

By: Senator(s) Minor

To: Finance

SENATE BILL NO. 2501  
(As Passed the Senate)

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS  
2 TO MEMBERS OF LIONS OF MISSISSIPPI; TO AUTHORIZE THE ISSUANCE OF  
3 DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE MISSISSIPPI VETERANS  
4 MONUMENT; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN  
5 SUPPORT OF MISSISSIPPI PUBLIC EDUCATION; TO AUTHORIZE THE ISSUANCE  
6 OF DISTINCTIVE LICENSE TAGS TO ACTIVE DUTY MEMBERS OF THE UNITED  
7 STATES ARMED SERVICES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE  
8 LICENSE TAGS FOR DULY ELECTED CONSTABLES; TO AUTHORIZE THE  
9 ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR MEMBERS OF THE  
10 MISSISSIPPI STATE GUARD; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE  
11 LICENSE TAGS IN SUPPORT OF THE INSTITUTE OF COMMUNITY SERVICES,  
12 INCORPORATED; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE  
13 TAGS TO MEMBERS OF KNIGHTS OF COLUMBUS; TO AUTHORIZE THE ISSUANCE  
14 OF DISTINCTIVE LICENSE TAGS TO MEMBERS OF SOCIETIES SUCH AS  
15 ACADEMIC, PROFESSIONAL, HONORARY, MASONIC, OR SO-CALLED GREEK  
16 LETTER FRATERNITIES OR SORORITIES, OR SIMILAR ORGANIZATIONS THAT  
17 ARE IN GOOD STANDING AT ANY OF THE EIGHT STATE INSTITUTIONS OF  
18 HIGHER LEARNING; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE  
19 TAGS TO GRADUATES OF THE UNITED STATES NAVAL ACADEMY AND STUDENTS  
20 ENROLLED AT THE ACADEMY; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE  
21 LICENSE TAGS IN SUPPORT OF THE MISSISSIPPI 4-H CLUB FOUNDATION,  
22 INC.; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN  
23 SUPPORT OF THE MISSISSIPPI FUTURE FARMERS OF AMERICA ASSOCIATION;  
24 TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT  
25 OF THE NORTH DELTA ARCHEOLOGICAL ASSOCIATION, INC.; TO PROVIDE FOR  
26 THE ISSUANCE OF A DISTINCTIVE LICENSE TAG DISPLAYING NATIONAL  
27 ASSOCIATION FOR STOCK CAR AUTO RACING THEMES; TO AUTHORIZE THE  
28 ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF KEEP  
29 MISSISSIPPI BEAUTIFUL, INC., AND TO PROVIDE THAT THE ADDITIONAL  
30 FEES FOR SUCH TAGS SHALL BE DEPOSITED IN THE STATEWIDE LITTER  
31 PREVENTION FUND CREATED UNDER SECTION 65-1-167, MISSISSIPPI CODE  
32 OF 1972; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO  
33 AIRCRAFT PILOTS; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE  
34 TAGS TO GRADUATES OF THE UNITED STATES MILITARY ACADEMY, UNITED  
35 STATES COAST GUARD ACADEMY, UNITED STATES MERCHANT MARINES ACADEMY  
36 AND UNITED STATES AIR FORCE ACADEMY AND STUDENTS ENROLLED AT SUCH  
37 ACADEMIES; TO PROVIDE FOR THE ISSUANCE OF DISTINCTIVE MOTOR  
38 VEHICLE LICENSE TAGS FOR SUPPORTERS OF THE MISSISSIPPI INSTITUTE  
39 OF ARTS AND LETTERS; TO PROVIDE FOR THE ISSUANCE OF DISTINCTIVE  
40 MOTOR VEHICLE LICENSE TAGS FOR SUPPORTERS OF THE MISSISSIPPI  
41 WALKING HORSE ASSOCIATION; TO PROVIDE FOR THE ISSUANCE OF  
42 DISTINCTIVE TRAUMA CARE MOTOR VEHICLE LICENSE TAGS; TO PROVIDE FOR  
43 A DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR RETIRED PATROLMEN OF  
44 THE MISSISSIPPI HIGHWAY SAFETY PATROL; TO IMPOSE AN ADDITIONAL FEE  
45 FOR THE DISTINCTIVE LICENSE TAGS AUTHORIZED IN THIS ACT; TO  
46 PROVIDE FOR THE DISTRIBUTION OF SUCH ADDITIONAL FEES; TO AMEND  
47 SECTION 27-19-56.12, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE  
48 ADDITIONAL FEE PAID FOR A DISTINCTIVE MOTOR VEHICLE LICENSE TAG  
49 FOR HONORABLY DISCHARGED VETERANS OF THE UNITED STATES ARMED  
50 FORCES MUST BE PAID ANNUALLY UPON RENEWAL REGISTRATION FOR AS LONG  
51 AS THE OWNER RETAINS SUCH TAG; AND FOR RELATED PURPOSES.



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

53 **SECTION 1.** (1) Any owner of a motor vehicle who is a member  
54 of Lions of Mississippi, upon payment of the road and bridge  
55 privilege taxes, ad valorem taxes and registration fees as  
56 prescribed by law for private carriers of passengers, pickup  
57 trucks and other noncommercial motor vehicles, and upon payment of  
58 an additional fee in the amount provided in subsection (3) of this  
59 section, shall be issued a distinctive license tag for any motor  
60 vehicle registered in his name identifying such person as a member  
61 of Lions of Mississippi. The distinctive license tags so issued  
62 shall be of such color and design as the State Tax Commission,  
63 with the advice of Lions of Mississippi, may prescribe and shall  
64 consist of such letters or numbers, or both, as may be necessary  
65 to distinguish each license tag.

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

75 (3) Beginning with any registration year commencing on or  
76 after July 1, 2002, any person applying for a distinctive license  
77 tag under this section shall pay an additional fee in the amount  
78 of Thirty Dollars (\$30.00) for each distinctive license tag  
79 applied for under this section, which shall be in addition to all  
80 other taxes and fees. The additional fee paid shall be for a  
81 period of time to run concurrent with the vehicle's established  
82 license tag year. The additional fee is due and payable at the  
83 time the original application is made for a distinctive license  
84 tag under this section and thereafter annually at the time of



85 renewal registration as long as the owner retains the distinctive  
86 license tag. If the owner does not wish to retain the distinctive  
87 license tag, he must surrender it to the local county tax  
88 collector.

89 (4) The State Tax Commission shall deposit all fees into the  
90 State Treasury on the day collected. At the end of each month,  
91 the State Tax Commission shall certify to the State Treasurer the  
92 total fees collected under this section from the issuance of the  
93 distinctive license tags issued under this section. The State  
94 Treasurer shall distribute such collections as follows:

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

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

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

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

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



118 affidavit for a replacement distinctive license tag as provided by  
119 Section 27-19-37. The fee for a replacement distinctive license  
120 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
121 such application and affidavit shall be entitled to retain and  
122 deposit in the county general fund five percent (5%) of the fee  
123 for such replacement license tag and the remainder shall be  
124 distributed in the same manner as funds from the sale of regular  
125 distinctive license tags issued under this section.

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

141       (2) Application for the distinctive license tags authorized  
142 by this section shall be made to the county tax collector on forms  
143 prescribed by the State Tax Commission. The application and the  
144 additional fee imposed under subsection (3) of this section, less  
145 Two Dollars (\$2.00) thereof to be retained by the tax collector as  
146 a processing fee, shall be remitted to the State Tax Commission on  
147 a monthly basis as prescribed by the commission. The portion of  
148 the additional fee retained by the tax collector shall be  
149 deposited into the county general fund. Distinctive license tags



150 issued under this section shall be issued within forty-five (45)  
151 days after application is made.

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

171 (4) The State Tax Commission shall deposit all fees into the  
172 State Treasury on the day collected. At the end of each month,  
173 the State Tax Commission shall certify to the State Treasurer the  
174 total fees collected under this section from the issuance of  
175 distinctive license tags under this section. The State Treasurer  
176 shall distribute such collections as follows:

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

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



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

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

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

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

208 (7) There is established in the State Treasury a special  
209 fund which shall consist of monies required to be deposited  
210 therein under subsection (4) of this section. Monies in the  
211 special fund, upon Legislative appropriation, may be expended by  
212 the Mississippi Veterans Monument Commission for the purpose of  
213 performing any of the duties of the commission under Chapter 15 of  
214 Title 55, Mississippi Code of 1972. Unexpended amounts remaining  
215 in the special fund at the end of the fiscal year shall not lapse



216 into the State General Fund, and any interest earned or investment  
217 earnings on amounts in the special fund shall be deposited to the  
218 credit of the special fund.

