

By: Senator(s) Minor

To: Finance

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 IMPOSE AN ADDITIONAL FEE FOR THE DISTINCTIVE LICENSE
38 TAGS AUTHORIZED IN THIS ACT; TO PROVIDE FOR THE DISTRIBUTION OF
39 SUCH ADDITIONAL FEES; AND FOR RELATED PURPOSES.

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

41 **SECTION 1.** (1) Any owner of a motor vehicle who is a member
42 of Lions of Mississippi, upon payment of the road and bridge
43 privilege taxes, ad valorem taxes and registration fees as
44 prescribed by law for private carriers of passengers, pickup
45 trucks and other noncommercial motor vehicles, and upon payment of



46 an additional fee in the amount provided in subsection (3) of this
47 section, shall be issued a distinctive license tag for any motor
48 vehicle registered in his name identifying such person as a member
49 of Lions of Mississippi. The distinctive license tags so issued
50 shall be of such color and design as the State Tax Commission,
51 with the advice of Lions of Mississippi, may prescribe and shall
52 consist of such letters or numbers, or both, as may be necessary
53 to distinguish each license tag.

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

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

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



79 the State Tax Commission shall certify to the State Treasurer the
80 total fees collected under this section from the issuance of the
81 distinctive license tags issued under this section. The State
82 Treasurer shall distribute such collections as follows:

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

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

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

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

104 (6) In the case of loss or theft of a distinctive license
105 tag issued under this section, the owner may make application and
106 affidavit for a replacement distinctive license tag as provided by
107 Section 27-19-37. The fee for a replacement distinctive license
108 tag shall be Ten Dollars (\$10.00). The tax collector receiving
109 such application and affidavit shall be entitled to retain and
110 deposit in the county general fund five percent (5%) of the fee
111 for such replacement license tag and the remainder shall be



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

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

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

140 (3) Beginning with any registration year commencing on or
141 after July 1, 2002, any person applying for a distinctive license
142 tag under this section shall pay an additional fee in the amount
143 of Thirty Dollars (\$30.00) for each distinctive license tag
144 applied for under this section which shall be in addition to all



145 other taxes and fees. The additional fee paid shall be for a
146 period of time to run concurrent with the vehicle's established
147 license tag year. The additional fee is due and payable at the
148 time the original application is made for a distinctive license
149 tag under this section and thereafter annually at the time of
150 renewal registration as long as the owner retains the distinctive
151 license tag. If the owner does not wish to retain the distinctive
152 license tag, or if the owner sells or transfers the vehicle, he
153 may surrender the license tag to the local county tax collector
154 and receive a certificate of credit toward the purchase of a tag
155 on another vehicle as otherwise provided by law. Distinctive
156 license tags issued under this section may be transferred by the
157 owner to any other vehicle owned by him upon payment of the
158 regular taxes and fees for a license tag for that vehicle.

159 (4) The State Tax Commission shall deposit all fees into the
160 State Treasury on the day collected. At the end of each month,
161 the State Tax Commission shall certify to the State Treasurer the
162 total fees collected under this section from the issuance of
163 distinctive license tags under this section. The State Treasurer
164 shall distribute such collections as follows:

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

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

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



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

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

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

207 **SECTION 3.** (1) Any owner of a motor vehicle who is a
208 resident of this state, upon payment of the road and bridge
209 privilege taxes, ad valorem taxes and registration fees as
210 prescribed by law for private carriers of passengers, pickup



211 trucks and other noncommercial motor vehicles, and upon payment of
212 an additional fee in the amount provided in subsection (3) of this
213 section, shall be issued a distinctive license tag for each motor
214 vehicle registered in his name identifying such person as a
215 supporter of Mississippi public education. The distinctive
216 license tags so issued shall be of such color and design as the
217 State Tax Commission, with the advice of the State Board of
218 Education, may prescribe, and shall consist of such letters or
219 numbers, or both, as may be necessary to distinguish each license
220 tag.

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

230 (3) Beginning with any registration year commencing on or
231 after July 1, 2002, any person applying for a distinctive license
232 tag under this section shall pay an additional fee in the amount
233 of Thirty Dollars (\$30.00) for each distinctive license tag
234 applied for under this section, which shall be in addition to all
235 other taxes and fees. The additional fee paid shall be for a
236 period of time to run concurrent with the vehicle's established
237 license tag year. The additional fee is due and payable at the
238 time the original application is made for a distinctive license
239 tag under this section and thereafter annually at the time of
240 renewal registration as long as the owner retains the distinctive
241 license tag. If the owner does not wish to retain the distinctive
242 license tag, he must surrender it to the local county tax
243 collector.



244 (4) The State Tax Commission shall deposit all fees into the
245 State Treasury on the day collected. At the end of each month,
246 the State Tax Commission shall certify to the State Treasurer the
247 total fees collected under this section from the issuance of the
248 distinctive license tags issued under this section. The State
249 Treasurer shall distribute such collections as follows:

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

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

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

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

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



277 such application and affidavit shall be entitled to retain and
278 deposit into the county general fund five percent (5%) of the fee
279 for such replacement license tag and the remainder shall be
280 distributed proportionately in the same manner as funds from the
281 sale of regular distinctive license tags issued under this
282 section.

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

296 **SECTION 5.** (1) In recognition of the patriotic services
297 rendered the United States, Mississippi and the citizens thereof,
298 any resident of the state who is on active duty with the Armed
299 Forces of the United States, upon payment of the road and bridge
300 privilege taxes, ad valorem taxes and registration fees as
301 prescribed by law for private carriers of passengers, pickup
302 trucks and other noncommercial motor vehicles, and upon payment of
303 an additional fee in the amount provided in subsection (3) of this
304 section, shall be issued a distinctive motor vehicle license plate
305 or tag identifying him as an active duty member of the United
306 States Armed Forces. The distinctive license tags so issued shall
307 be of such color and design as the State Tax Commission may
308 prescribe and shall consist of such letters or numbers, or both,
309 as may be necessary to distinguish each license tag.



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

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

335 (4) The State Tax Commission shall deposit all fees into the
336 State Treasury on the day collected. At the end of each month,
337 the State Tax Commission shall certify the total fees collected
338 under this section to the State Treasurer who shall distribute
339 such collections as follows:

340 (a) Twenty-five Dollars (\$25.00) of each additional fee
341 collected on distinctive license tags issued pursuant to this
342 section shall be deposited into a special fund that is created in



343 the State Treasury. Monies in the fund may be expended by the
344 Mississippi State Veterans Affairs Board for the maintenance,
345 operation and administration of state veterans homes.

