

By: Senator(s) Minor

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2501

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS
2 TO MEMBERS OF LIONS OF MISSISSIPPI; TO AUTHORIZE THE ISSUANCE OF
3 DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE MISSISSIPPI VETERANS
4 MONUMENT; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN
5 SUPPORT OF MISSISSIPPI PUBLIC EDUCATION; TO AUTHORIZE THE ISSUANCE
6 OF DISTINCTIVE LICENSE TAGS TO ACTIVE DUTY MEMBERS OF THE UNITED
7 STATES ARMED SERVICES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE
8 LICENSE TAGS FOR DULY ELECTED CONSTABLES; TO AUTHORIZE THE
9 ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR MEMBERS OF THE
10 MISSISSIPPI STATE GUARD; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE
11 LICENSE TAGS IN SUPPORT OF THE INSTITUTE OF COMMUNITY SERVICES,
12 INCORPORATED; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE
13 TAGS TO MEMBERS OF KNIGHTS OF COLUMBUS; TO AUTHORIZE THE ISSUANCE
14 OF DISTINCTIVE LICENSE TAGS TO MEMBERS OF SOCIETIES SUCH AS
15 ACADEMIC, PROFESSIONAL, HONORARY, MASONIC, OR SO-CALLED GREEK
16 LETTER FRATERNITIES OR SORORITIES, OR SIMILAR ORGANIZATIONS THAT
17 ARE IN GOOD STANDING AT ANY OF THE EIGHT STATE INSTITUTIONS OF
18 HIGHER LEARNING; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE
19 TAGS TO GRADUATES OF THE UNITED STATES NAVAL ACADEMY AND STUDENTS
20 ENROLLED AT THE ACADEMY; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE
21 LICENSE TAGS IN SUPPORT OF THE MISSISSIPPI 4-H CLUB FOUNDATION,
22 INC.; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN
23 SUPPORT OF THE MISSISSIPPI FUTURE FARMERS OF AMERICA ASSOCIATION;
24 TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT
25 OF THE NORTH DELTA ARCHEOLOGICAL ASSOCIATION, INC.; TO PROVIDE FOR
26 THE ISSUANCE OF A DISTINCTIVE LICENSE TAG DISPLAYING NATIONAL
27 ASSOCIATION FOR STOCK CAR AUTO RACING THEMES; TO AUTHORIZE THE
28 ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF KEEP
29 MISSISSIPPI BEAUTIFUL, INC., AND TO PROVIDE THAT THE ADDITIONAL
30 FEES FOR SUCH TAGS SHALL BE DEPOSITED IN THE STATEWIDE LITTER
31 PREVENTION FUND CREATED UNDER SECTION 65-1-167, MISSISSIPPI CODE
32 OF 1972; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO
33 AIRCRAFT PILOTS; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE
34 TAGS TO GRADUATES OF THE UNITED STATES MILITARY ACADEMY, UNITED
35 STATES COAST GUARD ACADEMY, UNITED STATES MERCHANT MARINES ACADEMY
36 AND UNITED STATES AIR FORCE ACADEMY AND STUDENTS ENROLLED AT SUCH
37 ACADEMIES; TO PROVIDE FOR THE ISSUANCE OF DISTINCTIVE MOTOR
38 VEHICLE LICENSE TAGS FOR SUPPORTERS OF THE MISSISSIPPI INSTITUTE
39 OF ARTS AND LETTERS; TO PROVIDE FOR THE ISSUANCE OF DISTINCTIVE
40 MOTOR VEHICLE LICENSE TAGS FOR SUPPORTERS OF THE MISSISSIPPI
41 WALKING HORSE ASSOCIATION; TO PROVIDE FOR THE ISSUANCE OF
42 DISTINCTIVE TRAUMA CARE MOTOR VEHICLE LICENSE TAGS; TO IMPOSE AN
43 ADDITIONAL FEE FOR THE DISTINCTIVE LICENSE TAGS AUTHORIZED IN THIS
44 ACT; TO PROVIDE FOR THE DISTRIBUTION OF SUCH ADDITIONAL FEES; AND
45 FOR RELATED PURPOSES.

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

47 **SECTION 1.** (1) Any owner of a motor vehicle who is a member
48 of Lions of Mississippi, upon payment of the road and bridge



49 privilege taxes, ad valorem taxes and registration fees as
50 prescribed by law for private carriers of passengers, pickup
51 trucks and other noncommercial motor vehicles, and upon payment of
52 an additional fee in the amount provided in subsection (3) of this
53 section, shall be issued a distinctive license tag for any motor
54 vehicle registered in his name identifying such person as a member
55 of Lions of Mississippi. The distinctive license tags so issued
56 shall be of such color and design as the State Tax Commission,
57 with the advice of Lions of Mississippi, may prescribe and shall
58 consist of such letters or numbers, or both, as may be necessary
59 to distinguish each license tag.

60 (2) Application for the distinctive license tags authorized
61 by this section shall be made to the county tax collector on forms
62 prescribed by the State Tax Commission. The application and the
63 additional fee imposed under subsection (3) of this section, less
64 Two Dollars (\$2.00) thereof to be retained by the tax collector,
65 shall be remitted to the State Tax Commission on a monthly basis
66 as prescribed by the commission. The portion of the additional
67 fee retained by the tax collector shall be deposited into the
68 county general fund.

69 (3) Beginning with any registration year commencing on or
70 after July 1, 2002, any person applying for a distinctive license
71 tag under this section shall pay an additional fee in the amount
72 of Thirty Dollars (\$30.00) for each distinctive license tag
73 applied for under this section, which shall be in addition to all
74 other taxes and fees. The additional fee paid shall be for a
75 period of time to run concurrent with the vehicle's established
76 license tag year. The additional fee is due and payable at the
77 time the original application is made for a distinctive license
78 tag under this section and thereafter annually at the time of
79 renewal registration as long as the owner retains the distinctive
80 license tag. If the owner does not wish to retain the distinctive



81 license tag, he must surrender it to the local county tax
82 collector.

83 (4) The State Tax Commission shall deposit all fees into the
84 State Treasury on the day collected. At the end of each month,
85 the State Tax Commission shall certify to the State Treasurer the
86 total fees collected under this section from the issuance of the
87 distinctive license tags issued under this section. The State
88 Treasurer shall distribute such collections as follows:

89 (a) Twenty-five Dollars (\$25.00) of each additional fee
90 collected on distinctive license tags issued pursuant to this
91 section shall be distributed to Lions Sight Foundation of
92 Mississippi, Inc.

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

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

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

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



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

120 **SECTION 2.** (1) Any owner of a motor vehicle who is a
121 resident of this state, upon complying with the motor vehicle laws
122 relating to registration and licensing of motor vehicles, and upon
123 payment of the road and bridge privilege taxes, ad valorem taxes
124 and registration fees as prescribed by law for private carriers of
125 passengers, pickup trucks and other noncommercial motor vehicles,
126 and upon payment of an additional fee in the amount provided in
127 subsection (3) of this section, shall be issued a distinctive
128 license tag in recognition of his support for the Mississippi
129 Veterans Monument. The distinctive license tags so issued shall
130 be of such color and design as may be determined finally by the
131 State Tax Commission based upon three (3) recommendations
132 presented to the State Tax Commission by the Mississippi Veterans
133 Monument Commission, and ranked in order of preference by the
134 Mississippi Veterans Monument Commission.

135 (2) Application for the distinctive license tags authorized
136 by this section shall be made to the county tax collector on forms
137 prescribed by the State Tax Commission. The application and the
138 additional fee imposed under subsection (3) of this section, less
139 Two Dollars (\$2.00) thereof to be retained by the tax collector as
140 a processing fee, shall be remitted to the State Tax Commission on
141 a monthly basis as prescribed by the commission. The portion of
142 the additional fee retained by the tax collector shall be
143 deposited into the county general fund. Distinctive license tags
144 issued under this section shall be issued within forty-five (45)
145 days after application is made.



146 (3) Beginning with any registration year commencing on or
147 after July 1, 2002, any person applying for a distinctive license
148 tag under this section shall pay an additional fee in the amount
149 of Thirty Dollars (\$30.00) for each distinctive license tag
150 applied for under this section which shall be in addition to all
151 other taxes and fees. The additional fee paid shall be for a
152 period of time to run concurrent with the vehicle's established
153 license tag year. The additional fee is due and payable at the
154 time the original application is made for a distinctive license
155 tag under this section and thereafter annually at the time of
156 renewal registration as long as the owner retains the distinctive
157 license tag. If the owner does not wish to retain the distinctive
158 license tag, or if the owner sells or transfers the vehicle, he
159 may surrender the license tag to the local county tax collector
160 and receive a certificate of credit toward the purchase of a tag
161 on another vehicle as otherwise provided by law. Distinctive
162 license tags issued under this section may be transferred by the
163 owner to any other vehicle owned by him upon payment of the
164 regular taxes and fees for a license tag for that vehicle.

165 (4) The State Tax Commission shall deposit all fees into the
166 State Treasury on the day collected. At the end of each month,
167 the State Tax Commission shall certify to the State Treasurer the
168 total fees collected under this section from the issuance of
169 distinctive license tags under this section. The State Treasurer
170 shall distribute such collections as follows:

171 (a) Twenty-five Dollars (\$25.00) of each additional fee
172 collected on distinctive license tags issued pursuant to this
173 section shall be deposited into the special fund created in
174 subsection (7) of this section.

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



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

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

192 (6) In the case of loss or theft of a distinctive license
193 tag issued under this section, the owner may make application and
194 affidavit for a replacement distinctive license tag as provided by
195 Section 27-19-37. The fee for a replacement distinctive license
196 tag shall be Ten Dollars (\$10.00). The tax collector receiving
197 such application and affidavit shall be entitled to retain and
198 deposit in the county general fund five percent (5%) of the fee
199 for such replacement license tag and the remainder shall be
200 distributed in the same manner as funds from the sale of regular
201 distinctive license tags issued under this section.

202 (7) There is established in the State Treasury a special
203 fund which shall consist of monies required to be deposited
204 therein under subsection (4) of this section. Monies in the
205 special fund, upon Legislative appropriation, may be expended by
206 the Mississippi Veterans Monument Commission for the purpose of
207 performing any of the duties of the commission under Chapter 15 of
208 Title 55, Mississippi Code of 1972. Unexpended amounts remaining
209 in the special fund at the end of the fiscal year shall not lapse
210 into the State General Fund, and any interest earned or investment



211 earnings on amounts in the special fund shall be deposited to the
212 credit of the special fund.