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

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

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



249 license tag year. The additional fee is due and payable at the  
250 time the original application is made for a distinctive license  
251 tag under this section and thereafter annually at the time of  
252 renewal registration as long as the owner retains the distinctive  
253 license tag. If the owner does not wish to retain the distinctive  
254 license tag, he must surrender it to the local county tax  
255 collector.

256 (4) The State Tax Commission shall deposit all fees into the  
257 State Treasury on the day collected. At the end of each month,  
258 the State Tax Commission shall certify to the State Treasurer the  
259 total fees collected under this section from the issuance of the  
260 distinctive license tags issued under this section. The State  
261 Treasurer shall distribute such collections as follows:

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

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

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

276 (5) A regular license tag must be properly displayed as  
277 required by law until replaced by a distinctive license tag under  
278 this section. The regular license tag must be surrendered to the  
279 tax collector upon issuance of the distinctive license tag under  
280 this section. The tax collector shall issue up to two (2) license  
281 decals for each distinctive license tag issued under this section,





282 which will expire the same month and year as the regular license  
283 tag.

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

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

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



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

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

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



347 (4) The State Tax Commission shall deposit all fees into the  
348 State Treasury on the day collected. At the end of each month,  
349 the State Tax Commission shall certify the total fees collected  
350 under this section to the State Treasurer who shall distribute  
351 such collections as follows:

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

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

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

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

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



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

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

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

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



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

420 (4) The State Tax Commission shall deposit all fees into the  
421 State Treasury on the day collected. At the end of each month,  
422 the State Tax Commission shall certify to the State Treasurer the  
423 total fees collected under this section from the issuance of the  
424 distinctive license tags issued under this section. The State  
425 Treasurer shall distribute such collections as follows:

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

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

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

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



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

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

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



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

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

504 (4) The State Tax Commission shall deposit all fees into the  
505 State Treasury on the day collected. At the end of each month,  
506 the State Tax Commission shall certify to the State Treasurer the  
507 total fees collected under this section from the issuance of the  
508 distinctive license tags issued under this section. The State  
509 Treasurer shall distribute such collections as follows:

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



512 section shall be deposited to the credit of a fund to be  
513 administered by the board overseeing the veterans nursing homes in  
514 this state for the benefit of indigent veterans who are residents  
515 of such nursing homes.

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

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

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

532 (6) The distinctive license tags issued under this section  
533 shall not be transferable between motor vehicle owners. If the  
534 owner of a vehicle bearing a distinctive license tag sells,  
535 trades, exchanges or otherwise disposes of the vehicle, the tag  
536 shall be retained by the owner to whom issued and returned by the  
537 owner to the tax collector of the county.

538 (7) A regular license tag must be properly displayed as  
539 required by law until replaced by a distinctive license tag issued  
540 under this section. The regular license tag must be surrendered  
541 to the tax collector upon issuance of the distinctive license tag  
542 under this section. The tax collector shall issue up to two (2)  
543 license decals for each distinctive license tag issued under this





544 section, which will expire the same month and year as the regular  
545 license tag.

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

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

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



577 as prescribed by the commission. The portion of the additional  
578 fee retained by the tax collector shall be deposited into the  
579 county general fund.

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

594 (4) The State Tax Commission shall deposit all fees into the  
595 State Treasury on the day collected. At the end of each month,  
596 the State Tax Commission shall certify to the State Treasurer the  
597 total fees collected under this section from the issuance of the  
598 distinctive license tags issued under this section. The State  
599 Treasurer shall distribute such collections as follows:

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

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

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



610 section shall be deposited to the credit of the State Highway Fund  
611 to be expended solely for the repair, maintenance, construction or  
612 reconstruction of highways.

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

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

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



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

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

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

667 (4) The State Tax Commission shall deposit all fees into the  
668 State Treasury on the day collected. At the end of each month,  
669 the State Tax Commission shall certify to the State Treasurer the  
670 total fees collected under this section from the issuance of the  
671 distinctive license tags issued under this section. The State  
672 Treasurer shall distribute such collections as follows:

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



675 section shall be distributed to Knights of Columbus of  
676 Mississippi.

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

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

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

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

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



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

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

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



741 license tag, he must surrender it to the local county tax  
742 collector.

743 (4) The State Tax Commission shall deposit all fees into the  
744 State Treasury on the day collected. At the end of each month,  
745 the State Tax Commission shall certify to the State Treasurer the  
746 total fees collected under this section from the issuance of the  
747 distinctive license tags issued under this section. The State  
748 Treasurer shall distribute such collections as follows:

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

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

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

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

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



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

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

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

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





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

816 (4) The State Tax Commission shall deposit all fees into the  
817 State Treasury on the day collected. At the end of each month,  
818 the State Tax Commission shall certify to the State Treasurer the  
819 total fees collected under this section from the issuance of the  
820 distinctive license tags issued under this section. The State  
821 Treasurer shall distribute such collections as follows:

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

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

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

835 (5) A regular license tag must be properly displayed as  
836 required by law until replaced by a distinctive license tag issued  
837 under this section. The regular license tag must be surrendered  
838 to the tax collector upon issuance of the distinctive license tag  
839 under this section. The tax collector shall issue up to two (2)



840 license decals for each distinctive license tag issued under this  
841 section, which will expire the same month and year as the regular  
842 license tag.

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

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

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



873 retained by the tax collector shall be deposited into the county  
874 general fund.

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

889 (4) The State Tax Commission shall deposit all fees into the  
890 State Treasury on the day collected. At the end of each month,  
891 the State Tax Commission shall certify the total fees collected  
892 under this section to the State Treasurer who shall distribute  
893 such collections as follows:

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

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

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



905 to be expended solely for the repair, maintenance, construction or  
906 reconstruction of highways.

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

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

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



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

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

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

962 (4) The State Tax Commission shall deposit all fees into the  
963 State Treasury on the day collected. At the end of each month,  
964 the State Tax Commission shall certify the total fees collected  
965 under this section to the State Treasurer who shall distribute  
966 such collections as follows:

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



969 section shall be distributed to the Mississippi Future Farmers of  
970 America Association.

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

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

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

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

998 **SECTION 14.** (1) Any owner of a motor vehicle who is a  
999 resident of this state, upon payment of the road and bridge  
1000 privilege taxes, ad valorem taxes and registration fees as  
1001 prescribed by law for private carriers of passengers, pickup



1002 trucks and other noncommercial motor vehicles, and upon payment of  
1003 an additional fee in the amount provided in subsection (3) of this  
1004 section, shall be issued a distinctive license tag for each motor  
1005 vehicle registered in his name identifying such person as a  
1006 supporter of the North Delta Museum. The distinctive license tags  
1007 so issued shall be of such color and design as the State Tax  
1008 Commission, with the advice of the North Delta Archeological  
1009 Association, Inc., may prescribe and shall consist of such letters  
1010 or numbers, or both, as may be necessary to distinguish each  
1011 license tag.

1012 (2) Application for the distinctive license tags authorized  
1013 by this section shall be made to the county tax collector on forms  
1014 prescribed by the State Tax Commission. The application and the  
1015 additional fee imposed under subsection (3) of this section, less  
1016 Two Dollars (\$2.00) to be retained by the tax collector, shall be  
1017 remitted to the State Tax Commission on a monthly basis as  
1018 prescribed by the commission. The portion of the additional fee  
1019 retained by the tax collector shall be deposited into the county  
1020 general fund.

1021 (3) Beginning with any registration year commencing on or  
1022 after July 1, 2002, any person applying for a distinctive license  
1023 tag under this section shall pay an additional fee in the amount  
1024 of Thirty Dollars (\$30.00) for each distinctive license tag  
1025 applied for under this section, which shall be in addition to all  
1026 other taxes and fees. The additional fee paid shall be for a  
1027 period of time to run concurrent with the vehicle's established  
1028 license tag year. The additional fee is due and payable at the  
1029 time the original application is made for a distinctive license  
1030 tag under this section and thereafter annually at the time of  
1031 renewal registration as long as the owner retains the distinctive  
1032 license tag. If the owner does not wish to retain the distinctive  
1033 license tag, he must surrender it to the local county tax  
1034 collector.



