

By: Senator(s) Minor

To: Finance

SENATE BILL NO. 2501
(As Sent to Governor)

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 A
6 DISTINCTIVE LICENSE TAG IN RECOGNITION OF THE SEPTEMBER 11, 2001,
7 TERRORIST ATTACKS ON THE UNITED STATES; TO AUTHORIZE THE ISSUANCE
8 OF DISTINCTIVE LICENSE TAGS TO ACTIVE DUTY MEMBERS OF THE UNITED
9 STATES ARMED SERVICES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE
10 LICENSE TAGS FOR DULY ELECTED CONSTABLES; TO AUTHORIZE THE
11 ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR MEMBERS OF THE
12 MISSISSIPPI STATE GUARD; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE
13 LICENSE TAGS IN SUPPORT OF THE INSTITUTE OF COMMUNITY SERVICES,
14 INCORPORATED; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE
15 TAGS TO MEMBERS OF KNIGHTS OF COLUMBUS; TO AUTHORIZE THE ISSUANCE
16 OF DISTINCTIVE LICENSE TAGS TO MEMBERS OF SOCIETIES SUCH AS
17 ACADEMIC, PROFESSIONAL, HONORARY, MASONIC, OR SO-CALLED GREEK
18 LETTER FRATERNITIES OR SORORITIES, OR SIMILAR ORGANIZATIONS THAT
19 ARE IN GOOD STANDING AT ANY OF THE EIGHT STATE INSTITUTIONS OF
20 HIGHER LEARNING; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE
21 TAGS TO GRADUATES OF THE UNITED STATES NAVAL ACADEMY AND STUDENTS
22 ENROLLED AT THE ACADEMY; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE
23 LICENSE TAGS IN SUPPORT OF THE MISSISSIPPI 4-H CLUB FOUNDATION,
24 INC.; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN
25 SUPPORT OF THE MISSISSIPPI FUTURE FARMERS OF AMERICA ASSOCIATION;
26 TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT
27 OF THE NORTH DELTA ARCHEOLOGICAL ASSOCIATION, INC.; TO AUTHORIZE
28 THE 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 AUTHORIZE THE ISSUANCE
45 OF DISTINCTIVE LICENSE TAGS TO MEMBERS OF THE PRINCE HALL GRAND
46 LODGE OF MISSISSIPPI, FREE AND ACCEPTED ANCIENT YORKRITE MASONS;
47 TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO MEMBERS
48 OF THE CLERGY; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE
49 TAGS TO MEMBERS AND SUPPORTERS OF DELTA SIGMA THETA SORORITY; TO
50 AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF
51 THE BOY SCOUTS OF AMERICA; TO AUTHORIZE THE ISSUANCE OF
52 DISTINCTIVE LICENSE TAGS TO SUPPORTERS OF MISSISSIPPI AGRICULTURE;



53 TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO PROMOTE
54 AUTISM AWARENESS; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE
55 TAGS TO RECIPIENTS OF THE BRONZE STAR OR SILVER STAR; TO AUTHORIZE
56 THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO PERSONS WHO ARE
57 DIABETICS; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS
58 IN SUPPORT OF THE PETAL, MISSISSIPPI, SCHOOL DISTRICT; TO
59 AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF
60 THE DESOTO COUNTY, MISSISSIPPI, SCHOOL DISTRICT; TO AUTHORIZE THE
61 ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE SIMPSON
62 COUNTY, MISSISSIPPI SCHOOL DISTRICT; TO AUTHORIZE THE ISSUANCE OF
63 DISTINCTIVE LICENSE TAGS TO MEMBERS AND SUPPORTERS OF OMEGA PSI
64 PHI FRATERNITY; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE
65 TAGS IN SUPPORT OF THE GIRL SCOUTS OF THE UNITED STATES OF
66 AMERICA; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS
67 DISPLAYING NATIONAL ASSOCIATION FOR STOCK CAR AUTO RACING THEMES;
68 TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE "CHOOSE LIFE" LICENSE
69 TAG; TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE LICENSE TAG FOR
70 SUPPORT OF MOTHERS AGAINST DRUNK DRIVING; TO IMPOSE AN ADDITIONAL
71 FEE FOR THE DISTINCTIVE LICENSE TAGS AUTHORIZED IN THIS ACT; TO
72 PROVIDE FOR THE DISTRIBUTION OF SUCH ADDITIONAL FEES; TO AUTHORIZE
73 THE STATE TAX COMMISSION TO RETAIN A PORTION OF THE ADDITIONAL
74 FEES PAID FOR DISTINCTIVE OR SPECIAL LICENSE TAGS AND TO CREATE A
75 SPECIAL FUND INTO WHICH SUCH PORTION SHALL BE DEPOSITED; TO AMEND
76 SECTION 27-19-44, MISSISSIPPI CODE OF 1972, TO PROVIDE FOR THE
77 DISCONTINUANCE OF DISTINCTIVE OR SPECIAL TAGS OR PLATES IF THE
78 NUMBERS ISSUED FALL BELOW A CERTAIN AMOUNT AND TO EXEMPT CERTAIN
79 DISTINCTIVE LICENSE TAGS AUTHORIZED IN THIS ACT FROM THE
80 REQUIREMENTS OF SUCH SECTION; TO AMEND SECTION 27-19-56.12,
81 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE ADDITIONAL FEE PAID
82 FOR A DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR HONORABLY
83 DISCHARGED VETERANS OF THE UNITED STATES ARMED FORCES MUST BE PAID
84 ANNUALLY UPON RENEWAL REGISTRATION FOR AS LONG AS THE OWNER
85 RETAINS SUCH TAG; AND FOR RELATED PURPOSES.

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

87 **SECTION 1.** (1) Any owner of a motor vehicle who is a member
88 of Lions of Mississippi, upon payment of the road and bridge
89 privilege taxes, ad valorem taxes and registration fees as
90 prescribed by law for private carriers of passengers, pickup
91 trucks and other noncommercial motor vehicles, and upon payment of
92 an additional fee in the amount provided in subsection (3) of this
93 section, shall be issued a distinctive license tag for any motor
94 vehicle registered in his name identifying such person as a member
95 of Lions of Mississippi. The distinctive license tags so issued
96 shall be of such color and design as the State Tax Commission,
97 with the advice of Lions of Mississippi, may prescribe and shall
98 consist of such letters or numbers, or both, as may be necessary
99 to distinguish each license tag.

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



102 prescribed by the State Tax Commission. The application and the
103 additional fee imposed under subsection (3) of this section, less
104 Two Dollars (\$2.00) thereof to be retained by the tax collector,
105 shall be remitted to the State Tax Commission on a monthly basis
106 as prescribed by the commission. The portion of the additional
107 fee retained by the tax collector shall be deposited into the
108 county general fund.

109 (3) Beginning with any registration year commencing on or
110 after July 1, 2002, any person applying for a distinctive license
111 tag under this section shall pay an additional fee in the amount
112 of Thirty Dollars (\$30.00) for each distinctive license tag
113 applied for under this section, which shall be in addition to all
114 other taxes and fees. The additional fee paid shall be for a
115 period of time to run concurrent with the vehicle's established
116 license tag year. The additional fee is due and payable at the
117 time the original application is made for a distinctive license
118 tag under this section and thereafter annually at the time of
119 renewal registration as long as the owner retains the distinctive
120 license tag. If the owner does not wish to retain the distinctive
121 license tag, he must surrender it to the local county tax
122 collector.

123 (4) The State Tax Commission shall deposit all fees into the
124 State Treasury on the day collected. At the end of each month,
125 the State Tax Commission shall certify to the State Treasurer the
126 total fees collected under this section from the issuance of the
127 distinctive license tags issued under this section. The State
128 Treasurer shall distribute such collections as follows:

129 (a) Twenty-four Dollars (\$24.00) of each additional fee
130 collected on distinctive license tags issued pursuant to this
131 section shall be distributed to Lions Sight Foundation of
132 Mississippi, Inc.

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



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

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

142 (d) One Dollar (\$1.00) of each additional fee collected
143 on distinctive license tags issued pursuant to this section shall
144 be deposited to the credit of the special fund created in Section
145 43 of this act.

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

154 (6) In the case of loss or theft of a distinctive license
155 tag issued under this section, the owner may make application and
156 affidavit for a replacement distinctive license tag as provided by
157 Section 27-19-37. The fee for a replacement distinctive license
158 tag shall be Ten Dollars (\$10.00). The tax collector receiving
159 such application and affidavit shall be entitled to retain and
160 deposit in the county general fund five percent (5%) of the fee
161 for such replacement license tag and the remainder shall be
162 distributed in the same manner as funds from the sale of regular
163 distinctive license tags issued under this section.

164 **SECTION 2.** (1) Any owner of a motor vehicle who is a
165 resident of this state, upon complying with the motor vehicle laws
166 relating to registration and licensing of motor vehicles, and upon
167 payment of the road and bridge privilege taxes, ad valorem taxes



168 and registration fees as prescribed by law for private carriers of
169 passengers, pickup trucks and other noncommercial motor vehicles,
170 and upon payment of an additional fee in the amount provided in
171 subsection (3) of this section, shall be issued a distinctive
172 license tag in recognition of his support for the Mississippi
173 Veterans Monument. The distinctive license tags so issued shall
174 be of such color and design as may be determined finally by the
175 State Tax Commission based upon three (3) recommendations
176 presented to the State Tax Commission by the Mississippi Veterans
177 Monument Commission, and ranked in order of preference by the
178 Mississippi Veterans Monument Commission.

179 (2) Application for the distinctive license tags authorized
180 by this section shall be made to the county tax collector on forms
181 prescribed by the State Tax Commission. The application and the
182 additional fee imposed under subsection (3) of this section, less
183 Two Dollars (\$2.00) thereof to be retained by the tax collector as
184 a processing fee, shall be remitted to the State Tax Commission on
185 a monthly basis as prescribed by the commission. The portion of
186 the additional fee retained by the tax collector shall be
187 deposited into the county general fund. Distinctive license tags
188 issued under this section shall be issued within forty-five (45)
189 days after application is made.

190 (3) Beginning with any registration year commencing on or
191 after July 1, 2002, any person applying for a distinctive license
192 tag under this section shall pay an additional fee in the amount
193 of Thirty Dollars (\$30.00) for each distinctive license tag
194 applied for under this section which shall be in addition to all
195 other taxes and fees. The additional fee paid shall be for a
196 period of time to run concurrent with the vehicle's established
197 license tag year. The additional fee is due and payable at the
198 time the original application is made for a distinctive license
199 tag under this section and thereafter annually at the time of
200 renewal registration as long as the owner retains the distinctive



201 license tag. If the owner does not wish to retain the distinctive
202 license tag, or if the owner sells or transfers the vehicle, he
203 may surrender the license tag to the local county tax collector
204 and receive a certificate of credit toward the purchase of a tag
205 on another vehicle as otherwise provided by law. Distinctive
206 license tags issued under this section may be transferred by the
207 owner to any other vehicle owned by him upon payment of the
208 regular taxes and fees for a license tag for that vehicle.

209 (4) The State Tax Commission shall deposit all fees into the
210 State Treasury on the day collected. At the end of each month,
211 the State Tax Commission shall certify to the State Treasurer the
212 total fees collected under this section from the issuance of
213 distinctive license tags under this section. The State Treasurer
214 shall distribute such collections as follows:

215 (a) Twenty-four Dollars (\$24.00) of each additional fee
216 collected on distinctive license tags issued pursuant to this
217 section shall be deposited into the special fund created in
218 subsection (7) of this section.

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

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

228 (d) One Dollar (\$1.00) of each additional fee collected
229 on distinctive license tags issued pursuant to this section shall
230 be deposited to the credit of the special fund created in Section
231 43 of this act.

232 (5) A regular license tag must be properly displayed as
233 required by law until replaced by a distinctive license tag under



234 this section. The regular license tag must be surrendered to the
235 tax collector upon issuance of the distinctive license tag under
236 this section. The tax collector shall issue up to two (2) license
237 decals for each distinctive license tag issued under this section,
238 which will expire the same month and year as the regular license
239 tag.

240 (6) In the case of loss or theft of a distinctive license
241 tag issued under this section, the owner may make application and
242 affidavit for a replacement distinctive license tag as provided by
243 Section 27-19-37. The fee for a replacement distinctive license
244 tag shall be Ten Dollars (\$10.00). The tax collector receiving
245 such application and affidavit shall be entitled to retain and
246 deposit in the county general fund five percent (5%) of the fee
247 for such replacement license tag and the remainder shall be
248 distributed in the same manner as funds from the sale of regular
249 distinctive license tags issued under this section.

250 (7) There is established in the State Treasury a special
251 fund which shall consist of monies required to be deposited
252 therein under subsection (4) of this section. Monies in the
253 special fund, upon Legislative appropriation, may be expended by
254 the Mississippi Veterans Monument Commission for the purpose of
255 performing any of the duties of the commission under Chapter 15 of
256 Title 55, Mississippi Code of 1972. Unexpended amounts remaining
257 in the special fund at the end of the fiscal year shall not lapse
258 into the State General Fund, and any interest earned or investment
259 earnings on amounts in the special fund shall be deposited to the
260 credit of the special fund.

261 **SECTION 3.** (1) Any owner of a motor vehicle who is a
262 resident of this state, upon payment of the road and bridge
263 privilege taxes, ad valorem taxes and registration fees as
264 prescribed by law for private carriers of passengers, pickup
265 trucks and other noncommercial motor vehicles, and upon payment of
266 an additional fee in the amount provided in subsection (3) of this



267 section, shall be issued a distinctive license tag for each motor
268 vehicle registered in his name identifying such person as a
269 supporter of Mississippi public education. The distinctive
270 license tags so issued shall be of such color and design as the
271 State Tax Commission, with the advice of the State Board of
272 Education, may prescribe, and shall consist of such letters or
273 numbers, or both, as may be necessary to distinguish each license
274 tag.

275 (2) Application for the distinctive license tags authorized
276 by this section shall be made to the county tax collector on forms
277 prescribed by the State Tax Commission. The application and the
278 additional fee imposed under subsection (3) of this section, less
279 Two Dollars (\$2.00) thereof to be retained by the tax collector,
280 shall be remitted to the State Tax Commission on a monthly basis
281 as prescribed by the commission. The portion of the additional
282 fee retained by the tax collector shall be deposited into the
283 county general fund.

284 (3) Beginning with any registration year commencing on or
285 after July 1, 2002, any person applying for a distinctive license
286 tag under this section shall pay an additional fee in the amount
287 of Thirty Dollars (\$30.00) for each distinctive license tag
288 applied for under this section, which shall be in addition to all
289 other taxes and fees. The additional fee paid shall be for a
290 period of time to run concurrent with the vehicle's established
291 license tag year. The additional fee is due and payable at the
292 time the original application is made for a distinctive license
293 tag under this section and thereafter annually at the time of
294 renewal registration as long as the owner retains the distinctive
295 license tag. If the owner does not wish to retain the distinctive
296 license tag, he must surrender it to the local county tax
297 collector.

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



300 the State Tax Commission shall certify to the State Treasurer the
301 total fees collected under this section from the issuance of the
302 distinctive license tags issued under this section. The State
303 Treasurer shall distribute such collections as follows:

304 (a) Twenty-four Dollars (\$24.00) of each additional fee
305 collected on distinctive license tags issued pursuant to this
306 section shall be deposited into the Public Education Support Fund
307 created under Section 4 of Senate Bill No. 2501, 2002 Regular
308 Session.