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

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

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

363 (6) In the case of loss or theft of a distinctive license
364 tag issued under this section, the owner may make application and
365 affidavit for a replacement distinctive license tag as provided by
366 Section 27-19-37. The fee for a replacement distinctive license
367 tag shall be Ten Dollars (\$10.00). The tax collector receiving
368 such application and affidavit shall be entitled to retain and
369 deposit into the county general fund five percent (5%) of the fee
370 for such replacement license tag and the remainder shall be
371 distributed in the same manner as funds from the sale of regular
372 distinctive license tags issued under this section.

373 **SECTION 6.** (1) Any owner of a motor vehicle who is a duly
374 elected constable, upon payment of the road and bridge privilege
375 taxes, ad valorem taxes and registration fees as prescribed by law



376 for private carriers of passengers, pickup trucks and other
377 noncommercial motor vehicles, and upon payment of an additional
378 fee in the amount provided in subsection (3) of this section,
379 shall be issued a distinctive license tag for any motor vehicle
380 registered in his name identifying the person as a constable. The
381 distinctive license tags so issued shall be of such color and
382 design as the State Tax Commission may prescribe and shall consist
383 of such letters or numbers, or both, as may be necessary to
384 distinguish each license tag.

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

394 (3) Beginning with any registration year commencing on or
395 after July 1, 2002, any person applying for a distinctive license
396 tag under this section shall pay an additional fee in the amount
397 of Thirty Dollars (\$30.00) for each distinctive license tag
398 applied for under this section, which shall be in addition to all
399 other taxes and fees. The additional fee paid shall be for a
400 period of time to run concurrent with the vehicle's established
401 license tag year. The additional fee is due and payable at the
402 time the original application is made for a distinctive license
403 tag under this section and thereafter annually at the time of
404 renewal registration as long as the owner retains the distinctive
405 license tag. If the owner does not wish to retain the distinctive
406 license tag, he must surrender it to the local county tax
407 collector.



408 (4) The State Tax Commission shall deposit all fees into the
409 State Treasury on the day collected. At the end of each month,
410 the State Tax Commission shall certify to the State Treasurer the
411 total fees collected under this section from the issuance of the
412 distinctive license tags issued under this section. The State
413 Treasurer shall distribute such collections as follows:

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

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

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

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

434 (6) In the case of loss or theft of a distinctive license
435 tag issued under this section, the owner may make application and
436 affidavit for a replacement distinctive license tag as provided by
437 Section 27-19-37. The fee for a replacement distinctive license
438 tag shall be Ten Dollars (\$10.00). The tax collector receiving
439 such application and affidavit shall be entitled to retain and
440 deposit in the county general fund five percent (5%) of the fee



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

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

460 (2) The distinctive license tags authorized in this section
461 shall be prepared by the State Tax Commission and shall be issued
462 through the tax collectors of the several counties of the state in
463 the same manner as are other motor vehicle license tags, and the
464 tax collectors shall be entitled to their regular fees for their
465 services. Application for the distinctive license tags authorized
466 by this section shall be made to the county tax collector on forms
467 prescribed by the State Tax Commission. Applicants for the
468 distinctive license tags shall present to the tax collector proof
469 of their membership in the Mississippi State Guard by means of a
470 certificate signed by the commanding officer of the applicant on
471 forms prescribed by the State Tax Commission. The application and
472 the additional fee imposed under subsection (3) of this section,
473 less Two Dollars (\$2.00) thereof to be retained by the tax



474 collector, shall be remitted to the State Tax Commission on a
475 monthly basis as prescribed by the commission. The portion of the
476 additional fee retained by the tax collector shall be deposited
477 into the county general fund.

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

492 (4) The State Tax Commission shall deposit all fees into the
493 State Treasury on the day collected. At the end of each month,
494 the State Tax Commission shall certify to the State Treasurer the
495 total fees collected under this section from the issuance of the
496 distinctive license tags issued under this section. The State
497 Treasurer shall distribute such collections as follows:

498 (a) Twenty-five Dollars (\$25.00) of each additional fee
499 collected on distinctive license tags issued pursuant to this
500 section shall be deposited to the credit of a fund to be
501 administered by the board overseeing the veterans nursing homes in
502 this state for the benefit of indigent veterans who are residents
503 of such nursing homes.

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



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

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

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

520 (6) The distinctive license tags issued under this section
521 shall not be transferable between motor vehicle owners. If the
522 owner of a vehicle bearing a distinctive license tag sells,
523 trades, exchanges or otherwise disposes of the vehicle, the tag
524 shall be retained by the owner to whom issued and returned by the
525 owner to the tax collector of the county.

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

534 (8) In the case of loss or theft of a distinctive license
535 tag issued under this section, the owner may make application and
536 affidavit for a replacement distinctive license tag as provided by
537 Section 27-19-37. The fee for a replacement distinctive license
538 tag shall be Ten Dollars (\$10.00). The tax collector receiving



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

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

559 (2) Application for the distinctive license tags authorized
560 by this section shall be made to the county tax collector on forms
561 prescribed by the State Tax Commission. The application and the
562 additional fee imposed under subsection (3) of this section, less
563 Two Dollars (\$2.00) thereof to be retained by the tax collector,
564 shall be remitted to the State Tax Commission on a monthly basis
565 as prescribed by the commission. The portion of the additional
566 fee retained by the tax collector shall be deposited into the
567 county general fund.

568 (3) Beginning with any registration year commencing on or
569 after July 1, 2002, any person applying for a distinctive license
570 tag under this section shall pay an additional fee in the amount
571 of Thirty Dollars (\$30.00) for each distinctive license tag



572 applied for under this section, which shall be in addition to all
573 other taxes and fees. The additional fee paid shall be for a
574 period of time to run concurrent with the vehicle's established
575 license tag year. The additional fee is due and payable at the
576 time the original application is made for a distinctive license
577 tag under this section and thereafter annually at the time of
578 renewal registration as long as the owner retains the distinctive
579 license tag. If the owner does not wish to retain the distinctive
580 license tag, he must surrender it to the local county tax
581 collector.