213 **SECTION 3.** (1) Any owner of a motor vehicle who is a
214 resident of this state, upon payment of the road and bridge
215 privilege taxes, ad valorem taxes and registration fees as
216 prescribed by law for private carriers of passengers, pickup
217 trucks and other noncommercial motor vehicles, and upon payment of
218 an additional fee in the amount provided in subsection (3) of this
219 section, shall be issued a distinctive license tag for each motor
220 vehicle registered in his name identifying such person as a
221 supporter of Mississippi public education. The distinctive
222 license tags so issued shall be of such color and design as the
223 State Tax Commission, with the advice of the State Board of
224 Education, may prescribe, and shall consist of such letters or
225 numbers, or both, as may be necessary to distinguish each license
226 tag.

227 (2) Application for the distinctive license tags authorized
228 by this section shall be made to the county tax collector on forms
229 prescribed by the State Tax Commission. The application and the
230 additional fee imposed under subsection (3) of this section, less
231 Two Dollars (\$2.00) thereof to be retained by the tax collector,
232 shall be remitted to the State Tax Commission on a monthly basis
233 as prescribed by the commission. The portion of the additional
234 fee retained by the tax collector shall be deposited into the
235 county general fund.

236 (3) Beginning with any registration year commencing on or
237 after July 1, 2002, any person applying for a distinctive license
238 tag under this section shall pay an additional fee in the amount
239 of Thirty Dollars (\$30.00) for each distinctive license tag
240 applied for under this section, which shall be in addition to all
241 other taxes and fees. The additional fee paid shall be for a
242 period of time to run concurrent with the vehicle's established
243 license tag year. The additional fee is due and payable at the



244 time the original application is made for a distinctive license
245 tag under this section and thereafter annually at the time of
246 renewal registration as long as the owner retains the distinctive
247 license tag. If the owner does not wish to retain the distinctive
248 license tag, he must surrender it to the local county tax
249 collector.

250 (4) The State Tax Commission shall deposit all fees into the
251 State Treasury on the day collected. At the end of each month,
252 the State Tax Commission shall certify to the State Treasurer the
253 total fees collected under this section from the issuance of the
254 distinctive license tags issued under this section. The State
255 Treasurer shall distribute such collections as follows:

256 (a) Twenty-five Dollars (\$25.00) of each additional fee
257 collected on distinctive license tags issued pursuant to this
258 section shall be deposited into the Public Education Support Fund
259 created under Section 4 of Senate Bill No. 2501, 2002 Regular
260 Session.

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

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

270 (5) A regular license tag must be properly displayed as
271 required by law until replaced by a distinctive license tag under
272 this section. The regular license tag must be surrendered to the
273 tax collector upon issuance of the distinctive license tag under
274 this section. The tax collector shall issue up to two (2) license
275 decals for each distinctive license tag issued under this section,



276 which will expire the same month and year as the regular license
277 tag.

278 (6) In the case of loss or theft of a distinctive license
279 tag issued under this section, the owner may make application and
280 affidavit for a replacement distinctive license tag as provided by
281 Section 27-19-37. The fee for a replacement distinctive license
282 tag shall be Ten Dollars (\$10.00). The tax collector receiving
283 such application and affidavit shall be entitled to retain and
284 deposit into the county general fund five percent (5%) of the fee
285 for such replacement license tag and the remainder shall be
286 distributed proportionately in the same manner as funds from the
287 sale of regular distinctive license tags issued under this
288 section.

289 **SECTION 4.** There is established in the State Treasury a fund
290 known as the "Mississippi Public Education Support Fund"
291 (hereinafter referred to as "fund"). The fund shall consist of
292 monies required to be deposited therein under Section 3 of Senate
293 Bill No. 2501, 2002 Regular Session, and such other monies as the
294 Legislature may authorize or direct to be deposited into the fund.
295 Monies in the fund, upon appropriation by the Legislature, may be
296 expended by the Mississippi Department of Education to develop,
297 implement and administer reading, character education and drop-out
298 prevention programs. Unexpended amounts remaining in the fund at
299 the end of the fiscal year shall not lapse into the State General
300 Fund, and any interest earned or investment earnings on amounts in
301 the fund shall be deposited to the credit of the fund.

302 **SECTION 5.** (1) In recognition of the patriotic services
303 rendered the United States, Mississippi and the citizens thereof,
304 any resident of the state who is on active duty with the Armed
305 Forces of the United States, upon payment of the road and bridge
306 privilege taxes, ad valorem taxes and registration fees as
307 prescribed by law for private carriers of passengers, pickup
308 trucks and other noncommercial motor vehicles, and upon payment of



309 an additional fee in the amount provided in subsection (3) of this
310 section, shall be issued a distinctive motor vehicle license plate
311 or tag identifying him as an active duty member of the United
312 States Armed Forces. The distinctive license tags so issued shall
313 be of such color and design as the State Tax Commission may
314 prescribe and shall consist of such letters or numbers, or both,
315 as may be necessary to distinguish each license tag.

316 (2) Application for the distinctive license tags authorized
317 by this section shall be made to the county tax collector on forms
318 prescribed by the State Tax Commission. Applicants for the
319 distinctive license tag shall present proof of their active duty
320 membership in the United States Armed Forces to the county tax
321 collector. The application and the additional fee imposed under
322 subsection (3) of this section, less Two Dollars (\$2.00) to be
323 retained by the tax collector, shall be remitted to the State Tax
324 Commission on a monthly basis as prescribed by the commission.
325 The portion of the additional fee retained by the tax collector
326 shall be deposited into the county general fund.

327 (3) Beginning with any registration year commencing on or
328 after July 1, 2002, any person applying for a distinctive license
329 tag under this section shall pay an additional fee in the amount
330 of Thirty Dollars (\$30.00) for each distinctive license tag
331 applied for under this section, which shall be in addition to all
332 other taxes and fees. The additional fee paid shall be for a
333 period of time to run concurrent with the vehicle's established
334 license tag year. The additional fee is due and payable at the
335 time the original application is made for a distinctive license
336 tag under this section and thereafter annually at the time of
337 renewal registration as long as the owner retains the distinctive
338 license tag. If the owner does not wish to retain the distinctive
339 license tag, he must surrender it to the local county tax
340 collector.



341 (4) The State Tax Commission shall deposit all fees into the
342 State Treasury on the day collected. At the end of each month,
343 the State Tax Commission shall certify the total fees collected
344 under this section to the State Treasurer who shall distribute
345 such collections as follows:

346 (a) Twenty-five Dollars (\$25.00) of each additional fee
347 collected on distinctive license tags issued pursuant to this
348 section shall be deposited into a special fund that is created in
349 the State Treasury. Monies in the fund may be expended by the
350 Mississippi State Veterans Affairs Board for the maintenance,
351 operation and administration of state veterans homes.

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

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

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

369 (6) In the case of loss or theft of a distinctive license
370 tag issued under this section, the owner may make application and
371 affidavit for a replacement distinctive license tag as provided by
372 Section 27-19-37. The fee for a replacement distinctive license
373 tag shall be Ten Dollars (\$10.00). The tax collector receiving



374 such application and affidavit shall be entitled to retain and
375 deposit into the county general fund five percent (5%) of the fee
376 for such replacement license tag and the remainder shall be
377 distributed in the same manner as funds from the sale of regular
378 distinctive license tags issued under this section.

379 **SECTION 6.** (1) Any owner of a motor vehicle who is a duly
380 elected constable, upon payment of the road and bridge privilege
381 taxes, ad valorem taxes and registration fees as prescribed by law
382 for private carriers of passengers, pickup trucks and other
383 noncommercial motor vehicles, and upon payment of an additional
384 fee in the amount provided in subsection (3) of this section,
385 shall be issued a distinctive license tag for any motor vehicle
386 registered in his name identifying the person as a constable. The
387 distinctive license tags so issued shall be of such color and
388 design as the State Tax Commission may prescribe and shall consist
389 of such letters or numbers, or both, as may be necessary to
390 distinguish each license tag.

391 (2) Application for the distinctive license tags authorized
392 by this section shall be made to the county tax collector on forms
393 prescribed by the State Tax Commission. The application and the
394 additional fee imposed under subsection (3) of this section, less
395 Two Dollars (\$2.00) thereof to be retained by the tax collector,
396 shall be remitted to the State Tax Commission on a monthly basis
397 as prescribed by the commission. The portion of the additional
398 fee retained by the tax collector shall be deposited into the
399 county general fund.

400 (3) Beginning with any registration year commencing on or
401 after July 1, 2002, any person applying for a distinctive license
402 tag under this section shall pay an additional fee in the amount
403 of Thirty Dollars (\$30.00) for each distinctive license tag
404 applied for under this section, which shall be in addition to all
405 other taxes and fees. The additional fee paid shall be for a
406 period of time to run concurrent with the vehicle's established



407 license tag year. The additional fee is due and payable at the
408 time the original application is made for a distinctive license
409 tag under this section and thereafter annually at the time of
410 renewal registration as long as the owner retains the distinctive
411 license tag. If the owner does not wish to retain the distinctive
412 license tag, he must surrender it to the local county tax
413 collector.

414 (4) The State Tax Commission shall deposit all fees into the
415 State Treasury on the day collected. At the end of each month,
416 the State Tax Commission shall certify to the State Treasurer the
417 total fees collected under this section from the issuance of the
418 distinctive license tags issued under this section. The State
419 Treasurer shall distribute such collections as follows:

420 (a) Twenty-five Dollars (\$25.00) of each additional fee
421 collected on distinctive license tags issued under this section
422 shall be deposited into the State General Fund.

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

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

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



440 (6) In the case of loss or theft of a distinctive license
441 tag issued under this section, the owner may make application and
442 affidavit for a replacement distinctive license tag as provided by
443 Section 27-19-37. The fee for a replacement distinctive license
444 tag shall be Ten Dollars (\$10.00). The tax collector receiving
445 such application and affidavit shall be entitled to retain and
446 deposit in the county general fund five percent (5%) of the fee
447 for such replacement license tag and the remainder shall be
448 distributed in the same manner as funds from the sale of regular
449 distinctive license tags issued under this section.

450 **SECTION 7.** (1) In recognition of their patriotic services
451 rendered the state and the citizens thereof, any owner of a motor
452 vehicle who is a member of the Mississippi State Guard established
453 under Section 33-5-51, upon application and payment of the road
454 and bridge privilege taxes, ad valorem taxes and registration fees
455 as prescribed by law for private carriers of passengers, pickup
456 trucks and other noncommercial motor vehicles, and upon payment of
457 an additional fee in the amount provided in subsection (3) of this
458 section, shall be issued a distinctive license tag for any motor
459 vehicle registered in his name identifying the person as a member
460 of the Mississippi State Guard. The distinctive license tags so
461 issued shall be of such color and design as the State Tax
462 Commission, with the advice of the Mississippi State Guard, may
463 prescribe, shall bear the words "Mississippi State Guard," and
464 shall consist of such letters or numbers, or both, as may be
465 necessary to distinguish each license tag.