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

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

318 (d) One Dollar (\$1.00) of each additional fee collected
319 on distinctive license tags issued pursuant to this section shall
320 be deposited to the credit of the special fund created in Section
321 43 of this act.

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

330 (6) In the case of loss or theft of a distinctive license
331 tag issued under this section, the owner may make application and
332 affidavit for a replacement distinctive license tag as provided by



333 Section 27-19-37. The fee for a replacement distinctive license
334 tag shall be Ten Dollars (\$10.00). The tax collector receiving
335 such application and affidavit shall be entitled to retain and
336 deposit into the county general fund five percent (5%) of the fee
337 for such replacement license tag and the remainder shall be
338 distributed proportionately in the same manner as funds from the
339 sale of regular distinctive license tags issued under this
340 section.

341 **SECTION 4.** There is established in the State Treasury a fund
342 known as the "Mississippi Public Education Support Fund"
343 (hereinafter referred to as "fund"). The fund shall consist of
344 monies required to be deposited therein under Section 3 of Senate
345 Bill No. 2501, 2002 Regular Session, and such other monies as the
346 Legislature may authorize or direct to be deposited into the fund.
347 Monies in the fund, upon appropriation by the Legislature, may be
348 expended by the Mississippi Department of Education for classroom
349 supplies, instructional materials and equipment, including
350 computers and computer software, to be distributed to all school
351 districts in the proportion that the average daily attendance of
352 each school district bears to the average daily attendance of all
353 school districts within the state. Unexpended amounts remaining
354 in the fund at the end of the fiscal year shall not lapse into the
355 State General Fund, and any interest earned or investment earnings
356 on amounts in the fund shall be deposited to the credit of the
357 fund.

358 **SECTION 5.** (1) Any owner of a motor vehicle who is a
359 resident of this state, upon payment of the road and bridge
360 privilege taxes, ad valorem taxes and registration fees as
361 prescribed by law for private carriers of passengers, pickup
362 trucks and other noncommercial motor vehicles, and upon payment of
363 an additional fee in the amount provided in subsection (3) of this
364 section, shall be issued a distinctive license tag of such color
365 and design as the State Tax Commission may prescribe commemorating



366 September 11, 2001, and containing the phrase "Mississippi
367 Remembers and Cares." The tag shall consist of such letters or
368 numbers, or both, as may be necessary to distinguish each license
369 tag.

370 (2) Application for the distinctive license tags authorized
371 by this section shall be made to the county tax collector on forms
372 prescribed by the State Tax Commission. The application and the
373 additional fee imposed under subsection (3) of this section, less
374 Two Dollars (\$2.00) thereof to be retained by the tax collector,
375 shall be remitted to the State Tax Commission on a monthly basis
376 as prescribed by the commission. The portion of the additional
377 fee retained by the tax collector shall be deposited into the
378 county general fund.

379 (3) Beginning with any registration year commencing on or
380 after July 1, 2002, any person applying for a distinctive license
381 tag under this section shall pay an additional fee in the amount
382 of Thirty Dollars (\$30.00) for each distinctive license tag
383 applied for under this section, which shall be in addition to all
384 other taxes and fees. The additional fee paid shall be for a
385 period of time to run concurrent with the vehicle's established
386 license tag year. The additional fee is due and payable at the
387 time the original application is made for a distinctive license
388 tag under this section and thereafter annually at the time of
389 renewal registration as long as the owner retains the distinctive
390 license tag. If the owner does not wish to retain the distinctive
391 license tag, he must surrender it to the local county tax
392 collector.

393 (4) The State Tax Commission shall deposit all fees into the
394 State Treasury on the day collected. At the end of each month,
395 the State Tax Commission shall certify to the State Treasurer the
396 total fees collected under this section from the issuance of the
397 distinctive license tags issued under this section. The State
398 Treasurer shall distribute such collections as follows:



399 (a) Twenty-five Dollars (\$25.00) of each additional fee
400 collected on distinctive license tags issued pursuant to this
401 section shall be deposited into the Mississippi Fire Fighter's
402 Memorial Burn Center Fund created pursuant to Section 7-9-70.

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

408 (c) One Dollar (\$1.00) of each additional fee collected
409 on distinctive license tags issued pursuant to this section shall
410 be deposited to the credit of the special fund created in Section
411 43 of this act.

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

420 (6) In the case of loss or theft of a distinctive license
421 tag issued under this section, the owner may make application and
422 affidavit for a replacement distinctive license tag as provided by
423 Section 27-19-37. The fee for a replacement distinctive license
424 tag shall be Ten Dollars (\$10.00). The tax collector receiving
425 such application and affidavit shall be entitled to retain and
426 deposit into the county general fund five percent (5%) of the fee
427 for such replacement license tag and the remainder shall be
428 distributed proportionately in the same manner as funds from the
429 sale of regular distinctive license tags issued under this
430 section.



431 **SECTION 6.** (1) In recognition of the patriotic services
432 rendered the United States, Mississippi and the citizens thereof,
433 any resident of the state who is on active duty with the Armed
434 Forces of the United States, upon payment of the road and bridge
435 privilege taxes, ad valorem taxes and registration fees as
436 prescribed by law for private carriers of passengers, pickup
437 trucks and other noncommercial motor vehicles, and upon payment of
438 an additional fee in the amount provided in subsection (3) of this
439 section, shall be issued a distinctive motor vehicle license plate
440 or tag identifying him as an active duty member of the United
441 States Armed Forces. The distinctive license tags so issued shall
442 be of such color and design as the State Tax Commission may
443 prescribe and shall consist of such letters or numbers, or both,
444 as may be necessary to distinguish each license tag.

445 (2) Application for the distinctive license tags authorized
446 by this section shall be made to the county tax collector on forms
447 prescribed by the State Tax Commission. Applicants for the
448 distinctive license tag shall present proof of their active duty
449 membership in the United States Armed Forces to the county tax
450 collector. The application and the additional fee imposed under
451 subsection (3) of this section, less Two Dollars (\$2.00) to be
452 retained by the tax collector, shall be remitted to the State Tax
453 Commission on a monthly basis as prescribed by the commission.
454 The portion of the additional fee retained by the tax collector
455 shall be deposited into the county general fund.

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



464 time the original application is made for a distinctive license
465 tag under this section and thereafter annually at the time of
466 renewal registration as long as the owner retains the distinctive
467 license tag. If the owner does not wish to retain the distinctive
468 license tag, he must surrender it to the local county tax
469 collector.

470 (4) The State Tax Commission shall deposit all fees into the
471 State Treasury on the day collected. At the end of each month,
472 the State Tax Commission shall certify the total fees collected
473 under this section to the State Treasurer who shall distribute
474 such collections as follows:

475 (a) Twenty-four Dollars (\$24.00) of each additional fee
476 collected on distinctive license tags issued pursuant to this
477 section shall be deposited into a special fund that is created in
478 the State Treasury. Monies in the fund may be expended by the
479 Mississippi State Veterans Affairs Board for the maintenance,
480 operation and administration of state veterans homes.

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

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

490 (d) One Dollar (\$1.00) of each additional fee collected
491 on distinctive license tags issued pursuant to this section shall
492 be deposited to the credit of the special fund created in Section
493 43 of this act.

494 (5) A regular license tag must be properly displayed as
495 required by law until replaced by a distinctive license tag under
496 this section. The regular license tag must be surrendered to the



497 tax collector upon issuance of the distinctive license tag under
498 this section. The tax collector shall issue up to two (2) license
499 decals for each distinctive license tag issued under this section,
500 which will expire the same month and year as the regular license
501 tag.

502 (6) In the case of loss or theft of a distinctive license
503 tag issued under this section, the owner may make application and
504 affidavit for a replacement distinctive license tag as provided by
505 Section 27-19-37. The fee for a replacement distinctive license
506 tag shall be Ten Dollars (\$10.00). The tax collector receiving
507 such application and affidavit shall be entitled to retain and
508 deposit into the county general fund five percent (5%) of the fee
509 for such replacement license tag and the remainder shall be
510 distributed in the same manner as funds from the sale of regular
511 distinctive license tags issued under this section.

512 **SECTION 7.** (1) Any owner of a motor vehicle who is a duly
513 elected constable, upon payment of the road and bridge privilege
514 taxes, ad valorem taxes and registration fees as prescribed by law
515 for private carriers of passengers, pickup trucks and other
516 noncommercial motor vehicles, and upon payment of an additional
517 fee in the amount provided in subsection (3) of this section,
518 shall be issued a distinctive license tag for any motor vehicle
519 registered in his name identifying the person as a constable. The
520 distinctive license tags so issued shall be of such color and
521 design as the State Tax Commission may prescribe and shall consist
522 of such letters or numbers, or both, as may be necessary to
523 distinguish each license tag.

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



530 as prescribed by the commission. The portion of the additional
531 fee retained by the tax collector shall be deposited into the
532 county general fund.

533 (3) Beginning with any registration year commencing on or
534 after July 1, 2002, any person applying for a distinctive license
535 tag under this section shall pay an additional fee in the amount
536 of Thirty Dollars (\$30.00) for each distinctive license tag
537 applied for under this section, which shall be in addition to all
538 other taxes and fees. The additional fee paid shall be for a
539 period of time to run concurrent with the vehicle's established
540 license tag year. The additional fee is due and payable at the
541 time the original application is made for a distinctive license
542 tag under this section and thereafter annually at the time of
543 renewal registration as long as the owner retains the distinctive
544 license tag. If the owner does not wish to retain the distinctive
545 license tag, he must surrender it to the local county tax
546 collector.

547 (4) The State Tax Commission shall deposit all fees into the
548 State Treasury on the day collected. At the end of each month,
549 the State Tax Commission shall certify to the State Treasurer the
550 total fees collected under this section from the issuance of the
551 distinctive license tags issued under this section. The State
552 Treasurer shall distribute such collections as follows:

553 (a) Twenty-four Dollars (\$24.00) of each additional fee
554 collected on distinctive license tags issued under this section
555 shall be deposited into the State General Fund.

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

560 (c) Two Dollars (\$2.00) of each additional fee
561 collected on distinctive license tags issued under this section
562 shall be deposited to the credit of the State Highway Fund to be



563 expended solely for the repair, maintenance, construction or
564 reconstruction of highways.

565 (d) One Dollar (\$1.00) of each additional fee collected
566 on distinctive license tags issued pursuant to this section shall
567 be deposited to the credit of the special fund created in Section
568 43 of this act.

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

577 (6) In the case of loss or theft of a distinctive license
578 tag issued under this section, the owner may make application and
579 affidavit for a replacement distinctive license tag as provided by
580 Section 27-19-37. The fee for a replacement distinctive license
581 tag shall be Ten Dollars (\$10.00). The tax collector receiving
582 such application and affidavit shall be entitled to retain and
583 deposit in the county general fund five percent (5%) of the fee
584 for such replacement license tag and the remainder shall be
585 distributed in the same manner as funds from the sale of regular
586 distinctive license tags issued under this section.

587 **SECTION 8.** (1) In recognition of their patriotic services
588 rendered the state and the citizens thereof, any owner of a motor
589 vehicle who is a member of the Mississippi State Guard established
590 under Section 33-5-51, upon application and payment of the road
591 and bridge privilege taxes, ad valorem taxes and registration fees
592 as prescribed by law for private carriers of passengers, pickup
593 trucks and other noncommercial motor vehicles, and upon payment of
594 an additional fee in the amount provided in subsection (3) of this
595 section, shall be issued a distinctive license tag for any motor



596 vehicle registered in his name identifying the person as a member
597 of the Mississippi State Guard. The distinctive license tags so
598 issued shall be of such color and design as the State Tax
599 Commission, with the advice of the Mississippi State Guard, may
600 prescribe, shall bear the words "Mississippi State Guard," and
601 shall consist of such letters or numbers, or both, as may be
602 necessary to distinguish each license tag.

603 (2) The distinctive license tags authorized in this section
604 shall be prepared by the State Tax Commission and shall be issued
605 through the tax collectors of the several counties of the state in
606 the same manner as are other motor vehicle license tags, and the
607 tax collectors shall be entitled to their regular fees for their
608 services. Application for the distinctive license tags authorized
609 by this section shall be made to the county tax collector on forms
610 prescribed by the State Tax Commission. Applicants for the
611 distinctive license tags shall present to the tax collector proof
612 of their membership in the Mississippi State Guard by means of a
613 certificate signed by the commanding officer of the applicant on
614 forms prescribed by the State Tax Commission. The application and
615 the additional fee imposed under subsection (3) of this section,
616 less Two Dollars (\$2.00) thereof to be retained by the tax
617 collector, shall be remitted to the State Tax Commission on a
618 monthly basis as prescribed by the commission. The portion of the
619 additional fee retained by the tax collector shall be deposited
620 into the county general fund.

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



629 time the original application is made for a distinctive license
630 tag under this section and thereafter annually at the time of
631 renewal registration as long as the owner retains the distinctive
632 license tag. If the owner does not wish to retain the distinctive
633 license tag, he must surrender it to the local county tax
634 collector.

635 (4) The State Tax Commission shall deposit all fees into the
636 State Treasury on the day collected. At the end of each month,
637 the State Tax Commission shall certify to the State Treasurer the
638 total fees collected under this section from the issuance of the
639 distinctive license tags issued under this section. The State
640 Treasurer shall distribute such collections as follows:

641 (a) Twenty-four Dollars (\$24.00) of each additional fee
642 collected on distinctive license tags issued pursuant to this
643 section shall be deposited to the credit of a fund to be
644 administered by the board overseeing the veterans nursing homes in
645 this state for the benefit of indigent veterans who are residents
646 of such nursing homes.

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

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

656 (d) One Dollar (\$1.00) of each additional fee collected
657 on distinctive license tags issued pursuant to this section shall
658 be deposited to the credit of the special fund created in Section
659 43 of this act.

660 (5) The distinctive license tags shall be used only upon and
661 for personally or jointly owned private passenger vehicles



662 (including station wagons, recreational motor vehicles and pickup
663 trucks) registered in the name, or jointly in the name, of the
664 member making application therefor, and when so issued to the
665 applicant, shall be used upon the vehicle for which issued in lieu
666 of the standard license tag normally issued for the vehicle.

667 (6) The distinctive license tags issued under this section
668 shall not be transferable between motor vehicle owners. If the
669 owner of a vehicle bearing a distinctive license tag sells,
670 trades, exchanges or otherwise disposes of the vehicle, the tag
671 shall be retained by the owner to whom issued and returned by the
672 owner to the tax collector of the county.

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

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

691 **SECTION 9.** (1) Any owner of a motor vehicle who is a
692 supporter of community social services programs sponsored by the
693 Institute of Community Services, Incorporated, upon payment of the
694 road and bridge privilege taxes, ad valorem taxes and registration



695 fees as prescribed by law for private carriers of passengers,
696 pickup trucks and other noncommercial motor vehicles, and upon
697 payment of an additional fee in the amount provided in subsection
698 (3) of this section, shall be issued a distinctive license tag for
699 any motor vehicle registered in his name identifying such person
700 as a supporter of the Institute of Community Services,
701 Incorporated. The distinctive license tags so issued shall be of
702 such color and design as the State Tax Commission, with the advice
703 of the Institute of Community Services, Incorporated, may
704 prescribe and shall consist of such letters or numbers, or both,
705 as may be necessary to distinguish each license tag.