582 (4) The State Tax Commission shall deposit all fees into the
583 State Treasury on the day collected. At the end of each month,
584 the State Tax Commission shall certify to the State Treasurer the
585 total fees collected under this section from the issuance of the
586 distinctive license tags issued under this section. The State
587 Treasurer shall distribute such collections as follows:

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

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

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

601 (5) A regular license tag must be properly displayed as
602 required by law until replaced by a distinctive license tag issued
603 under this section. The regular license tag must be surrendered
604 to the tax collector upon issuance of the distinctive license tag



605 under this section. The tax collector shall issue up to two (2)
606 license decals for each distinctive license tag issued under this
607 section, which will expire the same month and year as the regular
608 license tag.

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

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

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



638 as prescribed by the commission. The portion of the additional
639 fee retained by the tax collector shall be deposited into the
640 county general fund.

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

655 (4) The State Tax Commission shall deposit all fees into the
656 State Treasury on the day collected. At the end of each month,
657 the State Tax Commission shall certify to the State Treasurer the
658 total fees collected under this section from the issuance of the
659 distinctive license tags issued under this section. The State
660 Treasurer shall distribute such collections as follows:

661 (a) Twenty-five Dollars (\$25.00) of each additional fee
662 collected on distinctive license tags issued pursuant to this
663 section shall be distributed to Knights of Columbus of
664 Mississippi.

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

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



671 section shall be deposited to the credit of the State Highway Fund
672 to be expended solely for the repair, maintenance, construction or
673 reconstruction of highways.

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

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

692 **SECTION 10.** (1) Any owner of a motor vehicle who is a
693 member of any society such as academic, professional, honorary,
694 Masonic, or so-called Greek letter fraternities or sororities, or
695 similar organization whether of a local or connectional character
696 that is established under Section 37-111-1 et seq., upon payment
697 of the road and bridge privilege taxes, ad valorem taxes and
698 registration fees as prescribed by law for private carriers of
699 passengers, pickup trucks and other noncommercial motor vehicles,
700 and upon payment of an additional fee in the amount provided in
701 subsection (3) of this section, shall be issued a distinctive
702 license tag for any motor vehicle registered in his name
703 identifying such person as a member of such a society or



704 organization. The distinctive license tags so issued shall be of
705 such color and design as the State Tax Commission may prescribe
706 and shall consist of such letters or numbers, or both, as may be
707 necessary to distinguish each license tag.

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

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

731 (4) The State Tax Commission shall deposit all fees into the
732 State Treasury on the day collected. At the end of each month,
733 the State Tax Commission shall certify to the State Treasurer the
734 total fees collected under this section from the issuance of the
735 distinctive license tags issued under this section. The State
736 Treasurer shall distribute such collections as follows:



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

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

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

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

757 (6) In the case of loss or theft of a distinctive license
758 tag issued under this section, the owner may make application and
759 affidavit for a replacement distinctive license tag as provided by
760 Section 27-19-37. The fee for a replacement distinctive license
761 tag shall be Ten Dollars (\$10.00). The tax collector receiving
762 such application and affidavit shall be entitled to retain and
763 deposit in the county general fund five percent (5%) of the fee
764 for such replacement license tag and the remainder shall be
765 distributed in the same manner as funds from the sale of regular
766 distinctive license tags issued under this section.

767 **SECTION 11.** (1) Any owner of a motor vehicle who is a
768 graduate of the United States Naval Academy or a student enrolled
769 at the United States Naval Academy, upon complying with the motor



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

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

791 (3) Beginning with any registration year commencing on or
792 after July 1, 2002, any person applying for a distinctive license
793 tag under this section shall pay an additional fee in the amount
794 of Fifty Dollars (\$50.00) for each distinctive license tag applied
795 for under this section, which shall be in addition to all other
796 taxes and fees. The additional fee paid shall be for a period of
797 time to run concurrent with the vehicle's established license tag
798 year. The additional fee is due and payable at the time the
799 original application is made for a distinctive license tag under
800 this section and thereafter annually at the time of renewal
801 registration as long as the owner retains the distinctive license



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

804 (4) The State Tax Commission shall deposit all fees into the
805 State Treasury on the day collected. At the end of each month,
806 the State Tax Commission shall certify to the State Treasurer the
807 total fees collected under this section from the issuance of the
808 distinctive license tags issued under this section. The State
809 Treasurer shall distribute such collections as follows:

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

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

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

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

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



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

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

854 (2) Application for the distinctive license tags authorized
855 by this section shall be made to the county tax collector on forms
856 prescribed by the State Tax Commission. The application and the
857 additional fee imposed under subsection (3) of this section, less
858 Two Dollars (\$2.00) to be retained by the tax collector, shall be
859 remitted to the State Tax Commission on a monthly basis as
860 prescribed by the commission. The portion of the additional fee
861 retained by the tax collector shall be deposited into the county
862 general fund.

863 (3) Beginning with any registration year commencing on or
864 after July 1, 2002, any person applying for a distinctive license
865 tag under this section shall pay an additional fee in the amount
866 of Thirty Dollars (\$30.00) for each distinctive license tag
867 applied for under this section, which shall be in addition to all



868 other taxes and fees. The additional fee paid shall be for a
869 period of time to run concurrent with the vehicle's established
870 license tag year. The additional fee is due and payable at the
871 time the original application is made for a distinctive license
872 tag under this section and thereafter annually at the time of
873 renewal registration as long as the owner retains the distinctive
874 license tag. If the owner does not wish to retain the distinctive
875 license tag, he must surrender it to the local county tax
876 collector.

877 (4) The State Tax Commission shall deposit all fees into the
878 State Treasury on the day collected. At the end of each month,
879 the State Tax Commission shall certify the total fees collected
880 under this section to the State Treasurer who shall distribute
881 such collections as follows:

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

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

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

895 (5) A regular license tag must be properly displayed as
896 required by law until replaced by a distinctive license tag under
897 this section. The regular license tag must be surrendered to the
898 tax collector upon issuance of the distinctive license tag under
899 this section. The tax collector shall issue up to two (2) license
900 decals for each distinctive license tag issued under this section,



901 which will expire the same month and year as the regular license
902 tag.

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

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

927 (2) Application for the distinctive license tags authorized
928 by this section shall be made to the county tax collector on forms
929 prescribed by the State Tax Commission. The application and the
930 additional fee imposed under subsection (3) of this section, less
931 Two Dollars (\$2.00) to be retained by the tax collector, shall be
932 remitted to the State Tax Commission on a monthly basis as
933 prescribed by the commission. The portion of the additional fee



934 retained by the tax collector shall be deposited into the county
935 general fund.

