuant to this section
2071 shall be deposited into a special fund hereby created in the State
2072 Treasury to the credit of the Department of Agriculture and
2073 Commerce. The funds shall be available for expenditure at the
2074 discretion of the Department of Agriculture and Commerce.

2075 (b) One Dollar (\$1.00) of each additional fee collected
2076 on special license tags shall be deposited into the Mississippi
2077 Fire Fighter's Memorial Burn Center Fund created pursuant to
2078 Section 7-9-70.

2079 (c) The remainder of each such additional fee shall be
2080 deposited to the credit of the State Highway Fund to be expended
2081 solely for the repair, maintenance, construction or reconstruction
2082 of highways.

2083 SECTION 31. Section 27-19-56.29, Mississippi Code of 1972,
2084 is amended as follows:

2085 27-19-56.29. (1) Any owner of a motor vehicle who is a
2086 resident of this state, upon payment of the road and bridge
2087 privilege taxes, ad valorem taxes and registration fees as
2088 prescribed by law for private carriers of passengers, pickup

2089 trucks and other noncommercial motor vehicles, and upon payment of
2090 an additional fee in the amount provided in subsection (3) of this
2091 section, shall be issued a distinctive license tag, with a choice
2092 of two (2) designs, for each motor vehicle registered in his name
2093 identifying such person as a supporter of the Sunflower
2094 Consolidated School Preservation Commission, Inc. The distinctive
2095 license tags so issued shall be of such color and design as the
2096 State Tax Commission, with the advice of Sunflower Consolidated
2097 School Preservation Commission, Inc., may prescribe and shall
2098 consist of such letters or numbers, or both, as may be necessary
2099 to distinguish each license tag.

2100 (2) Application for the distinctive license tags authorized
2101 by this section shall be made to the county tax collector on forms
2102 prescribed by the State Tax Commission. The application and the
2103 additional fee imposed under subsection (3) of this section, less
2104 Two Dollars (\$2.00) to be retained by the tax collector, shall be
2105 remitted to the State Tax Commission on a monthly basis as
2106 prescribed by the commission. The portion of the additional fee
2107 retained by the tax collector shall be deposited into the county
2108 general fund.

2109 (3) Any person applying for a distinctive license tag under
2110 this section shall pay an additional fee in the amount of Thirty
2111 Dollars (\$30.00) for each distinctive license tag applied for
2112 under this section, which shall be in addition to all other taxes
2113 and fees. The additional fee paid shall be for a period of time
2114 to run concurrent with the vehicle's established license tag year.
2115 The additional fee is due and payable at the time the original
2116 application is made for a distinctive license tag under this
2117 section and thereafter annually at the time of renewal
2118 registration as long as the owner retains the distinctive license

2119 tag. If the owner does not wish to retain the distinctive license
2120 tag, he must surrender it to the local county tax collector.

2121 (4) The State Tax Commission shall deposit all fees into the
2122 State Treasury on the day collected. At the end of each month,
2123 the State Tax Commission shall certify the total fees collected
2124 under this section to the State Treasurer who shall distribute
2125 such collections as follows:

2126 (a) Twenty-five Dollars (\$25.00) of each additional fee
2127 collected on distinctive license tags issued pursuant to this
2128 section shall be distributed to Sunflower Consolidated School
2129 Preservation Commission, Inc.

2130 (b) One Dollar (\$1.00) of each additional fee collected
2131 on distinctive license tags issued pursuant to this section shall
2132 be deposited into the Mississippi Fire Fighter's Memorial Burn
2133 Center Fund created pursuant to Section 7-9-70.

2134 (c) Two Dollars (\$2.00) of each additional fee
2135 collected on distinctive license tags issued pursuant to this
2136 section shall be deposited to the credit of the State Highway Fund
2137 to be expended solely for the repair, maintenance, construction or
2138 reconstruction of highways.

2139 SECTION 32. Section 27-19-56.30, Mississippi Code of 1972,
2140 is amended as follows:

2141 27-19-56.30. (1) Owners of motor vehicles upon complying
2142 with the motor vehicle laws relating to registration and licensing
2143 of motor vehicles, and upon payment of the road and bridge
2144 privilege taxes, ad valorem taxes and registration fees as
2145 prescribed by law for private carriers of passengers, pickup
2146 trucks and other noncommercial motor vehicles, and upon payment of
2147 an additional annual fee in the amount of Thirty Dollars (\$30.00),
2148 shall be issued a special license tag which displays an emblem

2149 designed by the Mississippi Cattlemen's Foundation.

2150 (2) The distinctive license tag shall be of such color and
2151 design as the State Tax Commission, with the advice of the
2152 Mississippi Cattlemen's Foundation, may prescribe and shall
2153 consist of such letters or numbers or both as may be necessary to
2154 distinguish each license tag.

2155 (3) Application for the special license tags shall be made
2156 to the county tax collector on forms prescribed by the State Tax
2157 Commission. The application and the additional fee, less five
2158 percent (5%) thereof to be retained by the tax collector, shall be
2159 remitted to the State Tax Commission on a monthly basis as
2160 prescribed by the commission. The portion of the additional fee
2161 retained by the tax collector shall be deposited into the county
2162 general fund.

2163 (4) The special license tag shall be issued for a one-year
2164 period. The additional annual fee shall be due and payable at the
2165 time of renewal registration.

2166 (5) The State Tax Commission shall deposit all fees into the
2167 State Treasury on the day received. At the end of each month, the
2168 State Tax Commission shall certify the total fees collected under
2169 this section to the State Treasurer who shall distribute such
2170 collections as follows:

2171 (a) Twenty Dollars (\$20.00) of each additional fee
2172 collected on special license tags issued pursuant to this section
2173 shall be to the Mississippi Cattlemen's Foundation.

2174 (b) One Dollar (\$1.00) of each additional fee collected
2175 on special license tags shall be deposited into the Mississippi
2176 Fire Fighter's Memorial Burn Center Fund created pursuant to
2177 Section 7-9-70.

2178 (c) The remainder of each such additional fee shall be

2179 deposited to the credit of the State Highway Fund to be expended
2180 solely for the repair, maintenance, construction or reconstruction
2181 of highways.

2182 SECTION 33. Section 27-19-56.31, Mississippi Code of 1972,
2183 is amended as follows:

2184 27-19-56.31. (1) Owners of motor vehicles upon complying
2185 with the motor vehicle laws relating to registration and licensing
2186 of motor vehicles, and upon payment of the road and bridge
2187 privilege taxes, ad valorem taxes and registration fees as
2188 prescribed by law for private carriers of passengers, pickup
2189 trucks and other noncommercial motor vehicles, and upon payment of
2190 an additional annual fee in the amount of Thirty Dollars (\$30.00),
2191 shall be issued a special license tag which displays the emblem of
2192 the National Audubon Society.

2193 (2) The design of the distinctive tag so issued shall be of
2194 such color and design as shall be agreed upon by the Mississippi
2195 Legislative Office and/or the Mississippi State Office of the
2196 National Audubon Society and the State Tax Commission. The emblem
2197 shall be affixed during the production of the license tag.

2198 (3) Application for the special license tags shall be made
2199 to the county tax collector on forms prescribed by the State Tax
2200 Commission. The application and the additional fee, less five
2201 percent (5%) thereof to be retained by the tax collector, shall be
2202 remitted to the State Tax Commission on a monthly basis as
2203 prescribed by the commission. The portion of the additional fee
2204 retained by the tax collector shall be deposited into the county
2205 general fund.

2206 (4) The special license tag shall be issued for a one-year
2207 period. The additional annual fee shall be due and payable at the
2208 time of renewal registration.

2209 (5) The State Tax Commission shall deposit all fees into the
2210 State Treasury on the day received. At the end of each month, the
2211 State Tax Commission shall certify the total fees collected under
2212 this section to the State Treasurer who shall distribute such
2213 collections as follows:

2214 (a) Twenty Dollars (\$20.00) of each additional fee
2215 collected on special license tags issued pursuant to this section
2216 shall be deposited into a special fund hereby created in the State
2217 Treasury for use by the Mississippi Museum of Natural Science to
2218 fund ornithological activities conducted by the museum.

2219 (b) One Dollar (\$1.00) of each additional fee collected
2220 on special license tags shall be deposited into the Mississippi
2221 Fire Fighter's Memorial Burn Center Fund created pursuant to
2222 Section 7-9-70.

2223 (c) The remainder of each such additional fee shall be
2224 deposited to the credit of the State Highway Fund to be expended
2225 solely for the repair, maintenance, construction or reconstruction
2226 of highways.

2227 SECTION 34. Section 27-19-57, Mississippi Code of 1972, is
2228 amended as follows:

2229 27-19-57. (1) All persons required to pay the privilege
2230 license prescribed by this article shall register their private or
2231 commercial vehicle and pay such tax in the county in which such
2232 vehicles are domiciled or the county from which such vehicles most
2233 frequently leave and return. The tax collector of a county shall
2234 not issue a tag or decals to any vehicle domiciled or garaged in
2235 another county.

2236 (2) Any person owning a vehicle registered in accordance
2237 with Section 27-19-43 which changes county of domicile during a
2238 registration year shall, upon registration anniversary date,

2239 surrender to the tax collector in the new county of domicile the
2240 old tag and decals and shall be issued a new tag displaying the
2241 proper county of domicile and decals. This provision shall not
2242 apply to vehicles with a gross vehicle weight in excess of ten
2243 thousand (10,000) pounds. Any person owning a vehicle with a
2244 gross vehicle weight in excess of ten thousand (10,000) pounds
2245 which changes county of domicile during a registration year shall,
2246 upon registration anniversary date, register the vehicle in the
2247 new county of domicile but shall not be required to surrender the
2248 old tag and decals.