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

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



727 license tag, he must surrender it to the local county tax
728 collector.

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

735 (a) Twenty-four Dollars (\$24.00) of each additional fee
736 collected on distinctive license tags issued pursuant to this
737 section shall be distributed to the Institute of Community
738 Services, Incorporated.

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

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

748 (d) One Dollar (\$1.00) of each additional fee collected
749 on distinctive license tags issued pursuant to this section shall
750 be deposited to the credit of the special fund created in Section
751 43 of this act.

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



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

770 **SECTION 10.** (1) Any owner of a motor vehicle who is a
771 member of Knights of Columbus, upon payment of the road and bridge
772 privilege taxes, ad valorem taxes and registration fees as
773 prescribed by law for private carriers of passengers, pickup
774 trucks and other noncommercial motor vehicles, and upon payment of
775 an additional fee in the amount provided in subsection (3) of this
776 section, shall be issued a distinctive license tag for any motor
777 vehicle registered in his name identifying such person as a member
778 of Knights of Columbus. The distinctive license tags so issued
779 shall be of such color and design as the State Tax Commission,
780 with the advice of Knights of Columbus, may prescribe and shall
781 consist of such letters or numbers, or both, as may be necessary
782 to distinguish each license tag.

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



792 (3) Beginning with any registration year commencing on or
793 after July 1, 2002, any person applying for a distinctive license
794 tag under this section shall pay an additional fee in the amount
795 of Thirty Dollars (\$30.00) for each distinctive license tag
796 applied for under this section, which shall be in addition to all
797 other taxes and fees. The additional fee paid shall be for a
798 period of time to run concurrent with the vehicle's established
799 license tag year. The additional fee is due and payable at the
800 time the original application is made for a distinctive license
801 tag under this section and thereafter annually at the time of
802 renewal registration as long as the owner retains the distinctive
803 license tag. If the owner does not wish to retain the distinctive
804 license tag, he must surrender it to the local county tax
805 collector.

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

812 (a) Twenty-four Dollars (\$24.00) of each additional fee
813 collected on distinctive license tags issued pursuant to this
814 section shall be distributed to Knights of Columbus of
815 Mississippi.

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

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



825 (d) One Dollar (\$1.00) of each additional fee collected
826 on distinctive license tags issued pursuant to this section shall
827 be deposited to the credit of the special fund created in Section
828 43 of this act.

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

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

847 **SECTION 11.** (1) Any owner of a motor vehicle who is a
848 member of any society such as academic, professional, honorary,
849 Masonic, or so-called Greek letter fraternities or sororities, or
850 similar organization whether of a local or connectional character
851 that is established under Section 37-111-1 et seq., upon payment
852 of the road and bridge privilege taxes, ad valorem taxes and
853 registration fees as prescribed by law for private carriers of
854 passengers, pickup trucks and other noncommercial motor vehicles,
855 and upon payment of an additional fee in the amount provided in
856 subsection (3) of this section, shall be issued a distinctive
857 license tag for any motor vehicle registered in his name



858 identifying such person as a member of such a society or
859 organization. The distinctive license tags so issued shall be of
860 such color and design as the State Tax Commission may prescribe
861 and shall consist of such letters or numbers, or both, as may be
862 necessary to distinguish each license tag.

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

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

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



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

892 (a) Twenty-four Dollars (\$24.00) of each additional fee
893 collected on distinctive license tags issued pursuant to this
894 section shall be deposited into the State General Fund.

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

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

904 (d) One Dollar (\$1.00) of each additional fee collected
905 on distinctive license tags issued pursuant to this section shall
906 be deposited to the credit of the special fund created in Section
907 43 of this act.

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

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



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

926 SECTION 12. (1) Any owner of a motor vehicle who is a
927 graduate of the United States Naval Academy, a student enrolled at
928 the United States Naval Academy, a parent of a graduate of the
929 United States Naval academy or a parent of a student enrolled at
930 the United States Naval Academy, upon complying with the motor
931 vehicle laws relating to registration and licensing of motor
932 vehicles, and upon payment of the road and bridge privilege taxes,
933 ad valorem taxes and registration fees as prescribed by law for
934 private carriers of passengers, pickup trucks and other
935 noncommercial motor vehicles, and upon payment of an additional
936 fee in the amount provided in subsection (3) of this section,
937 shall be issued a distinctive license tag which displays the
938 emblem of the United States Naval Academy. The distinctive
939 license tags so issued shall be of such color and design as the
940 State Tax Commission may prescribe and shall consist of such
941 letters or numbers, or both, as may be necessary to distinguish
942 each license tag.

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

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



956 for under this section, which shall be in addition to all other
957 taxes and fees. The additional fee paid shall be for a period of
958 time to run concurrent with the vehicle's established license tag
959 year. The additional fee is due and payable at the time the
960 original application is made for a distinctive license tag under
961 this section and thereafter annually at the time of renewal
962 registration as long as the owner retains the distinctive license
963 tag. If the owner does not wish to retain the distinctive license
964 tag, he must surrender it to the local county tax collector.

965 (4) The State Tax Commission shall deposit all fees into the
966 State Treasury on the day collected. At the end of each month,
967 the State Tax Commission shall certify to the State Treasurer the
968 total fees collected under this section from the issuance of the
969 distinctive license tags issued under this section. The State
970 Treasurer shall distribute such collections as follows:

971 (a) Thirty-one Dollars and Fifty Cents (\$31.50) of each
972 additional fee collected on distinctive license tags issued
973 pursuant to this section shall be deposited into the State General
974 Fund.

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

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

984 (d) One Dollar (\$1.00) of each additional fee collected
985 on distinctive license tags issued pursuant to this section shall
986 be deposited to the credit of the special fund created in Section
987 43 of this act.



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

996 (6) In the case of loss or theft of a distinctive license
997 tag issued under this section, the owner may make application and
998 affidavit for a replacement distinctive license tag as provided by
999 Section 27-19-37. The fee for a replacement distinctive license
1000 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1001 such application and affidavit shall be entitled to retain and
1002 deposit in the county general fund five percent (5%) of the fee
1003 for such replacement license tag and the remainder shall be
1004 distributed in the same manner as funds from the sale of regular
1005 distinctive license tags issued under this section.

1006 **SECTION 13.** (1) Any owner of a motor vehicle who is a
1007 resident of this state, upon payment of the road and bridge
1008 privilege taxes, ad valorem taxes and registration fees as
1009 prescribed by law for private carriers of passengers, pickup
1010 trucks and other noncommercial motor vehicles, and upon payment of
1011 an additional fee in the amount provided in subsection (3) of this
1012 section, shall be issued a distinctive license tag for each motor
1013 vehicle registered in his name identifying such person as a
1014 supporter of the 4-H Club. The distinctive license tags so issued
1015 shall be of such color and design as the State Tax Commission,
1016 with the advice of the Mississippi 4-H Club Foundation, Inc., may
1017 prescribe and shall consist of such letters or numbers, or both,
1018 as may be necessary to distinguish each license tag.

1019 (2) Application for the distinctive license tags authorized
1020 by this section shall be made to the county tax collector on forms



1021 prescribed by the State Tax Commission. The application and the
1022 additional fee imposed under subsection (3) of this section, less
1023 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1024 remitted to the State Tax Commission on a monthly basis as
1025 prescribed by the commission. The portion of the additional fee
1026 retained by the tax collector shall be deposited into the county
1027 general fund.

1028 (3) Beginning with any registration year commencing on or
1029 after July 1, 2002, any person applying for a distinctive license
1030 tag under this section shall pay an additional fee in the amount
1031 of Thirty Dollars (\$30.00) for each distinctive license tag
1032 applied for under this section, which shall be in addition to all
1033 other taxes and fees. The additional fee paid shall be for a
1034 period of time to run concurrent with the vehicle's established
1035 license tag year. The additional fee is due and payable at the
1036 time the original application is made for a distinctive license
1037 tag under this section and thereafter annually at the time of
1038 renewal registration as long as the owner retains the distinctive
1039 license tag. If the owner does not wish to retain the distinctive
1040 license tag, he must surrender it to the local county tax
1041 collector.

1042 (4) The State Tax Commission shall deposit all fees into the
1043 State Treasury on the day collected. At the end of each month,
1044 the State Tax Commission shall certify the total fees collected
1045 under this section to the State Treasurer who shall distribute
1046 such collections as follows:

1047 (a) Twenty-four Dollars (\$24.00) of each additional fee
1048 collected on distinctive license tags issued pursuant to this
1049 section shall be distributed to the Mississippi 4-H Club
1050 Foundation, Inc.

1051 (b) One Dollar (\$1.00) of each additional fee collected
1052 on distinctive license tags issued pursuant to this section shall



1053 be deposited into the Mississippi Fire Fighter's Memorial Burn
1054 Center Fund created pursuant to Section 7-9-70.

1055 (c) Two Dollars (\$2.00) of each additional fee
1056 collected on distinctive license tags issued pursuant to this
1057 section shall be deposited to the credit of the State Highway Fund
1058 to be expended solely for the repair, maintenance, construction or
1059 reconstruction of highways.

1060 (d) One Dollar (\$1.00) of each additional fee collected
1061 on distinctive license tags issued pursuant to this section shall
1062 be deposited to the credit of the special fund created in Section
1063 43 of this act.

1064 (5) A regular license tag must be properly displayed as
1065 required by law until replaced by a distinctive license tag under
1066 this section. The regular license tag must be surrendered to the
1067 tax collector upon issuance of the distinctive license tag under
1068 this section. The tax collector shall issue up to two (2) license
1069 decals for each distinctive license tag issued under this section,
1070 which will expire the same month and year as the regular license
1071 tag.

1072 (6) In the case of loss or theft of a distinctive license
1073 tag issued under this section, the owner may make application and
1074 affidavit for a replacement distinctive license tag as provided by
1075 Section 27-19-37. The fee for a replacement distinctive license
1076 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1077 such application and affidavit shall be entitled to retain and
1078 deposit into the county general fund five percent (5%) of the fee
1079 for such replacement license tag and the remainder shall be
1080 distributed in the same manner as funds from the sale of regular
1081 distinctive license tags issued under this section.

1082 **SECTION 14.** (1) Any owner of a motor vehicle who is a
1083 resident of this state, upon payment of the road and bridge
1084 privilege taxes, ad valorem taxes and registration fees as
1085 prescribed by law for private carriers of passengers, pickup



1086 trucks and other noncommercial motor vehicles, and upon payment of
1087 an additional fee in the amount provided in subsection (3) of this
1088 section, shall be issued a distinctive license tag for each motor
1089 vehicle registered in his name identifying such person as a
1090 supporter of the Mississippi Future Farmers of America
1091 Association. The distinctive license tags so issued shall be of
1092 such color and design as the State Tax Commission, with the advice
1093 of the Mississippi Future Farmers of America Association, may
1094 prescribe and shall consist of such letters or numbers, or both,
1095 as may be necessary to distinguish each license tag.

1096 (2) Application for the distinctive license tags authorized
1097 by this section shall be made to the county tax collector on forms
1098 prescribed by the State Tax Commission. The application and the
1099 additional fee imposed under subsection (3) of this section, less
1100 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1101 remitted to the State Tax Commission on a monthly basis as
1102 prescribed by the commission. The portion of the additional fee
1103 retained by the tax collector shall be deposited into the county
1104 general fund.

1105 (3) Beginning with any registration year commencing on or
1106 after July 1, 2002, any person applying for a distinctive license
1107 tag under this section shall pay an additional fee in the amount
1108 of Thirty Dollars (\$30.00) for each distinctive license tag
1109 applied for under this section, which shall be in addition to all
1110 other taxes and fees. The additional fee paid shall be for a
1111 period of time to run concurrent with the vehicle's established
1112 license tag year. The additional fee is due and payable at the
1113 time the original application is made for a distinctive license
1114 tag under this section and thereafter annually at the time of
1115 renewal registration as long as the owner retains the distinctive
1116 license tag. If the owner does not wish to retain the distinctive
1117 license tag, he must surrender it to the local county tax
1118 collector.



1119 (4) The State Tax Commission shall deposit all fees into the
1120 State Treasury on the day collected. At the end of each month,
1121 the State Tax Commission shall certify the total fees collected
1122 under this section to the State Treasurer who shall distribute
1123 such collections as follows:

1124 (a) Twenty-four Dollars (\$24.00) of each additional fee
1125 collected on distinctive license tags issued pursuant to this
1126 section shall be distributed to the Mississippi Future Farmers of
1127 America Association.

1128 (b) One Dollar (\$1.00) of each additional fee collected
1129 on distinctive license tags issued pursuant to this section shall
1130 be deposited into the Mississippi Fire Fighter's Memorial Burn
1131 Center Fund created pursuant to Section 7-9-70.

1132 (c) Two Dollars (\$2.00) of each additional fee
1133 collected on distinctive license tags issued pursuant to this
1134 section shall be deposited to the credit of the State Highway Fund
1135 to be expended solely for the repair, maintenance, construction or
1136 reconstruction of highways.

1137 (d) One Dollar (\$1.00) of each additional fee collected
1138 on distinctive license tags issued pursuant to this section shall
1139 be deposited to the credit of the special fund created in Section
1140 43 of this act.

1141 (5) A regular license tag must be properly displayed as
1142 required by law until replaced by a distinctive license tag under
1143 this section. The regular license tag must be surrendered to the
1144 tax collector upon issuance of the distinctive license tag under
1145 this section. The tax collector shall issue up to two (2) license
1146 decals for each distinctive license tag issued under this section,
1147 which will expire the same month and year as the regular license
1148 tag.

1149 (6) In the case of loss or theft of a distinctive license
1150 tag issued under this section, the owner may make application and
1151 affidavit for a replacement distinctive license tag as provided by



1152 Section 27-19-37. The fee for a replacement distinctive license
1153 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1154 such application and affidavit shall be entitled to retain and
1155 deposit into the county general fund five percent (5%) of the fee
1156 for such replacement license tag and the remainder shall be
1157 distributed in the same manner as funds from the sale of regular
1158 distinctive license tags issued under this section.

1159 **SECTION 15.** (1) Any owner of a motor vehicle who is a
1160 resident of this state, upon payment of the road and bridge
1161 privilege taxes, ad valorem taxes and registration fees as
1162 prescribed by law for private carriers of passengers, pickup
1163 trucks and other noncommercial motor vehicles, and upon payment of
1164 an additional fee in the amount provided in subsection (3) of this
1165 section, shall be issued a distinctive license tag for each motor
1166 vehicle registered in his name identifying such person as a
1167 supporter of the North Delta Museum. The distinctive license tags
1168 so issued shall be of such color and design as the State Tax
1169 Commission, with the advice of the North Delta Archeological
1170 Association, Inc., may prescribe and shall consist of such letters
1171 or numbers, or both, as may be necessary to distinguish each
1172 license tag.

1173 (2) Application for the distinctive license tags authorized
1174 by this section shall be made to the county tax collector on forms
1175 prescribed by the State Tax Commission. The application and the
1176 additional fee imposed under subsection (3) of this section, less
1177 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1178 remitted to the State Tax Commission on a monthly basis as
1179 prescribed by the commission. The portion of the additional fee
1180 retained by the tax collector shall be deposited into the county
1181 general fund.