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

950 (4) The State Tax Commission shall deposit all fees into the
951 State Treasury on the day collected. At the end of each month,
952 the State Tax Commission shall certify the total fees collected
953 under this section to the State Treasurer who shall distribute
954 such collections as follows:

955 (a) Twenty-five Dollars (\$25.00) of each additional fee
956 collected on distinctive license tags issued pursuant to this
957 section shall be distributed to the Mississippi Future Farmers of
958 America Association.

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

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



966 to be expended solely for the repair, maintenance, construction or
967 reconstruction of highways.

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

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

986 **SECTION 14.** (1) Any owner of a motor vehicle who is a
987 resident of this state, upon payment of the road and bridge
988 privilege taxes, ad valorem taxes and registration fees as
989 prescribed by law for private carriers of passengers, pickup
990 trucks and other noncommercial motor vehicles, and upon payment of
991 an additional fee in the amount provided in subsection (3) of this
992 section, shall be issued a distinctive license tag for each motor
993 vehicle registered in his name identifying such person as a
994 supporter of the North Delta Museum. The distinctive license tags
995 so issued shall be of such color and design as the State Tax
996 Commission, with the advice of the North Delta Archeological
997 Association, Inc., may prescribe and shall consist of such letters



998 or numbers, or both, as may be necessary to distinguish each
999 license tag.

1000 (2) Application for the distinctive license tags authorized
1001 by this section shall be made to the county tax collector on forms
1002 prescribed by the State Tax Commission. The application and the
1003 additional fee imposed under subsection (3) of this section, less
1004 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1005 remitted to the State Tax Commission on a monthly basis as
1006 prescribed by the commission. The portion of the additional fee
1007 retained by the tax collector shall be deposited into the county
1008 general fund.

1009 (3) Beginning with any registration year commencing on or
1010 after July 1, 2002, any person applying for a distinctive license
1011 tag under this section shall pay an additional fee in the amount
1012 of Thirty Dollars (\$30.00) for each distinctive license tag
1013 applied for under this section, which shall be in addition to all
1014 other taxes and fees. The additional fee paid shall be for a
1015 period of time to run concurrent with the vehicle's established
1016 license tag year. The additional fee is due and payable at the
1017 time the original application is made for a distinctive license
1018 tag under this section and thereafter annually at the time of
1019 renewal registration as long as the owner retains the distinctive
1020 license tag. If the owner does not wish to retain the distinctive
1021 license tag, he must surrender it to the local county tax
1022 collector.

1023 (4) The State Tax Commission shall deposit all fees into the
1024 State Treasury on the day collected. At the end of each month,
1025 the State Tax Commission shall certify the total fees collected
1026 under this section to the State Treasurer who shall distribute
1027 such collections as follows:

1028 (a) Twenty-five Dollars (\$25.00) of each additional fee
1029 collected on distinctive license tags issued pursuant to this



1030 section shall be distributed to the North Delta Archeological
1031 Association, Inc.

1032 (b) One Dollar (\$1.00) of each additional fee collected
1033 on distinctive license tags issued pursuant to this section shall
1034 be deposited into the Mississippi Fire Fighter's Memorial Burn
1035 Center Fund created pursuant to Section 7-9-70.

1036 (c) Two Dollars (\$2.00) of each additional fee
1037 collected on distinctive license tags issued pursuant to this
1038 section shall be deposited to the credit of the State Highway Fund
1039 to be expended solely for the repair, maintenance, construction or
1040 reconstruction of highways.

1041 (5) A regular license tag must be properly displayed as
1042 required by law until replaced by a distinctive license tag under
1043 this section. The regular license tag must be surrendered to the
1044 tax collector upon issuance of the distinctive license tag under
1045 this section. The tax collector shall issue up to two (2) license
1046 decals for each distinctive license tag issued under this section,
1047 which will expire the same month and year as the regular license
1048 tag.

1049 (6) In the case of loss or theft of a distinctive license
1050 tag issued under this section, the owner may make application and
1051 affidavit for a replacement distinctive license tag as provided by
1052 Section 27-19-37. The fee for a replacement distinctive license
1053 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1054 such application and affidavit shall be entitled to retain and
1055 deposit into the county general fund five percent (5%) of the fee
1056 for such replacement license tag and the remainder shall be
1057 distributed in the same manner as funds from the sale of regular
1058 distinctive license tags issued under this section.

1059 **SECTION 15.** (1) Any owner of a motor vehicle, upon payment
1060 of the road and bridge privilege taxes, ad valorem taxes and
1061 registration fees as prescribed by law for private carriers of
1062 passengers, pickup trucks and other noncommercial motor vehicles,



1063 and upon payment of any additional fee required under subsection
1064 (3) of this section, shall be issued a distinctive license tag for
1065 each motor vehicle registered in his name displaying National
1066 Association for Stock Car Auto Racing themes. The distinctive
1067 license tags so issued shall be of a color and design as may be
1068 designated by the State Tax Commission and shall depict such
1069 National Association for Stock Car Auto Racing themes as the State
1070 Tax Commission shall determine appropriate. Such distinctive tags
1071 shall consist of such letters or numbers, or both, as may be
1072 necessary to distinguish each license tag and may, in the
1073 discretion of the State Tax Commission, display the county name.

1074 (2) Application for the distinctive license tags authorized
1075 by this section shall be made to the county tax collector on forms
1076 prescribed by the State Tax Commission. The application and the
1077 additional fee imposed under subsection (3) of this section, less
1078 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1079 shall be remitted to the State Tax Commission on a monthly basis
1080 as prescribed by the commission. The portion of the additional
1081 fee retained by the tax collector shall be deposited into the
1082 county general fund.

1083 (3) Beginning with any registration year commencing on or
1084 after July 1, 2002, any person who applies for a distinctive
1085 license tag under this section shall pay an additional fee in the
1086 amount of Thirty Dollars (\$30.00) for each distinctive license tag
1087 applied for under this section which shall be in addition to all
1088 other taxes and fees. The additional fee paid shall be for a
1089 period of time to run concurrent with the vehicle's established
1090 license tag year. The additional fee is due and payable at the
1091 time the original application is made for a distinctive license
1092 tag under this section and thereafter annually at the time of
1093 renewal registration as long as the owner retains the distinctive
1094 license tag. If the owner does not wish to retain the distinctive



1095 license tag, he must surrender it to the local county tax
1096 collector.

