AN ACT TO CREATE NEW SECTION 27-19-56.32, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO RECIPIENTS OF THE BRONZE STAR OR THE SILVER STAR; TO PRESCRIBE AN ADDITIONAL FEE FOR SUCH DISTINCTIVE LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH FEES; AND FOR RELATED PURPOSES.

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

SECTION 1. The following shall be codified as Section 27-19-56.32, Mississippi Code of 1972:

27-19-56.32. In recognition of the patriotic services rendered by Mississippians who are recipients of the Bronze Star or the Silver Star, any such person, 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 annual fee in the amount of Thirty Dollars ($30.00), shall be privileged to obtain one distinctive motor vehicle license plate or tag for each motor vehicle registered in his name identifying him as a recipient of the Bronze Star or the Silver Star.

(2) The tags shall be of such color and design as the State Tax Commission shall prescribe, subject to the approval of the Mississippi License Tag Commission, and shall consist of such letters or numbers or both as may be necessary to distinguish each license tag.

(3) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. Applicants for such distinctive license tags
shall present to the issuing official written proof that the
applicant is a recipient of the Bronze Star or Silver Star. The
application and the additional fee, less Two Dollars ($2.00) to be
retained by the tax collector, shall be remitted to the State Tax
Commission on a monthly basis as prescribed by the commission.
The portion of the additional fee retained by the tax collector
shall be deposited into the county general fund.

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

(5) The State Tax Commission shall deposit all fees into the
State Treasury on the day received. 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 such
collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee
collected on distinctive license tags issued under this section
shall be deposited in the State Treasury to the credit of a
special fund to be administered by the board overseeing the
veterans nursing homes in this state for the benefit of indigent
veterans who are residents of such nursing homes.

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

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

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

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

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