2249 (3) Each person required to pay the privilege license
2250 prescribed by this article and claiming homestead exemption on a
2251 home located within a municipality shall register all private
2252 passenger vehicles to which he holds title in such municipality.

2253 (4) If any vehicle, the license for which is issued by the
2254 county tax collector or the State Tax Commission, shall be
2255 registered in any county other than the county in which the
2256 vehicle is domiciled or garaged, or shall be registered in a
2257 municipality contrary to the requirements imposed in subsection
2258 (4) of this section, then the vehicle shall be regarded as having
2259 no privilege license; and the owner or operator thereof shall be
2260 liable for the full annual tax in the county in which such vehicle
2261 is domiciled or garaged, or in the municipality in which such
2262 vehicle is required to be registered as hereinabove provided, plus
2263 a penalty thereon of twenty-five percent (25%).

2264 SECTION 35. Section 27-19-63, Mississippi Code of 1972, is
2265 amended as follows:

2266 27-19-63. (1) Except as otherwise provided in this section,
2267 the privilege license tax levied by the provisions of this article
2268 shall be paid annually during the anniversary month of the

2269 acquisition of the vehicle. The privilege license tax levied
2270 shall be based on a period of twelve (12) months, even though the
2271 actual time from the acquisition of the vehicle to the end of the
2272 anniversary month of the next succeeding year may be more than
2273 twelve (12) months. Any person subject to the provisions of this
2274 article shall have an additional fifteen (15) days from the end of
2275 the anniversary month in which to purchase the tag and/or decals
2276 and to pay the privilege license tax without being in violation of
2277 this section. Any person owning a vehicle subject to taxation
2278 under the provisions of this article who fails or refuses to pay
2279 such tax and obtain the privilege license required within the
2280 prescribed period of time shall be guilty of violating the
2281 provisions of this article, and shall be liable for the amount of
2282 such tax plus a penalty as provided for in this section. If the
2283 person owning a vehicle subject to taxation under the provisions
2284 of this article does not operate such vehicle on the highways of
2285 this state from the date of acquisition or, if previously
2286 registered, from the end of the anniversary month of his tag and
2287 decals to the date on which he makes application for the privilege
2288 license, he shall pay such license tax for a period of twelve (12)
2289 months beginning with the first day of the month in which he
2290 applies for such privilege license. The owner shall submit an
2291 affidavit with his application attesting to the fact that his
2292 vehicle was not operated on the highways of this state from the
2293 date of acquisition or, if previously registered, from the end of
2294 the anniversary month of his tag and decals to the date on which
2295 he makes application for the privilege license.

2296 (2) Except as may be otherwise provided in subsection (3) of
2297 this section, the privilege license tax levied by the provision of
2298 this article on operators of motor vehicles in excess of ten

2299 thousand (10,000) pounds, gross vehicle weight, apportioned
2300 vehicles, rental and commercial trailers and buses shall be due
2301 annually during the anniversary month which shall be established
2302 by the Chairman of the State Tax Commission; provided, however,
2303 there shall be an additional fifteen (15) days from the end of the
2304 anniversary month in which to file an application with the
2305 commission and pay the privilege license tax. The annual license
2306 tag and/or decals issued by the commission for the license tax
2307 year shall be valid for a period of time to be determined by the
2308 chairman but not to exceed fifteen (15) months following the
2309 anniversary month; provided, however, this does not extend the
2310 time for filing the application with the commission and the
2311 payment of the license tax. Any person who fails or refuses to
2312 pay such tax and obtain the privilege license required when due
2313 shall be guilty of violating the provision of this article and
2314 shall be liable for the entire amount of such tax from the date
2315 the liability was incurred, plus penalty as provided for in this
2316 section.

2317 (3) The privilege license tax levied by the provisions of
2318 this article on operators of a motor vehicle that is in a
2319 corporate fleet or an individual fleet registered under Section
2320 27-19-66 shall be due annually during the anniversary month which
2321 shall be established by the Chairman of the State Tax Commission
2322 for corporate fleets and by the county tax collectors for
2323 individual fleets; provided, however, there shall be an additional
2324 fifteen (15) days from the end of the anniversary month in which
2325 to file an application with the commission or the county tax
2326 collector, as the case may be, and to purchase the tag or renew
2327 the registration of such motor vehicle and pay the privilege
2328 license tax. The commission or the county tax collector, as the

2329 case may be, shall issue a tag or renew the annual registration of
2330 such motor vehicle for the license tax year only after all ad
2331 valorem taxes and privilege taxes due on such motor vehicle have
2332 been paid. Any person who fails or refuses to pay the privilege
2333 tax and obtain the privilege license required when due shall be
2334 guilty of violating the provisions of this article and shall be
2335 liable for the entire amount of such tax from the date the
2336 liability was incurred, plus penalty as provided for in this
2337 section.

2338 (4) Penalties shall be assessed on the privilege license tax
2339 at the rate of five percent (5%) for the first fifteen (15) days
2340 of delinquency, or part thereof, and five percent (5%) for each
2341 additional thirty-day period of delinquency, or part thereof, not
2342 to exceed a maximum penalty of twenty-five percent (25%); however,
2343 a penalty of Two Hundred Fifty Dollars (\$250.00), in addition to
2344 the maximum penalty for delinquency, shall be assessed against any
2345 person who is liable for the motor vehicle privilege license tax
2346 but who (a) displays an out-of-state license tag on the motor
2347 vehicle; or (b) displays a license tag or privilege license decal
2348 on the motor vehicle which was issued for another vehicle. The
2349 commission, for good reason shown, may waive all or any part of
2350 the penalties imposed. No private passenger vehicle registered
2351 under this chapter shall have displayed on the front of such
2352 vehicle, or elsewhere, the official license tag of another state,
2353 whether or not such license tag has expired. Law enforcement
2354 officers of this state may remove from private passenger vehicles
2355 any out-of-state license tags so displayed.

2356 (5) The requirement that the privilege tax be paid during
2357 the anniversary month of each year shall not apply in the
2358 following cases:

2359 (a) When a motor vehicle is acquired * * *, the owner
2360 or operator of the vehicle purchased shall have seven (7) full
2361 working days, exclusive of the date of delivery, after the vehicle
2362 has been delivered to him, within which to make the application
2363 for the required privilege license, otherwise such person shall be
2364 liable for penalty as provided for in this section. Provided,
2365 however, that when any person shall acquire a vehicle as herein
2366 provided, and it shall be necessary that such vehicle be
2367 remodeled, changed or altered by such person before same is
2368 suitable for the purposes for which it was acquired, then such
2369 person shall have seven (7) full working days, exclusive of the
2370 day of the completion of such remodeling, change or alteration,
2371 after the completion thereof within which to make application for
2372 the required privilege license; provided, that if such person
2373 fails to make application within such period, such person shall be
2374 liable for penalty as provided for in this section.

2375 "Delivery" as used herein shall be construed to mean receipt
2376 of such vehicle by the purchaser thereof at his residence or place
2377 of business, and, in the event the vehicle is purchased at any
2378 place other than in the county of residence or place of business
2379 of such person, he shall be entitled to forty-eight (48) hours
2380 within which to transport such vehicle to the county of his
2381 residence or place of business. At all times during such
2382 transportation, the owner or operator of such vehicle shall have
2383 in his possession a true bill of sale, giving the description of
2384 the vehicle, the name and address of the dealer from whom
2385 purchased, the name and address of the owner or operator, and the
2386 date on which the vehicle was acquired. For failure to have such
2387 bill of sale in his possession during the entire time during which
2388 the vehicle is being transported, the owner or operator shall be

2389 liable for the annual privilege tax plus penalty as provided for
2390 in this section.

2391 (b) Where a person has paid the current privilege
2392 license tax required by the laws of another state and applies for
2393 a privilege license in this state within thirty (30) days, no
2394 penalty shall be assessed; however, any person who fails to comply
2395 herewith shall be liable for the full annual tax, plus penalty as
2396 provided for in this section.

2397 (6) Any nonresident of the State of Mississippi who has paid
2398 the current privilege license required by the laws of another
2399 state upon a private carrier of passengers, and thereafter becomes
2400 a resident of the State of Mississippi, or brings such vehicle
2401 into the State of Mississippi for use in connection with his
2402 business in this state, or who is gainfully employed in this state
2403 shall be entitled to operate such vehicle without obtaining a
2404 privilege license in this state for a period of not more than
2405 thirty (30) days.

2406 "Resident" for the purpose of registration and operation of
2407 motor vehicles shall include, but not be limited to, the
2408 following:

2409 (a) Any person, except a tourist or out-of-town
2410 student, who owns, leases or rents a place within the state and
2411 occupies same as a place of residence.

2412 (b) Any person who engages in a trade, profession or
2413 occupation in this state or who accepts employment in other than
2414 seasonal agricultural work.