1035           (4) The State Tax Commission shall deposit all fees into the  
1036 State Treasury on the day collected. At the end of each month,  
1037 the State Tax Commission shall certify the total fees collected  
1038 under this section to the State Treasurer who shall distribute  
1039 such collections as follows:

1040           (a) Twenty-five Dollars (\$25.00) of each additional fee  
1041 collected on distinctive license tags issued pursuant to this  
1042 section shall be distributed to the North Delta Archeological  
1043 Association, Inc.

1044           (b) One Dollar (\$1.00) of each additional fee collected  
1045 on distinctive license tags issued pursuant to this section shall  
1046 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1047 Center Fund created pursuant to Section 7-9-70.

1048           (c) Two Dollars (\$2.00) of each additional fee  
1049 collected on distinctive license tags issued pursuant to this  
1050 section shall be deposited to the credit of the State Highway Fund  
1051 to be expended solely for the repair, maintenance, construction or  
1052 reconstruction of highways.

1053           (5) A regular license tag must be properly displayed as  
1054 required by law until replaced by a distinctive license tag under  
1055 this section. The regular license tag must be surrendered to the  
1056 tax collector upon issuance of the distinctive license tag under  
1057 this section. The tax collector shall issue up to two (2) license  
1058 decals for each distinctive license tag issued under this section,  
1059 which will expire the same month and year as the regular license  
1060 tag.

1061           (6) In the case of loss or theft of a distinctive license  
1062 tag issued under this section, the owner may make application and  
1063 affidavit for a replacement distinctive license tag as provided by  
1064 Section 27-19-37. The fee for a replacement distinctive license  
1065 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1066 such application and affidavit shall be entitled to retain and  
1067 deposit into the county general fund five percent (5%) of the fee





1068 for such replacement license tag and the remainder shall be  
1069 distributed in the same manner as funds from the sale of regular  
1070 distinctive license tags issued under this section.

1071        SECTION 15. (1) Any owner of a motor vehicle, upon payment  
1072 of the road and bridge privilege taxes, ad valorem taxes and  
1073 registration fees as prescribed by law for private carriers of  
1074 passengers, pickup trucks and other noncommercial motor vehicles,  
1075 and upon payment of any additional fee required under subsection  
1076 (3) of this section, shall be issued a distinctive license tag for  
1077 each motor vehicle registered in his name displaying National  
1078 Association for Stock Car Auto Racing themes. The distinctive  
1079 license tags so issued shall be of a color and design as may be  
1080 designated by the State Tax Commission and shall depict such  
1081 National Association for Stock Car Auto Racing themes as the State  
1082 Tax Commission shall determine appropriate. Such distinctive tags  
1083 shall consist of such letters or numbers, or both, as may be  
1084 necessary to distinguish each license tag and may, in the  
1085 discretion of the State Tax Commission, display the county name.

1086        (2) Application for the distinctive license tags authorized  
1087 by this section shall be made to the county tax collector on forms  
1088 prescribed by the State Tax Commission. The application and the  
1089 additional fee imposed under subsection (3) of this section, less  
1090 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1091 shall be remitted to the State Tax Commission on a monthly basis  
1092 as prescribed by the commission. The portion of the additional  
1093 fee retained by the tax collector shall be deposited into the  
1094 county general fund.

1095        (3) Beginning with any registration year commencing on or  
1096 after July 1, 2002, any person who applies for a distinctive  
1097 license tag under this section shall pay an additional fee in the  
1098 amount of Thirty Dollars (\$30.00) for each distinctive license tag  
1099 applied for under this section which shall be in addition to all  
1100 other taxes and fees. The additional fee paid shall be for a



1101 period of time to run concurrent with the vehicle's established  
1102 license tag year. The additional fee is due and payable at the  
1103 time the original application is made for a distinctive license  
1104 tag under this section and thereafter annually at the time of  
1105 renewal registration as long as the owner retains the distinctive  
1106 license tag. If the owner does not wish to retain the distinctive  
1107 license tag, he must surrender it to the local county tax  
1108 collector.

1109 (4) The State Tax Commission shall deposit all fees into the  
1110 State Treasury on the day collected. At the end of each month,  
1111 the State Tax Commission shall certify to the State Treasurer the  
1112 total fees collected under this section from the issuance of  
1113 distinctive license tags. The State Treasurer shall distribute  
1114 such collections as follows:

1115 (a) One Dollar (\$1.00) of each additional fee collected  
1116 on the distinctive license tags issued pursuant to this section  
1117 shall be deposited into the Mississippi Fire Fighter's Memorial  
1118 Burn Center Fund created pursuant to Section 7-9-90.

1119 (b) Two Dollars (\$2.00) of each additional fee  
1120 collected on the distinctive license tags issued pursuant to this  
1121 section shall be deposited to the credit of the State Highway Fund  
1122 to be expended solely for the repair, maintenance, construction or  
1123 reconstruction of highways.

1124 (c) The remainder of each additional fee collected on  
1125 the distinctive license tags issued pursuant to this section shall  
1126 be deposited to the credit of the State General Fund.

1127 (5) A regular license tag must be properly displayed as  
1128 required by law until replaced by a distinctive license tag under  
1129 this section. The regular license tag must be surrendered to the  
1130 tax collector upon issuance of the distinctive license tag under  
1131 this section. The tax collector shall issue up to two (2) license  
1132 decals for each distinctive license tag issued under this section,



1133 which will expire the same month and year as the regular license  
1134 tag.

1135 (6) In the case of loss or theft of a distinctive license  
1136 tag issued under this section, the owner may make application and  
1137 affidavit for a replacement distinctive license tag as provided by  
1138 Section 27-19-37. The fee for a replacement distinctive license  
1139 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1140 such application and affidavit shall be entitled to retain and  
1141 deposit into the county general fund five percent (5%) of the fee  
1142 for such replacement license tag, and the remainder shall be  
1143 distributed in the same manner as funds from the sale of regular  
1144 distinctive license tags issued under this section.

1145 **SECTION 16.** (1) Owners of motor vehicles who are residents  
1146 of this state, upon complying with the motor vehicle laws relating  
1147 to registration and licensing of motor vehicles, and upon payment  
1148 of the road and bridge privilege taxes, ad valorem taxes and  
1149 registration fees as prescribed by law for private carriers of  
1150 passengers, pickup trucks and other noncommercial motor vehicles,  
1151 and upon payment of an additional fee in the amount provided in  
1152 subsection (3) of this section, shall be issued a distinctive  
1153 license tag in recognition of their support for Keep Mississippi  
1154 Beautiful, Inc. The distinctive license tags so issued shall be  
1155 of such color and design as may be determined finally by the State  
1156 Tax Commission based upon three (3) recommendations presented to  
1157 the State Tax Commission by Keep Mississippi Beautiful, Inc., and  
1158 ranked in order of preference by Keep Mississippi Beautiful, Inc.

1159 (2) Application for the distinctive license tags authorized  
1160 by this section shall be made to the county tax collector on forms  
1161 prescribed by the State Tax Commission. The application and the  
1162 additional fee imposed under subsection (3) of this section, plus  
1163 Two Dollars (\$2.00) thereof to be retained by the tax collector as  
1164 a processing fee, shall be remitted to the State Tax Commission on  
1165 a monthly basis as prescribed by the commission. The portion of



1166 the additional fee retained by the tax collector shall be  
1167 deposited into the county general fund. Distinctive license tags  
1168 issued under this section shall be issued within forty-five (45)  
1169 days after application is made.