466 (2) The distinctive license tags authorized in this section
467 shall be prepared by the State Tax Commission and shall be issued
468 through the tax collectors of the several counties of the state in
469 the same manner as are other motor vehicle license tags, and the
470 tax collectors shall be entitled to their regular fees for their
471 services. Application for the distinctive license tags authorized
472 by this section shall be made to the county tax collector on forms



473 prescribed by the State Tax Commission. Applicants for the
474 distinctive license tags shall present to the tax collector proof
475 of their membership in the Mississippi State Guard by means of a
476 certificate signed by the commanding officer of the applicant on
477 forms prescribed by the State Tax Commission. The application and
478 the additional fee imposed under subsection (3) of this section,
479 less Two Dollars (\$2.00) thereof to be retained by the tax
480 collector, shall be remitted to the State Tax Commission on a
481 monthly basis as prescribed by the commission. The portion of the
482 additional fee retained by the tax collector shall be deposited
483 into the county general fund.

484 (3) Beginning with any registration year commencing on or
485 after July 1, 2002, any person applying for a distinctive license
486 tag under this section shall pay an additional fee in the amount
487 of Thirty Dollars (\$30.00) for each distinctive license tag
488 applied for under this section, which shall be in addition to all
489 other taxes and fees. The additional fee paid shall be for a
490 period of time to run concurrent with the vehicle's established
491 license tag year. The additional fee is due and payable at the
492 time the original application is made for a distinctive license
493 tag under this section and thereafter annually at the time of
494 renewal registration as long as the owner retains the distinctive
495 license tag. If the owner does not wish to retain the distinctive
496 license tag, he must surrender it to the local county tax
497 collector.

498 (4) The State Tax Commission shall deposit all fees into the
499 State Treasury on the day collected. At the end of each month,
500 the State Tax Commission shall certify to the State Treasurer the
501 total fees collected under this section from the issuance of the
502 distinctive license tags issued under this section. The State
503 Treasurer shall distribute such collections as follows:

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



506 section shall be deposited to the credit of a fund to be
507 administered by the board overseeing the veterans nursing homes in
508 this state for the benefit of indigent veterans who are residents
509 of such nursing homes.

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

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

519 (5) The distinctive license tags shall be used only upon and
520 for personally or jointly owned private passenger vehicles
521 (including station wagons, recreational motor vehicles and pickup
522 trucks) registered in the name, or jointly in the name, of the
523 member making application therefor, and when so issued to the
524 applicant, shall be used upon the vehicle for which issued in lieu
525 of the standard license tag normally issued for the vehicle.

526 (6) The distinctive license tags issued under this section
527 shall not be transferable between motor vehicle owners. If the
528 owner of a vehicle bearing a distinctive license tag sells,
529 trades, exchanges or otherwise disposes of the vehicle, the tag
530 shall be retained by the owner to whom issued and returned by the
531 owner to the tax collector of the county.

532 (7) A regular license tag must be properly displayed as
533 required by law until replaced by a distinctive license tag issued
534 under this section. The regular license tag must be surrendered
535 to the tax collector upon issuance of the distinctive license tag
536 under this section. The tax collector shall issue up to two (2)
537 license decals for each distinctive license tag issued under this



538 section, which will expire the same month and year as the regular
539 license tag.

540 (8) In the case of loss or theft of a distinctive license
541 tag issued under this section, the owner may make application and
542 affidavit for a replacement distinctive license tag as provided by
543 Section 27-19-37. The fee for a replacement distinctive license
544 tag shall be Ten Dollars (\$10.00). The tax collector receiving
545 such application and affidavit shall be entitled to retain and
546 deposit in the county general fund five percent (5%) of the fee
547 for such replacement license tag and the remainder shall be
548 distributed in the same manner as funds from the sale of regular
549 distinctive license tags issued under this section.

550 **SECTION 8.** (1) Any owner of a motor vehicle who is a
551 supporter of community social services programs sponsored by the
552 Institute of Community Services, Incorporated, upon payment of the
553 road and bridge privilege taxes, ad valorem taxes and registration
554 fees as prescribed by law for private carriers of passengers,
555 pickup trucks and other noncommercial motor vehicles, and upon
556 payment of an additional fee in the amount provided in subsection
557 (3) of this section, shall be issued a distinctive license tag for
558 any motor vehicle registered in his name identifying such person
559 as a supporter of the Institute of Community Services,
560 Incorporated. The distinctive license tags so issued shall be of
561 such color and design as the State Tax Commission, with the advice
562 of the Institute of Community Services, Incorporated, may
563 prescribe and shall consist of such letters or numbers, or both,
564 as may be necessary to distinguish each license tag.

565 (2) Application for the distinctive license tags authorized
566 by this section shall be made to the county tax collector on forms
567 prescribed by the State Tax Commission. The application and the
568 additional fee imposed under subsection (3) of this section, less
569 Two Dollars (\$2.00) thereof to be retained by the tax collector,
570 shall be remitted to the State Tax Commission on a monthly basis



571 as prescribed by the commission. The portion of the additional
572 fee retained by the tax collector shall be deposited into the
573 county general fund.

574 (3) Beginning with any registration year commencing on or
575 after July 1, 2002, any person applying for a distinctive license
576 tag under this section shall pay an additional fee in the amount
577 of Thirty Dollars (\$30.00) for each distinctive license tag
578 applied for under this section, which shall be in addition to all
579 other taxes and fees. The additional fee paid shall be for a
580 period of time to run concurrent with the vehicle's established
581 license tag year. The additional fee is due and payable at the
582 time the original application is made for a distinctive license
583 tag under this section and thereafter annually at the time of
584 renewal registration as long as the owner retains the distinctive
585 license tag. If the owner does not wish to retain the distinctive
586 license tag, he must surrender it to the local county tax
587 collector.

588 (4) The State Tax Commission shall deposit all fees into the
589 State Treasury on the day collected. At the end of each month,
590 the State Tax Commission shall certify to the State Treasurer the
591 total fees collected under this section from the issuance of the
592 distinctive license tags issued under this section. The State
593 Treasurer shall distribute such collections as follows:

594 (a) Twenty-five Dollars (\$25.00) of each additional fee
595 collected on distinctive license tags issued pursuant to this
596 section shall be distributed to the Institute of Community
597 Services, Incorporated.

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

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



604 section shall be deposited to the credit of the State Highway Fund
605 to be expended solely for the repair, maintenance, construction or
606 reconstruction of highways.

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

615 (6) In the case of loss or theft of a distinctive license
616 tag issued under this section, the owner may make application and
617 affidavit for a replacement distinctive license tag as provided by
618 Section 27-19-37. The fee for a replacement distinctive license
619 tag shall be Ten Dollars (\$10.00). The tax collector receiving
620 such application and affidavit shall be entitled to retain and
621 deposit in the county general fund five percent (5%) of the fee
622 for such replacement license tag and the remainder shall be
623 distributed in the same manner as funds from the sale of regular
624 distinctive license tags issued under this section.

625 **SECTION 9.** (1) Any owner of a motor vehicle who is a member
626 of Knights of Columbus, upon payment of the road and bridge
627 privilege taxes, ad valorem taxes and registration fees as
628 prescribed by law for private carriers of passengers, pickup
629 trucks and other noncommercial motor vehicles, and upon payment of
630 an additional fee in the amount provided in subsection (3) of this
631 section, shall be issued a distinctive license tag for any motor
632 vehicle registered in his name identifying such person as a member
633 of Knights of Columbus. The distinctive license tags so issued
634 shall be of such color and design as the State Tax Commission,
635 with the advice of Knights of Columbus, may prescribe and shall



636 consist of such letters or numbers, or both, as may be necessary
637 to distinguish each license tag.

638 (2) Application for the distinctive license tags authorized
639 by this section shall be made to the county tax collector on forms
640 prescribed by the State Tax Commission. The application and the
641 additional fee imposed under subsection (3) of this section, less
642 Two Dollars (\$2.00) thereof to be retained by the tax collector,
643 shall be remitted to the State Tax Commission on a monthly basis
644 as prescribed by the commission. The portion of the additional
645 fee retained by the tax collector shall be deposited into the
646 county general fund.

647 (3) Beginning with any registration year commencing on or
648 after July 1, 2002, any person applying for a distinctive license
649 tag under this section shall pay an additional fee in the amount
650 of Thirty Dollars (\$30.00) for each distinctive license tag
651 applied for under this section, which shall be in addition to all
652 other taxes and fees. The additional fee paid shall be for a
653 period of time to run concurrent with the vehicle's established
654 license tag year. The additional fee is due and payable at the
655 time the original application is made for a distinctive license
656 tag under this section and thereafter annually at the time of
657 renewal registration as long as the owner retains the distinctive
658 license tag. If the owner does not wish to retain the distinctive
659 license tag, he must surrender it to the local county tax
660 collector.

661 (4) The State Tax Commission shall deposit all fees into the
662 State Treasury on the day collected. At the end of each month,
663 the State Tax Commission shall certify to the State Treasurer the
664 total fees collected under this section from the issuance of the
665 distinctive license tags issued under this section. The State
666 Treasurer shall distribute such collections as follows:

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



669 section shall be distributed to Knights of Columbus of
670 Mississippi.

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

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

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

688 (6) In the case of loss or theft of a distinctive license
689 tag issued under this section, the owner may make application and
690 affidavit for a replacement distinctive license tag as provided by
691 Section 27-19-37. The fee for a replacement distinctive license
692 tag shall be Ten Dollars (\$10.00). The tax collector receiving
693 such application and affidavit shall be entitled to retain and
694 deposit in the county general fund five percent (5%) of the fee
695 for such replacement license tag and the remainder shall be
696 distributed in the same manner as funds from the sale of regular
697 distinctive license tags issued under this section.

698 **SECTION 10.** (1) Any owner of a motor vehicle who is a
699 member of any society such as academic, professional, honorary,
700 Masonic, or so-called Greek letter fraternities or sororities, or
701 similar organization whether of a local or connectional character



702 that is established under Section 37-111-1 et seq., upon payment
703 of the road and bridge privilege taxes, ad valorem taxes and
704 registration fees as prescribed by law for private carriers of
705 passengers, pickup trucks and other noncommercial motor vehicles,
706 and upon payment of an additional fee in the amount provided in
707 subsection (3) of this section, shall be issued a distinctive
708 license tag for any motor vehicle registered in his name
709 identifying such person as a member of such a society or
710 organization. The distinctive license tags so issued shall be of
711 such color and design as the State Tax Commission may prescribe
712 and shall consist of such letters or numbers, or both, as may be
713 necessary to distinguish each license tag.

714 (2) Application for the distinctive license tags authorized
715 by this section shall be made to the county tax collector on forms
716 prescribed by the State Tax Commission. The application and the
717 additional fee imposed under subsection (3) of this section, less
718 Two Dollars (\$2.00) thereof to be retained by the tax collector,
719 shall be remitted to the State Tax Commission on a monthly basis
720 as prescribed by the commission. The portion of the additional
721 fee retained by the tax collector shall be deposited into the
722 county general fund.