1097 (4) The State Tax Commission shall deposit all fees into the
1098 State Treasury on the day collected. At the end of each month,
1099 the State Tax Commission shall certify to the State Treasurer the
1100 total fees collected under this section from the issuance of
1101 distinctive license tags. The State Treasurer shall distribute
1102 such collections as follows:

1103 (a) One Dollar (\$1.00) of each additional fee collected
1104 on the distinctive license tags issued pursuant to this section
1105 shall be deposited into the Mississippi Fire Fighter's Memorial
1106 Burn Center Fund created pursuant to Section 7-9-90.

1107 (b) Two Dollars (\$2.00) of each additional fee
1108 collected on the distinctive license tags issued pursuant to this
1109 section shall be deposited to the credit of the State Highway Fund
1110 to be expended solely for the repair, maintenance, construction or
1111 reconstruction of highways.

1112 (c) The remainder of each additional fee collected on
1113 the distinctive license tags issued pursuant to this section shall
1114 be deposited to the credit of the State General Fund.

1115 (5) A regular license tag must be properly displayed as
1116 required by law until replaced by a distinctive license tag under
1117 this section. The regular license tag must be surrendered to the
1118 tax collector upon issuance of the distinctive license tag under
1119 this section. The tax collector shall issue up to two (2) license
1120 decals for each distinctive license tag issued under this section,
1121 which will expire the same month and year as the regular license
1122 tag.

1123 (6) In the case of loss or theft of a distinctive license
1124 tag issued under this section, the owner may make application and
1125 affidavit for a replacement distinctive license tag as provided by
1126 Section 27-19-37. The fee for a replacement distinctive license
1127 tag shall be Ten Dollars (\$10.00). The tax collector receiving



1128 such application and affidavit shall be entitled to retain and
1129 deposit into the county general fund five percent (5%) of the fee
1130 for such replacement license tag, and the remainder shall be
1131 distributed in the same manner as funds from the sale of regular
1132 distinctive license tags issued under this section.

1133 **SECTION 16.** (1) Owners of motor vehicles who are residents
1134 of this state, upon complying with the motor vehicle laws relating
1135 to registration and licensing of motor vehicles, and upon payment
1136 of the road and bridge privilege taxes, ad valorem taxes and
1137 registration fees as prescribed by law for private carriers of
1138 passengers, pickup trucks and other noncommercial motor vehicles,
1139 and upon payment of an additional fee in the amount provided in
1140 subsection (3) of this section, shall be issued a distinctive
1141 license tag in recognition of their support for Keep Mississippi
1142 Beautiful, Inc. The distinctive license tags so issued shall be
1143 of such color and design as may be determined finally by the State
1144 Tax Commission based upon three (3) recommendations presented to
1145 the State Tax Commission by Keep Mississippi Beautiful, Inc., and
1146 ranked in order of preference by Keep Mississippi Beautiful, Inc.

1147 (2) Application for the distinctive license tags authorized
1148 by this section shall be made to the county tax collector on forms
1149 prescribed by the State Tax Commission. The application and the
1150 additional fee imposed under subsection (3) of this section, plus
1151 Two Dollars (\$2.00) thereof to be retained by the tax collector as
1152 a processing fee, shall be remitted to the State Tax Commission on
1153 a monthly basis as prescribed by the commission. The portion of
1154 the additional fee retained by the tax collector shall be
1155 deposited into the county general fund. Distinctive license tags
1156 issued under this section shall be issued within forty-five (45)
1157 days after application is made.

1158 (3) Beginning with any registration year commencing on or
1159 after July 1, 2002, any person applying for a distinctive license
1160 tag under this section shall pay an additional fee in the amount



1161 of Twenty Dollars (\$20.00) for each distinctive license tag
1162 applied for under this section which shall be in addition to all
1163 other taxes and fees. The additional fee paid shall be for a
1164 period of time to run concurrent with the vehicle's established
1165 license tag year. The additional fee is due and payable at the
1166 time the original application is made for a distinctive license
1167 tag under this section and thereafter annually at the time of
1168 renewal registration as long as the owner retains the distinctive
1169 license tag. If the owner does not wish to retain the distinctive
1170 license tag, or if the owner sells or transfers the vehicle, he
1171 may surrender the license tag to the local county tax collector
1172 and receive a certificate of credit toward the purchase of a tag
1173 on another vehicle as otherwise provided by law. Distinctive
1174 license tags issued under this section may be transferred by the
1175 owner to any other vehicle owned by the person upon payment of the
1176 regular taxes and fees for a license tag for that vehicle.

1177 (4) The State Tax Commission shall deposit all fees into the
1178 State Treasury on the day collected. At the end of each month,
1179 the State Tax Commission shall certify to the State Treasurer the
1180 total fees collected under this section from the issuance of
1181 distinctive license tags. The State Treasurer shall distribute an
1182 amount equal to Twenty Dollars (\$20.00) of the additional fees
1183 collected for each such distinctive license tag issued under this
1184 section to the Statewide Litter Prevention Fund created under
1185 Section 65-1-167. Monies in the special fund, upon legislative
1186 appropriation, may be expended or provided in Section 65-1-167.

1187 (5) A regular license tag must be properly displayed as
1188 required by law until replaced by a distinctive license tag under
1189 this section. The regular license tag must be surrendered to the
1190 tax collector upon issuance of the distinctive license tag under
1191 this section. The tax collector shall issue up to two (2) license
1192 decals for each distinctive license tag issued under this section,



1193 which will expire the same month and year as the regular license
1194 tag.

1195 (6) In the case of loss or theft of a distinctive license
1196 tag issued under this section, the owner may make application and
1197 affidavit for a replacement distinctive license tag as provided by
1198 Section 27-19-37. The fee for a replacement distinctive license
1199 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1200 such application and affidavit shall be entitled to retain and
1201 deposit in the county general fund five percent (5%) of the fee
1202 for such replacement license tag and the remainder shall be
1203 distributed in the same manner as funds from the sale of regular
1204 distinctive license tags issued under this section.

1205 **SECTION 17.** (1) Any owner of a motor vehicle who is an
1206 aircraft pilot licensed by the Federal Aviation Administration,
1207 upon payment of the road and bridge privilege taxes, ad valorem
1208 taxes and registration fees as prescribed by law for private
1209 carriers of passengers, pickup trucks and other noncommercial
1210 motor vehicles, and upon payment of an additional fee in the
1211 amount provided in subsection (3) of this section, shall be issued
1212 a distinctive license tag for any motor vehicle registered in his
1213 name identifying such person as a private aircraft pilot or a
1214 commercial aircraft pilot. The distinctive license tags so issued
1215 shall be of such color and design as the State Tax Commission may
1216 prescribe and shall consist of such letters or numbers, or both,
1217 as may be necessary to distinguish each license tag.