1170 (3) Beginning with any registration year commencing on or  
1171 after July 1, 2002, any person applying for a distinctive license  
1172 tag under this section shall pay an additional fee in the amount  
1173 of Twenty Dollars (\$20.00) for each distinctive license tag  
1174 applied for under this section which shall be in addition to all  
1175 other taxes and fees. The additional fee paid shall be for a  
1176 period of time to run concurrent with the vehicle's established  
1177 license tag year. The additional fee is due and payable at the  
1178 time the original application is made for a distinctive license  
1179 tag under this section and thereafter annually at the time of  
1180 renewal registration as long as the owner retains the distinctive  
1181 license tag. If the owner does not wish to retain the distinctive  
1182 license tag, or if the owner sells or transfers the vehicle, he  
1183 may surrender the license tag to the local county tax collector  
1184 and receive a certificate of credit toward the purchase of a tag  
1185 on another vehicle as otherwise provided by law. Distinctive  
1186 license tags issued under this section may be transferred by the  
1187 owner to any other vehicle owned by the person upon payment of the  
1188 regular taxes and fees for a license tag for that vehicle.

1189 (4) The State Tax Commission shall deposit all fees into the  
1190 State Treasury on the day collected. At the end of each month,  
1191 the State Tax Commission shall certify to the State Treasurer the  
1192 total fees collected under this section from the issuance of  
1193 distinctive license tags. The State Treasurer shall distribute an  
1194 amount equal to Twenty Dollars (\$20.00) of the additional fees  
1195 collected for each such distinctive license tag issued under this  
1196 section to the Statewide Litter Prevention Fund created under  
1197 Section 65-1-167. Monies in the special fund, upon legislative  
1198 appropriation, may be expended or provided in Section 65-1-167.



1199 (5) A regular license tag must be properly displayed as  
1200 required by law until replaced by a distinctive license tag under  
1201 this section. The regular license tag must be surrendered to the  
1202 tax collector upon issuance of the distinctive license tag under  
1203 this section. The tax collector shall issue up to two (2) license  
1204 decals for each distinctive license tag issued under this section,  
1205 which will expire the same month and year as the regular license  
1206 tag.

1207 (6) In the case of loss or theft of a distinctive license  
1208 tag issued under this section, the owner may make application and  
1209 affidavit for a replacement distinctive license tag as provided by  
1210 Section 27-19-37. The fee for a replacement distinctive license  
1211 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1212 such application and affidavit shall be entitled to retain and  
1213 deposit in the county general fund five percent (5%) of the fee  
1214 for such replacement license tag and the remainder shall be  
1215 distributed in the same manner as funds from the sale of regular  
1216 distinctive license tags issued under this section.

1217 **SECTION 17.** (1) Any owner of a motor vehicle who is an  
1218 aircraft pilot licensed by the Federal Aviation Administration,  
1219 upon payment of the road and bridge privilege taxes, ad valorem  
1220 taxes and registration fees as prescribed by law for private  
1221 carriers of passengers, pickup trucks and other noncommercial  
1222 motor vehicles, and upon payment of an additional fee in the  
1223 amount provided in subsection (3) of this section, shall be issued  
1224 a distinctive license tag for any motor vehicle registered in his  
1225 name identifying such person as a private aircraft pilot or a  
1226 commercial aircraft pilot. The distinctive license tags so issued  
1227 shall be of such color and design as the State Tax Commission may  
1228 prescribe and shall consist of such letters or numbers, or both,  
1229 as may be necessary to distinguish each license tag.

1230 (2) Application for the distinctive license tags authorized  
1231 by this section shall be made to the county tax collector on forms



1232 prescribed by the State Tax Commission. The application and the  
1233 additional fee imposed under subsection (3) of this section, less  
1234 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1235 shall be remitted to the State Tax Commission on a monthly basis  
1236 as prescribed by the commission. The portion of the additional  
1237 fee retained by the tax collector shall be deposited into the  
1238 county general fund.

1239 (3) Beginning with any registration year commencing on or  
1240 after July 1, 2002, any person applying for a distinctive license  
1241 tag under this section shall pay an additional fee in the amount  
1242 of Thirty Dollars (\$30.00) for each distinctive license tag  
1243 applied for under this section, which shall be in addition to all  
1244 other taxes and fees. The additional fee paid shall be for a  
1245 period of time to run concurrent with the vehicle's established  
1246 license tag year. The additional fee is due and payable at the  
1247 time the original application is made for a distinctive license  
1248 tag under this section and thereafter annually at the time of  
1249 renewal registration as long as the owner retains the distinctive  
1250 license tag. If the owner does not wish to retain the distinctive  
1251 license tag, he must surrender it to the local county tax  
1252 collector.

1253 (4) The State Tax Commission shall deposit all fees into the  
1254 State Treasury on the day collected. At the end of each month,  
1255 the State Tax Commission shall certify to the State Treasurer the  
1256 total fees collected under this section from the issuance of the  
1257 distinctive license tags issued under this section. The State  
1258 Treasurer shall distribute such collections as follows:

1259 (a) Twenty-five Dollars (\$25.00) of each additional fee  
1260 collected on distinctive license tags issued pursuant to this  
1261 section shall be distributed to the Air Safety Foundation of the  
1262 Aircraft Owners and Pilots Association.

1263 (b) One Dollar (\$1.00) of each additional fee collected  
1264 on distinctive license tags issued pursuant to this section shall



1265 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1266 Center Fund created pursuant to Section 7-9-70.

1267 (c) Two Dollars (\$2.00) of each additional fee  
1268 collected on distinctive license tags issued pursuant to this  
1269 section shall be deposited to the credit of the State Highway Fund  
1270 to be expended solely for the repair, maintenance, construction or  
1271 reconstruction of highways.

1272 (5) A regular license tag must be properly displayed as  
1273 required by law until replaced by a distinctive license tag under  
1274 this section. The regular license tag must be surrendered to the  
1275 tax collector upon issuance of the distinctive license tag under  
1276 this section. The tax collector shall issue up to two (2) license  
1277 decals for each distinctive license tag issued under this section,  
1278 which will expire the same month and year as the regular license  
1279 tag.

1280 (6) In the case of loss or theft of a distinctive license  
1281 tag issued under this section, the owner may make application and  
1282 affidavit for a replacement distinctive license tag as provided by  
1283 Section 27-19-37. The fee for a replacement distinctive license  
1284 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1285 such application and affidavit shall be entitled to retain and  
1286 deposit in the county general fund five percent (5%) of the fee  
1287 for such replacement license tag and the remainder shall be  
1288 distributed in the same manner as funds from the sale of regular  
1289 distinctive license tags issued under this section.

1290 **SECTION 18.** (1) Any owner of a motor vehicle who is a  
1291 graduate of the United States Military Academy or a student  
1292 enrolled at the United States Military Academy, upon complying  
1293 with the motor vehicle laws relating to registration and licensing  
1294 of motor vehicles, and upon payment of the road and bridge  
1295 privilege taxes, ad valorem taxes and registration fees as  
1296 prescribed by law for private carriers of passengers, pickup  
1297 trucks and other noncommercial motor vehicles, and upon payment of



1298 an additional fee in the amount provided in subsection (3) of this  
1299 section, shall be issued a distinctive license tag which displays  
1300 the emblem of the United States Military Academy. The distinctive  
1301 license tags so issued shall be of such color and design as the  
1302 State Tax Commission may prescribe and shall consist of such  
1303 letters or numbers, or both, as may be necessary to distinguish  
1304 each license tag.

1305 (2) Application for the distinctive license tags authorized  
1306 by this section shall be made to the county tax collector on forms  
1307 prescribed by the State Tax Commission. The application and the  
1308 additional fee imposed under subsection (3) of this section, less  
1309 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1310 shall be remitted to the State Tax Commission on a monthly basis  
1311 as prescribed by the commission. The portion of the additional  
1312 fee retained by the tax collector shall be deposited into the  
1313 county general fund.

1314 (3) Beginning with any registration year commencing on or  
1315 after July 1, 2002, any person applying for a distinctive license  
1316 tag under this section shall pay an additional fee in the amount  
1317 of Fifty Dollars (\$50.00) for each distinctive license tag applied  
1318 for under this section, which shall be in addition to all other  
1319 taxes and fees. The additional fee paid shall be for a period of  
1320 time to run concurrent with the vehicle's established license tag  
1321 year. The additional fee is due and payable at the time the  
1322 original application is made for a distinctive license tag under  
1323 this section and thereafter annually at the time of renewal  
1324 registration as long as the owner retains the distinctive license  
1325 tag. If the owner does not wish to retain the distinctive license  
1326 tag, he must surrender it to the local county tax collector.