723 (3) Beginning with any registration year commencing on or
724 after July 1, 2002, any person applying for a distinctive license
725 tag under this section shall pay an additional fee in the amount
726 of Thirty Dollars (\$30.00) for each distinctive license tag
727 applied for under this section, which shall be in addition to all
728 other taxes and fees. The additional fee paid shall be for a
729 period of time to run concurrent with the vehicle's established
730 license tag year. The additional fee is due and payable at the
731 time the original application is made for a distinctive license
732 tag under this section and thereafter annually at the time of
733 renewal registration as long as the owner retains the distinctive
734 license tag. If the owner does not wish to retain the distinctive



735 license tag, he must surrender it to the local county tax
736 collector.

737 (4) The State Tax Commission shall deposit all fees into the
738 State Treasury on the day collected. At the end of each month,
739 the State Tax Commission shall certify to the State Treasurer the
740 total fees collected under this section from the issuance of the
741 distinctive license tags issued under this section. The State
742 Treasurer shall distribute such collections as follows:

743 (a) Twenty-five Dollars (\$25.00) of each additional fee
744 collected on distinctive license tags issued pursuant to this
745 section shall be deposited into the State General Fund.

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

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

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

763 (6) In the case of loss or theft of a distinctive license
764 tag issued under this section, the owner may make application and
765 affidavit for a replacement distinctive license tag as provided by
766 Section 27-19-37. The fee for a replacement distinctive license
767 tag shall be Ten Dollars (\$10.00). The tax collector receiving



768 such application and affidavit shall be entitled to retain and
769 deposit in the county general fund five percent (5%) of the fee
770 for such replacement license tag and the remainder shall be
771 distributed in the same manner as funds from the sale of regular
772 distinctive license tags issued under this section.

773 SECTION 11. (1) Any owner of a motor vehicle who is a
774 graduate of the United States Naval Academy or a student enrolled
775 at the United States Naval Academy, upon complying with the motor
776 vehicle laws relating to registration and licensing of motor
777 vehicles, and upon payment of the road and bridge privilege taxes,
778 ad valorem taxes and registration fees as prescribed by law for
779 private carriers of passengers, pickup trucks and other
780 noncommercial motor vehicles, and upon payment of an additional
781 fee in the amount provided in subsection (3) of this section,
782 shall be issued a distinctive license tag which displays the
783 emblem of the United States Naval Academy. The distinctive
784 license tags so issued shall be of such color and design as the
785 State Tax Commission may prescribe and shall consist of such
786 letters or numbers, or both, as may be necessary to distinguish
787 each license tag.

788 (2) Application for the distinctive license tags authorized
789 by this section shall be made to the county tax collector on forms
790 prescribed by the State Tax Commission. The application and the
791 additional fee imposed under subsection (3) of this section, less
792 Two Dollars (\$2.00) thereof to be retained by the tax collector,
793 shall be remitted to the State Tax Commission on a monthly basis
794 as prescribed by the commission. The portion of the additional
795 fee retained by the tax collector shall be deposited into the
796 county general fund.

797 (3) Beginning with any registration year commencing on or
798 after July 1, 2002, any person applying for a distinctive license
799 tag under this section shall pay an additional fee in the amount
800 of Fifty Dollars (\$50.00) for each distinctive license tag applied



801 for under this section, which shall be in addition to all other
802 taxes and fees. The additional fee paid shall be for a period of
803 time to run concurrent with the vehicle's established license tag
804 year. The additional fee is due and payable at the time the
805 original application is made for a distinctive license tag under
806 this section and thereafter annually at the time of renewal
807 registration as long as the owner retains the distinctive license
808 tag. If the owner does not wish to retain the distinctive license
809 tag, he must surrender it to the local county tax collector.

810 (4) The State Tax Commission shall deposit all fees into the
811 State Treasury on the day collected. At the end of each month,
812 the State Tax Commission shall certify to the State Treasurer the
813 total fees collected under this section from the issuance of the
814 distinctive license tags issued under this section. The State
815 Treasurer shall distribute such collections as follows:

816 (a) Thirty-two Dollars and Fifty Cents (\$32.50) of each
817 additional fee collected on distinctive license tags issued
818 pursuant to this section shall be deposited into the State General
819 Fund.

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

824 (c) Fourteen Dollars and Fifty Cents (\$14.50) of each
825 additional fee collected on distinctive license tags issued
826 pursuant to this section shall be deposited to the credit of the
827 State Highway Fund to be expended solely for the repair,
828 maintenance, construction or reconstruction of highways.

829 (5) A regular license tag must be properly displayed as
830 required by law until replaced by a distinctive license tag issued
831 under this section. The regular license tag must be surrendered
832 to the tax collector upon issuance of the distinctive license tag
833 under this section. The tax collector shall issue up to two (2)



834 license decals for each distinctive license tag issued under this
835 section, which will expire the same month and year as the regular
836 license tag.

837 (6) In the case of loss or theft of a distinctive license
838 tag issued under this section, the owner may make application and
839 affidavit for a replacement distinctive license tag as provided by
840 Section 27-19-37. The fee for a replacement distinctive license
841 tag shall be Ten Dollars (\$10.00). The tax collector receiving
842 such application and affidavit shall be entitled to retain and
843 deposit in the county general fund five percent (5%) of the fee
844 for such replacement license tag and the remainder shall be
845 distributed in the same manner as funds from the sale of regular
846 distinctive license tags issued under this section.

847 **SECTION 12.** (1) Any owner of a motor vehicle who is a
848 resident of this state, upon payment of the road and bridge
849 privilege taxes, ad valorem taxes and registration fees as
850 prescribed by law for private carriers of passengers, pickup
851 trucks and other noncommercial motor vehicles, and upon payment of
852 an additional fee in the amount provided in subsection (3) of this
853 section, shall be issued a distinctive license tag for each motor
854 vehicle registered in his name identifying such person as a
855 supporter of the 4-H Club. The distinctive license tags so issued
856 shall be of such color and design as the State Tax Commission,
857 with the advice of the Mississippi 4-H Club Foundation, Inc., may
858 prescribe and shall consist of such letters or numbers, or both,
859 as may be necessary to distinguish each license tag.

860 (2) Application for the distinctive license tags authorized
861 by this section shall be made to the county tax collector on forms
862 prescribed by the State Tax Commission. The application and the
863 additional fee imposed under subsection (3) of this section, less
864 Two Dollars (\$2.00) to be retained by the tax collector, shall be
865 remitted to the State Tax Commission on a monthly basis as
866 prescribed by the commission. The portion of the additional fee



867 retained by the tax collector shall be deposited into the county
868 general fund.

869 (3) Beginning with any registration year commencing on or
870 after July 1, 2002, any person applying for a distinctive license
871 tag under this section shall pay an additional fee in the amount
872 of Thirty Dollars (\$30.00) for each distinctive license tag
873 applied for under this section, which shall be in addition to all
874 other taxes and fees. The additional fee paid shall be for a
875 period of time to run concurrent with the vehicle's established
876 license tag year. The additional fee is due and payable at the
877 time the original application is made for a distinctive license
878 tag under this section and thereafter annually at the time of
879 renewal registration as long as the owner retains the distinctive
880 license tag. If the owner does not wish to retain the distinctive
881 license tag, he must surrender it to the local county tax
882 collector.

883 (4) The State Tax Commission shall deposit all fees into the
884 State Treasury on the day collected. At the end of each month,
885 the State Tax Commission shall certify the total fees collected
886 under this section to the State Treasurer who shall distribute
887 such collections as follows:

888 (a) Twenty-five Dollars (\$25.00) of each additional fee
889 collected on distinctive license tags issued pursuant to this
890 section shall be distributed to the Mississippi 4-H Club
891 Foundation, Inc.

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

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



899 to be expended solely for the repair, maintenance, construction or
900 reconstruction of highways.

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

909 (6) In the case of loss or theft of a distinctive license
910 tag issued under this section, the owner may make application and
911 affidavit for a replacement distinctive license tag as provided by
912 Section 27-19-37. The fee for a replacement distinctive license
913 tag shall be Ten Dollars (\$10.00). The tax collector receiving
914 such application and affidavit shall be entitled to retain and
915 deposit into the county general fund five percent (5%) of the fee
916 for such replacement license tag and the remainder shall be
917 distributed in the same manner as funds from the sale of regular
918 distinctive license tags issued under this section.

919 **SECTION 13.** (1) Any owner of a motor vehicle who is a
920 resident of this state, upon payment of the road and bridge
921 privilege taxes, ad valorem taxes and registration fees as
922 prescribed by law for private carriers of passengers, pickup
923 trucks and other noncommercial motor vehicles, and upon payment of
924 an additional fee in the amount provided in subsection (3) of this
925 section, shall be issued a distinctive license tag for each motor
926 vehicle registered in his name identifying such person as a
927 supporter of the Mississippi Future Farmers of America
928 Association. The distinctive license tags so issued shall be of
929 such color and design as the State Tax Commission, with the advice
930 of the Mississippi Future Farmers of America Association, may



931 prescribe and shall consist of such letters or numbers, or both,
932 as may be necessary to distinguish each license tag.

933 (2) Application for the distinctive license tags authorized
934 by this section shall be made to the county tax collector on forms
935 prescribed by the State Tax Commission. The application and the
936 additional fee imposed under subsection (3) of this section, less
937 Two Dollars (\$2.00) to be retained by the tax collector, shall be
938 remitted to the State Tax Commission on a monthly basis as
939 prescribed by the commission. The portion of the additional fee
940 retained by the tax collector shall be deposited into the county
941 general fund.

942 (3) Beginning with any registration year commencing on or
943 after July 1, 2002, any person applying for a distinctive license
944 tag under this section shall pay an additional fee in the amount
945 of Thirty Dollars (\$30.00) for each distinctive license tag
946 applied for under this section, which shall be in addition to all
947 other taxes and fees. The additional fee paid shall be for a
948 period of time to run concurrent with the vehicle's established
949 license tag year. The additional fee is due and payable at the
950 time the original application is made for a distinctive license
951 tag under this section and thereafter annually at the time of
952 renewal registration as long as the owner retains the distinctive
953 license tag. If the owner does not wish to retain the distinctive
954 license tag, he must surrender it to the local county tax
955 collector.

956 (4) The State Tax Commission shall deposit all fees into the
957 State Treasury on the day collected. At the end of each month,
958 the State Tax Commission shall certify the total fees collected
959 under this section to the State Treasurer who shall distribute
960 such collections as follows:

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



963 section shall be distributed to the Mississippi Future Farmers of
964 America Association.