2415 SECTION 36. Section 27-19-87, Mississippi Code of 1972, is
2416 amended as follows:

2417 27-19-87. Any person operating a motor vehicle on the public
2418 highways of this state under the authority of any trip, temporary,

2419 or excess weight permit provided for in this article, shall at all
2420 times carry such permit in the vehicle for which it is issued, and
2421 any representative or employee of the Mississippi Department of
2422 Transportation, or any other officer authorized by law, shall have
2423 the right to demand the production of such permit and make an
2424 examination and inspection of the same, together with an
2425 examination and inspection of such vehicle and the contents
2426 thereof, to determine whether or not the permit issued is
2427 sufficient to cover the operations being carried on and the gross
2428 weight traversing the highways. For failure to have such permit
2429 in his possession at all times while operating such vehicle upon
2430 the public highways of this state, the owner or operator thereof
2431 shall be liable for the same penalties as are provided for failure
2432 to obtain such permit.

2433 SECTION 37. Section 27-19-95, Mississippi Code of 1972, is
2434 amended as follows:

2435 27-19-95. All certificates of public convenience and
2436 necessity and permits granted by the Mississippi Public Service
2437 Commission authorizing the operation of common and contract
2438 carriers of property or passengers shall be exempt from taxation.

2439 No vehicle shall be registered as a common or contract carrier of
2440 passengers or property, nor a license issued for such vehicle,
2441 unless the owner or operator thereof shall have qualified with the
2442 Mississippi Public Service Commission and obtained a certificate
2443 of public convenience and necessity or permit, and shall have paid
2444 all fees to the Mississippi Public Service Commission, required by
2445 law, if the carrier be one required to qualify with the
2446 Mississippi Public Service Commission. When any vehicle is
2447 qualified with the Mississippi Public Service Commission as a
2448 common or contract carrier of property or passengers, and the

2449 owner or operator thereof has procured a certificate of public
2450 convenience and necessity, or a permit, from the Mississippi
2451 Public Service Commission, such vehicle shall not be registered
2452 and licensed in any classification other than the classification
2453 of a common or contract carrier, either of property or of
2454 passengers. The Mississippi Public Service Commission shall
2455 promptly transmit, or cause to be transmitted, to the State Tax
2456 Commission, a copy of all certificates of public necessity and
2457 convenience, and permits hereafter issued to common and contract
2458 carriers of property or passengers, together with a list giving
2459 full and complete description of all vehicles qualified by such
2460 carrier with the public service commission.

2461 If any person shall operate a motor vehicle which is required
2462 by law to qualify with and obtain a certificate or permit from the
2463 Mississippi Public Service Commission without having so qualified
2464 with and obtained a certificate or permit from the Mississippi
2465 Public Service Commission, and without having obtained the proper
2466 license tag from the State Tax Commission, such person shall,
2467 notwithstanding the provisions of this section, be liable for the
2468 full privilege license tax and the penalty thereon as is otherwise
2469 provided by this article and the State Tax Commission shall
2470 collect such tax and penalty from such person. The State Tax
2471 Commission shall not, however, issue a license tag for such
2472 vehicle unless the owner or operator thereof shall thereafter
2473 qualify with the Mississippi Public Service Commission, at which
2474 time the proper license tag shall be issued.

2475 SECTION 38. Section 27-19-101, Mississippi Code of 1972, is
2476 amended as follows:

2477 27-19-101. Whenever request for duplicate registration
2478 receipt is made to the State Tax Commission or for certificate of

2479 registration when such registration receipt is not on file, the
2480 commission shall immediately prepare such copy, or certificate, as
2481 the case may be, add its certificate of accuracy and affix its
2482 official seal thereto. The fee for each such certified copy or
2483 certificate shall be One Dollar (\$1.00). All fees collected under
2484 the provisions of this section shall be disposed of in the same
2485 manner as regular privilege taxes and permit fees.

2486 SECTION 39. Section 27-19-103, Mississippi Code of 1972, is
2487 amended as follows:

2488 27-19-103. Every common and contract carrier of property or
2489 passengers, liable for any tax under any of the provisions of this
2490 article, shall maintain and keep, and preserve for a period of
2491 three (3) years, full, complete, accurate and intelligible
2492 records, in the English language, showing and reflecting the
2493 extent and status of such carrier's liability for any and all
2494 taxes under the provisions of this article, including, in the case
2495 of carriers of passengers liable for the gross revenue tax under
2496 Section 27-19-7, the total gross revenue attributable to
2497 Mississippi as provided in Section 27-19-7, and, in the case of
2498 carriers of property, manifests, bills of lading and other
2499 records, showing the weight of all loads carried by each vehicle
2500 upon the highways of this state, and the dates thereof, together
2501 with such other pertinent information as the State Tax Commission
2502 may require. The State Tax Commission, or any of its agents and
2503 employees, shall have the power to require such carrier to produce
2504 such records within this state at such time and place as the
2505 commission may designate, and the commission, or any of its
2506 employees, shall also have the authority and power to examine all
2507 such records, wherever located, during the usual hours of business
2508 of the day, to verify the truth and accuracy of any application,

2509 statement, report or return, and to ascertain whether or not any
2510 tax imposed by this article has been fully paid.

2511 SECTION 40. Section 27-19-119, Mississippi Code of 1972, is
2512 amended as follows:

2513 27-19-119. The State Tax Commission, tax collectors, the
2514 highway patrol, or any other authorized enforcement officer, shall
2515 have a right to weigh or have weighed any vehicle to ascertain the
2516 accuracy of registration.

2517 SECTION 41. Section 27-19-121, Mississippi Code of 1972, is
2518 amended as follows:

2519 27-19-121. The State Tax Commission is hereby given power
2520 and authority to make all rules and regulations, not inconsistent
2521 with the provisions of this article, as will, in the judgment of
2522 the commission, contribute to a more efficient administration of
2523 this article. Such rules and regulations, when made, shall have
2524 the same binding force and effect as if incorporated in this
2525 article.

2526 SECTION 42. Section 27-19-125, Mississippi Code of 1972, is
2527 amended as follows:

2528 27-19-125. Any truck owner, truck operator, truck driver or
2529 any other person who is, or may be, interested in or involved in
2530 any business matters with the Mississippi Department of
2531 Transportation who shall, directly or indirectly, give any
2532 employee of the department any gift or gratuity of any kind or
2533 nature, of any value whatsoever, shall be guilty of a misdemeanor
2534 and, upon conviction, shall be fined not less than One Hundred
2535 Dollars (\$100.00) and not more than Five Hundred Dollars
2536 (\$500.00).

2537 If any person should offer to give or give any cash, or
2538 gratuity of any kind or nature, of any value whatsoever, to any

2539 employee of the Mississippi Department of Transportation, or
2540 should leave any such thing at any inspection station, the
2541 employee on duty shall report this to the department immediately,
2542 and the department shall keep a record of all such cases so
2543 reported.

2544 SECTION 43. Section 27-19-127, Mississippi Code of 1972, is
2545 amended as follows:

2546 27-19-127. All duties, powers and authority relating to the
2547 enforcement of the motor tax laws for Mississippi shall be vested
2548 solely in the State Tax Commission, except that the administration
2549 and enforcement of such laws as are applicable to the collection
2550 of license taxes due on private commercial carriers of property
2551 and private carriers of property * * * of a gross weight of ten
2552 thousand (10,000) pounds and less, and on private passenger
2553 vehicles, school buses, taxicabs, ambulances and hearses, shall be
2554 jointly administered by the Tax Commission and the tax collectors
2555 of the several counties. If any sheriff, constable or municipal
2556 law enforcement officer shall enforce the collection of any
2557 delinquent motor vehicle privilege license tax, together with the
2558 penalty thereon provided by law, then such sheriff, constable or
2559 municipal law enforcement officer shall be entitled to one-half
2560 (1/2) of said delinquency and penalty, but he shall not be
2561 entitled to such one-half (1/2) of such delinquency and penalty
2562 unless he actually and directly enforced the collection thereof.
2563 Provided, however, the one-half (1/2) of the delinquency and
2564 penalty due the sheriff or municipal law enforcement officer shall
2565 be paid into a special fund of the county or municipality, as the
2566 case may be, and may be appropriated and expended by the governing
2567 authorities of the county or municipality for any lawful purpose.
2568 No persons other than those named in this article shall ever be

2569 entitled to receive any portion of a delinquency or penalty on
2570 motor vehicle privilege license taxes for the collection of same.
2571 All delinquent privilege taxes and penalties imposed and collected
2572 under the provisions of this article shall be handled and disposed
2573 of in the same manner as the regular taxes.

2574 SECTION 44. Section 27-19-137, Mississippi Code of 1972, is
2575 amended as follows:

2576 27-19-137. The agents of the Mississippi Department of
2577 Transportation and the State Tax Commission shall have the right
2578 to inspect at all reasonable times all motor vehicles operating
2579 upon the highways of this state and shall likewise have the
2580 authority to inspect and examine all records kept by any person
2581 relating or pertaining to the liability of any person for any tax
2582 imposed by the provisions of this article. They shall likewise
2583 have the power to require the production of any such records
2584 within this state, at any time and place designated by them, upon
2585 giving reasonable notice to the person having control and custody
2586 of such records. The Mississippi Department of Transportation and
2587 its representatives shall also have the authority and power to
2588 cause any vehicle engaged in the transportation of property upon
2589 the public highways of this state to submit to a weighing of such
2590 vehicle and the load thereon, either by means of portable or
2591 stationary scales, and may require that such vehicle be driven to
2592 the nearest scales for weighing. If a vehicle has been issued a
2593 registration card, such registration card shall be carried in such
2594 vehicle at all times.