1218 (2) Application for the distinctive license tags authorized
1219 by this section shall be made to the county tax collector on forms
1220 prescribed by the State Tax Commission. The application and the
1221 additional fee imposed under subsection (3) of this section, less
1222 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1223 shall be remitted to the State Tax Commission on a monthly basis
1224 as prescribed by the commission. The portion of the additional



1225 fee retained by the tax collector shall be deposited into the
1226 county general fund.

1227 (3) Beginning with any registration year commencing on or
1228 after July 1, 2002, any person applying for a distinctive license
1229 tag under this section shall pay an additional fee in the amount
1230 of Thirty Dollars (\$30.00) for each distinctive license tag
1231 applied for under this section, which shall be in addition to all
1232 other taxes and fees. The additional fee paid shall be for a
1233 period of time to run concurrent with the vehicle's established
1234 license tag year. The additional fee is due and payable at the
1235 time the original application is made for a distinctive license
1236 tag under this section and thereafter annually at the time of
1237 renewal registration as long as the owner retains the distinctive
1238 license tag. If the owner does not wish to retain the distinctive
1239 license tag, he must surrender it to the local county tax
1240 collector.

1241 (4) The State Tax Commission shall deposit all fees into the
1242 State Treasury on the day collected. At the end of each month,
1243 the State Tax Commission shall certify to the State Treasurer the
1244 total fees collected under this section from the issuance of the
1245 distinctive license tags issued under this section. The State
1246 Treasurer shall distribute such collections as follows:

1247 (a) Twenty-five Dollars (\$25.00) of each additional fee
1248 collected on distinctive license tags issued pursuant to this
1249 section shall be distributed to the Air Safety Foundation of the
1250 Aircraft Owners and Pilots Association.

1251 (b) One Dollar (\$1.00) of each additional fee collected
1252 on distinctive license tags issued pursuant to this section shall
1253 be deposited into the Mississippi Fire Fighter's Memorial Burn
1254 Center Fund created pursuant to Section 7-9-70.

1255 (c) Two Dollars (\$2.00) of each additional fee
1256 collected on distinctive license tags issued pursuant to this
1257 section shall be deposited to the credit of the State Highway Fund



1258 to be expended solely for the repair, maintenance, construction or
1259 reconstruction of highways.

1260 (5) A regular license tag must be properly displayed as
1261 required by law until replaced by a distinctive license tag under
1262 this section. The regular license tag must be surrendered to the
1263 tax collector upon issuance of the distinctive license tag under
1264 this section. The tax collector shall issue up to two (2) license
1265 decals for each distinctive license tag issued under this section,
1266 which will expire the same month and year as the regular license
1267 tag.

1268 (6) In the case of loss or theft of a distinctive license
1269 tag issued under this section, the owner may make application and
1270 affidavit for a replacement distinctive license tag as provided by
1271 Section 27-19-37. The fee for a replacement distinctive license
1272 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1273 such application and affidavit shall be entitled to retain and
1274 deposit in the county general fund five percent (5%) of the fee
1275 for such replacement license tag and the remainder shall be
1276 distributed in the same manner as funds from the sale of regular
1277 distinctive license tags issued under this section.

1278 **SECTION 18.** (1) Any owner of a motor vehicle who is a
1279 graduate of the United States Military Academy or a student
1280 enrolled at the United States Military Academy, upon complying
1281 with the motor vehicle laws relating to registration and licensing
1282 of motor vehicles, and upon payment of the road and bridge
1283 privilege taxes, ad valorem taxes and registration fees as
1284 prescribed by law for private carriers of passengers, pickup
1285 trucks and other noncommercial motor vehicles, and upon payment of
1286 an additional fee in the amount provided in subsection (3) of this
1287 section, shall be issued a distinctive license tag which displays
1288 the emblem of the United States Military Academy. The distinctive
1289 license tags so issued shall be of such color and design as the
1290 State Tax Commission may prescribe and shall consist of such



1291 letters or numbers, or both, as may be necessary to distinguish
1292 each license tag.

1293 (2) Application for the distinctive license tags authorized
1294 by this section shall be made to the county tax collector on forms
1295 prescribed by the State Tax Commission. The application and the
1296 additional fee imposed under subsection (3) of this section, less
1297 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1298 shall be remitted to the State Tax Commission on a monthly basis
1299 as prescribed by the commission. The portion of the additional
1300 fee retained by the tax collector shall be deposited into the
1301 county general fund.

1302 (3) Beginning with any registration year commencing on or
1303 after July 1, 2002, any person applying for a distinctive license
1304 tag under this section shall pay an additional fee in the amount
1305 of Fifty Dollars (\$50.00) for each distinctive license tag applied
1306 for under this section, which shall be in addition to all other
1307 taxes and fees. The additional fee paid shall be for a period of
1308 time to run concurrent with the vehicle's established license tag
1309 year. The additional fee is due and payable at the time the
1310 original application is made for a distinctive license tag under
1311 this section and thereafter annually at the time of renewal
1312 registration as long as the owner retains the distinctive license
1313 tag. If the owner does not wish to retain the distinctive license
1314 tag, he must surrender it to the local county tax collector.

1315 (4) The State Tax Commission shall deposit all fees into the
1316 State Treasury on the day collected. At the end of each month,
1317 the State Tax Commission shall certify to the State Treasurer the
1318 total fees collected under this section from the issuance of the
1319 distinctive license tags issued under this section. The State
1320 Treasurer shall distribute such collections as follows:

1321 (a) Thirty-two Dollars and Fifty Cents (\$32.50) of each
1322 additional fee collected on distinctive license tags issued



1323 pursuant to this section shall be deposited into the State General
1324 Fund.

1325 (b) One Dollar (\$1.00) of each additional fee collected
1326 on distinctive license tags issued pursuant to this section shall
1327 be deposited into the Mississippi Fire Fighter's Memorial Burn
1328 Center Fund created pursuant to Section 7-9-70.

1329 (c) Fourteen Dollars and Fifty Cents (\$14.50) of each
1330 additional fee collected on distinctive license tags issued
1331 pursuant to this section shall be deposited to the credit of the
1332 State Highway Fund to be expended solely for the repair,
1333 maintenance, construction or reconstruction of highways.