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

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

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

982 (6) In the case of loss or theft of a distinctive license
983 tag issued under this section, the owner may make application and
984 affidavit for a replacement distinctive license tag as provided by
985 Section 27-19-37. The fee for a replacement distinctive license
986 tag shall be Ten Dollars (\$10.00). The tax collector receiving
987 such application and affidavit shall be entitled to retain and
988 deposit into the county general fund five percent (5%) of the fee
989 for such replacement license tag and the remainder shall be
990 distributed in the same manner as funds from the sale of regular
991 distinctive license tags issued under this section.

992 **SECTION 14.** (1) Any owner of a motor vehicle who is a
993 resident of this state, upon payment of the road and bridge
994 privilege taxes, ad valorem taxes and registration fees as
995 prescribed by law for private carriers of passengers, pickup



996 trucks and other noncommercial motor vehicles, and upon payment of
997 an additional fee in the amount provided in subsection (3) of this
998 section, shall be issued a distinctive license tag for each motor
999 vehicle registered in his name identifying such person as a
1000 supporter of the North Delta Museum. The distinctive license tags
1001 so issued shall be of such color and design as the State Tax
1002 Commission, with the advice of the North Delta Archeological
1003 Association, Inc., may prescribe and shall consist of such letters
1004 or numbers, or both, as may be necessary to distinguish each
1005 license tag.

1006 (2) Application for the distinctive license tags authorized
1007 by this section shall be made to the county tax collector on forms
1008 prescribed by the State Tax Commission. The application and the
1009 additional fee imposed under subsection (3) of this section, less
1010 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1011 remitted to the State Tax Commission on a monthly basis as
1012 prescribed by the commission. The portion of the additional fee
1013 retained by the tax collector shall be deposited into the county
1014 general fund.

1015 (3) Beginning with any registration year commencing on or
1016 after July 1, 2002, any person applying for a distinctive license
1017 tag under this section shall pay an additional fee in the amount
1018 of Thirty Dollars (\$30.00) for each distinctive license tag
1019 applied for under this section, which shall be in addition to all
1020 other taxes and fees. The additional fee paid shall be for a
1021 period of time to run concurrent with the vehicle's established
1022 license tag year. The additional fee is due and payable at the
1023 time the original application is made for a distinctive license
1024 tag under this section and thereafter annually at the time of
1025 renewal registration as long as the owner retains the distinctive
1026 license tag. If the owner does not wish to retain the distinctive
1027 license tag, he must surrender it to the local county tax
1028 collector.



1029 (4) The State Tax Commission shall deposit all fees into the
1030 State Treasury on the day collected. At the end of each month,
1031 the State Tax Commission shall certify the total fees collected
1032 under this section to the State Treasurer who shall distribute
1033 such collections as follows:

1034 (a) Twenty-five Dollars (\$25.00) of each additional fee
1035 collected on distinctive license tags issued pursuant to this
1036 section shall be distributed to the North Delta Archeological
1037 Association, Inc.

1038 (b) One Dollar (\$1.00) of each additional fee collected
1039 on distinctive license tags issued pursuant to this section shall
1040 be deposited into the Mississippi Fire Fighter's Memorial Burn
1041 Center Fund created pursuant to Section 7-9-70.

1042 (c) Two Dollars (\$2.00) of each additional fee
1043 collected on distinctive license tags issued pursuant to this
1044 section shall be deposited to the credit of the State Highway Fund
1045 to be expended solely for the repair, maintenance, construction or
1046 reconstruction of highways.

1047 (5) A regular license tag must be properly displayed as
1048 required by law until replaced by a distinctive license tag under
1049 this section. The regular license tag must be surrendered to the
1050 tax collector upon issuance of the distinctive license tag under
1051 this section. The tax collector shall issue up to two (2) license
1052 decals for each distinctive license tag issued under this section,
1053 which will expire the same month and year as the regular license
1054 tag.

1055 (6) In the case of loss or theft of a distinctive license
1056 tag issued under this section, the owner may make application and
1057 affidavit for a replacement distinctive license tag as provided by
1058 Section 27-19-37. The fee for a replacement distinctive license
1059 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1060 such application and affidavit shall be entitled to retain and
1061 deposit into the county general fund five percent (5%) of the fee



1062 for such replacement license tag and the remainder shall be
1063 distributed in the same manner as funds from the sale of regular
1064 distinctive license tags issued under this section.

1065 **SECTION 15.** (1) Any owner of a motor vehicle, upon payment
1066 of the road and bridge privilege taxes, ad valorem taxes and
1067 registration fees as prescribed by law for private carriers of
1068 passengers, pickup trucks and other noncommercial motor vehicles,
1069 and upon payment of any additional fee required under subsection
1070 (3) of this section, shall be issued a distinctive license tag for
1071 each motor vehicle registered in his name displaying National
1072 Association for Stock Car Auto Racing themes. The distinctive
1073 license tags so issued shall be of a color and design as may be
1074 designated by the State Tax Commission and shall depict such
1075 National Association for Stock Car Auto Racing themes as the State
1076 Tax Commission shall determine appropriate. Such distinctive tags
1077 shall consist of such letters or numbers, or both, as may be
1078 necessary to distinguish each license tag and may, in the
1079 discretion of the State Tax Commission, display the county name.

1080 (2) Application for the distinctive license tags authorized
1081 by this section shall be made to the county tax collector on forms
1082 prescribed by the State Tax Commission. The application and the
1083 additional fee imposed under subsection (3) of this section, less
1084 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1085 shall be remitted to the State Tax Commission on a monthly basis
1086 as prescribed by the commission. The portion of the additional
1087 fee retained by the tax collector shall be deposited into the
1088 county general fund.

1089 (3) Beginning with any registration year commencing on or
1090 after July 1, 2002, any person who applies for a distinctive
1091 license tag under this section shall pay an additional fee in the
1092 amount of Thirty Dollars (\$30.00) for each distinctive license tag
1093 applied for under this section which shall be in addition to all
1094 other taxes and fees. The additional fee paid shall be for a



1095 period of time to run concurrent with the vehicle's established
1096 license tag year. The additional fee is due and payable at the
1097 time the original application is made for a distinctive license
1098 tag under this section and thereafter annually at the time of
1099 renewal registration as long as the owner retains the distinctive
1100 license tag. If the owner does not wish to retain the distinctive
1101 license tag, he must surrender it to the local county tax
1102 collector.

1103 (4) The State Tax Commission shall deposit all fees into the
1104 State Treasury on the day collected. At the end of each month,
1105 the State Tax Commission shall certify to the State Treasurer the
1106 total fees collected under this section from the issuance of
1107 distinctive license tags. The State Treasurer shall distribute
1108 such collections as follows:

1109 (a) One Dollar (\$1.00) of each additional fee collected
1110 on the distinctive license tags issued pursuant to this section
1111 shall be deposited into the Mississippi Fire Fighter's Memorial
1112 Burn Center Fund created pursuant to Section 7-9-90.

1113 (b) Two Dollars (\$2.00) of each additional fee
1114 collected on the distinctive license tags issued pursuant to this
1115 section shall be deposited to the credit of the State Highway Fund
1116 to be expended solely for the repair, maintenance, construction or
1117 reconstruction of highways.

1118 (c) The remainder of each additional fee collected on
1119 the distinctive license tags issued pursuant to this section shall
1120 be deposited to the credit of the State General Fund.

1121 (5) A regular license tag must be properly displayed as
1122 required by law until replaced by a distinctive license tag under
1123 this section. The regular license tag must be surrendered to the
1124 tax collector upon issuance of the distinctive license tag under
1125 this section. The tax collector shall issue up to two (2) license
1126 decals for each distinctive license tag issued under this section,



1127 which will expire the same month and year as the regular license
1128 tag.

1129 (6) In the case of loss or theft of a distinctive license
1130 tag issued under this section, the owner may make application and
1131 affidavit for a replacement distinctive license tag as provided by
1132 Section 27-19-37. The fee for a replacement distinctive license
1133 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1134 such application and affidavit shall be entitled to retain and
1135 deposit into the county general fund five percent (5%) of the fee
1136 for such replacement license tag, and the remainder shall be
1137 distributed in the same manner as funds from the sale of regular
1138 distinctive license tags issued under this section.

1139 **SECTION 16.** (1) Owners of motor vehicles who are residents
1140 of this state, upon complying with the motor vehicle laws relating
1141 to registration and licensing of motor vehicles, and upon payment
1142 of the road and bridge privilege taxes, ad valorem taxes and
1143 registration fees as prescribed by law for private carriers of
1144 passengers, pickup trucks and other noncommercial motor vehicles,
1145 and upon payment of an additional fee in the amount provided in
1146 subsection (3) of this section, shall be issued a distinctive
1147 license tag in recognition of their support for Keep Mississippi
1148 Beautiful, Inc. The distinctive license tags so issued shall be
1149 of such color and design as may be determined finally by the State
1150 Tax Commission based upon three (3) recommendations presented to
1151 the State Tax Commission by Keep Mississippi Beautiful, Inc., and
1152 ranked in order of preference by Keep Mississippi Beautiful, Inc.

1153 (2) Application for the distinctive license tags authorized
1154 by this section shall be made to the county tax collector on forms
1155 prescribed by the State Tax Commission. The application and the
1156 additional fee imposed under subsection (3) of this section, plus
1157 Two Dollars (\$2.00) thereof to be retained by the tax collector as
1158 a processing fee, shall be remitted to the State Tax Commission on
1159 a monthly basis as prescribed by the commission. The portion of



1160 the additional fee retained by the tax collector shall be
1161 deposited into the county general fund. Distinctive license tags
1162 issued under this section shall be issued within forty-five (45)
1163 days after application is made.

1164 (3) Beginning with any registration year commencing on or
1165 after July 1, 2002, any person applying for a distinctive license
1166 tag under this section shall pay an additional fee in the amount
1167 of Twenty Dollars (\$20.00) for each distinctive license tag
1168 applied for under this section which shall be in addition to all
1169 other taxes and fees. The additional fee paid shall be for a
1170 period of time to run concurrent with the vehicle's established
1171 license tag year. The additional fee is due and payable at the
1172 time the original application is made for a distinctive license
1173 tag under this section and thereafter annually at the time of
1174 renewal registration as long as the owner retains the distinctive
1175 license tag. If the owner does not wish to retain the distinctive
1176 license tag, or if the owner sells or transfers the vehicle, he
1177 may surrender the license tag to the local county tax collector
1178 and receive a certificate of credit toward the purchase of a tag
1179 on another vehicle as otherwise provided by law. Distinctive
1180 license tags issued under this section may be transferred by the
1181 owner to any other vehicle owned by the person upon payment of the
1182 regular taxes and fees for a license tag for that vehicle.