1182 (3) Beginning with any registration year commencing on or
1183 after July 1, 2002, any person applying for a distinctive license
1184 tag under this section shall pay an additional fee in the amount



1185 of Thirty Dollars (\$30.00) for each distinctive license tag
1186 applied for under this section, which shall be in addition to all
1187 other taxes and fees. The additional fee paid shall be for a
1188 period of time to run concurrent with the vehicle's established
1189 license tag year. The additional fee is due and payable at the
1190 time the original application is made for a distinctive license
1191 tag under this section and thereafter annually at the time of
1192 renewal registration as long as the owner retains the distinctive
1193 license tag. If the owner does not wish to retain the distinctive
1194 license tag, he must surrender it to the local county tax
1195 collector.

1196 (4) The State Tax Commission shall deposit all fees into the
1197 State Treasury on the day collected. At the end of each month,
1198 the State Tax Commission shall certify the total fees collected
1199 under this section to the State Treasurer who shall distribute
1200 such collections as follows:

1201 (a) Twenty-four Dollars (\$24.00) of each additional fee
1202 collected on distinctive license tags issued pursuant to this
1203 section shall be distributed to the North Delta Archeological
1204 Association, Inc.

1205 (b) One Dollar (\$1.00) of each additional fee collected
1206 on distinctive license tags issued pursuant to this section shall
1207 be deposited into the Mississippi Fire Fighter's Memorial Burn
1208 Center Fund created pursuant to Section 7-9-70.

1209 (c) Two Dollars (\$2.00) of each additional fee
1210 collected on distinctive license tags issued pursuant to this
1211 section shall be deposited to the credit of the State Highway Fund
1212 to be expended solely for the repair, maintenance, construction or
1213 reconstruction of highways.

1214 (d) One Dollar (\$1.00) of each additional fee collected
1215 on distinctive license tags issued pursuant to this section shall
1216 be deposited to the credit of the special fund created in Section
1217 43 of this act.



1218 (5) A regular license tag must be properly displayed as
1219 required by law until replaced by a distinctive license tag under
1220 this section. The regular license tag must be surrendered to the
1221 tax collector upon issuance of the distinctive license tag under
1222 this section. The tax collector shall issue up to two (2) license
1223 decals for each distinctive license tag issued under this section,
1224 which will expire the same month and year as the regular license
1225 tag.

1226 (6) In the case of loss or theft of a distinctive license
1227 tag issued under this section, the owner may make application and
1228 affidavit for a replacement distinctive license tag as provided by
1229 Section 27-19-37. The fee for a replacement distinctive license
1230 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1231 such application and affidavit shall be entitled to retain and
1232 deposit into the county general fund five percent (5%) of the fee
1233 for such replacement license tag and the remainder shall be
1234 distributed in the same manner as funds from the sale of regular
1235 distinctive license tags issued under this section.

1236 **SECTION 16.** (1) Owners of motor vehicles who are residents
1237 of this state, upon complying with the motor vehicle laws relating
1238 to registration and licensing of motor vehicles, and upon payment
1239 of the road and bridge privilege taxes, ad valorem taxes and
1240 registration fees as prescribed by law for private carriers of
1241 passengers, pickup trucks and other noncommercial motor vehicles,
1242 and upon payment of an additional fee in the amount provided in
1243 subsection (3) of this section, shall be issued a distinctive
1244 license tag in recognition of their support for People Against
1245 Litter, the statewide litter prevention program and subsidiary of
1246 Keep Mississippi Beautiful, Inc. The distinctive license tags so
1247 issued shall be of such color and design as may be determined
1248 finally by the State Tax Commission based upon three (3)
1249 recommendations presented to the State Tax Commission by People
1250 Against Litter, the statewide litter prevention program and



1251 subsidiary of Keep Mississippi Beautiful, Inc., and ranked in
1252 order of preference by People Against Litter, the statewide litter
1253 prevention program and subsidiary of Keep Mississippi Beautiful,
1254 Inc.

1255 (2) Application for the distinctive license tags authorized
1256 by this section shall be made to the county tax collector on forms
1257 prescribed by the State Tax Commission. The application and the
1258 additional fee imposed under subsection (3) of this section, plus
1259 Two Dollars (\$2.00) thereof to be retained by the tax collector as
1260 a processing fee, shall be remitted to the State Tax Commission on
1261 a monthly basis as prescribed by the commission. The portion of
1262 the additional fee retained by the tax collector shall be
1263 deposited into the county general fund. Distinctive license tags
1264 issued under this section shall be issued within forty-five (45)
1265 days after application is made.

1266 (3) Beginning with any registration year commencing on or
1267 after July 1, 2002, any person applying for a distinctive license
1268 tag under this section shall pay an additional fee in the amount
1269 of Twenty Dollars (\$20.00) for each distinctive license tag
1270 applied for under this section which shall be in addition to all
1271 other taxes and fees. The additional fee paid shall be for a
1272 period of time to run concurrent with the vehicle's established
1273 license tag year. The additional fee is due and payable at the
1274 time the original application is made for a distinctive license
1275 tag under this section and thereafter annually at the time of
1276 renewal registration as long as the owner retains the distinctive
1277 license tag. If the owner does not wish to retain the distinctive
1278 license tag, or if the owner sells or transfers the vehicle, he
1279 may surrender the license tag to the local county tax collector
1280 and receive a certificate of credit toward the purchase of a tag
1281 on another vehicle as otherwise provided by law. Distinctive
1282 license tags issued under this section may be transferred by the



1283 owner to any other vehicle owned by the person upon payment of the
1284 regular taxes and fees for a license tag for that vehicle.

1285 (4) The State Tax Commission shall deposit all fees into the
1286 State Treasury on the day collected. At the end of each month,
1287 the State Tax Commission shall certify to the State Treasurer the
1288 total fees collected under this section from the issuance of
1289 distinctive license tags. The State Treasurer shall distribute an
1290 amount equal to Seventeen Dollars (\$17.00) of the additional fees
1291 collected for each such distinctive license tag issued under this
1292 section to the Statewide Litter Prevention Fund created under
1293 Section 65-1-167. Monies in the special fund, upon legislative
1294 appropriation, may be expended as provided in Section 65-1-167.
1295 One Dollar (\$1.00) of each additional fee collected for each such
1296 distinctive license tag issued under this section shall be
1297 deposited to the credit of the special fund created in Section 43
1298 of Senate Bill No. 2501, 2002 Regular Session.

1299 (5) A regular license tag must be properly displayed as
1300 required by law until replaced by a distinctive license tag under
1301 this section. The regular license tag must be surrendered to the
1302 tax collector upon issuance of the distinctive license tag under
1303 this section. The tax collector shall issue up to two (2) license
1304 decals for each distinctive license tag issued under this section,
1305 which will expire the same month and year as the regular license
1306 tag.

1307 (6) In the case of loss or theft of a distinctive license
1308 tag issued under this section, the owner may make application and
1309 affidavit for a replacement distinctive license tag as provided by
1310 Section 27-19-37. The fee for a replacement distinctive license
1311 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1312 such application and affidavit shall be entitled to retain and
1313 deposit in the county general fund five percent (5%) of the fee
1314 for such replacement license tag and the remainder shall be



1315 distributed in the same manner as funds from the sale of regular
1316 distinctive license tags issued under this section.

1317 SECTION 17. (1) Any owner of a motor vehicle who is an
1318 aircraft pilot licensed by the Federal Aviation Administration,
1319 upon payment of the road and bridge privilege taxes, ad valorem
1320 taxes and registration fees as prescribed by law for private
1321 carriers of passengers, pickup trucks and other noncommercial
1322 motor vehicles, and upon payment of an additional fee in the
1323 amount provided in subsection (3) of this section, shall be issued
1324 a distinctive license tag for any motor vehicle registered in his
1325 name identifying such person as a private aircraft pilot or a
1326 commercial aircraft pilot. The distinctive license tags so issued
1327 shall be of such color and design as the State Tax Commission may
1328 prescribe and shall consist of such letters or numbers, or both,
1329 as may be necessary to distinguish each license tag.

1330 (2) Application for the distinctive license tags authorized
1331 by this section shall be made to the county tax collector on forms
1332 prescribed by the State Tax Commission. The application and the
1333 additional fee imposed under subsection (3) of this section, less
1334 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1335 shall be remitted to the State Tax Commission on a monthly basis
1336 as prescribed by the commission. The portion of the additional
1337 fee retained by the tax collector shall be deposited into the
1338 county general fund.

1339 (3) Beginning with any registration year commencing on or
1340 after July 1, 2002, any person applying for a distinctive license
1341 tag under this section shall pay an additional fee in the amount
1342 of Thirty Dollars (\$30.00) for each distinctive license tag
1343 applied for under this section, which shall be in addition to all
1344 other taxes and fees. The additional fee paid shall be for a
1345 period of time to run concurrent with the vehicle's established
1346 license tag year. The additional fee is due and payable at the
1347 time the original application is made for a distinctive license



1348 tag under this section and thereafter annually at the time of
1349 renewal registration as long as the owner retains the distinctive
1350 license tag. If the owner does not wish to retain the distinctive
1351 license tag, he must surrender it to the local county tax
1352 collector.

1353 (4) The State Tax Commission shall deposit all fees into the
1354 State Treasury on the day collected. At the end of each month,
1355 the State Tax Commission shall certify to the State Treasurer the
1356 total fees collected under this section from the issuance of the
1357 distinctive license tags issued under this section. The State
1358 Treasurer shall distribute such collections as follows:

1359 (a) Twenty-four Dollars (\$24.00) of each additional fee
1360 collected on distinctive license tags issued pursuant to this
1361 section shall be distributed to the Air Safety Foundation of the
1362 Aircraft Owners and Pilots Association.

1363 (b) One Dollar (\$1.00) of each additional fee collected
1364 on distinctive license tags issued pursuant to this section shall
1365 be deposited into the Mississippi Fire Fighter's Memorial Burn
1366 Center Fund created pursuant to Section 7-9-70.

1367 (c) Two Dollars (\$2.00) of each additional fee
1368 collected on distinctive license tags issued pursuant to this
1369 section shall be deposited to the credit of the State Highway Fund
1370 to be expended solely for the repair, maintenance, construction or
1371 reconstruction of highways.

1372 (d) One Dollar (\$1.00) of each additional fee collected
1373 on distinctive license tags issued pursuant to this section shall
1374 be deposited to the credit of the special fund created in Section
1375 43 of this act.

1376 (5) A regular license tag must be properly displayed as
1377 required by law until replaced by a distinctive license tag under
1378 this section. The regular license tag must be surrendered to the
1379 tax collector upon issuance of the distinctive license tag under
1380 this section. The tax collector shall issue up to two (2) license



1381 decals for each distinctive license tag issued under this section,
1382 which will expire the same month and year as the regular license
1383 tag.

1384 (6) In the case of loss or theft of a distinctive license
1385 tag issued under this section, the owner may make application and
1386 affidavit for a replacement distinctive license tag as provided by
1387 Section 27-19-37. The fee for a replacement distinctive license
1388 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1389 such application and affidavit shall be entitled to retain and
1390 deposit in the county general fund five percent (5%) of the fee
1391 for such replacement license tag and the remainder shall be
1392 distributed in the same manner as funds from the sale of regular
1393 distinctive license tags issued under this section.

1394 **SECTION 18.** (1) Any owner of a motor vehicle who is a
1395 graduate of the United States Military Academy, a student enrolled
1396 at the United States Military Academy, a parent of a graduate of
1397 the United States Military Academy or a parent of a student
1398 enrolled at the United States Military Academy, upon complying
1399 with the motor vehicle laws relating to registration and licensing
1400 of motor vehicles, and upon payment of the road and bridge
1401 privilege taxes, ad valorem taxes and registration fees as
1402 prescribed by law for private carriers of passengers, pickup
1403 trucks and other noncommercial motor vehicles, and upon payment of
1404 an additional fee in the amount provided in subsection (3) of this
1405 section, shall be issued a distinctive license tag which displays
1406 the emblem of the United States Military Academy. The distinctive
1407 license tags so issued shall be of such color and design as the
1408 State Tax Commission may prescribe and shall consist of such
1409 letters or numbers, or both, as may be necessary to distinguish
1410 each license tag.

1411 (2) Application for the distinctive license tags authorized
1412 by this section shall be made to the county tax collector on forms
1413 prescribed by the State Tax Commission. The application and the



1414 additional fee imposed under subsection (3) of this section, less
1415 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1416 shall be remitted to the State Tax Commission on a monthly basis
1417 as prescribed by the commission. The portion of the additional
1418 fee retained by the tax collector shall be deposited into the
1419 county general fund.

1420 (3) Beginning with any registration year commencing on or
1421 after July 1, 2002, any person applying for a distinctive license
1422 tag under this section shall pay an additional fee in the amount
1423 of Fifty Dollars (\$50.00) for each distinctive license tag applied
1424 for under this section, which shall be in addition to all other
1425 taxes and fees. The additional fee paid shall be for a period of
1426 time to run concurrent with the vehicle's established license tag
1427 year. The additional fee is due and payable at the time the
1428 original application is made for a distinctive license tag under
1429 this section and thereafter annually at the time of renewal
1430 registration as long as the owner retains the distinctive license
1431 tag. If the owner does not wish to retain the distinctive license
1432 tag, he must surrender it to the local county tax collector.

1433 (4) The State Tax Commission shall deposit all fees into the
1434 State Treasury on the day collected. At the end of each month,
1435 the State Tax Commission shall certify to the State Treasurer the
1436 total fees collected under this section from the issuance of the
1437 distinctive license tags issued under this section. The State
1438 Treasurer shall distribute such collections as follows:

1439 (a) Thirty-one Dollars and Fifty Cents (\$31.50) of each
1440 additional fee collected on distinctive license tags issued
1441 pursuant to this section shall be deposited into the State General
1442 Fund.

1443 (b) One Dollar (\$1.00) of each additional fee collected
1444 on distinctive license tags issued pursuant to this section shall
1445 be deposited into the Mississippi Fire Fighter's Memorial Burn
1446 Center Fund created pursuant to Section 7-9-70.



1447 (c) Fourteen Dollars and Fifty Cents (\$14.50) of each
1448 additional fee collected on distinctive license tags issued
1449 pursuant to this section shall be deposited to the credit of the
1450 State Highway Fund to be expended solely for the repair,
1451 maintenance, construction or reconstruction of highways.

1452 (d) One Dollar (\$1.00) of each additional fee collected
1453 on distinctive license tags issued pursuant to this section shall
1454 be deposited to the credit of the special fund created in Section
1455 43 of this act.

1456 (5) A regular license tag must be properly displayed as
1457 required by law until replaced by a distinctive license tag issued
1458 under this section. The regular license tag must be surrendered
1459 to the tax collector upon issuance of the distinctive license tag
1460 under this section. The tax collector shall issue up to two (2)
1461 license decals for each distinctive license tag issued under this
1462 section, which will expire the same month and year as the regular
1463 license tag.

1464 (6) In the case of loss or theft of a distinctive license
1465 tag issued under this section, the owner may make application and
1466 affidavit for a replacement distinctive license tag as provided by
1467 Section 27-19-37. The fee for a replacement distinctive license
1468 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1469 such application and affidavit shall be entitled to retain and
1470 deposit in the county general fund five percent (5%) of the fee
1471 for such replacement license tag and the remainder shall be
1472 distributed in the same manner as funds from the sale of regular
1473 distinctive license tags issued under this section.