1327 (4) The State Tax Commission shall deposit all fees into the  
1328 State Treasury on the day collected. At the end of each month,  
1329 the State Tax Commission shall certify to the State Treasurer the  
1330 total fees collected under this section from the issuance of the





1331 distinctive license tags issued under this section. The State  
1332 Treasurer shall distribute such collections as follows:

1333 (a) Thirty-two Dollars and Fifty Cents (\$32.50) of each  
1334 additional fee collected on distinctive license tags issued  
1335 pursuant to this section shall be deposited into the State General  
1336 Fund.

1337 (b) One Dollar (\$1.00) of each additional fee collected  
1338 on distinctive license tags issued pursuant to this section shall  
1339 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1340 Center Fund created pursuant to Section 7-9-70.

1341 (c) Fourteen Dollars and Fifty Cents (\$14.50) of each  
1342 additional fee collected on distinctive license tags issued  
1343 pursuant to this section shall be deposited to the credit of the  
1344 State Highway Fund to be expended solely for the repair,  
1345 maintenance, construction or reconstruction of highways.

1346 (5) A regular license tag must be properly displayed as  
1347 required by law until replaced by a distinctive license tag issued  
1348 under this section. The regular license tag must be surrendered  
1349 to the tax collector upon issuance of the distinctive license tag  
1350 under this section. The tax collector shall issue up to two (2)  
1351 license decals for each distinctive license tag issued under this  
1352 section, which will expire the same month and year as the regular  
1353 license tag.

1354 (6) In the case of loss or theft of a distinctive license  
1355 tag issued under this section, the owner may make application and  
1356 affidavit for a replacement distinctive license tag as provided by  
1357 Section 27-19-37. The fee for a replacement distinctive license  
1358 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1359 such application and affidavit shall be entitled to retain and  
1360 deposit in the county general fund five percent (5%) of the fee  
1361 for such replacement license tag and the remainder shall be  
1362 distributed in the same manner as funds from the sale of regular  
1363 distinctive license tags issued under this section.



1364           SECTION 19. (1) Any owner of a motor vehicle who is a  
1365 graduate of the United States Coast Guard Academy or a student  
1366 enrolled at the United States Coast Guard Academy, upon complying  
1367 with the motor vehicle laws relating to registration and licensing  
1368 of motor vehicles, and upon payment of the road and bridge  
1369 privilege taxes, ad valorem taxes and registration fees as  
1370 prescribed by law for private carriers of passengers, pickup  
1371 trucks and other noncommercial motor vehicles, and upon payment of  
1372 an additional fee in the amount provided in subsection (3) of this  
1373 section, shall be issued a distinctive license tag which displays  
1374 the emblem of the United States Coast Guard Academy. The  
1375 distinctive license tags so issued shall be of such color and  
1376 design as the State Tax Commission may prescribe and shall consist  
1377 of such letters or numbers, or both, as may be necessary to  
1378 distinguish each license tag.

1379           (2) Application for the distinctive license tags authorized  
1380 by this section shall be made to the county tax collector on forms  
1381 prescribed by the State Tax Commission. The application and the  
1382 additional fee imposed under subsection (3) of this section, less  
1383 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1384 shall be remitted to the State Tax Commission on a monthly basis  
1385 as prescribed by the commission. The portion of the additional  
1386 fee retained by the tax collector shall be deposited into the  
1387 county general fund.

1388           (3) Beginning with any registration year commencing on or  
1389 after July 1, 2002, any person applying for a distinctive license  
1390 tag under this section shall pay an additional fee in the amount  
1391 of Fifty Dollars (\$50.00) for each distinctive license tag applied  
1392 for under this section, which shall be in addition to all other  
1393 taxes and fees. The additional fee paid shall be for a period of  
1394 time to run concurrent with the vehicle's established license tag  
1395 year. The additional fee is due and payable at the time the  
1396 original application is made for a distinctive license tag under



1397 this section and thereafter annually at the time of renewal  
1398 registration as long as the owner retains the distinctive license  
1399 tag. If the owner does not wish to retain the distinctive license  
1400 tag, he must surrender it to the local county tax collector.

1401 (4) The State Tax Commission shall deposit all fees into the  
1402 State Treasury on the day collected. At the end of each month,  
1403 the State Tax Commission shall certify to the State Treasurer the  
1404 total fees collected under this section from the issuance of the  
1405 distinctive license tags issued under this section. The State  
1406 Treasurer shall distribute such collections as follows:

1407 (a) Thirty-two Dollars and Fifty Cents (\$32.50) of each  
1408 additional fee collected on distinctive license tags issued  
1409 pursuant to this section shall be deposited into the State General  
1410 Fund.

1411 (b) One Dollar (\$1.00) of each additional fee collected  
1412 on distinctive license tags issued pursuant to this section shall  
1413 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1414 Center Fund created pursuant to Section 7-9-70.

1415 (c) Fourteen Dollars and Fifty Cents (\$14.50) of each  
1416 additional fee collected on distinctive license tags issued  
1417 pursuant to this section shall be deposited to the credit of the  
1418 State Highway Fund to be expended solely for the repair,  
1419 maintenance, construction or reconstruction of highways.

1420 (5) A regular license tag must be properly displayed as  
1421 required by law until replaced by a distinctive license tag issued  
1422 under this section. The regular license tag must be surrendered  
1423 to the tax collector upon issuance of the distinctive license tag  
1424 under this section. The tax collector shall issue up to two (2)  
1425 license decals for each distinctive license tag issued under this  
1426 section, which will expire the same month and year as the regular  
1427 license tag.

1428 (6) In the case of loss or theft of a distinctive license  
1429 tag issued under this section, the owner may make application and



1430 affidavit for a replacement distinctive license tag as provided by  
1431 Section 27-19-37. The fee for a replacement distinctive license  
1432 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1433 such application and affidavit shall be entitled to retain and  
1434 deposit in the county general fund five percent (5%) of the fee  
1435 for such replacement license tag and the remainder shall be  
1436 distributed in the same manner as funds from the sale of regular  
1437 distinctive license tags issued under this section.

1438        SECTION 20. (1) Any owner of a motor vehicle who is a  
1439 graduate of the United States Merchant Marine or a student  
1440 enrolled at the United States Merchant Marine, upon complying with  
1441 the motor vehicle laws relating to registration and licensing of  
1442 motor vehicles, and upon payment of the road and bridge privilege  
1443 taxes, ad valorem taxes and registration fees as prescribed by law  
1444 for private carriers of passengers, pickup trucks and other  
1445 noncommercial motor vehicles, and upon payment of an additional  
1446 fee in the amount provided in subsection (3) of this section,  
1447 shall be issued a distinctive license tag which displays the  
1448 emblem of the United States Merchant Marine. The distinctive  
1449 license tags so issued shall be of such color and design as the  
1450 State Tax Commission may prescribe and shall consist of such  
1451 letters or numbers, or both, as may be necessary to distinguish  
1452 each license tag.

1453        (2) Application for the distinctive license tags authorized  
1454 by this section shall be made to the county tax collector on forms  
1455 prescribed by the State Tax Commission. The application and the  
1456 additional fee imposed under subsection (3) of this section, less  
1457 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1458 shall be remitted to the State Tax Commission on a monthly basis  
1459 as prescribed by the commission. The portion of the additional  
1460 fee retained by the tax collector shall be deposited into the  
1461 county general fund.



1462           (3) Beginning with any registration year commencing on or  
1463 after July 1, 2002, any person applying for a distinctive license  
1464 tag under this section shall pay an additional fee in the amount  
1465 of Fifty Dollars (\$50.00) for each distinctive license tag applied  
1466 for under this section, which shall be in addition to all other  
1467 taxes and fees. The additional fee paid shall be for a period of  
1468 time to run concurrent with the vehicle's established license tag  
1469 year. The additional fee is due and payable at the time the  
1470 original application is made for a distinctive license tag under  
1471 this section and thereafter annually at the time of renewal  
1472 registration as long as the owner retains the distinctive license  
1473 tag. If the owner does not wish to retain the distinctive license  
1474 tag, he must surrender it to the local county tax collector.