1183 (4) The State Tax Commission shall deposit all fees into the
1184 State Treasury on the day collected. At the end of each month,
1185 the State Tax Commission shall certify to the State Treasurer the
1186 total fees collected under this section from the issuance of
1187 distinctive license tags. The State Treasurer shall distribute an
1188 amount equal to Twenty Dollars (\$20.00) of the additional fees
1189 collected for each such distinctive license tag issued under this
1190 section to the Statewide Litter Prevention Fund created under
1191 Section 65-1-167. Monies in the special fund, upon legislative
1192 appropriation, may be expended or provided in Section 65-1-167.



1193 (5) A regular license tag must be properly displayed as
1194 required by law until replaced by a distinctive license tag under
1195 this section. The regular license tag must be surrendered to the
1196 tax collector upon issuance of the distinctive license tag under
1197 this section. The tax collector shall issue up to two (2) license
1198 decals for each distinctive license tag issued under this section,
1199 which will expire the same month and year as the regular license
1200 tag.

1201 (6) In the case of loss or theft of a distinctive license
1202 tag issued under this section, the owner may make application and
1203 affidavit for a replacement distinctive license tag as provided by
1204 Section 27-19-37. The fee for a replacement distinctive license
1205 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1206 such application and affidavit shall be entitled to retain and
1207 deposit in the county general fund five percent (5%) of the fee
1208 for such replacement license tag and the remainder shall be
1209 distributed in the same manner as funds from the sale of regular
1210 distinctive license tags issued under this section.

1211 **SECTION 17.** (1) Any owner of a motor vehicle who is an
1212 aircraft pilot licensed by the Federal Aviation Administration,
1213 upon payment of the road and bridge privilege taxes, ad valorem
1214 taxes and registration fees as prescribed by law for private
1215 carriers of passengers, pickup trucks and other noncommercial
1216 motor vehicles, and upon payment of an additional fee in the
1217 amount provided in subsection (3) of this section, shall be issued
1218 a distinctive license tag for any motor vehicle registered in his
1219 name identifying such person as a private aircraft pilot or a
1220 commercial aircraft pilot. The distinctive license tags so issued
1221 shall be of such color and design as the State Tax Commission may
1222 prescribe and shall consist of such letters or numbers, or both,
1223 as may be necessary to distinguish each license tag.

1224 (2) Application for the distinctive license tags authorized
1225 by this section shall be made to the county tax collector on forms



1226 prescribed by the State Tax Commission. The application and the
1227 additional fee imposed under subsection (3) of this section, less
1228 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1229 shall be remitted to the State Tax Commission on a monthly basis
1230 as prescribed by the commission. The portion of the additional
1231 fee retained by the tax collector shall be deposited into the
1232 county general fund.

1233 (3) Beginning with any registration year commencing on or
1234 after July 1, 2002, any person applying for a distinctive license
1235 tag under this section shall pay an additional fee in the amount
1236 of Thirty Dollars (\$30.00) for each distinctive license tag
1237 applied for under this section, which shall be in addition to all
1238 other taxes and fees. The additional fee paid shall be for a
1239 period of time to run concurrent with the vehicle's established
1240 license tag year. The additional fee is due and payable at the
1241 time the original application is made for a distinctive license
1242 tag under this section and thereafter annually at the time of
1243 renewal registration as long as the owner retains the distinctive
1244 license tag. If the owner does not wish to retain the distinctive
1245 license tag, he must surrender it to the local county tax
1246 collector.

1247 (4) The State Tax Commission shall deposit all fees into the
1248 State Treasury on the day collected. At the end of each month,
1249 the State Tax Commission shall certify to the State Treasurer the
1250 total fees collected under this section from the issuance of the
1251 distinctive license tags issued under this section. The State
1252 Treasurer shall distribute such collections as follows:

1253 (a) Twenty-five Dollars (\$25.00) of each additional fee
1254 collected on distinctive license tags issued pursuant to this
1255 section shall be distributed to the Air Safety Foundation of the
1256 Aircraft Owners and Pilots Association.

1257 (b) One Dollar (\$1.00) of each additional fee collected
1258 on distinctive license tags issued pursuant to this section shall



1259 be deposited into the Mississippi Fire Fighter's Memorial Burn
1260 Center Fund created pursuant to Section 7-9-70.

1261 (c) Two Dollars (\$2.00) of each additional fee
1262 collected on distinctive license tags issued pursuant to this
1263 section shall be deposited to the credit of the State Highway Fund
1264 to be expended solely for the repair, maintenance, construction or
1265 reconstruction of highways.

1266 (5) A regular license tag must be properly displayed as
1267 required by law until replaced by a distinctive license tag under
1268 this section. The regular license tag must be surrendered to the
1269 tax collector upon issuance of the distinctive license tag under
1270 this section. The tax collector shall issue up to two (2) license
1271 decals for each distinctive license tag issued under this section,
1272 which will expire the same month and year as the regular license
1273 tag.

1274 (6) In the case of loss or theft of a distinctive license
1275 tag issued under this section, the owner may make application and
1276 affidavit for a replacement distinctive license tag as provided by
1277 Section 27-19-37. The fee for a replacement distinctive license
1278 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1279 such application and affidavit shall be entitled to retain and
1280 deposit in the county general fund five percent (5%) of the fee
1281 for such replacement license tag and the remainder shall be
1282 distributed in the same manner as funds from the sale of regular
1283 distinctive license tags issued under this section.

1284 **SECTION 18.** (1) Any owner of a motor vehicle who is a
1285 graduate of the United States Military Academy or a student
1286 enrolled at the United States Military Academy, upon complying
1287 with the motor vehicle laws relating to registration and licensing
1288 of motor vehicles, and upon payment of the road and bridge
1289 privilege taxes, ad valorem taxes and registration fees as
1290 prescribed by law for private carriers of passengers, pickup
1291 trucks and other noncommercial motor vehicles, and upon payment of



1292 an additional fee in the amount provided in subsection (3) of this
1293 section, shall be issued a distinctive license tag which displays
1294 the emblem of the United States Military Academy. The distinctive
1295 license tags so issued shall be of such color and design as the
1296 State Tax Commission may prescribe and shall consist of such
1297 letters or numbers, or both, as may be necessary to distinguish
1298 each license tag.

1299 (2) Application for the distinctive license tags authorized
1300 by this section shall be made to the county tax collector on forms
1301 prescribed by the State Tax Commission. The application and the
1302 additional fee imposed under subsection (3) of this section, less
1303 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1304 shall be remitted to the State Tax Commission on a monthly basis
1305 as prescribed by the commission. The portion of the additional
1306 fee retained by the tax collector shall be deposited into the
1307 county general fund.

1308 (3) Beginning with any registration year commencing on or
1309 after July 1, 2002, any person applying for a distinctive license
1310 tag under this section shall pay an additional fee in the amount
1311 of Fifty Dollars (\$50.00) for each distinctive license tag applied
1312 for under this section, which shall be in addition to all other
1313 taxes and fees. The additional fee paid shall be for a period of
1314 time to run concurrent with the vehicle's established license tag
1315 year. The additional fee is due and payable at the time the
1316 original application is made for a distinctive license tag under
1317 this section and thereafter annually at the time of renewal
1318 registration as long as the owner retains the distinctive license
1319 tag. If the owner does not wish to retain the distinctive license
1320 tag, he must surrender it to the local county tax collector.

1321 (4) The State Tax Commission shall deposit all fees into the
1322 State Treasury on the day collected. At the end of each month,
1323 the State Tax Commission shall certify to the State Treasurer the
1324 total fees collected under this section from the issuance of the



1325 distinctive license tags issued under this section. The State
1326 Treasurer shall distribute such collections as follows:

1327 (a) Thirty-two Dollars and Fifty Cents (\$32.50) of each
1328 additional fee collected on distinctive license tags issued
1329 pursuant to this section shall be deposited into the State General
1330 Fund.

1331 (b) One Dollar (\$1.00) of each additional fee collected
1332 on distinctive license tags issued pursuant to this section shall
1333 be deposited into the Mississippi Fire Fighter's Memorial Burn
1334 Center Fund created pursuant to Section 7-9-70.

1335 (c) Fourteen Dollars and Fifty Cents (\$14.50) of each
1336 additional fee collected on distinctive license tags issued
1337 pursuant to this section shall be deposited to the credit of the
1338 State Highway Fund to be expended solely for the repair,
1339 maintenance, construction or reconstruction of highways.

1340 (5) A regular license tag must be properly displayed as
1341 required by law until replaced by a distinctive license tag issued
1342 under this section. The regular license tag must be surrendered
1343 to the tax collector upon issuance of the distinctive license tag
1344 under this section. The tax collector shall issue up to two (2)
1345 license decals for each distinctive license tag issued under this
1346 section, which will expire the same month and year as the regular
1347 license tag.

1348 (6) In the case of loss or theft of a distinctive license
1349 tag issued under this section, the owner may make application and
1350 affidavit for a replacement distinctive license tag as provided by
1351 Section 27-19-37. The fee for a replacement distinctive license
1352 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1353 such application and affidavit shall be entitled to retain and
1354 deposit in the county general fund five percent (5%) of the fee
1355 for such replacement license tag and the remainder shall be
1356 distributed in the same manner as funds from the sale of regular
1357 distinctive license tags issued under this section.



1358 SECTION 19. (1) Any owner of a motor vehicle who is a
1359 graduate of the United States Coast Guard Academy or a student
1360 enrolled at the United States Coast Guard Academy, upon complying
1361 with the motor vehicle laws relating to registration and licensing
1362 of motor vehicles, and upon payment of the road and bridge
1363 privilege taxes, ad valorem taxes and registration fees as
1364 prescribed by law for private carriers of passengers, pickup
1365 trucks and other noncommercial motor vehicles, and upon payment of
1366 an additional fee in the amount provided in subsection (3) of this
1367 section, shall be issued a distinctive license tag which displays
1368 the emblem of the United States Coast Guard Academy. The
1369 distinctive license tags so issued shall be of such color and
1370 design as the State Tax Commission may prescribe and shall consist
1371 of such letters or numbers, or both, as may be necessary to
1372 distinguish each license tag.

1373 (2) Application for the distinctive license tags authorized
1374 by this section shall be made to the county tax collector on forms
1375 prescribed by the State Tax Commission. The application and the
1376 additional fee imposed under subsection (3) of this section, less
1377 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1378 shall be remitted to the State Tax Commission on a monthly basis
1379 as prescribed by the commission. The portion of the additional
1380 fee retained by the tax collector shall be deposited into the
1381 county general fund.

1382 (3) Beginning with any registration year commencing on or
1383 after July 1, 2002, any person applying for a distinctive license
1384 tag under this section shall pay an additional fee in the amount
1385 of Fifty Dollars (\$50.00) for each distinctive license tag applied
1386 for under this section, which shall be in addition to all other
1387 taxes and fees. The additional fee paid shall be for a period of
1388 time to run concurrent with the vehicle's established license tag
1389 year. The additional fee is due and payable at the time the
1390 original application is made for a distinctive license tag under



1391 this section and thereafter annually at the time of renewal
1392 registration as long as the owner retains the distinctive license
1393 tag. If the owner does not wish to retain the distinctive license
1394 tag, he must surrender it to the local county tax collector.