1474 **SECTION 19.** (1) Any owner of a motor vehicle who is a
1475 graduate of the United States Coast Guard Academy, a student
1476 enrolled at the United States Coast Guard Academy, a parent of a
1477 graduate of the United States Coast Guard Academy or a parent of a
1478 student enrolled at the United States Coast Guard Academy, upon
1479 complying with the motor vehicle laws relating to registration and



1480 licensing of motor vehicles, and upon payment of the road and
1481 bridge privilege taxes, ad valorem taxes and registration fees as
1482 prescribed by law for private carriers of passengers, pickup
1483 trucks and other noncommercial motor vehicles, and upon payment of
1484 an additional fee in the amount provided in subsection (3) of this
1485 section, shall be issued a distinctive license tag which displays
1486 the emblem of the United States Coast Guard Academy. The
1487 distinctive license tags so issued shall be of such color and
1488 design as the State Tax Commission may prescribe and shall consist
1489 of such letters or numbers, or both, as may be necessary to
1490 distinguish each license tag.

1491 (2) Application for the distinctive license tags authorized
1492 by this section shall be made to the county tax collector on forms
1493 prescribed by the State Tax Commission. The application and the
1494 additional fee imposed under subsection (3) of this section, less
1495 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1496 shall be remitted to the State Tax Commission on a monthly basis
1497 as prescribed by the commission. The portion of the additional
1498 fee retained by the tax collector shall be deposited into the
1499 county general fund.

1500 (3) Beginning with any registration year commencing on or
1501 after July 1, 2002, any person applying for a distinctive license
1502 tag under this section shall pay an additional fee in the amount
1503 of Fifty Dollars (\$50.00) for each distinctive license tag applied
1504 for under this section, which shall be in addition to all other
1505 taxes and fees. The additional fee paid shall be for a period of
1506 time to run concurrent with the vehicle's established license tag
1507 year. The additional fee is due and payable at the time the
1508 original application is made for a distinctive license tag under
1509 this section and thereafter annually at the time of renewal
1510 registration as long as the owner retains the distinctive license
1511 tag. If the owner does not wish to retain the distinctive license
1512 tag, he must surrender it to the local county tax collector.



1513 (4) The State Tax Commission shall deposit all fees into the
1514 State Treasury on the day collected. At the end of each month,
1515 the State Tax Commission shall certify to the State Treasurer the
1516 total fees collected under this section from the issuance of the
1517 distinctive license tags issued under this section. The State
1518 Treasurer shall distribute such collections as follows:

1519 (a) Thirty-one Dollars and Fifty Cents (\$31.50) of each
1520 additional fee collected on distinctive license tags issued
1521 pursuant to this section shall be deposited into the State General
1522 Fund.

1523 (b) One Dollar (\$1.00) of each additional fee collected
1524 on distinctive license tags issued pursuant to this section shall
1525 be deposited into the Mississippi Fire Fighter's Memorial Burn
1526 Center Fund created pursuant to Section 7-9-70.

1527 (c) Fourteen Dollars and Fifty Cents (\$14.50) of each
1528 additional fee collected on distinctive license tags issued
1529 pursuant to this section shall be deposited to the credit of the
1530 State Highway Fund to be expended solely for the repair,
1531 maintenance, construction or reconstruction of highways.

1532 (d) One Dollar (\$1.00) of each additional fee collected
1533 on distinctive license tags issued pursuant to this section shall
1534 be deposited to the credit of the special fund created in Section
1535 43 of this act.

1536 (5) A regular license tag must be properly displayed as
1537 required by law until replaced by a distinctive license tag issued
1538 under this section. The regular license tag must be surrendered
1539 to the tax collector upon issuance of the distinctive license tag
1540 under this section. The tax collector shall issue up to two (2)
1541 license decals for each distinctive license tag issued under this
1542 section, which will expire the same month and year as the regular
1543 license tag.

1544 (6) In the case of loss or theft of a distinctive license
1545 tag issued under this section, the owner may make application and



1546 affidavit for a replacement distinctive license tag as provided by
1547 Section 27-19-37. The fee for a replacement distinctive license
1548 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1549 such application and affidavit shall be entitled to retain and
1550 deposit in the county general fund five percent (5%) of the fee
1551 for such replacement license tag and the remainder shall be
1552 distributed in the same manner as funds from the sale of regular
1553 distinctive license tags issued under this section.

1554 **SECTION 20.** (1) Any owner of a motor vehicle who is a
1555 graduate of the United States Merchant Marine Academy, a student
1556 enrolled at the United States Merchant Marine Academy, a parent of
1557 a graduate of the United States Merchant Marine Academy or a
1558 parent of a student enrolled at the United States Merchant marine
1559 Academy, upon complying with the motor vehicle laws relating to
1560 registration and licensing of motor vehicles, and upon payment of
1561 the road and bridge privilege taxes, ad valorem taxes and
1562 registration fees as prescribed by law for private carriers of
1563 passengers, pickup trucks and other noncommercial motor vehicles,
1564 and upon payment of an additional fee in the amount provided in
1565 subsection (3) of this section, shall be issued a distinctive
1566 license tag which displays the emblem of the United States
1567 Merchant Marine Academy. The distinctive license tags so issued
1568 shall be of such color and design as the State Tax Commission may
1569 prescribe and shall consist of such letters or numbers, or both,
1570 as may be necessary to distinguish each license tag.

1571 (2) Application for the distinctive license tags authorized
1572 by this section shall be made to the county tax collector on forms
1573 prescribed by the State Tax Commission. The application and the
1574 additional fee imposed under subsection (3) of this section, less
1575 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1576 shall be remitted to the State Tax Commission on a monthly basis
1577 as prescribed by the commission. The portion of the additional



1578 fee retained by the tax collector shall be deposited into the
1579 county general fund.

1580 (3) Beginning with any registration year commencing on or
1581 after July 1, 2002, any person applying for a distinctive license
1582 tag under this section shall pay an additional fee in the amount
1583 of Fifty Dollars (\$50.00) for each distinctive license tag applied
1584 for under this section, which shall be in addition to all other
1585 taxes and fees. The additional fee paid shall be for a period of
1586 time to run concurrent with the vehicle's established license tag
1587 year. The additional fee is due and payable at the time the
1588 original application is made for a distinctive license tag under
1589 this section and thereafter annually at the time of renewal
1590 registration as long as the owner retains the distinctive license
1591 tag. If the owner does not wish to retain the distinctive license
1592 tag, he must surrender it to the local county tax collector.

1593 (4) The State Tax Commission shall deposit all fees into the
1594 State Treasury on the day collected. At the end of each month,
1595 the State Tax Commission shall certify to the State Treasurer the
1596 total fees collected under this section from the issuance of the
1597 distinctive license tags issued under this section. The State
1598 Treasurer shall distribute such collections as follows:

1599 (a) Thirty-one Dollars and Fifty Cents (\$31.50) of each
1600 additional fee collected on distinctive license tags issued
1601 pursuant to this section shall be deposited into the State General
1602 Fund.

1603 (b) One Dollar (\$1.00) of each additional fee collected
1604 on distinctive license tags issued pursuant to this section shall
1605 be deposited into the Mississippi Fire Fighter's Memorial Burn
1606 Center Fund created pursuant to Section 7-9-70.

1607 (c) Fourteen Dollars and Fifty Cents (\$14.50) of each
1608 additional fee collected on distinctive license tags issued
1609 pursuant to this section shall be deposited to the credit of the



1610 State Highway Fund to be expended solely for the repair,
1611 maintenance, construction or reconstruction of highways.

1612 (d) One Dollar (\$1.00) of each additional fee collected
1613 on distinctive license tags issued pursuant to this section shall
1614 be deposited to the credit of the special fund created in Section
1615 43 of this act.

1616 (5) A regular license tag must be properly displayed as
1617 required by law until replaced by a distinctive license tag issued
1618 under this section. The regular license tag must be surrendered
1619 to the tax collector upon issuance of the distinctive license tag
1620 under this section. The tax collector shall issue up to two (2)
1621 license decals for each distinctive license tag issued under this
1622 section, which will expire the same month and year as the regular
1623 license tag.

1624 (6) In the case of loss or theft of a distinctive license
1625 tag issued under this section, the owner may make application and
1626 affidavit for a replacement distinctive license tag as provided by
1627 Section 27-19-37. The fee for a replacement distinctive license
1628 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1629 such application and affidavit shall be entitled to retain and
1630 deposit in the county general fund five percent (5%) of the fee
1631 for such replacement license tag and the remainder shall be
1632 distributed in the same manner as funds from the sale of regular
1633 distinctive license tags issued under this section.

1634 **SECTION 21.** (1) Any owner of a motor vehicle who is a
1635 graduate of the United States Air Force Academy, a student
1636 enrolled at the United States Air Force Academy, a parent of a
1637 graduate of the United States Air Force Academy or a parent of a
1638 student enrolled at the United States Air Force Academy, upon
1639 complying with the motor vehicle laws relating to registration and
1640 licensing of motor vehicles, and upon payment of the road and
1641 bridge privilege taxes, ad valorem taxes and registration fees as
1642 prescribed by law for private carriers of passengers, pickup



1643 trucks and other noncommercial motor vehicles, and upon payment of
1644 an additional fee in the amount provided in subsection (3) of this
1645 section, shall be issued a distinctive license tag which displays
1646 the emblem of the United States Air Force Academy. The
1647 distinctive license tags so issued shall be of such color and
1648 design as the State Tax Commission may prescribe and shall consist
1649 of such letters or numbers, or both, as may be necessary to
1650 distinguish each license tag.

1651 (2) Application for the distinctive license tags authorized
1652 by this section shall be made to the county tax collector on forms
1653 prescribed by the State Tax Commission. The application and the
1654 additional fee imposed under subsection (3) of this section, less
1655 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1656 shall be remitted to the State Tax Commission on a monthly basis
1657 as prescribed by the commission. The portion of the additional
1658 fee retained by the tax collector shall be deposited into the
1659 county general fund.

1660 (3) Beginning with any registration year commencing on or
1661 after July 1, 2002, any person applying for a distinctive license
1662 tag under this section shall pay an additional fee in the amount
1663 of Fifty Dollars (\$50.00) for each distinctive license tag applied
1664 for under this section, which shall be in addition to all other
1665 taxes and fees. The additional fee paid shall be for a period of
1666 time to run concurrent with the vehicle's established license tag
1667 year. The additional fee is due and payable at the time the
1668 original application is made for a distinctive license tag under
1669 this section and thereafter annually at the time of renewal
1670 registration as long as the owner retains the distinctive license
1671 tag. If the owner does not wish to retain the distinctive license
1672 tag, he must surrender it to the local county tax collector.

1673 (4) The State Tax Commission shall deposit all fees into the
1674 State Treasury on the day collected. At the end of each month,
1675 the State Tax Commission shall certify to the State Treasurer the



1676 total fees collected under this section from the issuance of the
1677 distinctive license tags issued under this section. The State
1678 Treasurer shall distribute such collections as follows:

1679 (a) Thirty-one Dollars and Fifty Cents (\$31.50) of each
1680 additional fee collected on distinctive license tags issued
1681 pursuant to this section shall be deposited into the State General
1682 Fund.

1683 (b) One Dollar (\$1.00) of each additional fee collected
1684 on distinctive license tags issued pursuant to this section shall
1685 be deposited into the Mississippi Fire Fighter's Memorial Burn
1686 Center Fund created pursuant to Section 7-9-70.

1687 (c) Fourteen Dollars and Fifty Cents (\$14.50) of each
1688 additional fee collected on distinctive license tags issued
1689 pursuant to this section shall be deposited to the credit of the
1690 State Highway Fund to be expended solely for the repair,
1691 maintenance, construction or reconstruction of highways.

1692 (d) One Dollar (\$1.00) of each additional fee collected
1693 on distinctive license tags issued pursuant to this section shall
1694 be deposited to the credit of the special fund created in Section
1695 43 of this act.

1696 (5) A regular license tag must be properly displayed as
1697 required by law until replaced by a distinctive license tag issued
1698 under this section. The regular license tag must be surrendered
1699 to the tax collector upon issuance of the distinctive license tag
1700 under this section. The tax collector shall issue up to two (2)
1701 license decals for each distinctive license tag issued under this
1702 section, which will expire the same month and year as the regular
1703 license tag.

1704 (6) In the case of loss or theft of a distinctive license
1705 tag issued under this section, the owner may make application and
1706 affidavit for a replacement distinctive license tag as provided by
1707 Section 27-19-37. The fee for a replacement distinctive license
1708 tag shall be Ten Dollars (\$10.00). The tax collector receiving



1709 such application and affidavit shall be entitled to retain and
1710 deposit in the county general fund five percent (5%) of the fee
1711 for such replacement license tag and the remainder shall be
1712 distributed in the same manner as funds from the sale of regular
1713 distinctive license tags issued under this section.

1714 SECTION 22. (1) Any owner of a motor vehicle who is a
1715 resident of this state, upon payment of the road and bridge
1716 privilege taxes, ad valorem taxes and registration fees as
1717 prescribed by law for private carriers of passengers, pickup
1718 trucks and other noncommercial motor vehicles, and upon payment of
1719 an additional fee in the amount provided in subsection (3) of this
1720 section, shall be issued a distinctive license tag for each motor
1721 vehicle registered in his name identifying such person as a
1722 supporter of the Mississippi Institute of Arts and Letters. The
1723 distinctive license tags so issued shall be of such color and
1724 design as the State Tax Commission, with the advice of the
1725 Mississippi Institute of Arts and Letters, may prescribe and shall
1726 consist of such letters or numbers, or both, as may be necessary
1727 to distinguish each license tag.

1728 (2) Application for the distinctive license tags authorized
1729 by this section shall be made to the county tax collector on forms
1730 prescribed by the State Tax Commission. The application and the
1731 additional fee imposed under subsection (3) of this section, less
1732 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1733 remitted to the State Tax Commission on a monthly basis as
1734 prescribed by the commission. The portion of the additional fee
1735 retained by the tax collector shall be deposited into the county
1736 general fund.

1737 (3) Beginning with any registration year commencing on or
1738 after July 1, 2002, any person applying for a distinctive license
1739 tag under this section shall pay an additional fee in the amount
1740 of Thirty Dollars (\$30.00) for each distinctive license tag
1741 applied for under this section, which shall be in addition to all



1742 other taxes and fees. The additional fee paid shall be for a
1743 period of time to run concurrent with the vehicle's established
1744 license tag year. The additional fee is due and payable at the
1745 time the original application is made for a distinctive license
1746 tag under this section and thereafter annually at the time of
1747 renewal registration as long as the owner retains the distinctive
1748 license tag. If the owner does not wish to retain the distinctive
1749 license tag, he must surrender it to the local county tax
1750 collector.

1751 (4) The State Tax Commission shall deposit all fees into the
1752 State Treasury on the day collected. At the end of each month,
1753 the State Tax Commission shall certify the total fees collected
1754 under this section to the State Treasurer who shall distribute
1755 such collections as follows:

1756 (a) Twenty-four Dollars (\$24.00) of each additional fee
1757 collected on distinctive license tags issued pursuant to this
1758 section shall be distributed to the Mississippi Institute for Arts
1759 and Letters.