1334 (5) A regular license tag must be properly displayed as
1335 required by law until replaced by a distinctive license tag issued
1336 under this section. The regular license tag must be surrendered
1337 to the tax collector upon issuance of the distinctive license tag
1338 under this section. The tax collector shall issue up to two (2)
1339 license decals for each distinctive license tag issued under this
1340 section, which will expire the same month and year as the regular
1341 license tag.

1342 (6) In the case of loss or theft of a distinctive license
1343 tag issued under this section, the owner may make application and
1344 affidavit for a replacement distinctive license tag as provided by
1345 Section 27-19-37. The fee for a replacement distinctive license
1346 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1347 such application and affidavit shall be entitled to retain and
1348 deposit in the county general fund five percent (5%) of the fee
1349 for such replacement license tag and the remainder shall be
1350 distributed in the same manner as funds from the sale of regular
1351 distinctive license tags issued under this section.

1352 **SECTION 19.** (1) Any owner of a motor vehicle who is a
1353 graduate of the United States Coast Guard Academy or a student
1354 enrolled at the United States Coast Guard Academy, upon complying
1355 with the motor vehicle laws relating to registration and licensing



1356 of motor vehicles, and upon payment of the road and bridge
1357 privilege taxes, ad valorem taxes and registration fees as
1358 prescribed by law for private carriers of passengers, pickup
1359 trucks and other noncommercial motor vehicles, and upon payment of
1360 an additional fee in the amount provided in subsection (3) of this
1361 section, shall be issued a distinctive license tag which displays
1362 the emblem of the United States Coast Guard Academy. The
1363 distinctive license tags so issued shall be of such color and
1364 design as the State Tax Commission may prescribe and shall consist
1365 of such letters or numbers, or both, as may be necessary to
1366 distinguish each license tag.

1367 (2) Application for the distinctive license tags authorized
1368 by this section shall be made to the county tax collector on forms
1369 prescribed by the State Tax Commission. The application and the
1370 additional fee imposed under subsection (3) of this section, less
1371 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1372 shall be remitted to the State Tax Commission on a monthly basis
1373 as prescribed by the commission. The portion of the additional
1374 fee retained by the tax collector shall be deposited into the
1375 county general fund.

1376 (3) Beginning with any registration year commencing on or
1377 after July 1, 2002, any person applying for a distinctive license
1378 tag under this section shall pay an additional fee in the amount
1379 of Fifty Dollars (\$50.00) for each distinctive license tag applied
1380 for under this section, which shall be in addition to all other
1381 taxes and fees. The additional fee paid shall be for a period of
1382 time to run concurrent with the vehicle's established license tag
1383 year. The additional fee is due and payable at the time the
1384 original application is made for a distinctive license tag under
1385 this section and thereafter annually at the time of renewal
1386 registration as long as the owner retains the distinctive license
1387 tag. If the owner does not wish to retain the distinctive license
1388 tag, he must surrender it to the local county tax collector.



1389 (4) The State Tax Commission shall deposit all fees into the
1390 State Treasury on the day collected. At the end of each month,
1391 the State Tax Commission shall certify to the State Treasurer the
1392 total fees collected under this section from the issuance of the
1393 distinctive license tags issued under this section. The State
1394 Treasurer shall distribute such collections as follows:

1395 (a) Thirty-two Dollars and Fifty Cents (\$32.50) of each
1396 additional fee collected on distinctive license tags issued
1397 pursuant to this section shall be deposited into the State General
1398 Fund.

1399 (b) One Dollar (\$1.00) of each additional fee collected
1400 on distinctive license tags issued pursuant to this section shall
1401 be deposited into the Mississippi Fire Fighter's Memorial Burn
1402 Center Fund created pursuant to Section 7-9-70.

1403 (c) Fourteen Dollars and Fifty Cents (\$14.50) of each
1404 additional fee collected on distinctive license tags issued
1405 pursuant to this section shall be deposited to the credit of the
1406 State Highway Fund to be expended solely for the repair,
1407 maintenance, construction or reconstruction of highways.

1408 (5) A regular license tag must be properly displayed as
1409 required by law until replaced by a distinctive license tag issued
1410 under this section. The regular license tag must be surrendered
1411 to the tax collector upon issuance of the distinctive license tag
1412 under this section. The tax collector shall issue up to two (2)
1413 license decals for each distinctive license tag issued under this
1414 section, which will expire the same month and year as the regular
1415 license tag.

1416 (6) In the case of loss or theft of a distinctive license
1417 tag issued under this section, the owner may make application and
1418 affidavit for a replacement distinctive license tag as provided by
1419 Section 27-19-37. The fee for a replacement distinctive license
1420 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1421 such application and affidavit shall be entitled to retain and



1422 deposit in the county general fund five percent (5%) of the fee
1423 for such replacement license tag and the remainder shall be
1424 distributed in the same manner as funds from the sale of regular
1425 distinctive license tags issued under this section.

1426 SECTION 20. (1) Any owner of a motor vehicle who is a
1427 graduate of the United States Merchant Marine or a student
1428 enrolled at the United States Merchant Marine, upon complying with
1429 the motor vehicle laws relating to registration and licensing of
1430 motor vehicles, and upon payment of the road and bridge privilege
1431 taxes, ad valorem taxes and registration fees as prescribed by law
1432 for private carriers of passengers, pickup trucks and other
1433 noncommercial motor vehicles, and upon payment of an additional
1434 fee in the amount provided in subsection (3) of this section,
1435 shall be issued a distinctive license tag which displays the
1436 emblem of the United States Merchant Marine. The distinctive
1437 license tags so issued shall be of such color and design as the
1438 State Tax Commission may prescribe and shall consist of such
1439 letters or numbers, or both, as may be necessary to distinguish
1440 each license tag.

1441 (2) Application for the distinctive license tags authorized
1442 by this section shall be made to the county tax collector on forms
1443 prescribed by the State Tax Commission. The application and the
1444 additional fee imposed under subsection (3) of this section, less
1445 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1446 shall be remitted to the State Tax Commission on a monthly basis
1447 as prescribed by the commission. The portion of the additional
1448 fee retained by the tax collector shall be deposited into the
1449 county general fund.