1395 (4) The State Tax Commission shall deposit all fees into the
1396 State Treasury on the day collected. At the end of each month,
1397 the State Tax Commission shall certify to the State Treasurer the
1398 total fees collected under this section from the issuance of the
1399 distinctive license tags issued under this section. The State
1400 Treasurer shall distribute such collections as follows:

1401 (a) Thirty-two Dollars and Fifty Cents (\$32.50) of each
1402 additional fee collected on distinctive license tags issued
1403 pursuant to this section shall be deposited into the State General
1404 Fund.

1405 (b) One Dollar (\$1.00) of each additional fee collected
1406 on distinctive license tags issued pursuant to this section shall
1407 be deposited into the Mississippi Fire Fighter's Memorial Burn
1408 Center Fund created pursuant to Section 7-9-70.

1409 (c) Fourteen Dollars and Fifty Cents (\$14.50) of each
1410 additional fee collected on distinctive license tags issued
1411 pursuant to this section shall be deposited to the credit of the
1412 State Highway Fund to be expended solely for the repair,
1413 maintenance, construction or reconstruction of highways.

1414 (5) A regular license tag must be properly displayed as
1415 required by law until replaced by a distinctive license tag issued
1416 under this section. The regular license tag must be surrendered
1417 to the tax collector upon issuance of the distinctive license tag
1418 under this section. The tax collector shall issue up to two (2)
1419 license decals for each distinctive license tag issued under this
1420 section, which will expire the same month and year as the regular
1421 license tag.

1422 (6) In the case of loss or theft of a distinctive license
1423 tag issued under this section, the owner may make application and



1424 affidavit for a replacement distinctive license tag as provided by
1425 Section 27-19-37. The fee for a replacement distinctive license
1426 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1427 such application and affidavit shall be entitled to retain and
1428 deposit in the county general fund five percent (5%) of the fee
1429 for such replacement license tag and the remainder shall be
1430 distributed in the same manner as funds from the sale of regular
1431 distinctive license tags issued under this section.

1432 SECTION 20. (1) Any owner of a motor vehicle who is a
1433 graduate of the United States Merchant Marine or a student
1434 enrolled at the United States Merchant Marine, upon complying with
1435 the motor vehicle laws relating to registration and licensing of
1436 motor vehicles, and upon payment of the road and bridge privilege
1437 taxes, ad valorem taxes and registration fees as prescribed by law
1438 for private carriers of passengers, pickup trucks and other
1439 noncommercial motor vehicles, and upon payment of an additional
1440 fee in the amount provided in subsection (3) of this section,
1441 shall be issued a distinctive license tag which displays the
1442 emblem of the United States Merchant Marine. The distinctive
1443 license tags so issued shall be of such color and design as the
1444 State Tax Commission may prescribe and shall consist of such
1445 letters or numbers, or both, as may be necessary to distinguish
1446 each license tag.

1447 (2) Application for the distinctive license tags authorized
1448 by this section shall be made to the county tax collector on forms
1449 prescribed by the State Tax Commission. The application and the
1450 additional fee imposed under subsection (3) of this section, less
1451 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1452 shall be remitted to the State Tax Commission on a monthly basis
1453 as prescribed by the commission. The portion of the additional
1454 fee retained by the tax collector shall be deposited into the
1455 county general fund.



1456 (3) Beginning with any registration year commencing on or
1457 after July 1, 2002, any person applying for a distinctive license
1458 tag under this section shall pay an additional fee in the amount
1459 of Fifty Dollars (\$50.00) for each distinctive license tag applied
1460 for under this section, which shall be in addition to all other
1461 taxes and fees. The additional fee paid shall be for a period of
1462 time to run concurrent with the vehicle's established license tag
1463 year. The additional fee is due and payable at the time the
1464 original application is made for a distinctive license tag under
1465 this section and thereafter annually at the time of renewal
1466 registration as long as the owner retains the distinctive license
1467 tag. If the owner does not wish to retain the distinctive license
1468 tag, he must surrender it to the local county tax collector.

1469 (4) The State Tax Commission shall deposit all fees into the
1470 State Treasury on the day collected. At the end of each month,
1471 the State Tax Commission shall certify to the State Treasurer the
1472 total fees collected under this section from the issuance of the
1473 distinctive license tags issued under this section. The State
1474 Treasurer shall distribute such collections as follows:

1475 (a) Thirty-two Dollars and Fifty Cents (\$32.50) of each
1476 additional fee collected on distinctive license tags issued
1477 pursuant to this section shall be deposited into the State General
1478 Fund.

1479 (b) One Dollar (\$1.00) of each additional fee collected
1480 on distinctive license tags issued pursuant to this section shall
1481 be deposited into the Mississippi Fire Fighter's Memorial Burn
1482 Center Fund created pursuant to Section 7-9-70.

1483 (c) Fourteen Dollars and Fifty Cents (\$14.50) of each
1484 additional fee collected on distinctive license tags issued
1485 pursuant to this section shall be deposited to the credit of the
1486 State Highway Fund to be expended solely for the repair,
1487 maintenance, construction or reconstruction of highways.



1488 (5) A regular license tag must be properly displayed as
1489 required by law until replaced by a distinctive license tag issued
1490 under this section. The regular license tag must be surrendered
1491 to the tax collector upon issuance of the distinctive license tag
1492 under this section. The tax collector shall issue up to two (2)
1493 license decals for each distinctive license tag issued under this
1494 section, which will expire the same month and year as the regular
1495 license tag.

1496 (6) In the case of loss or theft of a distinctive license
1497 tag issued under this section, the owner may make application and
1498 affidavit for a replacement distinctive license tag as provided by
1499 Section 27-19-37. The fee for a replacement distinctive license
1500 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1501 such application and affidavit shall be entitled to retain and
1502 deposit in the county general fund five percent (5%) of the fee
1503 for such replacement license tag and the remainder shall be
1504 distributed in the same manner as funds from the sale of regular
1505 distinctive license tags issued under this section.

1506 **SECTION 21.** (1) Any owner of a motor vehicle who is a
1507 graduate of the United States Air Force Academy or a student
1508 enrolled at the United States Air Force Academy, upon complying
1509 with the motor vehicle laws relating to registration and licensing
1510 of motor vehicles, and upon payment of the road and bridge
1511 privilege taxes, ad valorem taxes and registration fees as
1512 prescribed by law for private carriers of passengers, pickup
1513 trucks and other noncommercial motor vehicles, and upon payment of
1514 an additional fee in the amount provided in subsection (3) of this
1515 section, shall be issued a distinctive license tag which displays
1516 the emblem of the United States Air Force Academy. The
1517 distinctive license tags so issued shall be of such color and
1518 design as the State Tax Commission may prescribe and shall consist
1519 of such letters or numbers, or both, as may be necessary to
1520 distinguish each license tag.



1521 (2) Application for the distinctive license tags authorized
1522 by this section shall be made to the county tax collector on forms
1523 prescribed by the State Tax Commission. The application and the
1524 additional fee imposed under subsection (3) of this section, less
1525 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1526 shall be remitted to the State Tax Commission on a monthly basis
1527 as prescribed by the commission. The portion of the additional
1528 fee retained by the tax collector shall be deposited into the
1529 county general fund.

1530 (3) Beginning with any registration year commencing on or
1531 after July 1, 2002, any person applying for a distinctive license
1532 tag under this section shall pay an additional fee in the amount
1533 of Fifty Dollars (\$50.00) for each distinctive license tag applied
1534 for under this section, which shall be in addition to all other
1535 taxes and fees. The additional fee paid shall be for a period of
1536 time to run concurrent with the vehicle's established license tag
1537 year. The additional fee is due and payable at the time the
1538 original application is made for a distinctive license tag under
1539 this section and thereafter annually at the time of renewal
1540 registration as long as the owner retains the distinctive license
1541 tag. If the owner does not wish to retain the distinctive license
1542 tag, he must surrender it to the local county tax collector.

1543 (4) The State Tax Commission shall deposit all fees into the
1544 State Treasury on the day collected. At the end of each month,
1545 the State Tax Commission shall certify to the State Treasurer the
1546 total fees collected under this section from the issuance of the
1547 distinctive license tags issued under this section. The State
1548 Treasurer shall distribute such collections as follows:

1549 (a) Thirty-two Dollars and Fifty Cents (\$32.50) of each
1550 additional fee collected on distinctive license tags issued
1551 pursuant to this section shall be deposited into the State General
1552 Fund.



1553 (b) One Dollar (\$1.00) of each additional fee collected
1554 on distinctive license tags issued pursuant to this section shall
1555 be deposited into the Mississippi Fire Fighter's Memorial Burn
1556 Center Fund created pursuant to Section 7-9-70.

1557 (c) Fourteen Dollars and Fifty Cents (\$14.50) of each
1558 additional fee collected on distinctive license tags issued
1559 pursuant to this section shall be deposited to the credit of the
1560 State Highway Fund to be expended solely for the repair,
1561 maintenance, construction or reconstruction of highways.

1562 (5) A regular license tag must be properly displayed as
1563 required by law until replaced by a distinctive license tag issued
1564 under this section. The regular license tag must be surrendered
1565 to the tax collector upon issuance of the distinctive license tag
1566 under this section. The tax collector shall issue up to two (2)
1567 license decals for each distinctive license tag issued under this
1568 section, which will expire the same month and year as the regular
1569 license tag.

1570 (6) In the case of loss or theft of a distinctive license
1571 tag issued under this section, the owner may make application and
1572 affidavit for a replacement distinctive license tag as provided by
1573 Section 27-19-37. The fee for a replacement distinctive license
1574 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1575 such application and affidavit shall be entitled to retain and
1576 deposit in the county general fund five percent (5%) of the fee
1577 for such replacement license tag and the remainder shall be
1578 distributed in the same manner as funds from the sale of regular
1579 distinctive license tags issued under this section.

1580 **SECTION 22.** (1) Any owner of a motor vehicle who is a
1581 resident of this state, upon payment of the road and bridge
1582 privilege taxes, ad valorem taxes and registration fees as
1583 prescribed by law for private carriers of passengers, pickup
1584 trucks and other noncommercial motor vehicles, and upon payment of
1585 an additional fee in the amount provided in subsection (3) of this



1586 section, shall be issued a distinctive license tag for each motor
1587 vehicle registered in his name identifying such person as a
1588 supporter of the Mississippi Institute of Arts and Letters. The
1589 distinctive license tags so issued shall be of such color and
1590 design as the State Tax Commission, with the advice of the
1591 Mississippi Institute of Arts and Letters, may prescribe and shall
1592 consist of such letters or numbers, or both, as may be necessary
1593 to distinguish each license tag.