1760 (b) One Dollar (\$1.00) of each additional fee collected
1761 on distinctive license tags issued pursuant to this section shall
1762 be deposited into the Mississippi Fire Fighter's Memorial Burn
1763 Center Fund created pursuant to Section 7-9-70.

1764 (c) Two Dollars (\$2.00) of each additional fee
1765 collected on distinctive license tags issued pursuant to this
1766 section shall be deposited to the credit of the State Highway Fund
1767 to be expended solely for the repair, maintenance, construction or
1768 reconstruction of highways.

1769 (d) One Dollar (\$1.00) of each additional fee collected
1770 on distinctive license tags issued pursuant to this section shall
1771 be deposited to the credit of the special fund created in Section
1772 43 of this act.

1773 (5) A regular license tag must be properly displayed as
1774 required by law until replaced by a distinctive license tag under



1775 this section. The regular license tag must be surrendered to the
1776 tax collector upon issuance of the distinctive license tag under
1777 this section. The tax collector shall issue up to two (2) license
1778 decals for each distinctive license tag issued under this section,
1779 which will expire the same month and year as the regular license
1780 tag.

1781 (6) In the case of loss or theft of a distinctive license
1782 tag issued under this section, the owner may make application and
1783 affidavit for a replacement distinctive license tag as provided by
1784 Section 27-19-37. The fee for a replacement distinctive license
1785 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1786 such application and affidavit shall be entitled to retain and
1787 deposit into the county general fund five percent (5%) of the fee
1788 for such replacement license tag and the remainder shall be
1789 distributed in the same manner as funds from the sale of regular
1790 distinctive license tags issued under this section.

1791 **SECTION 23.** (1) Any owner of a motor vehicle who is a
1792 resident of this state, upon payment of the road and bridge
1793 privilege taxes, ad valorem taxes and registration fees as
1794 prescribed by law for private carriers of passengers, pickup
1795 trucks and other noncommercial motor vehicles, and upon payment of
1796 an additional fee in the amount provided in subsection (3) of this
1797 section, shall be issued a distinctive license tag for each motor
1798 vehicle registered in his name identifying such person as a
1799 supporter of the Mississippi Walking Horse Association. The
1800 distinctive license tags so issued shall be of such color and
1801 design as the State Tax Commission, with the advice of the
1802 Mississippi Walking Horse Association, may prescribe and shall
1803 consist of such letters or numbers, or both, as may be necessary
1804 to distinguish each license tag.

1805 (2) Application for the distinctive license tags authorized
1806 by this section shall be made to the county tax collector on forms
1807 prescribed by the State Tax Commission. The application and the



1808 additional fee imposed under subsection (3) of this section, less
1809 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1810 remitted to the State Tax Commission on a monthly basis as
1811 prescribed by the commission. The portion of the additional fee
1812 retained by the tax collector shall be deposited into the county
1813 general fund.

1814 (3) Beginning with any registration year commencing on or
1815 after July 1, 2002, any person applying for a distinctive license
1816 tag under this section shall pay an additional fee in the amount
1817 of Thirty Dollars (\$30.00) for each distinctive license tag
1818 applied for under this section, which shall be in addition to all
1819 other taxes and fees. The additional fee paid shall be for a
1820 period of time to run concurrent with the vehicle's established
1821 license tag year. The additional fee is due and payable at the
1822 time the original application is made for a distinctive license
1823 tag under this section and thereafter annually at the time of
1824 renewal registration as long as the owner retains the distinctive
1825 license tag. If the owner does not wish to retain the distinctive
1826 license tag, he must surrender it to the local county tax
1827 collector.

1828 (4) The State Tax Commission shall deposit all fees into the
1829 State Treasury on the day collected. At the end of each month,
1830 the State Tax Commission shall certify the total fees collected
1831 under this section to the State Treasurer who shall distribute
1832 such collections as follows:

1833 (a) Twenty-four Dollars (\$24.00) of each additional fee
1834 collected on distinctive license tags issued pursuant to this
1835 section shall be distributed to the Mississippi Walking Horse
1836 Association.

1837 (b) One Dollar (\$1.00) of each additional fee collected
1838 on distinctive license tags issued pursuant to this section shall
1839 be deposited into the Mississippi Fire Fighter's Memorial Burn
1840 Center Fund created pursuant to Section 7-9-70.



1841 (c) Two Dollars (\$2.00) of each additional fee
1842 collected on distinctive license tags issued pursuant to this
1843 section shall be deposited to the credit of the State Highway Fund
1844 to be expended solely for the repair, maintenance, construction or
1845 reconstruction of highways.

1846 (d) One Dollar (\$1.00) of each additional fee collected
1847 on distinctive license tags issued pursuant to this section shall
1848 be deposited to the credit of the special fund created in Section
1849 43 of this act.

1850 (5) A regular license tag must be properly displayed as
1851 required by law until replaced by a distinctive license tag under
1852 this section. The regular license tag must be surrendered to the
1853 tax collector upon issuance of the distinctive license tag under
1854 this section. The tax collector shall issue up to two (2) license
1855 decals for each distinctive license tag issued under this section,
1856 which will expire the same month and year as the regular license
1857 tag.

1858 (6) In the case of loss or theft of a distinctive license
1859 tag issued under this section, the owner may make application and
1860 affidavit for a replacement distinctive license tag as provided by
1861 Section 27-19-37. The fee for a replacement distinctive license
1862 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1863 such application and affidavit shall be entitled to retain and
1864 deposit into the county general fund five percent (5%) of the fee
1865 for such replacement license tag and the remainder shall be
1866 distributed in the same manner as funds from the sale of regular
1867 distinctive license tags issued under this section.

1868 **SECTION 24.** (1) Any owner of a motor vehicle who is a
1869 resident of this state, upon payment of the road and bridge
1870 privilege taxes, ad valorem taxes and registration fees as
1871 prescribed by law for private carriers of passengers, pickup
1872 trucks and other noncommercial motor vehicles, and upon payment of
1873 an additional fee in the amount provided in subsection (3) of this



1874 section, shall be issued a distinctive trauma care license tag for
1875 each motor vehicle registered in his name. The distinctive
1876 license tags so issued shall be of such color and design as the
1877 State Tax Commission, with the advice of the Emergency Medical
1878 Services Advisory Council created under Section 41-59-7, may
1879 prescribe. The words "Preventing Injuries" shall be centered at
1880 the bottom of the license tag. The State Tax Commission shall
1881 prescribe such letters or numbers, or both, as may be necessary to
1882 distinguish each license tag.

1883 (2) Application for the distinctive license tags authorized
1884 by this section shall be made to the county tax collector on forms
1885 prescribed by the State Tax Commission. The application and the
1886 additional fee imposed under subsection (3) of this section, less
1887 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1888 remitted to the State Tax Commission on a monthly basis as
1889 prescribed by the commission. The portion of the additional fee
1890 retained by the tax collector shall be deposited into the county
1891 general fund.

1892 (3) Beginning with any registration year commencing on or
1893 after July 1, 2002, any person applying for a distinctive license
1894 tag under this section shall pay an additional fee in the amount
1895 of Thirty Dollars (\$30.00) for each distinctive license tag
1896 applied for under this section, which shall be in addition to all
1897 other taxes and fees. The additional fee paid shall be for a
1898 period of time to run concurrent with the vehicle's established
1899 license tag year. The additional fee is due and payable at the
1900 time the original application is made for a distinctive license
1901 tag under this section and thereafter annually at the time of
1902 renewal registration as long as the owner retains the distinctive
1903 license tag. If the owner does not wish to retain the distinctive
1904 license tag, he must surrender it to the local county tax
1905 collector.



1906 (4) The State Tax Commission shall deposit all fees into the
1907 State Treasury on the day collected. At the end of each month,
1908 the State Tax Commission shall certify the total fees collected
1909 under this section to the State Treasurer who shall distribute
1910 such collections as follows:

1911 (a) Twenty-four Dollars (\$24.00) of each additional fee
1912 collected on distinctive license tags issued pursuant to this
1913 section shall be deposited into the Mississippi Trauma Care
1914 Systems Fund established in Section 41-59-75.

1915 (b) One Dollar (\$1.00) of each additional fee collected
1916 on distinctive license tags issued pursuant to this section shall
1917 be deposited into the Mississippi Fire Fighter's Memorial Burn
1918 Center Fund created pursuant to Section 7-9-70.

1919 (c) Two Dollars (\$2.00) of each additional fee
1920 collected on distinctive license tags issued pursuant to this
1921 section shall be deposited to the credit of the State Highway Fund
1922 to be expended solely for the repair, maintenance, construction or
1923 reconstruction of highways.

1924 (d) One Dollar (\$1.00) of each additional fee collected
1925 on distinctive license tags issued pursuant to this section shall
1926 be deposited to the credit of the special fund created in Section
1927 43 of this act.

1928 (5) A regular license tag must be properly displayed as
1929 required by law until replaced by a distinctive license tag under
1930 this section. The regular license tag must be surrendered to the
1931 tax collector upon issuance of the distinctive license tag under
1932 this section. The tax collector shall issue up to two (2) license
1933 decals for each distinctive license tag issued under this section,
1934 which will expire the same month and year as the regular license
1935 tag.

1936 (6) In the case of loss or theft of a distinctive license
1937 tag issued under this section, the owner may make application and
1938 affidavit for a replacement distinctive license tag as provided by



1939 Section 27-19-37. The fee for a replacement distinctive license
1940 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1941 such application and affidavit shall be entitled to retain and
1942 deposit into the county general fund five percent (5%) of the fee
1943 for such replacement license tag and the remainder shall be
1944 distributed in the same manner as funds from the sale of regular
1945 distinctive license tags issued under this section.

1946 **SECTION 25.** (1) Any owner of a motor vehicle who is a
1947 retired member of the Mississippi Highway Safety Patrol and who is
1948 a resident of this state, upon payment of the road and bridge
1949 privilege taxes, ad valorem taxes and registration fees as
1950 prescribed by law for private carriers of passengers, pickup
1951 trucks and other noncommercial motor vehicles, and upon payment of
1952 an additional fee in the amount provided in subsection (3) of this
1953 section, shall be issued a distinctive license tag for each motor
1954 vehicle registered in his name identifying such person as a
1955 retired member of the Mississippi Highway Safety Patrol. The
1956 distinctive license tags so issued shall be of such color and
1957 design as the State Tax Commission may prescribe and shall consist
1958 of such letters or numbers, or both, as may be necessary to
1959 distinguish each license tag and may, in the discretion of the
1960 State Tax Commission, display the county name.

1961 (2) Application for the distinctive license tags authorized
1962 by this section shall be made to the county tax collector on forms
1963 prescribed by the State Tax Commission. Applicants for such
1964 distinctive license tags shall present proof that they are a
1965 retired member of the Mississippi Highway Safety Patrol by
1966 presentation of a signed and notarized affidavit from the
1967 Commissioner of Public Safety. The application and the additional
1968 fee imposed under subsection (3) of this section, less Two Dollars
1969 (\$2.00) thereof to be retained by the tax collector, shall be
1970 remitted to the State Tax Commission on a monthly basis as
1971 prescribed by the commission. The portion of the additional fee



1972 retained by the tax collector shall be deposited into the county
1973 general fund.

1974 (3) Beginning with any registration year commencing on or
1975 after July 1, 2002, any person applying for a distinctive license
1976 tag under this section shall pay an additional fee in the amount
1977 of Fifty Dollars (\$50.00) for each distinctive license tag applied
1978 for under this section which shall be in addition to all other
1979 taxes and fees. The additional fee paid shall be for a period of
1980 time to run concurrent with the vehicle's established license tag
1981 year. The additional fee is due and payable at the time the
1982 original application is made for a distinctive license tag under
1983 this section and thereafter annually at the time of renewal
1984 registration as long as the owner retains the distinctive license
1985 tag. If the owner does not wish to retain the distinctive license
1986 tag, he must surrender it to the local county tax collector.

1987 (4) The State Tax Commission shall deposit all fees into the
1988 State Treasury on the day collected. At the end of each month,
1989 the State Tax Commission shall certify to the State Treasurer the
1990 total fees collected under this section from the issuance of
1991 distinctive license tags. The State Treasurer shall distribute an
1992 amount equal to Seven Dollars (\$7.00) of the additional fees
1993 collected for each such distinctive license tag issued under this
1994 section to the State General Fund, and an amount equal to One
1995 Dollar (\$1.00) of the additional fees collected for each
1996 distinctive license tag issued under this section to the credit of
1997 the special fund created in Section 43 of Senate Bill No. 2501,
1998 2002 Regular Session. The remainder of such additional fees
1999 collected shall be distributed by the State Treasurer to the
2000 credit of the special fund created in Section 45-2-1.

2001 (5) A regular license tag must be properly displayed as
2002 required by law until replaced by a distinctive license tag under
2003 this section. The regular license tag must be surrendered to the
2004 tax collector upon issuance of the distinctive license tag under



2005 this section. The tax collector shall issue up to two (2) license
2006 decals for each distinctive license tag issued under this section,
2007 which will expire the same month and year as the regular license
2008 tag.

2009 (6) In the case of loss or theft of a distinctive license
2010 tag issued under this section, the owner may make application and
2011 affidavit for a replacement distinctive license tag as provided by
2012 Section 27-19-37. The fee for a replacement distinctive license
2013 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2014 such application and affidavit shall be entitled to retain and
2015 deposit into the county general fund five percent (5%) of the fee
2016 for such replacement license tag and the remainder shall be
2017 distributed in the same manner as funds from the sale of regular
2018 distinctive license tags issued under this section.

2019 **SECTION 26.** (1) Any owner of a motor vehicle who is a
2020 member of the Prince Hall Grand Lodge of Mississippi, Free and
2021 Accepted Ancient Yorkrite Masons, upon complying with the motor
2022 vehicle laws relating to registration and licensing of motor
2023 vehicles, and upon payment of the road and bridge privilege taxes,
2024 ad valorem taxes and registration fees as prescribed by law for
2025 private carriers of passengers, pickup trucks and other
2026 noncommercial motor vehicles, and upon payment of an additional
2027 annual fee in the amount provided in subsection (3) of this
2028 section, shall be entitled to a special license tag which displays
2029 the Prince Hall Grand Lodge Mason emblem and displays the letters
2030 "F&AAYM." The tags shall be of such color and design as the State
2031 Tax Commission shall prescribe subject to the approval of the
2032 Mississippi License Tag Commission.

2033 (2) Application for the special license tags authorized by
2034 this section shall be made to the county tax collector on forms
2035 prescribed by the State Tax Commission. Applicants for such
2036 distinctive license tags shall present to the issuing official
2037 documentation from the Free and Accepted Ancient Yorkrite Masons,



2038 Prince Hall Grand Lodge of Mississippi as prescribed by the State
2039 Tax Commission showing their membership in the Free and Accepted
2040 Ancient Yorkrite Masons, Prince Hall Grand Lodge of Mississippi.
2041 The application and the additional fee imposed under subsection
2042 (3) of this section, less Two Dollars (\$2.00) thereof to be
2043 retained by the tax collector, shall be remitted to the State Tax
2044 Commission on a monthly basis as prescribed by the commission.
2045 The portion of the additional fee retained by the tax collector
2046 shall be deposited into the county general fund.