1450 (3) Beginning with any registration year commencing on or
1451 after July 1, 2002, any person applying for a distinctive license
1452 tag under this section shall pay an additional fee in the amount
1453 of Fifty Dollars (\$50.00) for each distinctive license tag applied
1454 for under this section, which shall be in addition to all other



1455 taxes and fees. The additional fee paid shall be for a period of
1456 time to run concurrent with the vehicle's established license tag
1457 year. The additional fee is due and payable at the time the
1458 original application is made for a distinctive license tag under
1459 this section and thereafter annually at the time of renewal
1460 registration as long as the owner retains the distinctive license
1461 tag. If the owner does not wish to retain the distinctive license
1462 tag, he must surrender it to the local county tax collector.

1463 (4) The State Tax Commission shall deposit all fees into the
1464 State Treasury on the day collected. At the end of each month,
1465 the State Tax Commission shall certify to the State Treasurer the
1466 total fees collected under this section from the issuance of the
1467 distinctive license tags issued under this section. The State
1468 Treasurer shall distribute such collections as follows:

1469 (a) Thirty-two Dollars and Fifty Cents (\$32.50) of each
1470 additional fee collected on distinctive license tags issued
1471 pursuant to this section shall be deposited into the State General
1472 Fund.

1473 (b) One Dollar (\$1.00) of each additional fee collected
1474 on distinctive license tags issued pursuant to this section shall
1475 be deposited into the Mississippi Fire Fighter's Memorial Burn
1476 Center Fund created pursuant to Section 7-9-70.

1477 (c) Fourteen Dollars and Fifty Cents (\$14.50) of each
1478 additional fee collected on distinctive license tags issued
1479 pursuant to this section shall be deposited to the credit of the
1480 State Highway Fund to be expended solely for the repair,
1481 maintenance, construction or reconstruction of highways.

1482 (5) A regular license tag must be properly displayed as
1483 required by law until replaced by a distinctive license tag issued
1484 under this section. The regular license tag must be surrendered
1485 to the tax collector upon issuance of the distinctive license tag
1486 under this section. The tax collector shall issue up to two (2)
1487 license decals for each distinctive license tag issued under this



1488 section, which will expire the same month and year as the regular
1489 license tag.

1490 (6) In the case of loss or theft of a distinctive license
1491 tag issued under this section, the owner may make application and
1492 affidavit for a replacement distinctive license tag as provided by
1493 Section 27-19-37. The fee for a replacement distinctive license
1494 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1495 such application and affidavit shall be entitled to retain and
1496 deposit in the county general fund five percent (5%) of the fee
1497 for such replacement license tag and the remainder shall be
1498 distributed in the same manner as funds from the sale of regular
1499 distinctive license tags issued under this section.

1500 **SECTION 21.** (1) Any owner of a motor vehicle who is a
1501 graduate of the United States Air Force Academy or a student
1502 enrolled at the United States Air Force Academy, upon complying
1503 with the motor vehicle laws relating to registration and licensing
1504 of motor vehicles, and upon payment of the road and bridge
1505 privilege taxes, ad valorem taxes and registration fees as
1506 prescribed by law for private carriers of passengers, pickup
1507 trucks and other noncommercial motor vehicles, and upon payment of
1508 an additional fee in the amount provided in subsection (3) of this
1509 section, shall be issued a distinctive license tag which displays
1510 the emblem of the United States Air Force Academy. The
1511 distinctive license tags so issued shall be of such color and
1512 design as the State Tax Commission may prescribe and shall consist
1513 of such letters or numbers, or both, as may be necessary to
1514 distinguish each license tag.

1515 (2) Application for the distinctive license tags authorized
1516 by this section shall be made to the county tax collector on forms
1517 prescribed by the State Tax Commission. The application and the
1518 additional fee imposed under subsection (3) of this section, less
1519 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1520 shall be remitted to the State Tax Commission on a monthly basis



1521 as prescribed by the commission. The portion of the additional
1522 fee retained by the tax collector shall be deposited into the
1523 county general fund.

1524 (3) Beginning with any registration year commencing on or
1525 after July 1, 2002, any person applying for a distinctive license
1526 tag under this section shall pay an additional fee in the amount
1527 of Fifty Dollars (\$50.00) for each distinctive license tag applied
1528 for under this section, which shall be in addition to all other
1529 taxes and fees. The additional fee paid shall be for a period of
1530 time to run concurrent with the vehicle's established license tag
1531 year. The additional fee is due and payable at the time the
1532 original application is made for a distinctive license tag under
1533 this section and thereafter annually at the time of renewal
1534 registration as long as the owner retains the distinctive license
1535 tag. If the owner does not wish to retain the distinctive license
1536 tag, he must surrender it to the local county tax collector.

1537 (4) The State Tax Commission shall deposit all fees into the
1538 State Treasury on the day collected. At the end of each month,
1539 the State Tax Commission shall certify to the State Treasurer the
1540 total fees collected under this section from the issuance of the
1541 distinctive license tags issued under this section. The State
1542 Treasurer shall distribute such collections as follows:

1543 (a) Thirty-two Dollars and Fifty Cents (\$32.50) of each
1544 additional fee collected on distinctive license tags issued
1545 pursuant to this section shall be deposited into the State General
1546 Fund.

1547 (b) One Dollar (\$1.00) of each additional fee collected
1548 on distinctive license tags issued pursuant to this section shall
1549 be deposited into the Mississippi Fire Fighter's Memorial Burn
1550 Center Fund created pursuant to Section 7-9-70.

1551 (c) Fourteen Dollars and Fifty Cents (\$14.50) of each
1552 additional fee collected on distinctive license tags issued
1553 pursuant to this section shall be deposited to the credit of the



1554 State Highway Fund to be expended solely for the repair,
1555 maintenance, construction or reconstruction of highways.

1556 (5) A regular license tag must be properly displayed as
1557 required by law until replaced by a distinctive license tag issued
1558 under this section. The regular license tag must be surrendered
1559 to the tax collector upon issuance of the distinctive license tag
1560 under this section. The tax collector shall issue up to two (2)
1561 license decals for each distinctive license tag issued under this
1562 section, which will expire the same month and year as the regular
1563 license tag.

1564 (6) In the case of loss or theft of a distinctive license
1565 tag issued under this section, the owner may make application and
1566 affidavit for a replacement distinctive license tag as provided by
1567 Section 27-19-37. The fee for a replacement distinctive license
1568 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1569 such application and affidavit shall be entitled to retain and
1570 deposit in the county general fund five percent (5%) of the fee
1571 for such replacement license tag and the remainder shall be
1572 distributed in the same manner as funds from the sale of regular
1573 distinctive license tags issued under this section.

1574 **SECTION 22.** This act shall take effect and be in force from
1575 and after July 1, 2002.

