HOUSE BILL NO. 471

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

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

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

27-19-48. (1) Owners of motor vehicles who are residents of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (4)(a) of this section, shall be issued a personalized license tag of the same color as regular license tags to consist of the name of the county and not more than seven (7) letters or numbers in lieu of the license tag numbering system prescribed by law. The purchaser of the personalized license tag may choose the combination of such letters or numbers, but no two (2) motor vehicles shall have the same combination of letters or numbers. In the event that the same combination of letters has been chosen by two (2) or more purchasers, the State Tax Commission shall assign a different number to each such purchaser which shall appear on the license tag following the combination of letters; provided, however, this combination shall not exceed seven (7) letters and/or numbers.
The combination of letters and/or numbers written across the license tag shall be sufficiently large to be easily read but shall not be less than three (3) inches in height. No combination of letters or numbers which comprise words or expressions that are considered obscene, slandering, insulting or vulgar in ordinary usage shall be permitted, with the Chairman of the State Tax Commission having the responsibility of making such determination. If, however, such license plate is issued in error or otherwise and is determined by the chairman to be obscene, slanderous, insulting, vulgar or offensive, the chairman shall notify such owner that the license plate must be surrendered and that another personalized license plate may be selected by him and issued at no cost. Should the vehicle owner not desire another personalized license plate, the fee for such plate shall be refunded. In the event the owner fails to surrender the license plate after receiving proper notification, the chairman shall issue an order directing that the license plate be seized by agents of the State Tax Commission or any other duly authorized law enforcement personnel. If such owner is aggrieved by this determination, the appeal procedure and the provisions provided in Section 27-19-337 shall be followed.

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

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

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

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

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

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

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

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

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