2047 (3) Beginning with any registration year commencing on or
2048 after July 1, 2002, any person applying for a distinctive license
2049 tag under this section shall pay an additional fee in the amount
2050 of Thirty Dollars (\$30.00) for each distinctive license tag
2051 applied for under this section, which shall be in addition to all
2052 other taxes and fees. The additional fee paid shall be for a
2053 period of time to run concurrent with the vehicle's established
2054 license tag year. The additional fee is due and payable at the
2055 time the original application is made for a distinctive license
2056 tag under this section and thereafter annually at the time of
2057 renewal registration as long as the owner retains the distinctive
2058 license tag. If the owner does not wish to retain the distinctive
2059 license tag, he must surrender it to the local county tax
2060 collector.

2061 (4) The State Tax Commission shall deposit all fees into the
2062 State Treasury on the day received. At the end of each month, the
2063 State Tax Commission shall certify the total fees collected under
2064 this section to the State Treasurer who shall distribute such
2065 collections as follows:

2066 (a) Twenty-four Dollars (\$24.00) of each additional fee
2067 collected on special license tags shall be deposited in a special
2068 fund hereby created in the State Treasury to the credit of the
2069 Free and Accepted Ancient Yorkrite Masons, Prince Hall Grand Lodge



2070 of Mississippi. The funds shall be available for expenditure at
2071 the discretion of the Prince Hall Grand Lodge of Mississippi.

2072 (b) One Dollar (\$1.00) of each additional fee collected
2073 on distinctive license tags issued pursuant to this section shall
2074 be deposited to the credit of the special fund created in Section
2075 43 of this act.

2076 (c) The remainder of each such additional fee shall be
2077 deposited to the credit of the State Highway Fund to be expended
2078 solely for the repair, maintenance, construction or reconstruction
2079 of highways.

2080 (5) A regular license tag must be properly displayed as
2081 required by law until replaced by a distinctive license tag under
2082 this section. The regular license tag must be surrendered to the
2083 tax collector upon issuance of the distinctive license tag under
2084 this section. The tax collector shall issue up to two (2) license
2085 decals for each distinctive license tag issued under this section,
2086 which will expire the same month and year as the regular license
2087 tag.

2088 (6) In the case of loss or theft of a distinctive license
2089 tag issued under this section, the owner may make application and
2090 affidavit for a replacement distinctive license tag as provided by
2091 Section 27-19-37. The fee for a replacement distinctive license
2092 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2093 such application and affidavit shall be entitled to retain and
2094 deposit into the county general fund five percent (5%) of the fee
2095 for such replacement license tag and the remainder shall be
2096 distributed in the same manner as funds from the sale of regular
2097 distinctive license tags issued under this section.

2098 **SECTION 27.** (1) Any owner of a motor vehicle who is a
2099 resident of this state and who is a member of the clergy, upon
2100 payment of the road and bridge privilege taxes, ad valorem taxes
2101 and registration fees as prescribed by law for private carriers of
2102 passengers, pickup trucks and other noncommercial motor vehicles,



2103 and upon payment of an additional fee in the amount provided in
2104 subsection (3) of this section, shall be issued a distinctive
2105 license tag for any motor vehicle registered in his name
2106 identifying such person as a member of the clergy. The
2107 distinctive license tags so issued shall be of such color and
2108 design as the State Tax Commission may prescribe and shall consist
2109 of such letters or numbers, or both, as may be necessary to
2110 distinguish each license tag.

2111 (2) Application for the distinctive license tags authorized
2112 by this section shall be made to the county tax collector on forms
2113 prescribed by the State Tax Commission. The application and the
2114 additional fee imposed under subsection (3) of this section, less
2115 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2116 shall be remitted to the State Tax Commission on a monthly basis
2117 as prescribed by the commission. The portion of the additional
2118 fee retained by the tax collector shall be deposited into the
2119 county general fund.

2120 (3) Beginning with any registration year commencing on or
2121 after July 1, 2002, any person applying for a distinctive license
2122 tag under this section shall pay an additional fee in the amount
2123 of Thirty Dollars (\$30.00) for each distinctive license tag
2124 applied for under this section, which shall be in addition to all
2125 other taxes and fees. The additional fee paid shall be for a
2126 period of time to run concurrent with the vehicle's established
2127 license tag year. The additional fee is due and payable at the
2128 time the original application is made for a distinctive license
2129 tag under this section and thereafter annually at the time of
2130 renewal registration as long as the owner retains the distinctive
2131 license tag. If the owner does not wish to retain the distinctive
2132 license tag, he must surrender it to the local county tax
2133 collector.

2134 (4) The State Tax Commission shall deposit all fees into the
2135 State Treasury on the day collected. At the end of each month,



2136 the State Tax Commission shall certify to the State Treasurer the
2137 total fees collected under this section from the issuance of the
2138 distinctive license tags issued under this section. The State
2139 Treasurer shall distribute such collections as follows:

2140 (a) Twenty-four Dollars (\$24.00) of each additional fee
2141 collected on distinctive license tags issued pursuant to this
2142 section shall be distributed to the Mississippi state office of
2143 the Boys and Girls Clubs of America to be distributed evenly among
2144 the Boys and Girls Clubs of America located in the State of
2145 Mississippi.

2146 (b) One Dollar (\$1.00) of each additional fee collected
2147 on distinctive license tags issued pursuant to this section shall
2148 be deposited into the Mississippi Fire Fighter's Memorial Burn
2149 Center Fund created pursuant to Section 7-9-70.

2150 (c) Two Dollars (\$2.00) of each additional fee
2151 collected on distinctive license tags issued pursuant to this
2152 section shall be deposited to the credit of the State Highway Fund
2153 to be expended solely for the repair, maintenance, construction or
2154 reconstruction of highways.

2155 (d) One Dollar (\$1.00) of each additional fee collected
2156 on distinctive license tags issued pursuant to this section shall
2157 be deposited to the credit of the special fund created in Section
2158 43 of this act.

2159 (5) A regular license tag must be properly displayed as
2160 required by law until replaced by a distinctive license tag under
2161 this section. The regular license tag must be surrendered to the
2162 tax collector upon issuance of the distinctive license tag under
2163 this section. The tax collector shall issue up to two (2) license
2164 decals for each distinctive license tag issued under this section,
2165 which will expire the same month and year as the regular license
2166 tag.

2167 (6) In the case of loss or theft of a distinctive license
2168 tag issued under this section, the owner may make application and



2169 affidavit for a replacement distinctive license tag as provided by
2170 Section 27-19-37. The fee for a replacement distinctive license
2171 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2172 such application and affidavit shall be entitled to retain and
2173 deposit into the county general fund five percent (5%) of the fee
2174 for such replacement license tag and the remainder shall be
2175 distributed in the same manner as funds from the sale of regular
2176 distinctive license tags issued under this section.

2177 **SECTION 28.** (1) Any owner of a motor vehicle who is a
2178 resident of this state and who is a member or supporter of Delta
2179 Sigma Theta Sorority, upon payment of the road and bridge
2180 privilege taxes, ad valorem taxes and registration fees as
2181 prescribed by law for private carriers of passengers, pickup
2182 trucks and other noncommercial motor vehicles, and upon payment of
2183 an additional fee in the amount provided in subsection (3) of this
2184 section, shall be issued a distinctive license tag for any motor
2185 vehicle registered in his name identifying such person as a member
2186 or supporter of such organization. The distinctive license tags
2187 so issued shall display the Greek letters of the organization,
2188 shall be of such color and design as the State Tax Commission may
2189 prescribe, and shall consist of such letters or numbers, or both,
2190 as may be necessary to distinguish each license tag.

2191 (2) Application for the distinctive license tags authorized
2192 by this section shall be made to the county tax collector on forms
2193 prescribed by the State Tax Commission. The application and the
2194 additional fee imposed under subsection (3) of this section, less
2195 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2196 shall be remitted to the State Tax Commission on a monthly basis
2197 as prescribed by the commission. The portion of the additional
2198 fee retained by the tax collector shall be deposited into the
2199 county general fund.

2200 (3) Beginning with any registration year commencing on or
2201 after July 1, 2002, any person applying for a distinctive license



2202 tag under this section shall pay an additional fee in the amount
2203 of Thirty Dollars (\$30.00) for each distinctive license tag
2204 applied for under this section, which shall be in addition to all
2205 other taxes and fees. The additional fee paid shall be for a
2206 period of time to run concurrent with the vehicle's established
2207 license tag year. The additional fee is due and payable at the
2208 time the original application is made for a distinctive license
2209 tag under this section and thereafter annually at the time of
2210 renewal registration as long as the owner retains the distinctive
2211 license tag. If the owner does not wish to retain the distinctive
2212 license tag, he must surrender it to the local county tax
2213 collector.

2214 (4) The State Tax Commission shall deposit all fees into the
2215 State Treasury on the day collected. At the end of each month,
2216 the State Tax Commission shall certify to the State Treasurer the
2217 total fees collected under this section from the issuance of the
2218 distinctive license tags issued under this section. The State
2219 Treasurer shall distribute such collections as follows:

2220 (a) Twenty-four Dollars (\$24.00) of each additional fee
2221 collected on distinctive license tags issued pursuant to this
2222 section shall be distributed to the Oxford Alumnae Chapter of
2223 Delta Sigma Theta Sorority.

2224 (b) One Dollar (\$1.00) of each additional fee collected
2225 on distinctive license tags issued pursuant to this section shall
2226 be deposited into the Mississippi Fire Fighter's Memorial Burn
2227 Center Fund created pursuant to Section 7-9-70.

2228 (c) Two Dollars (\$2.00) of each additional fee
2229 collected on distinctive license tags issued pursuant to this
2230 section shall be deposited to the credit of the State Highway Fund
2231 to be expended solely for the repair, maintenance, construction or
2232 reconstruction of highways.

2233 (d) One Dollar (\$1.00) of each additional fee collected
2234 on distinctive license tags issued pursuant to this section shall



2235 be deposited to the credit of the special fund created in Section
2236 43 of this act.

2237 (5) A regular license tag must be properly displayed as
2238 required by law until replaced by a distinctive license tag under
2239 this section. The regular license tag must be surrendered to the
2240 tax collector upon issuance of the distinctive license tag under
2241 this section. The tax collector shall issue up to two (2) license
2242 decals for each distinctive license tag issued under this section,
2243 which will expire the same month and year as the regular license
2244 tag.

2245 (6) In the case of loss or theft of a distinctive license
2246 tag issued under this section, the owner may make application and
2247 affidavit for a replacement distinctive license tag as provided by
2248 Section 27-19-37. The fee for a replacement distinctive license
2249 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2250 such application and affidavit shall be entitled to retain and
2251 deposit into the county general fund five percent (5%) of the fee
2252 for such replacement license tag and the remainder shall be
2253 distributed in the same manner as funds from the sale of regular
2254 distinctive license tags issued under this section.

2255 **SECTION 29.** (1) Any owner of a motor vehicle who is a
2256 resident of this state, upon payment of the road and bridge
2257 privilege taxes, ad valorem taxes and registration fees as
2258 prescribed by law for private carriers of passengers, pickup
2259 trucks and other noncommercial motor vehicles, and upon payment of
2260 an additional fee in the amount provided in subsection (3) of this
2261 section, shall be issued a distinctive license tag for any motor
2262 vehicle registered in his name identifying such person as a
2263 supporter of the Boys Scouts of America. Subject to the approval
2264 of the State Tax Commission, the distinctive license tags so
2265 issued shall be of such color and design as the Andrew Jackson
2266 Council, Boy Scouts of America, may prescribe and shall consist of



2267 such letters or numbers, or both, as may be necessary to
2268 distinguish each license tag.

2269 (2) Application for the distinctive license tags authorized
2270 by this section shall be made to the county tax collector on forms
2271 prescribed by the State Tax Commission. The application and the
2272 additional fee imposed under subsection (3) of this section, less
2273 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2274 shall be remitted to the State Tax Commission on a monthly basis
2275 as prescribed by the commission. The portion of the additional
2276 fee retained by the tax collector shall be deposited into the
2277 county general fund.

2278 (3) Beginning with any registration year commencing on or
2279 after July 1, 2002, any person applying for a distinctive license
2280 tag under this section shall pay an additional fee in the amount
2281 of Thirty Dollars (\$30.00) for each distinctive license tag
2282 applied for under this section, which shall be in addition to all
2283 other taxes and fees. The additional fee paid shall be for a
2284 period of time to run concurrent with the vehicle's established
2285 license tag year. The additional fee is due and payable at the
2286 time the original application is made for a distinctive license
2287 tag under this section and thereafter annually at the time of
2288 renewal registration as long as the owner retains the distinctive
2289 license tag. If the owner does not wish to retain the distinctive
2290 license tag, he must surrender it to the local county tax
2291 collector.

2292 (4) The State Tax Commission shall deposit all fees into the
2293 State Treasury on the day collected. At the end of each month,
2294 the State Tax Commission shall certify to the State Treasurer the
2295 total fees collected under this section from the issuance of the
2296 distinctive license tags issued under this section. The State
2297 Treasurer shall distribute such collections as follows:

2298 (a) Twenty-four Dollars (\$24.00) of each additional fee
2299 collected on distinctive license tags issued pursuant to this



2300 section shall be distributed to the Andrew Jackson Council, Boys
2301 Scouts of America, or its successor by merger or otherwise. The
2302 Andrew Jackson Council shall distribute the fees so received to
2303 the councils of the Boy Scouts of America with council boundaries
2304 covering any part of the State of Mississippi, including the
2305 Andrew Jackson Council, with the fees to be distributed to each of
2306 those councils on the basis of the fees generated by the purchase
2307 of the distinctive license tags within the counties covered by the
2308 particular council boundary. The State Tax Commission shall
2309 furnish to the Andrew Jackson Council such information as is
2310 necessary for the Andrew Jackson Council to distribute the fees in
2311 the manner herein provided. The Andrew Jackson Council is
2312 authorized to deduct an administrative fee from the fees
2313 distributed to the councils in such amount as is approved by the
2314 individual councils receiving the fees to be distributed.

2315 (b) One Dollar (\$1.00) of each additional fee collected
2316 on distinctive license tags issued pursuant to this section shall
2317 be deposited into the Mississippi Fire Fighter's Memorial Burn
2318 Center Fund created pursuant to Section 7-9-70.

2319 (c) Two Dollars (\$2.00) of each additional fee
2320 collected on distinctive license tags issued pursuant to this
2321 section shall be deposited to the credit of the State Highway Fund
2322 to be expended solely for the repair, maintenance, construction or
2323 reconstruction of highways.

2324 (d) One Dollar (\$1.00) of each additional fee collected
2325 on distinctive license tags issued pursuant to this section shall
2326 be deposited to the credit of the special fund created in Section
2327 43 of this act.

2328 (5) A regular license tag must be properly displayed as
2329 required by law until replaced by a distinctive license tag under
2330 this section. The regular license tag must be surrendered to the
2331 tax collector upon issuance of the distinctive license tag under
2332 this section. The tax collector shall issue up to two (2) license



2333 decals for each distinctive license tag issued under this section,
2334 which will expire the same month and year as the regular license
2335 tag.