2595 SECTION 45. Section 27-19-303, Mississippi Code of 1972, is
2596 amended as follows:

2597 27-19-303. The following words and phrases, when used in
2598 this article, shall for purposes thereof have the meaning

2599 respectively ascribed thereto as follows:

2600 (1) "Motor vehicle" shall mean every vehicle intended
2601 primarily for use and operation on the public highways, which is
2602 self-propelled and every vehicle intended primarily for operation
2603 on the public highways, which is not driven or propelled by its
2604 own power, but which is designed either to be attached to and
2605 become a part of or to be drawn by a self-propelled vehicle, but
2606 not including farm tractors and other machines and tools used in
2607 production, harvesting and care of farm products.

2608 (2) "Person" shall mean every natural person, firm,
2609 copartnership, association or corporation.

2610 (3) "Motor vehicle dealer" shall mean any business engaged
2611 in the selling or exchanging of new or new and used motor vehicles
2612 or used vehicles; and, which has an established place of business
2613 open for inspection at any time by any peace officer or the
2614 Chairman of the State Tax Commission or one of his authorized
2615 representatives during reasonable hours; and, which buys and sells
2616 or exchanges at least twenty-four (24) vehicles per year.

2617 (4) "Dealer" shall mean such of the principal officers of a
2618 corporation registered as a motor vehicle dealer, and such of the
2619 partners of a copartnership registered as a motor vehicle dealer
2620 as are actively and principally engaged in the motor vehicle
2621 business. The term "dealer" shall not include:

2622 (a) Directors, stockholders or inactive partners; or

2623 (b) Receivers, trustees, administrators, executors,
2624 guardians, or other persons appointed by or acting under any
2625 judgment or order of any court, whether state or federal; or

2626 (c) Public officers while performing their official
2627 duties; or

2628 (d) Persons disposing of motor vehicles acquired for

2629 their own use and actually so used when the same shall have been
2630 used, so acquired in good faith, and not for the purpose of
2631 avoiding the provisions of this article; or

2632 (e) Persons who shall sell motor vehicles as an
2633 incident to their principal business but who are not engaged
2634 primarily in selling motor vehicles. The foregoing shall include
2635 only finance companies or banks which sell repossessed motor
2636 vehicles, and insurance companies which sell motor vehicles which
2637 they have taken into their possession as an incident of payment
2638 made under policies of insurance, and which do not maintain a used
2639 car lot or building with one (1) or more employed motor vehicle
2640 salesmen.

2641 (5) "New motor vehicle dealer" shall mean a business dealing
2642 in new motor vehicles, tractors, trailers or semitrailers, or new
2643 and used motor vehicles, tractors, trailers or semitrailers.

2644 (6) "Used motor vehicle dealer" shall mean a business
2645 dealing in used motor vehicles, tractors, trailers or
2646 semitrailers. "Automobile dismantlers" shall also be classified
2647 as used motor vehicle dealers.

2648 (7) "Established place of business" shall mean any place
2649 owned or leased and regularly occupied by any person for the
2650 primary and principal purpose of engaging in selling, buying,
2651 bartering, exchanging or dealing in motor vehicles, tractors,
2652 trailers or semitrailers, whether same may be displayed or offered
2653 for sale and where the books and records required of the conduct
2654 of such business are maintained and kept. Established places of
2655 business shall be open for inspection at any time by any peace
2656 officer or employee of the State Tax Commission during reasonable
2657 hours. To constitute a place of business, it shall be apparent
2658 that there is a holding out to the general public that an

2659 establishment is offering motor vehicles, tractors, trailers and
2660 semitrailers for sale. There shall be an office separate from and
2661 not in conjunction with or related to any other business for the
2662 purpose of transacting the business of offering motor vehicles,
2663 tractors, trailers or semitrailers for sale, or in lieu of such
2664 office there shall be an adequate display of identification as a
2665 motor vehicle dealer as specified by the Chairman of the State Tax
2666 Commission.

2667 (8) "Automobile dismantler" shall mean any person who
2668 maintains an established place of business and who is engaged in
2669 the business of buying, selling or exchanging used motor vehicles,
2670 mobile homes or house trailers for the purpose of remodeling,
2671 taking apart or rebuilding same or buying and selling of parts of
2672 used motor vehicles and shall be classified as a used motor
2673 vehicle dealer.

2674 (9) "Automobile auction" shall mean any person, firm,
2675 association, corporation or trust, resident or nonresident, acting
2676 as an agent for the purchaser or seller of motor vehicles.

2677 * * *

2678 (10) "Department" or "commission" shall mean the Chairman of
2679 the State Tax Commission.

2680 (11) "Limited motor vehicle dealer" or "limited dealer"
2681 shall mean any business engaged in the selling or exchanging of
2682 new or used motor vehicles, or both, which buys and sells or
2683 exchanges fewer than twenty-four (24) vehicles and is granted a
2684 limited license at the discretion of the Chairman of the State Tax
2685 Commission. Such limited dealer shall be awarded all privileges
2686 of a "motor vehicle dealer," except for the purchase and use of
2687 distinguishing number tags. A limited dealer shall abide by all
2688 provisions and requirements of this article associated with a

2689 "motor vehicle dealer."

2690 (12) "Wholesale motor vehicle dealer" or "wholesale dealer"
2691 shall mean any business engaged in the selling or exchanging of
2692 new or used motor vehicles, or both, strictly on a wholesale basis
2693 with no inventory being maintained which is granted a wholesale
2694 license at the discretion of the Chairman of the State Tax
2695 Commission. Such wholesale dealer shall be awarded all privileges
2696 of a "motor vehicle dealer," except for the purchase and use of
2697 distinguishing number tags. A wholesale dealer shall abide by all
2698 provisions and requirements of this article associated with a
2699 "motor vehicle dealer," except for the requirement of the
2700 "established place of business" and the requirement to buy, sell
2701 or exchange at least twenty-four (24) motor vehicles per year.

2702 SECTION 46. Section 27-19-313, Mississippi Code of 1972, is
2703 amended as follows:

2704 27-19-313. Motorcycle dealers, automobile dismantlers,
2705 automobile auctions, and motor vehicle dealers, shall have posted
2706 in plain sight in their places of business, their motor vehicle
2707 dealer tag permits, state sales tax permits, and county or city
2708 privilege licenses, for the carrying on of their particular
2709 businesses. Such persons shall maintain a record, in their
2710 established place of business, containing the following
2711 information, which shall be open for inspection at any time by any
2712 peace officer or employee of the commission during reasonable
2713 hours:

2714 (a) Every motor vehicle bought, sold, exchanged,
2715 received or accepted for sale or exchange.

2716 (b) Every motor vehicle which is bought or otherwise
2717 acquired, or dismantled.

2718 (c) The name and address of the person from whom such

2719 motor vehicle was purchased or acquired, the date thereof, name
2720 and address of the person to whom such motor vehicle was sold or
2721 otherwise disposed of, and the date thereof, along with a
2722 sufficient description of every motor vehicle, as well as the name
2723 and identifying number thereof.

2724 SECTION 47. Section 27-19-316, Mississippi Code of 1972, is
2725 amended as follows:

2726 27-19-316. Motor vehicle dealers and motorcycle dealers who
2727 are not designated agents pursuant to Section 63-21-13,
2728 Mississippi Code of 1972, shall make quarterly reports to the
2729 commission on forms prescribed by the commission by the twentieth
2730 day of each month following the months of March, June, September
2731 and December on all motor vehicles that have been wholesaled to
2732 other dealers in Mississippi and also on all out-of-state sales.

2733 SECTION 48. Section 27-19-333, Mississippi Code of 1972, is
2734 amended as follows:

2735 27-19-333. Motor vehicle dealer license plates shall
2736 distinguish between the various types of motor vehicle dealers.
2737 The commission shall provide for the issuance of appropriately
2738 lettered, numbered or colored, or combinations thereof, motor
2739 vehicle dealer's license plates so as to distinguish between the
2740 various categories and types of motor vehicle dealers.

2741 SECTION 49. Section 27-51-13, Mississippi Code of 1972, is
2742 amended as follows:

2743 27-51-13. On or before September 10, the clerk of the board
2744 of supervisors shall furnish the county tax collector a certified
2745 copy of the county tax levy for the ensuing year. This tax levy
2746 shall not only show the tax levy for each purpose for which it was
2747 levied, but it shall also show the total tax levy for each
2748 separate taxing area in the county, including the state ad valorem

2749 tax levy.

2750 If for any reason the said county tax levy is not adopted
2751 and/or delivered to the county tax collector on or before the 15th
2752 day of September, then the said tax collector is hereby authorized
2753 to postpone for one (1) month the beginning of the collection of
2754 ad valorem taxes and road and bridge privilege taxes on all motor
2755 vehicles legally situated in his county and liable for said taxes,
2756 and the tax collector shall notify the taxpayers of his county by
2757 newspaper publication that the beginning of the collection of said
2758 taxes is postponed for one (1) month due to the fact that he has
2759 not been furnished with a certified copy of the said tax levy as
2760 provided by law. Copies of this said newspaper notice shall be
2761 furnished the State Tax Commission and the Mississippi Highway
2762 Safety Patrol, and the provisions of said notice shall be
2763 controlling in all respects on such agencies and on any other
2764 peace officer, and no damages, penalties or interest shall accrue
2765 against any owner of such motor vehicles during such postponement
2766 period.

2767 If such tax levy is not furnished the tax collector within
2768 the said one (1) month, then the same procedure as to postponement
2769 shall be followed and the same immunities shall apply from month
2770 to month until such tax levy has been furnished the tax collector.

