

By: Representative Dedeaux

To: Ways and Means

HOUSE BILL NO. 471

1 AN ACT TO AMEND SECTION 27-19-48, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT THE ADDITIONAL FEE FOR THE ISSUANCE OF A
3 PERSONALIZED LICENSE TAG SHALL BE DUE AND PAYABLE UPON ORIGINAL
4 APPLICATION FOR A PERSONALIZED LICENSE TAG AND THEREAFTER ONLY
5 UPON THE FIRST RENEWAL REGISTRATION FOLLOWING THE ISSUANCE OF NEW
6 LICENSE TAGS; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** Section 27-19-48, Mississippi Code of 1972, is
9 amended as follows:

10 27-19-48. (1) Owners of motor vehicles who are residents of
11 this state, upon complying with the motor vehicle laws relating to
12 registration and licensing of motor vehicles, and upon payment of
13 the road and bridge privilege taxes, ad valorem taxes and
14 registration fees as prescribed by law for private carriers of
15 passengers, pickup trucks and other noncommercial motor vehicles,
16 and upon payment of an additional fee in the amount provided in
17 subsection (4)(a) of this section, shall be issued a personalized
18 license tag of the same color as regular license tags to consist
19 of the name of the county and not more than seven (7) letters of
20 the alphabet or seven (7) numbers in lieu of the license tag
21 numbering system prescribed by law. The purchaser of the
22 personalized license tag may choose the combination of such
23 letters or numbers, but no two (2) motor vehicles shall have the
24 same combination of letters or numbers. In the event that the
25 same combination of letters has been chosen by two (2) or more
26 purchasers, the State Tax Commission shall assign a different
27 number to each such purchaser which shall appear on the license
28 tag following the combination of letters; provided, however, this
29 combination shall not exceed seven (7) letters and/or numbers.



30 The combination of letters and/or numbers written across the
31 license tag shall be sufficiently large to be easily read but
32 shall not be less than three (3) inches in height. No combination
33 of letters or numbers which comprise words or expressions that are
34 considered obscene, slandering, insulting or vulgar in ordinary
35 usage shall be permitted, with the Chairman of the State Tax
36 Commission having the responsibility of making such determination.
37 If, however, such license plate is issued in error or otherwise
38 and is determined by the chairman to be obscene, slanderous,
39 insulting, vulgar or offensive, the chairman shall notify such
40 owner that the license plate must be surrendered and that another
41 personalized license plate may be selected by him and issued at no
42 cost. Should the vehicle owner not desire another personalized
43 license plate, the fee for such plate shall be refunded. In the
44 event the owner fails to surrender the license plate after
45 receiving proper notification, the chairman shall issue an order
46 directing that the license plate be seized by agents of the State
47 Tax Commission or any other duly authorized law enforcement
48 personnel. If such owner is aggrieved by this determination, the
49 appeal procedure and the provisions provided in Section 27-19-337
50 shall be followed.

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

53 (3) Application for the personalized license tags shall be
54 made to the county tax collector on forms prescribed by the State
55 Tax Commission. The application form shall contain space for the
56 applicant to make five (5) different choices for the combination
57 of the letters and numbers in the order in which said combination
58 is desired by the applicant. The application and the additional
59 fee, less five percent (5%) thereof to be retained by the tax
60 collector, shall be remitted to the State Tax Commission within
61 seven (7) days of the date the application is made. The portion



62 of the additional fee retained by the tax collector shall be
63 deposited into the county general fund.

64 (4) (a) Beginning with any registration year commencing on
65 or after November 1, 1986, any person applying for a personalized
66 license tag shall pay an additional fee which shall be in addition
67 to all other taxes and fees. The license tag shall be valid for a
68 period of time to run concurrent with the vehicle's established
69 license tag year. The additional fee of Thirty Dollars (\$30.00)
70 is due and payable at the time the original application is made
71 for a personalized tag. Thereafter, for as long as the owner
72 retains the personalized tag, the additional fee is not again due
73 and payable except upon each first renewal registration following
74 issuance of new license tags under Section 27-19-31. If at any
75 time the owner does not wish to retain such personalized tag, he
76 must surrender it to the local county tax collector. The
77 additional fee * * * shall be collected by the county tax
78 collector and remitted to the State Tax Commission on a monthly
79 basis as prescribed by the commission.

80 (b) The State Tax Commission shall deposit all taxes
81 and fees into the State Treasury on the day collected. At the end
82 of each month, the State Tax Commission shall certify the total
83 fees collected under this section to the State Treasurer who shall
84 distribute to the credit of the State General Fund Sixteen Dollars
85 and Twenty-five Cents (\$16.25) of each additional fee and the
86 remainder of each such additional fee shall be deposited to the
87 credit of the State Highway Fund to be expended solely for the
88 repair, maintenance, construction or reconstruction of highways.

89 (5) A regular license tag must be properly displayed as
90 required by law until replaced by a personalized license tag; and
91 the regular license tag must be surrendered to the tax collector
92 upon issuance of the personalized license tag. The tax collector
93 shall issue up to two (2) license decals for the personalized



94 license tag, which will expire the same month and year as the
95 original license tag.

96 (6) The applicant shall receive a refund of the fee paid for
97 a personalized license tag if the personalized license tag is not
98 issued to him because the combination of letters and numbers
99 requested to be placed thereon is not available for any reason.

100 (7) In the case of loss or theft of a personalized license
101 tag, the owner may make application and affidavit for a
102 replacement license tag as provided by Section 27-19-37. The fee
103 for a replacement personalized license tag shall be Ten Dollars
104 (\$10.00). The tax collector receiving such application and
105 affidavit shall be entitled to retain and deposit into the county
106 general fund five percent (5%) of the fee for such replacement
107 license tag and the remainder shall be distributed in the same
108 manner as funds from the sale of regular license tags.

109 (8) The owner of a personalized license tag may make
110 application for a duplicate of such tag. The fee for such
111 duplicate personalized license tag shall be Ten Dollars (\$10.00).
112 The tax collector receiving such application shall be entitled to
113 retain and deposit into the county general fund five percent (5%)
114 of the fee for such duplicate personalized license tag and the
115 remainder shall be distributed in the same manner as funds from
116 the sale of regular license tags. A duplicate personalized
117 license tag may not be fastened to the rear of a vehicle and may
118 not be utilized as a replacement for any personalized license tag
119 issued pursuant to this section. Month decals and year decals
120 shall not be issued for duplicate personalized license tags and
121 month decals and year decals shall not be attached to duplicate
122 personalized license tags.

123 **SECTION 2.** This act shall take effect and be in force from
124 and after July 1, 2002.