1594 (2) Application for the distinctive license tags authorized
1595 by this section shall be made to the county tax collector on forms
1596 prescribed by the State Tax Commission. The application and the
1597 additional fee imposed under subsection (3) of this section, less
1598 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1599 remitted to the State Tax Commission on a monthly basis as
1600 prescribed by the commission. The portion of the additional fee
1601 retained by the tax collector shall be deposited into the county
1602 general fund.

1603 (3) Beginning with any registration year commencing on or
1604 after July 1, 2002, any person applying for a distinctive license
1605 tag under this section shall pay an additional fee in the amount
1606 of Thirty Dollars (\$30.00) for each distinctive license tag
1607 applied for under this section, which shall be in addition to all
1608 other taxes and fees. The additional fee paid shall be for a
1609 period of time to run concurrent with the vehicle's established
1610 license tag year. The additional fee is due and payable at the
1611 time the original application is made for a distinctive license
1612 tag under this section and thereafter annually at the time of
1613 renewal registration as long as the owner retains the distinctive
1614 license tag. If the owner does not wish to retain the distinctive
1615 license tag, he must surrender it to the local county tax
1616 collector.

1617 (4) The State Tax Commission shall deposit all fees into the
1618 State Treasury on the day collected. At the end of each month,



1619 the State Tax Commission shall certify the total fees collected
1620 under this section to the State Treasurer who shall distribute
1621 such collections as follows:

1622 (a) Twenty-five Dollars (\$25.00) of each additional fee
1623 collected on distinctive license tags issued pursuant to this
1624 section shall be distributed to the Mississippi Institute for Arts
1625 and Letters.

1626 (b) One Dollar (\$1.00) of each additional fee collected
1627 on distinctive license tags issued pursuant to this section shall
1628 be deposited into the Mississippi Fire Fighter's Memorial Burn
1629 Center Fund created pursuant to Section 7-9-70.

1630 (c) Two Dollars (\$2.00) of each additional fee
1631 collected on distinctive license tags issued pursuant to this
1632 section shall be deposited to the credit of the State Highway Fund
1633 to be expended solely for the repair, maintenance, construction or
1634 reconstruction of highways.

1635 (5) A regular license tag must be properly displayed as
1636 required by law until replaced by a distinctive license tag under
1637 this section. The regular license tag must be surrendered to the
1638 tax collector upon issuance of the distinctive license tag under
1639 this section. The tax collector shall issue up to two (2) license
1640 decals for each distinctive license tag issued under this section,
1641 which will expire the same month and year as the regular license
1642 tag.

1643 (6) In the case of loss or theft of a distinctive license
1644 tag issued under this section, the owner may make application and
1645 affidavit for a replacement distinctive license tag as provided by
1646 Section 27-19-37. The fee for a replacement distinctive license
1647 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1648 such application and affidavit shall be entitled to retain and
1649 deposit into the county general fund five percent (5%) of the fee
1650 for such replacement license tag and the remainder shall be



1651 distributed in the same manner as funds from the sale of regular
1652 distinctive license tags issued under this section.

1653 SECTION 23. (1) Any owner of a motor vehicle who is a
1654 resident of this state, upon payment of the road and bridge
1655 privilege taxes, ad valorem taxes and registration fees as
1656 prescribed by law for private carriers of passengers, pickup
1657 trucks and other noncommercial motor vehicles, and upon payment of
1658 an additional fee in the amount provided in subsection (3) of this
1659 section, shall be issued a distinctive license tag for each motor
1660 vehicle registered in his name identifying such person as a
1661 supporter of the Mississippi Walking Horse Association. The
1662 distinctive license tags so issued shall be of such color and
1663 design as the State Tax Commission, with the advice of the
1664 Mississippi Walking Horse Association, may prescribe and shall
1665 consist of such letters or numbers, or both, as may be necessary
1666 to distinguish each license tag.

1667 (2) Application for the distinctive license tags authorized
1668 by this section shall be made to the county tax collector on forms
1669 prescribed by the State Tax Commission. The application and the
1670 additional fee imposed under subsection (3) of this section, less
1671 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1672 remitted to the State Tax Commission on a monthly basis as
1673 prescribed by the commission. The portion of the additional fee
1674 retained by the tax collector shall be deposited into the county
1675 general fund.

1676 (3) Beginning with any registration year commencing on or
1677 after July 1, 2002, any person applying for a distinctive license
1678 tag under this section shall pay an additional fee in the amount
1679 of Thirty Dollars (\$30.00) for each distinctive license tag
1680 applied for under this section, which shall be in addition to all
1681 other taxes and fees. The additional fee paid shall be for a
1682 period of time to run concurrent with the vehicle's established
1683 license tag year. The additional fee is due and payable at the



1684 time the original application is made for a distinctive license
1685 tag under this section and thereafter annually at the time of
1686 renewal registration as long as the owner retains the distinctive
1687 license tag. If the owner does not wish to retain the distinctive
1688 license tag, he must surrender it to the local county tax
1689 collector.

1690 (4) The State Tax Commission shall deposit all fees into the
1691 State Treasury on the day collected. At the end of each month,
1692 the State Tax Commission shall certify the total fees collected
1693 under this section to the State Treasurer who shall distribute
1694 such collections as follows:

1695 (a) Twenty-five Dollars (\$25.00) of each additional fee
1696 collected on distinctive license tags issued pursuant to this
1697 section shall be distributed to the Mississippi Walking Horse
1698 Association.

1699 (b) One Dollar (\$1.00) of each additional fee collected
1700 on distinctive license tags issued pursuant to this section shall
1701 be deposited into the Mississippi Fire Fighter's Memorial Burn
1702 Center Fund created pursuant to Section 7-9-70.

1703 (c) Two Dollars (\$2.00) of each additional fee
1704 collected on distinctive license tags issued pursuant to this
1705 section shall be deposited to the credit of the State Highway Fund
1706 to be expended solely for the repair, maintenance, construction or
1707 reconstruction of highways.

1708 (5) A regular license tag must be properly displayed as
1709 required by law until replaced by a distinctive license tag under
1710 this section. The regular license tag must be surrendered to the
1711 tax collector upon issuance of the distinctive license tag under
1712 this section. The tax collector shall issue up to two (2) license
1713 decals for each distinctive license tag issued under this section,
1714 which will expire the same month and year as the regular license
1715 tag.



1716 (6) In the case of loss or theft of a distinctive license
1717 tag issued under this section, the owner may make application and
1718 affidavit for a replacement distinctive license tag as provided by
1719 Section 27-19-37. The fee for a replacement distinctive license
1720 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1721 such application and affidavit shall be entitled to retain and
1722 deposit into the county general fund five percent (5%) of the fee
1723 for such replacement license tag and the remainder shall be
1724 distributed in the same manner as funds from the sale of regular
1725 distinctive license tags issued under this section.

1726 **SECTION 24.** (1) Any owner of a motor vehicle who is a
1727 resident of this state, upon payment of the road and bridge
1728 privilege taxes, ad valorem taxes and registration fees as
1729 prescribed by law for private carriers of passengers, pickup
1730 trucks and other noncommercial motor vehicles, and upon payment of
1731 an additional fee in the amount provided in subsection (3) of this
1732 section, shall be issued a distinctive trauma care license tag for
1733 each motor vehicle registered in his name. The distinctive
1734 license tags so issued shall be of such color and design as the
1735 State Tax Commission, with the advice of the Emergency Medical
1736 Services Advisory Council created under Section 41-59-7, may
1737 prescribe. The words "Preventing Injuries" shall be centered at
1738 the bottom of the license tag. The State Tax Commission shall
1739 consist of such letters or numbers, or both, as may be necessary
1740 to distinguish each license tag.

1741 (2) Application for the distinctive license tags authorized
1742 by this section shall be made to the county tax collector on forms
1743 prescribed by the State Tax Commission. The application and the
1744 additional fee imposed under subsection (3) of this section, less
1745 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1746 remitted to the State Tax Commission on a monthly basis as
1747 prescribed by the commission. The portion of the additional fee



1748 retained by the tax collector shall be deposited into the county
1749 general fund.

1750 (3) Beginning with any registration year commencing on or
1751 after July 1, 2002, any person applying for a distinctive license
1752 tag under this section shall pay an additional fee in the amount
1753 of Thirty Dollars (\$30.00) for each distinctive license tag
1754 applied for under this section, which shall be in addition to all
1755 other taxes and fees. The additional fee paid shall be for a
1756 period of time to run concurrent with the vehicle's established
1757 license tag year. The additional fee is due and payable at the
1758 time the original application is made for a distinctive license
1759 tag under this section and thereafter annually at the time of
1760 renewal registration as long as the owner retains the distinctive
1761 license tag. If the owner does not wish to retain the distinctive
1762 license tag, he must surrender it to the local county tax
1763 collector.

1764 (4) The State Tax Commission shall deposit all fees into the
1765 State Treasury on the day collected. At the end of each month,
1766 the State Tax Commission shall certify the total fees collected
1767 under this section to the State Treasurer who shall distribute
1768 such collections as follows:

1769 (a) Twenty-five Dollars (\$25.00) of each additional fee
1770 collected on distinctive license tags issued pursuant to this
1771 section shall be deposited into the Mississippi Trauma Care
1772 Systems Fund established in Section 41-59-75.

1773 (b) One Dollar (\$1.00) of each additional fee collected
1774 on distinctive license tags issued pursuant to this section shall
1775 be deposited into the Mississippi Fire Fighter's Memorial Burn
1776 Center Fund created pursuant to Section 7-9-70.

1777 (c) Two Dollars (\$2.00) of each additional fee
1778 collected on distinctive license tags issued pursuant to this
1779 section shall be deposited to the credit of the State Highway Fund



1780 to be expended solely for the repair, maintenance, construction or
1781 reconstruction of highways.

1782 (5) A regular license tag must be properly displayed as
1783 required by law until replaced by a distinctive license tag under
1784 this section. The regular license tag must be surrendered to the
1785 tax collector upon issuance of the distinctive license tag under
1786 this section. The tax collector shall issue up to two (2) license
1787 decals for each distinctive license tag issued under this section,
1788 which will expire the same month and year as the regular license
1789 tag.

1790 (6) In the case of loss or theft of a distinctive license
1791 tag issued under this section, the owner may make application and
1792 affidavit for a replacement distinctive license tag as provided by
1793 Section 27-19-37. The fee for a replacement distinctive license
1794 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1795 such application and affidavit shall be entitled to retain and
1796 deposit into the county general fund five percent (5%) of the fee
1797 for such replacement license tag and the remainder shall be
1798 distributed in the same manner as funds from the sale of regular
1799 distinctive license tags issued under this section.

1800 **SECTION 25.** This act shall take effect and be in force from
1801 and after July 1, 2002.