2771 SECTION 50. Section 27-51-41, Mississippi Code of 1972, is
2772 amended as follows:

2773 27-51-41. (1) The exemptions from the provisions of this
2774 chapter shall be confined to those persons or property exempted by
2775 this chapter or by the provisions of the Constitution of the
2776 United States or the State of Mississippi. No exemption as now
2777 provided by any other statute shall be valid as against the tax
2778 levied by this chapter. Any subsequent exemption from the tax

2779 levied hereunder shall be provided by amendment to this section
2780 which shall be inserted in the bill at length.

2781 (2) The following shall be exempt from ad valorem taxation:

2782 (a) All motor vehicles, as defined in this chapter, and
2783 including motor-propelled farm implements and vehicles, while in
2784 the hands of bona fide dealers as merchandise and which are not
2785 being operated upon the highways of this state * * *.

2786 (b) All motor vehicles belonging to the federal
2787 government or the State of Mississippi or any agencies or
2788 instrumentalities thereof * * *.

2789 (c) All motor vehicles owned by any school district in
2790 the state * * *.

2791 (d) All motor vehicles owned by any fire protection
2792 district incorporated in accordance with Sections 19-5-151 through
2793 19-5-207 or by any fire protection grading district incorporated
2794 in accordance with Sections 19-5-215 through 19-5-243 * * *.

2795 (e) All motor vehicles owned by units of the
2796 Mississippi National Guard * * *.

2797 (f) All motor vehicles which are exempted from highway
2798 privilege taxes under Section 27-19-1 et seq. * * *

2799 (g) All motor vehicles operated in this state as common
2800 and contract carriers of property, private commercial carriers of
2801 property, private carriers of property and buses, all of which
2802 have a gross weight in excess of ten thousand (10,000)
2803 pounds * * *.

2804 (h) Antique automobiles as defined in Section 27-19-47,
2805 and antique pickup trucks as provided for under Section
2806 27-19-47.2, Mississippi Code of 1972 * * *.

2807 (i) Street rods as defined in Section 27-19-56.6 * * *.

2808 (j) Motor vehicles owned by disabled American veterans,

2809 or by spouses of deceased disabled American veterans, in
2810 accordance with Section 27-19-53 * * *.

2811 (k) One (1) motor vehicle owned by the unremarried
2812 surviving spouse of a member of the Armed Forces of the United
2813 States who, while on active duty, is killed or dies and one (1)
2814 motor vehicle owned by the unremarried surviving spouse of a
2815 member of a reserve component of the Armed Forces of the United
2816 States or of the National Guard who, while on active duty for
2817 training, is killed or dies * * *.

2818 (l) Motor vehicles owned by recipients of the
2819 Congressional Medal of Honor or by former prisoners of war, or by
2820 spouses of such deceased persons, in accordance with Section
2821 27-19-54 * * *.

2822 (m) (i) One (1) private carrier of passengers, as
2823 defined in Section 27-19-3, owned by any religious society,
2824 ecclesiastical body or any congregation thereof * * * which is
2825 used exclusively for such society and not for profit.

2826 (ii) All motor vehicles owned by any such
2827 religious society or any educational institution having a seating
2828 capacity greater than seven (7) passengers and used exclusively
2829 for transporting passengers for religious or educational purposes
2830 and not for profit * * *.

2831 (n) All motor vehicles primarily used as rentals under
2832 rental agreements with a term of not more than thirty (30)
2833 continuous days each and under the control of persons who are
2834 engaged in the business of renting such motor vehicles and who are
2835 subject to the tax under Section 27-65-231 * * *.

2836 (o) Antique motorcycles as defined in Section
2837 27-19-47.1 * * *.

2838 (p) One (1) motor vehicle owned by a recipient of the

2839 Purple Heart as provided in Section 27-19-56.5.

2840 (q) Motor vehicles that are eligible to display an
2841 authentic historical license plate as provided for in Section
2842 27-19-56.11.

2843 (3) Any claim for tax exemption by authority of the
2844 above-mentioned code sections or by any other legal authority
2845 shall be set out in the application for the road and bridge
2846 privilege license, and the specific legal authority for such tax
2847 exemption claim shall be cited in said application, and such
2848 authority cited shall be shown by the tax collector on the tax
2849 receipt as his authority for not collecting such ad valorem taxes,
2850 and the tax collector shall carry forward such information in his
2851 tax collection reports.

2852 (4) Any motor vehicle driven over the highways of this state
2853 to the extent that the owner of such motor vehicle is required to
2854 purchase a road and bridge privilege license in this state, yet
2855 the legal situs of such motor vehicle is located in another state,
2856 shall be exempt from ad valorem taxes authorized by this chapter.

2857 (5) If a taxpayer shall sell, trade or otherwise dispose of
2858 a vehicle on which the ad valorem and road and bridge privilege
2859 taxes have been paid in any county in the state, he shall remove
2860 the license plate from the vehicle. Such license plate must be
2861 surrendered to the issuing authority with the corresponding tax
2862 receipt, if required, and credit shall be allowed for the taxes
2863 paid for the remaining tax year on like privilege or ad valorem
2864 taxes due on another vehicle owned by the seller or transferor or
2865 by the seller's or transferor's spouse or dependent child. If the
2866 seller or transferor does not elect to receive such credit at the
2867 time the license plate is surrendered, the issuing authority shall
2868 issue a certificate of credit to the seller or transferor, or to

2869 the seller's or transferor's spouse or dependent child, or to any
2870 other person, business or corporation, at the direction of the
2871 seller or transferor, for the remaining unexpired taxes prorated
2872 from the first day of the month following the month in which the
2873 license plate is surrendered. The total of such credit may be
2874 used by the person or entity to whom the certificate of credit is
2875 issued, regardless of the relative amounts attributed to privilege
2876 taxes or to county, school or municipal ad valorem taxes. Any
2877 credit allowed for taxes due or any certificate of credit issued
2878 may be applied to like taxes owed in any county by the person to
2879 whom the credit is allowed or by the person possessing the
2880 certificate of credit. No credit, however, shall be allowed on
2881 the charge made for the license plate. Such license plates
2882 surrendered to the tax collector shall be retained by him, and in
2883 no event shall such license plate be attached to any vehicle after
2884 being surrendered to the tax collector, nor shall any license
2885 plate be transferred from one (1) vehicle to any other vehicle.

2886 (6) If the person owning a vehicle subject to taxation under
2887 the provisions of this chapter does not operate such vehicle on
2888 the highways of this state from the date of acquisition or, if
2889 previously registered, from the end of the anniversary month of
2890 the tag and decals to the date on which he makes application for a
2891 current license tag or decals, he shall pay such ad valorem tax
2892 for a period of twelve (12) months beginning with the first day of
2893 the month in which he applies for a current license tag or decals
2894 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
2895 shall submit an affidavit with an application attesting to the
2896 fact that the vehicle was not operated on the highways of this
2897 state from the date of acquisition or, if previously registered,
2898 from the end of the anniversary month of the tag and decals to the

2899 date on which he makes application for the current license tag or
2900 decals.

2901 (7) Any person found violating any of the provisions of this
2902 section shall be arrested and tried, and if found guilty shall be
2903 fined in an amount double the total amount of taxes involved.

2904 SECTION 51. Section 27-61-15, Mississippi Code of 1972, is
2905 amended as follows:

2906 27-61-15. Each permittee, owner or operator liable for tax
2907 under this chapter shall maintain and keep for a period of not
2908 less than three (3) years such records of all fuel purchases and
2909 all fuel used within this state by such permittee, owner or
2910 operator, together with invoices, bills of lading and other
2911 pertinent records as may be required by the commission for the
2912 reasonable administration of this chapter. The commission shall
2913 have the right to examine and inspect, during the usual business
2914 hours of the day, all records, books, papers and other documents
2915 relating to the tax liability of any such person. In the event
2916 such records, books, papers and other documents are not located in
2917 this state and available to the commission, then the commission
2918 shall have the authority and power to require such owners or
2919 operators to produce within this state, at such time and place as
2920 the commission may designate, all such records, books, papers and
2921 other documents or, at the option of the owner or operator, duly
2922 verified copies thereof. Whenever any permittee shall fail or
2923 refuse to file any report required by this chapter, or keep and
2924 maintain the records required by this chapter, or shall file an
2925 incorrect or fraudulent report, the commission may determine after
2926 an investigation the number of gallons of fuel which the permittee
2927 has incurred liability for under this chapter, fix the amount of
2928 taxes and penalties due and make assessments therefor. Upon

2929 making such assessment, the commission shall notify the permittee
2930 accordingly, setting a time and place for a hearing at which such
2931 permittee may appear and show cause why such amount is not due
2932 from him under the provisions of this chapter. In the event the
2933 permittee fails to appear at such hearing, then the amount found
2934 by the commission to be due shall be final.

2935 The commission is hereby authorized and empowered, in its
2936 discretion, to exempt private commercial carriers of property by
2937 motor vehicle and private carriers of property from the provisions
2938 of Section 27-61-7 of this chapter, and to issue such
2939 administrative rules as may be necessary or proper to insure the
2940 collection of the tax imposed by this chapter on such carriers.

2941 SECTION 52. Section 27-61-23, Mississippi Code of 1972, is
2942 amended as follows:

2943 27-61-23. In order to carry out the purpose of this chapter,
2944 the commission is hereby authorized and empowered to promulgate
2945 and enforce reasonable rules and regulations, and establish
2946 standards for the determination of the number of miles which a
2947 gallon of gasoline, diesel fuel, or kerosene would propel the
2948 different types and weights of vehicles. In order to carry out
2949 the purposes of this chapter, the commission is further authorized
2950 and empowered to determine and establish, from the best
2951 information obtainable, the average number of miles which each
2952 type or kind of fuel will propel each type or class of vehicle.