1475           (4) The State Tax Commission shall deposit all fees into the  
1476 State Treasury on the day collected. At the end of each month,  
1477 the State Tax Commission shall certify to the State Treasurer the  
1478 total fees collected under this section from the issuance of the  
1479 distinctive license tags issued under this section. The State  
1480 Treasurer shall distribute such collections as follows:

1481                   (a) Thirty-two Dollars and Fifty Cents (\$32.50) of each  
1482 additional fee collected on distinctive license tags issued  
1483 pursuant to this section shall be deposited into the State General  
1484 Fund.

1485                   (b) One Dollar (\$1.00) of each additional fee collected  
1486 on distinctive license tags issued pursuant to this section shall  
1487 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1488 Center Fund created pursuant to Section 7-9-70.

1489                   (c) Fourteen Dollars and Fifty Cents (\$14.50) of each  
1490 additional fee collected on distinctive license tags issued  
1491 pursuant to this section shall be deposited to the credit of the  
1492 State Highway Fund to be expended solely for the repair,  
1493 maintenance, construction or reconstruction of highways.



1494 (5) A regular license tag must be properly displayed as  
1495 required by law until replaced by a distinctive license tag issued  
1496 under this section. The regular license tag must be surrendered  
1497 to the tax collector upon issuance of the distinctive license tag  
1498 under this section. The tax collector shall issue up to two (2)  
1499 license decals for each distinctive license tag issued under this  
1500 section, which will expire the same month and year as the regular  
1501 license tag.

1502 (6) In the case of loss or theft of a distinctive license  
1503 tag issued under this section, the owner may make application and  
1504 affidavit for a replacement distinctive license tag as provided by  
1505 Section 27-19-37. The fee for a replacement distinctive license  
1506 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1507 such application and affidavit shall be entitled to retain and  
1508 deposit in the county general fund five percent (5%) of the fee  
1509 for such replacement license tag and the remainder shall be  
1510 distributed in the same manner as funds from the sale of regular  
1511 distinctive license tags issued under this section.

1512 **SECTION 21.** (1) Any owner of a motor vehicle who is a  
1513 graduate of the United States Air Force Academy or a student  
1514 enrolled at the United States Air Force Academy, upon complying  
1515 with the motor vehicle laws relating to registration and licensing  
1516 of motor vehicles, and upon payment of the road and bridge  
1517 privilege taxes, ad valorem taxes and registration fees as  
1518 prescribed by law for private carriers of passengers, pickup  
1519 trucks and other noncommercial motor vehicles, and upon payment of  
1520 an additional fee in the amount provided in subsection (3) of this  
1521 section, shall be issued a distinctive license tag which displays  
1522 the emblem of the United States Air Force Academy. The  
1523 distinctive license tags so issued shall be of such color and  
1524 design as the State Tax Commission may prescribe and shall consist  
1525 of such letters or numbers, or both, as may be necessary to  
1526 distinguish each license tag.



1527           (2) Application for the distinctive license tags authorized  
1528 by this section shall be made to the county tax collector on forms  
1529 prescribed by the State Tax Commission. The application and the  
1530 additional fee imposed under subsection (3) of this section, less  
1531 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1532 shall be remitted to the State Tax Commission on a monthly basis  
1533 as prescribed by the commission. The portion of the additional  
1534 fee retained by the tax collector shall be deposited into the  
1535 county general fund.

1536           (3) Beginning with any registration year commencing on or  
1537 after July 1, 2002, any person applying for a distinctive license  
1538 tag under this section shall pay an additional fee in the amount  
1539 of Fifty Dollars (\$50.00) for each distinctive license tag applied  
1540 for under this section, which shall be in addition to all other  
1541 taxes and fees. The additional fee paid shall be for a period of  
1542 time to run concurrent with the vehicle's established license tag  
1543 year. The additional fee is due and payable at the time the  
1544 original application is made for a distinctive license tag under  
1545 this section and thereafter annually at the time of renewal  
1546 registration as long as the owner retains the distinctive license  
1547 tag. If the owner does not wish to retain the distinctive license  
1548 tag, he must surrender it to the local county tax collector.

1549           (4) The State Tax Commission shall deposit all fees into the  
1550 State Treasury on the day collected. At the end of each month,  
1551 the State Tax Commission shall certify to the State Treasurer the  
1552 total fees collected under this section from the issuance of the  
1553 distinctive license tags issued under this section. The State  
1554 Treasurer shall distribute such collections as follows:

1555           (a) Thirty-two Dollars and Fifty Cents (\$32.50) of each  
1556 additional fee collected on distinctive license tags issued  
1557 pursuant to this section shall be deposited into the State General  
1558 Fund.



1559           (b) One Dollar (\$1.00) of each additional fee collected  
1560 on distinctive license tags issued pursuant to this section shall  
1561 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1562 Center Fund created pursuant to Section 7-9-70.

1563           (c) Fourteen Dollars and Fifty Cents (\$14.50) of each  
1564 additional fee collected on distinctive license tags issued  
1565 pursuant to this section shall be deposited to the credit of the  
1566 State Highway Fund to be expended solely for the repair,  
1567 maintenance, construction or reconstruction of highways.

1568           (5) A regular license tag must be properly displayed as  
1569 required by law until replaced by a distinctive license tag issued  
1570 under this section. The regular license tag must be surrendered  
1571 to the tax collector upon issuance of the distinctive license tag  
1572 under this section. The tax collector shall issue up to two (2)  
1573 license decals for each distinctive license tag issued under this  
1574 section, which will expire the same month and year as the regular  
1575 license tag.

1576           (6) In the case of loss or theft of a distinctive license  
1577 tag issued under this section, the owner may make application and  
1578 affidavit for a replacement distinctive license tag as provided by  
1579 Section 27-19-37. The fee for a replacement distinctive license  
1580 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1581 such application and affidavit shall be entitled to retain and  
1582 deposit in the county general fund five percent (5%) of the fee  
1583 for such replacement license tag and the remainder shall be  
1584 distributed in the same manner as funds from the sale of regular  
1585 distinctive license tags issued under this section.

1586           **SECTION 22.** (1) Any owner of a motor vehicle who is a  
1587 resident of this state, upon payment of the road and bridge  
1588 privilege taxes, ad valorem taxes and registration fees as  
1589 prescribed by law for private carriers of passengers, pickup  
1590 trucks and other noncommercial motor vehicles, and upon payment of  
1591 an additional fee in the amount provided in subsection (3) of this





1592 section, shall be issued a distinctive license tag for each motor  
1593 vehicle registered in his name identifying such person as a  
1594 supporter of the Mississippi Institute of Arts and Letters. The  
1595 distinctive license tags so issued shall be of such color and  
1596 design as the State Tax Commission, with the advice of the  
1597 Mississippi Institute of Arts and Letters, may prescribe and shall  
1598 consist of such letters or numbers, or both, as may be necessary  
1599 to distinguish each license tag.

1600 (2) Application for the distinctive license tags authorized  
1601 by this section shall be made to the county tax collector on forms  
1602 prescribed by the State Tax Commission. The application and the  
1603 additional fee imposed under subsection (3) of this section, less  
1604 Two Dollars (\$2.00) to be retained by the tax collector, shall be  
1605 remitted to the State Tax Commission on a monthly basis as  
1606 prescribed by the commission. The portion of the additional fee  
1607 retained by the tax collector shall be deposited into the county  
1608 general fund.

1609 (3) Beginning with any registration year commencing on or  
1610 after July 1, 2002, any person applying for a distinctive license  
1611 tag under this section shall pay an additional fee in the amount  
1612 of Thirty Dollars (\$30.00) for each distinctive license tag  
1613 applied for under this section, which shall be in addition to all  
1614 other taxes and fees. The additional fee paid shall be for a  
1615 period of time to run concurrent with the vehicle's established  
1616 license tag year. The additional fee is due and payable at the  
1617 time the original application is made for a distinctive license  
1618 tag under this section and thereafter annually at the time of  
1619 renewal registration as long as the owner retains the distinctive  
1620 license tag. If the owner does not wish to retain the distinctive  
1621 license tag, he must surrender it to the local county tax  
1622 collector.