2953 SECTION 53. Section 27-61-27, Mississippi Code of 1972, is
2954 amended as follows:

2955 27-61-27. All reciprocal agreements entered into by the
2956 commission under the provisions of Section 27-19-143, Mississippi
2957 Code of 1972, shall be based upon the terms and provisions of this
2958 chapter insofar as such reciprocal agreements relate to common

2959 carriers of property, contract carriers of property, private
2960 commercial carriers of property, and common or contract carriers
2961 of passengers not liable for the gross receipts tax under Section
2962 27-19-7, Mississippi Code of 1972, and full compliance with the
2963 provisions of this chapter shall be a condition precedent for the
2964 obtaining of the benefits of any such reciprocal agreement by any
2965 individual carrier of the classes herein specified. The
2966 commission shall from time to time, as it deems necessary,
2967 investigate such carriers of the classes herein specified which
2968 are known to make regular or frequent trips upon the highways of
2969 this state for the purpose of determining whether or not each of
2970 such carriers is complying with the provisions hereof, and, for
2971 the purpose of such investigation, the commission shall have the
2972 power and authority to examine the books and records of any such
2973 carrier as provided in Section 27-61-15 of this chapter. As the
2974 extension of reciprocity to any carrier is a matter of grace
2975 rather than a matter of right, the burden shall, in all cases, be
2976 upon the carrier in any such investigation to make proof
2977 sufficient to convince the commission of its full compliance with
2978 the provisions of this chapter, and unless the commission is so
2979 convinced, it shall cancel such reciprocal agreement, insofar as
2980 the specific carrier is concerned, for a period of at least sixty
2981 (60) days, and until such carrier presents proof sufficient to
2982 convince the commission that it is fully complying with this
2983 chapter, and, during such period, such carrier shall be denied the
2984 benefits of such agreement. If any carrier shall fail or refuse
2985 to produce any receipt, invoice, record, book, paper or other
2986 document relating to its tax liability under the provisions of
2987 this chapter when demanded by the commission, or shall fail or
2988 refuse to permit an inspection of its books and records as

2989 provided in Section 27-61-15 hereof, the commission shall
2990 forthwith cancel such reciprocal agreement, insofar as same
2991 applied to such carrier, for a period of at least one hundred
2992 twenty (120) days and until the book, record, or paper is produced
2993 or an inspection thereof permitted; and during such period such
2994 carrier shall be denied the benefits of such agreement. In all
2995 cases of the cancellation of any such reciprocal agreement as to
2996 any individual carrier, the commission shall immediately notify
2997 the carrier affected by such cancellation, in writing by
2998 registered mail, and it shall advise the carrier of the reason or
2999 reasons for such cancellation and the period thereof.

3000 The commission is hereby vested and empowered with full,
3001 complete and final discretion to determine whether or not any
3002 reciprocal agreement shall be cancelled insofar as any carrier is
3003 concerned, and there shall be no appeal from its decision, it
3004 being hereby declared that no carrier has any vested rights in
3005 such reciprocal agreements.

3006 SECTION 54. Section 27-61-29, Mississippi Code of 1972, is
3007 amended as follows:

3008 27-61-29. Whenever, for any reason, the commission shall
3009 cancel the reciprocity of any carrier under any reciprocal
3010 agreement, then such carrier may obtain a temporary motor vehicle
3011 permit from the commission for each vehicle owned and operated
3012 which would otherwise be operated under the benefits of such
3013 reciprocal agreement. Such permits shall be obtained by making
3014 application therefor to the commission, and they shall be issued
3015 for the period of time for which the carrier's reciprocity has
3016 been cancelled. If, at the end of such period, the carrier is not
3017 then entitled to the benefits of the reciprocal agreements, no
3018 additional or renewal permit shall be issued to him. The carrier

3019 shall pay a fee for each of such permits equal to the
3020 proportionate part of the annual privilege license tax provided in
3021 Sections 27-19-1 through 27-19-167, Mississippi Code of 1972, plus
3022 an additional ten percent (10%) of the proportionate part of such
3023 tax. All fees so paid shall be for the privilege of using the
3024 highways of this state for the length of time during which the
3025 carrier's reciprocity is cancelled in lieu of the annual privilege
3026 license required under the provisions of * * * Sections 27-19-1
3027 through 27-19-167, and all such fees shall be paid into the same
3028 fund and distributed in the same manner provided in * * * Sections
3029 27-19-1 through 27-19-167. The carrier may, instead of obtaining
3030 the permits specified in this section, operate his vehicles by
3031 obtaining trip permits as specified in * * * Sections 27-19-1
3032 through 27-19-167.

3033 SECTION 55. Section 63-5-13, Mississippi Code of 1972, is
3034 amended as follows:

3035 63-5-13. (1) Except as otherwise provided in this section,
3036 the total outside width of any vehicle, exclusive of required
3037 safety devices, or the load thereon shall not exceed eight and
3038 one-half (8-1/2) feet; provided, however, that appurtenances on
3039 recreational vehicles shall be allowed so long as they are inside
3040 the exterior rearview mirrors of the recreational vehicle or
3041 inside the exterior rearview mirrors of the vehicle towing the
3042 recreational vehicle, and such mirrors do not extend further than
3043 necessary to obtain the appropriate field of view.

3044 (2) The total outside load width of any vehicle hauling
3045 unprocessed forest products on public roads, streets or highways,
3046 other than interstate highways, shall not exceed nine and one-half
3047 (9-1/2) feet if such products may not be shortened without
3048 rendering them useless for the end product for which they were

3049 cut; provided, however, the total outside vehicle width of such a
3050 vehicle, exclusive of required safety devices and the load of such
3051 vehicle, shall not exceed eight and one-half (8-1/2) feet.

3052 (3) The total outside width of a farm tractor shall not
3053 exceed ten (10) feet, except that farm tractors shall not be
3054 operated upon the interstate highways without a special permit
3055 from the Mississippi Department of Transportation.

3056 SECTION 56. Section 63-5-29, Mississippi Code of 1972, is
3057 amended as follows:

3058 63-5-29. On all highways of the State of Mississippi except
3059 those referred to in Sections 63-5-31 and 63-5-33, and subject to
3060 the limitations imposed on wheel and axle loads by Section 63-5-27
3061 and to the further limitations hereinafter specified, the total
3062 combined weight (vehicles plus load) on any group of axles shall
3063 not exceed the value given in the following table (Table I),
3064 corresponding to the distance in feet between the extreme axles of
3065 the group, measured longitudinally to the nearest foot:

3066	Distance in Feet Between	Maximum Load in Pounds
3067	the Extreme of Any Group of Axles	Carried on any Group of Axles
3068	4	28,650
3069		
3070	5	29,650
3071		
3072	6	30,640
3073		
3074	7	31,630
3075		
3076	8	32,610
3077		
3078	9	33,580

3079		
3080	10	34,550
3081		
3082	11	35,510
3083		
3084	12	36,470
3085		
3086	13	37,420
3087		
3088	14	38,360
3089		
3090	15	39,300
3091		
3092	16	40,280
3093		
3094	17	41,160
3095		
3096	18	42,080
3097		
3098	19	42,990
3099		
3100	20	43,900
3101		
3102	21	44,800
3103		
3104	22	45,700
3105		
3106	23	46,590
3107		
3108	24	47,470

3109		
3110	25	48,350
3111		
3112	26	49,220
3113		
3114	27	50,090
3115		
3116	28	50,950
3117		
3118	29	51,800
3119		
3120	30	52,650
3121		
3122	31	53,490
3123		
3124	32	54,330
3125		
3126	33	55,160
3127		
3128	34	55,650
3129		
3130	35	56,800
3131	36 and greater	57,650 maximum

3132 Moreover, in addition to the per axle weight limitation
3133 specified by Section 63-5-27, the maximum load carried on a
3134 combination of vehicles shall be subject to the following
3135 additional limitations: The maximum load carried on any group of
3136 two (2) axles shall not exceed twenty-four thousand (24,000)
3137 pounds in instances where one or more of such axles is a driving
3138 axle (that is, an axle turned by the vehicle's engine power).

3139 (2) An axle group shall consist of any two (2) or more
3140 consecutive axles of any vehicle or combination of vehicles.

3141 (3) Provided, however, that, subject to the limitations
3142 imposed on:

3143 (a) Wheel, axle loads, spacing and weight by
3144 Sections 63-5-27 and 63-5-33, and

3145 (b) Weight limitations on highways and bridges by
3146 Section 65-1-45, Mississippi Code of 1972, any product produced on
3147 or distributed from a location on any highway within or without
3148 the State of Mississippi may be transported from such place of
3149 production or location of distribution by the nearest route toward
3150 its destination on such highway or highways to a point where such
3151 highway intersects a highway previously found or hereafter found
3152 by the commission to be suitable to carry the maximum load limits
3153 pursuant to Sections 63-5-33 and 63-5-35; and provided further,
3154 that any goods, materials, and equipment actually used in the
3155 supply of an activity of producing, manufacturing or distributing
3156 products on any such highway within the State of Mississippi may
3157 be transported on such highway to the site of such manufacture,
3158 production or distribution. However, any penalty assessed against
3159 a vehicle operating under the provisions of this paragraph (3)(b)
3160 shall be calculated according to the maximum weight which that
3161 particular vehicle is legally permitted to transport and not the
3162 maximum gross weight limit established for that highway.

3163 Nothing herein contained shall be construed to permit
3164 movements of weights in excess of those provided for in this
3165 section (63-5-29) over a route or section thereof for the purpose
3166 of a shortcut between two (2) highways found by the commission to
3167 be suitable to carry the maximum load limits pursuant to Sections
3168 63-5-33 and 63-5-35 or any other purpose not consistent with the

3169 aforementioned provisions.

3170 Nothing in Sections 63-5-29, and 63-5-34, shall be construed
3171 to imply any general variation from the maximum weight limitations
3172 designated by the Mississippi Department of Transportation other
3173 than specified in Sections 63-5-29 and 63-5-34.

3174 SECTION 57. Section 63-5-31, Mississippi Code of 1972, is
3175 amended as follows:

3176 63-5-31. Subject to the limitations imposed on wheel and
3177 axle loads by Section 63-5-27, and to the further limitations
3178 hereinafter specified, the total combined weight (vehicles plus
3179 load) on any group of axles shall not exceed the value given in
3180 the following table (Table II) corresponding to the distance in
3181 feet between the extreme axles of the group, measured
3182 longitudinally to the nearest foot, on those highways or parts of
3183 highways found by the Mississippi Transportation Commission to be
3184 suitable to carry such increased load limits from an engineering
3185 standpoint, and so designated as such by order of said commission
3186 entered on its minutes and published once each week for three
3187 successive weeks in a daily newspaper of general circulation in
3188 this state:

3189 TABLE II

3190 Distance in Feet Between 3191 the Extreme of Any Group of Axles	Maximum Load in Pounds Carried on Any Group of Axles
3192 4	32,000
3193 5	32,000
3194 6	32,000
3195 7	32,000
3196 8	32,610
3197 9	33,779
3198 10	34,942

3199	11	36,097
3200	12	37,246
3201	13	38,387
3202	14	39,522
3203	15	40,649
3204	16	41,770
3205	17	42,883
3206	18	43,990
3207	19	45,089
3208	20	46,182
3209	21	47,267
3210	22	48,346
3211	23	49,417
3212	24	50,482
3213	25	51,539
3214	26	52,590
3215	27	53,633
3216	28	54,670
3217	29	55,699
3218	30	56,722
3219	31	57,737
3220	32	58,746
3221	33	59,747
3222	34	60,742
3223	35	61,729
3224	36	62,710
3225	37	63,683
3226	38 and greater	64,650 maximum

3227 Moreover, in addition to the per axle weight limitations
3228 specified by Section 63-5-27, the maximum load carried on a

3229 combination of vehicles shall be subject to the following
3230 additional limitations: The maximum load carried on any group of
3231 two (2) axles shall not exceed twenty-seven thousand (27,000)
3232 pounds in instances where one or more of such axles is a driving
3233 axle (that is, an axle turned by the vehicle's engine power).

3234 An axle group shall consist of any two (2) or more
3235 consecutive axles of any vehicle or combination of vehicles.

3236 SECTION 58. Section 63-5-35, Mississippi Code of 1972, is
3237 amended as follows:

3238 63-5-35. (1) It is the expressed intent of the Legislature
3239 that the Mississippi Transportation Commission shall take into
3240 consideration economic factors involving agriculture and industry
3241 within the State of Mississippi and shall allow such increased
3242 load limits pursuant to Section 63-5-33 for agricultural and
3243 industrial well-being where such is shown to be practical or
3244 necessary.

3245 (2) The Mississippi Transportation Commission shall
3246 designate Mississippi Highway 32 from its intersection with U.S.
3247 Highway 49 at Webb, Tallahatchie County, eastward to Charleston as
3248 eligible to carry the load limits scheduled in Section 63-5-33,
3249 Mississippi Code of 1972.

3250 SECTION 59. Section 63-5-39, Mississippi Code of 1972, is
3251 amended as follows:

3252 63-5-39. (1) The State Tax Commission and county tax
3253 collectors, upon registering any vehicle under the laws of this
3254 state, when the vehicle is designed and used primarily for the
3255 transportation of property or for the transportation of ten (10)
3256 or more persons, may require such information and may make such
3257 investigations and tests as may be necessary to enable them to
3258 determine whether such vehicle may safely be operated upon the

3259 highways in compliance with the provisions of this chapter. No
3260 vehicle shall be registered for a permissible gross weight in
3261 excess of the limitations set forth in this chapter unless a
3262 special permit is obtained as provided in Section 63-5-51, nor
3263 shall any temporary, trip, or other permit be issued for such
3264 vehicle for a gross weight in excess of the limitations set forth
3265 in this chapter unless such special permit is obtained. Every
3266 vehicle registered shall meet the following requirements:

3267 (a) It shall be equipped with brakes, as required in
3268 Sections 63-7-51 and 63-7-53.

3269 (b) Every motor vehicle to be operated outside of
3270 business and residence districts shall have motive power adequate
3271 to propel, at a reasonable speed, such vehicles and any load
3272 thereon or to be drawn thereby.

3273 (2) The State Tax Commission and the county tax collectors
3274 shall insert in the registration card issued for every such
3275 vehicle the gross weight for which it is registered, and, if it is
3276 a motor vehicle to be used for propelling other vehicles, they
3277 shall separately insert the total permissible gross weight of such
3278 vehicle and other vehicles to be propelled by it. The
3279 registration card issued for every such vehicle shall be carried
3280 in such vehicle at all times. They may also issue a special plate
3281 with such gross weight or weights stated thereon, which shall be
3282 attached to the vehicle and displayed thereon at all times. It
3283 shall be unlawful for any person to operate any vehicle or
3284 combination of vehicles of a gross weight in excess of that for
3285 which registered by the State Tax Commission or the county tax
3286 collector, or in excess of the limitations set forth in this
3287 chapter.

3288 SECTION 60. Section 63-5-45, Mississippi Code of 1972, is

3289 amended as follows:

3290 63-5-45. The transportation by truck of perishable
3291 commodities of foreign import discharged at any port in the State
3292 of Mississippi shall not exceed sixty-four thousand, six hundred
3293 fifty (64,650) pounds load weight on vehicles having wheel base
3294 dimensions of not less than forty-five (45) feet, nor more than
3295 the maximum allowed by law for any weight. However, such weight
3296 and requirements with respect thereto shall never exceed federal
3297 limitations for the procurement of federal aid for either
3298 maintenance or construction of highways. For vehicles covered by
3299 this section, the Mississippi Department of Transportation may
3300 prescribe by regulation, from time to time, the number of wheels,
3301 axles, size and pressure of tires, and speed, and other related
3302 requirements when necessary to such vehicles, which it shall find
3303 and determine to be most desirable for the protection and safety
3304 of the public highways, considering the size and nature of such
3305 vehicles, all in accordance with federal requirements.
3306 Transportation permitted under this section shall be limited to
3307 the use of U.S. Highway 90 West from the City of Gulfport,
3308 Harrison County, Mississippi.

3309 SECTION 61. Section 63-5-47, Mississippi Code of 1972, is
3310 amended as follows:

3311 63-5-47. Motor vehicles engaged in transporting commodities
3312 to or from terminal or port facilities on the Mississippi River
3313 may be operated with a total weight and/or size in excess of
3314 limitations which may be specified by law, although such size or
3315 weight limitations shall never exceed federal limitations for the
3316 procurement of federal aid for either maintenance or construction,
3317 or the limitations then in force in any state immediately adjacent
3318 to the county in which such port or terminal facilities are

3319 located, provided that:

3320 (a) Said movement is wholly within a county which has
3321 therein a bridge across the Mississippi River.

3322 (b) The operation of such vehicle or vehicles with such
3323 gross weight shall first be approved by the Mississippi Department
3324 of Transportation, and a permit issued by said department
3325 specifying the roads, highways or streets within such county over
3326 which such vehicle or vehicles may be operated.

3327 (c) Said commodities have been received at such
3328 terminal or port facilities by water transportation and are
3329 destined for delivery across the bridge or said commodities have
3330 been received by movement across the bridge and are to be shipped
3331 from such terminal by water.

3332 The operator of each and every motor vehicle operating under
3333 the provisions of this section shall, at all times, carry the
3334 permit issued by the said Mississippi Department of
3335 Transportation, or a certified copy thereof.

3336 SECTION 62. Section 63-7-61, Mississippi Code of 1972, is
3337 amended as follows:

3338 63-7-61. No person shall sell any new motor vehicle nor
3339 shall any new motor vehicle be registered unless such motor
3340 vehicle is equipped with safety glass throughout.

3341 No person shall replace any glass in any motor vehicle except
3342 with safety glass, provided same can be easily or readily
3343 obtained.

3344 The term "safety glass" shall mean any product composed of
3345 glass, so manufactured, fabricated, or treated as substantially to
3346 prevent shattering and flying of the glass when struck or broken
3347 or such other or similar product as may be approved by the
3348 department.

3349 The department shall compile and publish a list of types of
3350 glass by name approved by it as meeting the requirements of this
3351 section. The State Tax Commission and county tax collectors shall
3352 not register any motor vehicle which is subject to the provisions
3353 of this section unless it is equipped with an approved type of
3354 safety glass, and the State Tax Commission shall suspend the
3355 registration of any motor vehicle so subject to this section which
3356 it finds is not so equipped until it is made to conform to the
3357 requirements of this section.

3358 SECTION 63. Section 63-7-67, Mississippi Code of 1972, is
3359 amended as follows:

3360 63-7-67. Every solid rubber tire on a vehicle shall have
3361 rubber on its entire traction surface at least one (1) inch thick
3362 above the edge of the flange of the entire periphery.