1623 (4) The State Tax Commission shall deposit all fees into the  
1624 State Treasury on the day collected. At the end of each month,



1625 the State Tax Commission shall certify the total fees collected  
1626 under this section to the State Treasurer who shall distribute  
1627 such collections as follows:

1628           (a) Twenty-five Dollars (\$25.00) of each additional fee  
1629 collected on distinctive license tags issued pursuant to this  
1630 section shall be distributed to the Mississippi Institute for Arts  
1631 and Letters.

1632           (b) One Dollar (\$1.00) of each additional fee collected  
1633 on distinctive license tags issued pursuant to this section shall  
1634 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1635 Center Fund created pursuant to Section 7-9-70.

1636           (c) Two Dollars (\$2.00) of each additional fee  
1637 collected on distinctive license tags issued pursuant to this  
1638 section shall be deposited to the credit of the State Highway Fund  
1639 to be expended solely for the repair, maintenance, construction or  
1640 reconstruction of highways.

1641           (5) A regular license tag must be properly displayed as  
1642 required by law until replaced by a distinctive license tag under  
1643 this section. The regular license tag must be surrendered to the  
1644 tax collector upon issuance of the distinctive license tag under  
1645 this section. The tax collector shall issue up to two (2) license  
1646 decals for each distinctive license tag issued under this section,  
1647 which will expire the same month and year as the regular license  
1648 tag.

1649           (6) In the case of loss or theft of a distinctive license  
1650 tag issued under this section, the owner may make application and  
1651 affidavit for a replacement distinctive license tag as provided by  
1652 Section 27-19-37. The fee for a replacement distinctive license  
1653 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1654 such application and affidavit shall be entitled to retain and  
1655 deposit into the county general fund five percent (5%) of the fee  
1656 for such replacement license tag and the remainder shall be



1657 distributed in the same manner as funds from the sale of regular  
1658 distinctive license tags issued under this section.

1659        SECTION 23. (1) Any owner of a motor vehicle who is a  
1660 resident of this state, upon payment of the road and bridge  
1661 privilege taxes, ad valorem taxes and registration fees as  
1662 prescribed by law for private carriers of passengers, pickup  
1663 trucks and other noncommercial motor vehicles, and upon payment of  
1664 an additional fee in the amount provided in subsection (3) of this  
1665 section, shall be issued a distinctive license tag for each motor  
1666 vehicle registered in his name identifying such person as a  
1667 supporter of the Mississippi Walking Horse Association. The  
1668 distinctive license tags so issued shall be of such color and  
1669 design as the State Tax Commission, with the advice of the  
1670 Mississippi Walking Horse Association, may prescribe and shall  
1671 consist of such letters or numbers, or both, as may be necessary  
1672 to distinguish each license tag.

1673        (2) Application for the distinctive license tags authorized  
1674 by this section shall be made to the county tax collector on forms  
1675 prescribed by the State Tax Commission. The application and the  
1676 additional fee imposed under subsection (3) of this section, less  
1677 Two Dollars (\$2.00) to be retained by the tax collector, shall be  
1678 remitted to the State Tax Commission on a monthly basis as  
1679 prescribed by the commission. The portion of the additional fee  
1680 retained by the tax collector shall be deposited into the county  
1681 general fund.

1682        (3) Beginning with any registration year commencing on or  
1683 after July 1, 2002, any person applying for a distinctive license  
1684 tag under this section shall pay an additional fee in the amount  
1685 of Thirty Dollars (\$30.00) for each distinctive license tag  
1686 applied for under this section, which shall be in addition to all  
1687 other taxes and fees. The additional fee paid shall be for a  
1688 period of time to run concurrent with the vehicle's established  
1689 license tag year. The additional fee is due and payable at the



1690 time the original application is made for a distinctive license  
1691 tag under this section and thereafter annually at the time of  
1692 renewal registration as long as the owner retains the distinctive  
1693 license tag. If the owner does not wish to retain the distinctive  
1694 license tag, he must surrender it to the local county tax  
1695 collector.

1696 (4) The State Tax Commission shall deposit all fees into the  
1697 State Treasury on the day collected. At the end of each month,  
1698 the State Tax Commission shall certify the total fees collected  
1699 under this section to the State Treasurer who shall distribute  
1700 such collections as follows:

1701 (a) Twenty-five Dollars (\$25.00) of each additional fee  
1702 collected on distinctive license tags issued pursuant to this  
1703 section shall be distributed to the Mississippi Walking Horse  
1704 Association.

1705 (b) One Dollar (\$1.00) of each additional fee collected  
1706 on distinctive license tags issued pursuant to this section shall  
1707 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1708 Center Fund created pursuant to Section 7-9-70.

1709 (c) Two Dollars (\$2.00) of each additional fee  
1710 collected on distinctive license tags issued pursuant to this  
1711 section shall be deposited to the credit of the State Highway Fund  
1712 to be expended solely for the repair, maintenance, construction or  
1713 reconstruction of highways.

1714 (5) A regular license tag must be properly displayed as  
1715 required by law until replaced by a distinctive license tag under  
1716 this section. The regular license tag must be surrendered to the  
1717 tax collector upon issuance of the distinctive license tag under  
1718 this section. The tax collector shall issue up to two (2) license  
1719 decals for each distinctive license tag issued under this section,  
1720 which will expire the same month and year as the regular license  
1721 tag.



1722           (6) In the case of loss or theft of a distinctive license  
1723 tag issued under this section, the owner may make application and  
1724 affidavit for a replacement distinctive license tag as provided by  
1725 Section 27-19-37. The fee for a replacement distinctive license  
1726 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1727 such application and affidavit shall be entitled to retain and  
1728 deposit into the county general fund five percent (5%) of the fee  
1729 for such replacement license tag and the remainder shall be  
1730 distributed in the same manner as funds from the sale of regular  
1731 distinctive license tags issued under this section.

1732           **SECTION 24.** (1) Any owner of a motor vehicle who is a  
1733 resident of this state, upon payment of the road and bridge  
1734 privilege taxes, ad valorem taxes and registration fees as  
1735 prescribed by law for private carriers of passengers, pickup  
1736 trucks and other noncommercial motor vehicles, and upon payment of  
1737 an additional fee in the amount provided in subsection (3) of this  
1738 section, shall be issued a distinctive trauma care license tag for  
1739 each motor vehicle registered in his name. The distinctive  
1740 license tags so issued shall be of such color and design as the  
1741 State Tax Commission, with the advice of the Emergency Medical  
1742 Services Advisory Council created under Section 41-59-7, may  
1743 prescribe. The words "Preventing Injuries" shall be centered at  
1744 the bottom of the license tag. The State Tax Commission shall  
1745 consist of such letters or numbers, or both, as may be necessary  
1746 to distinguish each license tag.

1747           (2) Application for the distinctive license tags authorized  
1748 by this section shall be made to the county tax collector on forms  
1749 prescribed by the State Tax Commission. The application and the  
1750 additional fee imposed under subsection (3) of this section, less  
1751 Two Dollars (\$2.00) to be retained by the tax collector, shall be  
1752 remitted to the State Tax Commission on a monthly basis as  
1753 prescribed by the commission. The portion of the additional fee



1754 retained by the tax collector shall be deposited into the county  
1755 general fund.

1756 (3) Beginning with any registration year commencing on or  
1757 after July 1, 2002, any person applying for a distinctive license  
1758 tag under this section shall pay an additional fee in the amount  
1759 of Thirty Dollars (\$30.00) for each distinctive license tag  
1760 applied for under this section, which shall be in addition to all  
1761 other taxes and fees. The additional fee paid shall be for a  
1762 period of time to run concurrent with the vehicle's established  
1763 license tag year. The additional fee is due and payable at the  
1764 time the original application is made for a distinctive license  
1765 tag under this section and thereafter annually at the time of  
1766 renewal registration as long as the owner retains the distinctive  
1767 license tag. If the owner does not wish to retain the distinctive  
1768 license tag, he must surrender it to the local county tax  
1769 collector.

1770 (4) The State Tax Commission shall deposit all fees into the  
1771 State Treasury on the day collected. At the end of each month,  
1772 the State Tax Commission shall certify the total fees collected  
1773 under this section to the State Treasurer who shall distribute  
1774 such collections as follows:

1775 (a) Twenty-five Dollars (\$25.00) of each additional fee  
1776 collected on distinctive license tags issued pursuant to this  
1777 section shall be deposited into the Mississippi Trauma Care  
1778 Systems Fund established in Section 41-59-75.