3363 No person shall operate or move on any highway any motor
3364 vehicle, trailer, or semitrailer having any metal tire in contact
3365 with the roadway.

3366 No tire on a vehicle moved on a highway shall have on its
3367 periphery any block, stud, flange, cleat, or spike or any other
3368 protuberances of any material other than rubber which projects
3369 beyond the tread of the traction surface of the tire. However, it
3370 shall be permissible to use farm machinery with tires having
3371 protuberances which will not injure the highway, and it shall be
3372 permissible to use tire chains of reasonable proportions upon any
3373 vehicle when required for safety because of snow, ice, or other
3374 conditions tending to cause a vehicle to skid.

3375 The Mississippi Department of Transportation and local
3376 authorities in their respective jurisdictions may, in their
3377 discretion, issue special permits authorizing the operation upon a
3378 highway of traction engines or tractors having movable tracks with

3379 transverse corrugations upon the periphery of such movable tracks
3380 or farm tractors or other farm machinery, the operation of which
3381 upon a highway would otherwise be prohibited under this title.

3382 SECTION 64. Section 63-7-87, Mississippi Code of 1972, is
3383 amended as follows:

3384 63-7-87. The State Tax Commission, Mississippi Highway
3385 Patrol and other law enforcement agencies are hereby charged with
3386 enforcement of Sections 63-7-83 through 63-7-89.

3387 SECTION 65. Section 63-21-7, Mississippi Code of 1972, is
3388 amended as follows:

3389 63-21-7. (1) The State Tax Commission shall prescribe and
3390 provide suitable forms of applications, certificates of title,
3391 notices of security interests, and all other notices and forms
3392 necessary to carry out the provisions of this chapter.

3393 (2) The State Tax Commission may:

3394 (a) Promulgate such rules and regulations deemed by it
3395 to be appropriate to implement the provisions of the chapter.

3396 (b) Make necessary investigations to procure
3397 information required to carry out the provisions of this chapter.

3398 (c) Assign a new vehicle identification number to a
3399 vehicle if it has none, or if its vehicle identification number is
3400 destroyed or obliterated, and then shall issue a new certificate
3401 of title showing the new identifying number or make an appropriate
3402 endorsement on the original certificate.

3403 (3) The State Tax Commission shall make available
3404 information concerning the status of a title on any vehicle as
3405 reflected by the records in a manner as prescribed by the State
3406 Tax Commission. Such information supplied by the State Tax
3407 Commission shall be considered official only if in writing. The
3408 State Tax Commission shall charge the fees as set forth in Section

3409 63-21-63. However, no fee shall be charged Mississippi law
3410 enforcement agencies or law enforcement agencies of any other
3411 state when such state furnishes like or similar information
3412 without charge to the State Tax Commission or other Mississippi
3413 law enforcement agencies.

3414 SECTION 66. Section 63-21-27, Mississippi Code of 1972, is
3415 amended as follows:

3416 63-21-27. (1) If a certificate of title is lost, stolen,
3417 mutilated or destroyed or becomes illegible, the first lienholder
3418 or, if none, the owner or legal representative of the owner named
3419 in the certificate, as shown by the records of the State Tax
3420 Commission, shall promptly make application for and may obtain a
3421 replacement upon furnishing information satisfactory to the
3422 commission. The replacement certificate of title shall contain
3423 the legend "This is a replacement certificate and may be subject
3424 to the rights of a person under the original certificate." It
3425 shall be mailed to the lienholder named in it or, if none, to the
3426 owner.

3427 (2) The State Tax Commission shall not issue a new
3428 certificate of title to a transferee upon application made on
3429 replacement certificate until fifteen (15) days after receipt of
3430 the application.

3431 (3) A person recovering an original certificate of title for
3432 which a replacement has been issued shall promptly surrender the
3433 original certificate to the State Tax Commission.

3434 SECTION 67. Section 63-21-51, Mississippi Code of 1972, is
3435 amended as follows:

3436 63-21-51. A lienholder named in a notice of security
3437 interest filed by the State Tax Commission shall, upon written
3438 request of the owner or of another lienholder named on the

3439 certificate, disclose any pertinent information as to his security
3440 agreement and the indebtedness secured by it.

3441 SECTION 68. Section 63-21-63, Mississippi Code of 1972, is
3442 amended as follows:

3443 63-21-63. There shall be paid to the State Tax Commission
3444 for issuing and processing documents required by this chapter,
3445 fees according to the following schedule:

- | | | |
|------|---|--------|
| 3446 | (1) Each application for certificate of title | \$4.00 |
| 3447 | (2) Each application for replacement or | |
| 3448 | corrected certificate of title | 4.00 |
| 3449 | (3) Each suspension or revocation of | |
| 3450 | certificate of title | 4.00 |
| 3451 | (4) Each notice of security interest | 4.00 |
| 3452 | (5) Each release of security interest | 4.00 |
| 3453 | (6) Each assignment by lienholder | 4.00 |
| 3454 | (7) Each application for information as to | |
| 3455 | the status of the title of a vehicle | 4.00 |

3456 The designated agent may add the sum of One Dollar (\$1.00) to
3457 each document processed for which a fee is charged to be retained
3458 as his commission for services rendered. All other fees collected
3459 shall be remitted to the State Tax Commission.

3460 If more than one (1) transaction be involved in any
3461 application on a single vehicle and if supported by all required
3462 documents, the fee charged by the State Tax Commission and by the
3463 designated agent for processing and issuing shall be considered as
3464 only one (1) transaction.

3465 SECTION 69. Section 63-21-75, Mississippi Code of 1972, is
3466 amended as follows:

3467 63-21-75. The State Tax Commission is charged with the
3468 enforcement of the provisions of this chapter and the commission

3469 is hereby authorized and empowered to call upon any and all law
3470 enforcement agencies and officers of this state for such
3471 assistance as it may deem necessary in order to assure such
3472 enforcement. It shall be the duty of such law enforcement
3473 agencies and officers to render such assistance to the State Tax
3474 Commission when called upon by the commission to so do.

3475 SECTION 70. Section 63-23-7, Mississippi Code of 1972, is
3476 amended as follows:

3477 63-23-7. Prior to disposition of an abandoned motor vehicle
3478 any automobile dealer, wrecker service or repair service owner, or
3479 any person on whose property such a vehicle is lawfully towed at
3480 the written request of a law enforcement officer, shall inquire of
3481 the State Tax Commission as to status of the vehicle in regard to
3482 the Mississippi Motor Vehicle Title Law. Said inquiry shall
3483 provide the description of the vehicle including the vehicle
3484 identification number. Upon request of the State Tax Commission,
3485 satisfactory evidence must be furnished as to abandonment in
3486 compliance with this chapter. Upon receipt of notification of the
3487 foregoing, the State Tax Commission shall advise any automobile
3488 dealer, wrecker service or repair service owner, or any person on
3489 whose property such a vehicle is lawfully towed at the written
3490 request of a law enforcement officer, of proper titling
3491 procedures, where indicated, depending upon method of disposition
3492 of the vehicle.

3493 SECTION 71. This act shall take effect and be in force from
3494 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 27-19-49, 27-19-55, 27-19-56, 27-19-56.1, 27-19-56.5, 27-19-56.9,
4 27-19-56.10, 27-19-56.11, 27-19-56.12, 27-19-56.15, 27-19-56.16,
5 27-19-56.17, 27-19-56.18, 27-19-56.19, 27-19-56.20, 27-19-56.21,
6 27-19-56.22, 27-19-56.23, 27-19-56.24, 27-19-56.27, 27-19-56.28,
7 27-19-56.29, 27-19-56.30, 27-19-56.31, 27-19-57, 27-19-63,
8 27-19-87, 27-19-95, 27-19-101, 27-19-103, 27-19-119, 27-19-121,
9 27-19-125, 27-19-127, 27-19-137, 27-19-303, 27-19-313, 27-19-316,
10 27-19-333, 27-51-13, 27-51-41, 27-61-15, 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 PROVIDE THAT
18 THE ADDITIONAL FEE FOR CERTAIN DISTINCTIVE MOTOR VEHICLE LICENSE
19 TAGS SHALL BE REMITTED TO THE STATE TAX COMMISSION ON A MONTHLY
20 BASIS AS PRESCRIBED BY THE STATE TAX COMMISSION; TO PROVIDE THAT
21 IT SHALL NOT BE UNLAWFUL FOR THE COUNTY NAME ON A MOTOR VEHICLE
22 LICENSE PLATE TO BE PARTIALLY OR COMPLETELY OBSTRUCTED FROM VIEW
23 BY ANY OBJECT, DECAL, STICKER OR LICENSE PLATE BRACKET OR HOLDER;
24 TO AUTHORIZE THE ISSUANCE OF ONE ADDITIONAL DISTINCTIVE LICENSE
25 TAG TO RECIPIENTS OF THE PURPLE HEART MEDAL; TO PROVIDE THAT THERE
26 SHALL BE NO EXEMPTION FROM AD VALOREM TAXES, PRIVILEGE TAXES AND
27 OTHER TAXES AND FEES FOR SUCH ADDITIONAL DISTINCTIVE TAG; TO MAKE
28 CERTAIN TECHNICAL CHANGES TO, AND UPDATE CERTAIN REFERENCES IN,
29 THE LAWS THE STATE TAX COMMISSION ADMINISTERS REGARDING MOTOR
30 VEHICLES; AND FOR RELATED PURPOSES.