1779 (b) One Dollar (\$1.00) of each additional fee collected  
1780 on distinctive license tags issued pursuant to this section shall  
1781 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1782 Center Fund created pursuant to Section 7-9-70.

1783 (c) Two Dollars (\$2.00) of each additional fee  
1784 collected on distinctive license tags issued pursuant to this  
1785 section shall be deposited to the credit of the State Highway Fund



1786 to be expended solely for the repair, maintenance, construction or  
1787 reconstruction of highways.

1788 (5) A regular license tag must be properly displayed as  
1789 required by law until replaced by a distinctive license tag under  
1790 this section. The regular license tag must be surrendered to the  
1791 tax collector upon issuance of the distinctive license tag under  
1792 this section. The tax collector shall issue up to two (2) license  
1793 decals for each distinctive license tag issued under this section,  
1794 which will expire the same month and year as the regular license  
1795 tag.

1796 (6) In the case of loss or theft of a distinctive license  
1797 tag issued under this section, the owner may make application and  
1798 affidavit for a replacement distinctive license tag as provided by  
1799 Section 27-19-37. The fee for a replacement distinctive license  
1800 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1801 such application and affidavit shall be entitled to retain and  
1802 deposit into the county general fund five percent (5%) of the fee  
1803 for such replacement license tag and the remainder shall be  
1804 distributed in the same manner as funds from the sale of regular  
1805 distinctive license tags issued under this section.

1806 **SECTION 25.** (1) Any owner of a motor vehicle who is a  
1807 retired member of the Mississippi Highway Safety Patrol and who is  
1808 a resident of this state, upon payment of the road and bridge  
1809 privilege taxes, ad valorem taxes and registration fees as  
1810 prescribed by law for private carriers of passengers, pickup  
1811 trucks and other noncommercial motor vehicles, and upon payment of  
1812 an additional fee in the amount provided in subsection (3) of this  
1813 section, shall be issued a distinctive license tag for each motor  
1814 vehicle registered in his name identifying such person as a  
1815 retired member of the Mississippi Highway Safety Patrol. The  
1816 distinctive license tags so issued shall be of such color and  
1817 design as the State Tax Commission may prescribe and shall consist  
1818 of such letters or numbers, or both, as may be necessary to



1819 distinguish each license tag and may, in the discretion of the  
1820 State Tax Commission, display the county name.

1821       (2) Application for the distinctive license tags authorized  
1822 by this section shall be made to the county tax collector on forms  
1823 prescribed by the State Tax Commission. Applicants for such  
1824 distinctive license tags shall present proof that they are a  
1825 retired member of the Mississippi Highway Safety Patrol by  
1826 presentation of a signed and notarized affidavit from the  
1827 Commissioner of Public Safety. The application and the additional  
1828 fee imposed under subsection (3) of this section, less three  
1829 percent (3%) thereof to be retained by the tax collector, shall be  
1830 remitted to the State Tax Commission on a monthly basis as  
1831 prescribed by the commission. The portion of the additional fee  
1832 retained by the tax collector shall be deposited into the county  
1833 general fund.

1834       (3) Beginning with any registration year commencing on or  
1835 after July 1, 2002, any person applying for a distinctive license  
1836 tag under this section shall pay an additional fee in the amount  
1837 of Fifty Dollars (\$50.00) for each distinctive license tag applied  
1838 for under this section which shall be in addition to all other  
1839 taxes and fees. The additional fee paid shall be for a period of  
1840 time to run concurrent with the vehicle's established license tag  
1841 year. The additional fee is due and payable at the time the  
1842 original application is made for a distinctive license tag under  
1843 this section and thereafter annually at the time of renewal  
1844 registration as long as the owner retains the distinctive license  
1845 tag. If the owner does not wish to retain the distinctive license  
1846 tag, he must surrender it to the local county tax collector.

1847       (4) The State Tax Commission shall deposit all fees into the  
1848 State Treasury on the day collected. At the end of each month,  
1849 the State Tax Commission shall certify to the State Treasurer the  
1850 total fees collected under this section from the issuance of  
1851 distinctive license tags. The State Treasurer shall distribute an





1852 amount equal to Seven Dollars (\$7.00) of the additional fees  
1853 collected for each such distinctive license tag issued under this  
1854 section to the State General Fund, and the remainder of such  
1855 additional fees collected shall be distributed by the State  
1856 Treasurer to the credit of the special fund created in Section  
1857 45-2-1.

1858 (5) A regular license tag must be properly displayed as  
1859 required by law until replaced by a distinctive license tag under  
1860 this section. The regular license tag must be surrendered to the  
1861 tax collector upon issuance of the distinctive license tag under  
1862 this section. The tax collector shall issue up to two (2) license  
1863 decals for each distinctive license tag issued under this section,  
1864 which will expire the same month and year as the regular license  
1865 tag.

1866 (6) In the case of loss or theft of a distinctive license  
1867 tag issued under this section, the owner may make application and  
1868 affidavit for a replacement distinctive license tag as provided by  
1869 Section 27-19-37, Mississippi Code of 1972. The fee for a  
1870 replacement distinctive license tag shall be Ten Dollars (\$10.00).  
1871 The tax collector receiving such application and affidavit shall  
1872 be entitled to retain and deposit into the county general fund  
1873 five percent (5%) of the fee for such replacement license tag and  
1874 the remainder shall be distributed in the same manner as funds  
1875 from the sale of regular distinctive license tags issued under  
1876 this section.

1877 **SECTION 26.** Section 27-19-56.12, Mississippi Code of 1972,  
1878 is amended as follows:

1879 27-19-56.12. In recognition of the patriotic service  
1880 rendered by Mississippians who are honorably discharged veterans  
1881 who served in the United States Armed Forces, any such person is  
1882 privileged to obtain distinctive motor vehicle license plates or  
1883 tags for each motor vehicle registered in his name identifying his  
1884 status as a veteran. The State Tax Commission, with concurrence



1885 by the State Veterans Affairs Board, shall develop decals to be  
1886 affixed to the license tag indicating branch and period of  
1887 military service. The distinctive plates or tags shall be of a  
1888 color and design designated by the Tax Commission with concurrence  
1889 by the State Veterans Affairs Board.

1890 The distinctive license plates shall be prepared by the Tax  
1891 Commission and shall be issued through the tax collectors of the  
1892 counties in the same manner as are other motor vehicle license  
1893 plates or tags. An additional annual tag fee of Thirty Dollars  
1894 (\$30.00) shall be collected by the tax collector for such license  
1895 plates or tags and shall be remitted to the Tax Commission on a  
1896 monthly basis as prescribed by the commission. The additional fee  
1897 is due and payable at the time the original application is made  
1898 for a distinctive tag under this section and thereafter annually  
1899 at the time of renewal registration as long as the owner retains  
1900 the distinctive license tag. The State Tax Commission shall  
1901 deposit such fee to the credit of a fund to be administered by the  
1902 board overseeing the veterans nursing homes in this state for the  
1903 benefit of indigent veterans who are residents of such nursing  
1904 homes.

1905 An applicant for such distinctive plates shall present to the  
1906 issuing official written evidence of the veteran's service. Such  
1907 evidence shall include a copy of the applicant's DD-214 form, a  
1908 Report of Separation from Military Service, a military discharge  
1909 document, or a written certification of military service from the  
1910 State Veterans Affairs Board. The distinctive license plates or  
1911 tags so issued shall be used only upon a personally or jointly  
1912 owned private passenger vehicle (to include station wagons,  
1913 recreational motor vehicles and pickup trucks) registered in the  
1914 name, or jointly in the name, of the person making application  
1915 therefor, and when issued to such person shall be used upon the  
1916 vehicle for which issued in lieu of the standard license plate or  
1917 license tag normally issued for such vehicle.



1918           The distinctive license plates shall not be transferable  
1919 between motor vehicle owners; and in the event the owner of a  
1920 vehicle bearing a distinctive plate shall sell, trade, exchange or  
1921 otherwise dispose of the vehicle, such plate shall be retained by  
1922 such owner and returned to the tax collector.

1923           **SECTION 27.** This act shall take effect and be in force from  
1924 and after July 1, 2002.