2336 (6) In the case of loss or theft of a distinctive license
2337 tag issued under this section, the owner may make application and
2338 affidavit for a replacement distinctive license tag as provided by
2339 Section 27-19-37. The fee for a replacement distinctive license
2340 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2341 such application and affidavit shall be entitled to retain and
2342 deposit into the county general fund five percent (5%) of the fee
2343 for such replacement license tag and the remainder shall be
2344 distributed in the same manner as funds from the sale of regular
2345 distinctive license tags issued under this section.

2346 **SECTION 30.** (1) Any owner of a motor vehicle who is a
2347 resident of this state, upon complying with the motor vehicle laws
2348 relating to registration and licensing of motor vehicles, and upon
2349 payment of the road and bridge privilege taxes, ad valorem taxes
2350 and registration fees as prescribed by law for private carriers of
2351 passengers, pickup trucks and other noncommercial motor vehicles,
2352 and upon payment of an additional annual fee in the amount
2353 provided in subsection (3) of this section, shall be privileged to
2354 obtain one distinctive motor vehicle license plate or tag for each
2355 motor vehicle registered in his name identifying him as a
2356 supporter of Mississippi agriculture. The tags shall depict the
2357 image of a cotton boll, shall be of such color and design as the
2358 State Tax Commission shall prescribe, subject to the approval of
2359 the Mississippi License Tag Commission, and shall consist of such
2360 letters or numbers or both as may be necessary to distinguish each
2361 license tag.

2362 (2) Application for the distinctive license tags authorized
2363 by this section shall be made to the county tax collector on forms
2364 prescribed by the State Tax Commission. The application and the
2365 additional fee imposed under subsection (3) of this section, less



2366 Two Dollars (\$2.00) to be retained by the tax collector, shall be
2367 remitted to the State Tax Commission on a monthly basis as
2368 prescribed by the commission. The portion of the additional fee
2369 retained by the tax collector shall be deposited into the county
2370 general fund.

2371 (3) Beginning with any registration year commencing on or
2372 after July 1, 2002, any person applying for a distinctive license
2373 tag under this section shall pay an additional fee in the amount
2374 of Thirty Dollars (\$30.00) for each distinctive license tag
2375 applied for under this section, which shall be in addition to all
2376 other taxes and fees. The additional fee paid shall be for a
2377 period of time to run concurrent with the vehicle's established
2378 license tag year. The additional fee is due and payable at the
2379 time the original application is made for a distinctive license
2380 tag under this section and thereafter annually at the time of
2381 renewal registration as long as the owner retains the distinctive
2382 license tag. If the owner does not wish to retain the distinctive
2383 license tag, he must surrender it to the local county tax
2384 collector.

2385 (4) The State Tax Commission shall deposit all fees into the
2386 State Treasury on the day received. At the end of each month, the
2387 State Tax Commission shall certify the total fees collected under
2388 this section to the State Treasurer who shall distribute such
2389 collections as follows:

2390 (a) Twenty-four Dollars (\$24.00) of each additional fee
2391 collected on distinctive license tags issued under this section
2392 shall be deposited into a special fund that is created in the
2393 State Treasury to be known as the "Agriculture Distinctive License
2394 Tag Fund." Monies in the fund may be expended, upon legislative
2395 appropriation, by the Mississippi Department of Agriculture to
2396 help defray the operating expenses of the department.

2397 (b) One Dollar (\$1.00) of each additional fee collected
2398 on distinctive license tags issued pursuant to this section shall



2399 be deposited into the Mississippi Fire Fighter's Memorial Burn
2400 Center Fund created pursuant to Section 7-9-70.

2401 (c) Two Dollars (\$2.00) of each additional fee
2402 collected on distinctive license tags issued pursuant to this
2403 section shall be deposited to the credit of the State Highway Fund
2404 to be expended solely for the repair, maintenance, construction or
2405 reconstruction of highways.

2406 (d) One Dollar (\$1.00) of each additional fee collected
2407 on distinctive license tags issued pursuant to this section shall
2408 be deposited to the credit of the special fund created in Section
2409 43 of this act.

2410 (5) A regular license tag must be properly displayed as
2411 required by law until replaced by a distinctive license tag under
2412 this section. The regular license tag must be surrendered to the
2413 tax collector upon issuance of the distinctive license tag under
2414 this section. The tax collector shall issue up to two (2) license
2415 decals for each distinctive license tag issued under this section,
2416 which will expire the same month and year as the regular license
2417 tag.

2418 (6) In the case of loss or theft of a distinctive license
2419 tag issued under this section, the owner may make application and
2420 affidavit for a replacement distinctive license tag as provided by
2421 Section 27-19-37. The fee for a replacement distinctive license
2422 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2423 such application and affidavit shall be entitled to retain and
2424 deposit into the county general fund five percent (5%) of the fee
2425 for such replacement license tag and the remainder shall be
2426 distributed in the same manner as funds from the sale of regular
2427 distinctive license tags issued under this section.

2428 **SECTION 31.** (1) Any owner of a motor vehicle who is a
2429 resident of this state, upon complying with the motor vehicle laws
2430 relating to registration and licensing of motor vehicles, and upon
2431 payment of the road and bridge privilege taxes, ad valorem taxes



2432 and registration fees as prescribed by law for private carriers of
2433 passengers, pickup trucks and other noncommercial motor vehicles,
2434 and upon payment of an additional annual fee in the amount
2435 provided in subsection (3) of this section, shall be entitled to a
2436 special license tag that demonstrates the applicant's support for
2437 autism awareness. The tags shall be of such color and design as
2438 the State Tax Commission shall prescribe subject to the approval
2439 of the Mississippi License Tag Commission; however each tag shall
2440 display the design of an interlocking puzzle strip with the name
2441 "Autism Awareness," and shall consist of such letters or numbers,
2442 or both, as may be necessary to distinguish each license tag.

2443 (2) Application for the distinctive license tags authorized
2444 by this section shall be made to the county tax collector on forms
2445 prescribed by the State Tax Commission. The application and the
2446 additional fee imposed under subsection (3) of this section, less
2447 Two Dollars (\$2.00) to be retained by the tax collector, shall be
2448 remitted to the State Tax Commission on a monthly basis as
2449 prescribed by the commission. The portion of the additional fee
2450 retained by the tax collector shall be deposited into the county
2451 general fund.

2452 (3) Beginning with any registration year commencing on or
2453 after July 1, 2002, any person applying for a distinctive license
2454 tag under this section shall pay an additional fee in the amount
2455 of Thirty Dollars (\$30.00) for each distinctive license tag
2456 applied for under this section, which shall be in addition to all
2457 other taxes and fees. The additional fee paid shall be for a
2458 period of time to run concurrent with the vehicle's established
2459 license tag year. The additional fee is due and payable at the
2460 time the original application is made for a distinctive license
2461 tag under this section and thereafter annually at the time of
2462 renewal registration as long as the owner retains the distinctive
2463 license tag. If the owner does not wish to retain the distinctive



2464 license tag, he must surrender it to the local county tax
2465 collector.

2466 (4) The State Tax Commission shall deposit all fees into the
2467 State Treasury on the day collected. At the end of each month,
2468 the State Tax Commission shall certify the total fees collected
2469 under this section to the State Treasurer who shall distribute
2470 such collections as follows:

2471 (a) Twenty-four Dollars (\$24.00) of each additional fee
2472 collected on distinctive license tags issued pursuant to this
2473 section shall be distributed to the statewide nonprofit
2474 organization, "Together Enhancing Autism Awareness in Mississippi"
2475 (TEAAM).

2476 (b) One Dollar (\$1.00) of each additional fee collected
2477 on distinctive license tags issued pursuant to this section shall
2478 be deposited into the Mississippi Fire Fighter's Memorial Burn
2479 Center Fund created pursuant to Section 7-9-70.

2480 (c) Two Dollars (\$2.00) of each additional fee
2481 collected on distinctive license tags issued pursuant to this
2482 section shall be deposited to the credit of the State Highway Fund
2483 to be expended solely for the repair, maintenance, construction or
2484 reconstruction of highways.

2485 (d) One Dollar (\$1.00) of each additional fee collected
2486 on distinctive license tags issued pursuant to this section shall
2487 be deposited to the credit of the special fund created in Section
2488 43 of this act.

2489 (5) A regular license tag must be properly displayed as
2490 required by law until replaced by a distinctive license tag under
2491 this section. The regular license tag must be surrendered to the
2492 tax collector upon issuance of the distinctive license tag under
2493 this section. The tax collector shall issue up to two (2) license
2494 decals for each distinctive license tag issued under this section,
2495 which will expire the same month and year as the regular license
2496 tag.



2497 (6) In the case of loss or theft of a distinctive license
2498 tag issued under this section, the owner may make application and
2499 affidavit for a replacement distinctive license tag as provided by
2500 Section 27-19-37. The fee for a replacement distinctive license
2501 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2502 such application and affidavit shall be entitled to retain and
2503 deposit into the county general fund five percent (5%) of the fee
2504 for such replacement license tag and the remainder shall be
2505 distributed in the same manner as funds from the sale of regular
2506 distinctive license tags issued under this section.

2507 **SECTION 32.** (1) In recognition of the patriotic services
2508 rendered by Mississippians who are recipients of the Bronze Star
2509 or the Silver Star, any such person, upon complying with the motor
2510 vehicle laws relating to registration and licensing of motor
2511 vehicles, and upon payment of the road and bridge privilege taxes,
2512 ad valorem taxes and registration fees as prescribed by law for
2513 private carriers of passengers, pickup trucks and other
2514 noncommercial motor vehicles, and upon payment of an additional
2515 annual fee in the amount provided in subsection (3) of this
2516 section, shall be privileged to obtain one distinctive motor
2517 vehicle license plate or tag for each motor vehicle registered in
2518 his name identifying him as a recipient of the Bronze Star or the
2519 Silver Star. The tags shall be of such color and design as the
2520 State Tax Commission shall prescribe, subject to the approval of
2521 the Mississippi License Tag Commission, and shall consist of such
2522 letters or numbers or both as may be necessary to distinguish each
2523 license tag.

2524 (2) Application for the distinctive license tags shall be
2525 made to the county tax collector on forms prescribed by the State
2526 Tax Commission. Applicants for such distinctive license tags
2527 shall present to the issuing official written proof that the
2528 applicant is a recipient of the Bronze Star or Silver Star. The
2529 application and the additional fee, less Two Dollars (\$2.00) to be



2530 retained by the tax collector, shall be remitted to the State Tax
2531 Commission on a monthly basis as prescribed by the commission.
2532 The portion of the additional fee retained by the tax collector
2533 shall be deposited into the county general fund.

2534 (3) Beginning with any registration year commencing on or
2535 after July 1, 2002, any person applying for a distinctive license
2536 tag under this section shall pay an additional fee in the amount
2537 of Thirty Dollars (\$30.00) for each distinctive license tag
2538 applied for under this section, which shall be in addition to all
2539 other taxes and fees. The additional fee paid shall be for a
2540 period of time to run concurrent with the vehicle's established
2541 license tag year. The additional fee is due and payable at the
2542 time the original application is made for a distinctive license
2543 tag under this section and thereafter annually at the time of
2544 renewal registration as long as the owner retains the distinctive
2545 license tag. If the owner does not wish to retain the distinctive
2546 license tag, he must surrender it to the local county tax
2547 collector.

2548 (4) The State Tax Commission shall deposit all fees into the
2549 State Treasury on the day received. At the end of each month, the
2550 State Tax Commission shall certify the total fees collected under
2551 this section to the State Treasurer who shall distribute such
2552 collections as follows:

2553 (a) Twenty-four Dollars (\$24.00) of each additional fee
2554 collected on distinctive license tags issued under this section
2555 shall be deposited in the State Treasury to the credit of a
2556 special fund to be administered by the board overseeing the
2557 veterans nursing homes in this state for the benefit of indigent
2558 veterans who are residents of such nursing homes.

2559 (b) One Dollar (\$1.00) of each additional fee collected
2560 on distinctive license tags issued pursuant to this section shall
2561 be deposited into the Mississippi Fire Fighter's Memorial Burn
2562 Center Fund created pursuant to Section 7-9-70.



2563 (c) Two Dollars (\$2.00) of each additional fee
2564 collected on distinctive license tags issued pursuant to this
2565 section shall be deposited to the credit of the State Highway Fund
2566 to be expended solely for the repair, maintenance, construction or
2567 reconstruction of highways.

2568 (d) One Dollar (\$1.00) of each additional fee collected
2569 on distinctive license tags issued pursuant to this section shall
2570 be deposited to the credit of the special fund created in Section
2571 43 of this act.

2572 (5) A regular license tag must be properly displayed as
2573 required by law until replaced by a distinctive license tag under
2574 this section. The regular license tag must be surrendered to the
2575 tax collector upon issuance of the distinctive license tag under
2576 this section. The tax collector shall issue up to two (2) license
2577 decals for each distinctive license tag issued under this section,
2578 which will expire the same month and year as the regular license
2579 tag.

2580 (6) In the case of loss or theft of a distinctive license
2581 tag issued under this section, the owner may make application and
2582 affidavit for a replacement distinctive license tag as provided by
2583 Section 27-19-37. The fee for a replacement distinctive license
2584 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2585 such application and affidavit shall be entitled to retain and
2586 deposit into the county general fund five percent (5%) of the fee
2587 for such replacement license tag and the remainder shall be
2588 distributed in the same manner as funds from the sale of regular
2589 distinctive license tags issued under this section.

2590 **SECTION 33.** (1) Upon application by any legal resident of
2591 the State of Mississippi who is diabetic, the State Tax Commission
2592 shall prepare and issue through the county tax collectors a
2593 special license plate for not more than one (1) vehicle that is
2594 registered in the applicant's name. The initial application shall
2595 be accompanied by the certification of a licensed physician that



2596 the applicant meets the definition of a diabetic as set forth in
2597 subsection (2) of this section. An applicant for the special
2598 license plate shall not be required to pay any fee or charge for
2599 the issuance of such license plate separate from or in addition to
2600 the road and bridge privilege taxes, ad valorem taxes and
2601 registration fees otherwise required by law to be paid for the
2602 issuance of a regular license plate for the vehicle. The special
2603 license plate shall be of such color and design as the State Tax
2604 Commission may prescribe and shall consist of such letters,
2605 numbers or both as may be necessary to distinguish each license
2606 plate.

2607 (2) For the purpose of this section, the term "diabetic"
2608 means a person who is affected with diabetes, including, Type I,
2609 Type II, Gestational or any secondary form of diabetes regardless
2610 of mode of treatment, age of onset or duration of the disease.

2611 **SECTION 34.** (1) Any owner of a motor vehicle who is a
2612 resident of this state, upon payment of the road and bridge
2613 privilege taxes, ad valorem taxes and registration fees as
2614 prescribed by law for private carriers of passengers, pickup
2615 trucks and other noncommercial motor vehicles, and upon payment of
2616 an additional fee in the amount provided in subsection (3) of this
2617 section, shall be issued a distinctive license tag for any motor
2618 vehicle registered in his name identifying such person as a
2619 supporter of the Petal, Mississippi, School District. The
2620 distinctive license tags so issued shall display the words "Petal
2621 School District" and shall be of such color and design as the
2622 State Tax Commission, with the advice of the Petal Education
2623 Foundation, may prescribe and shall consist of such letters or
2624 numbers, or both, as may be necessary to distinguish each license
2625 tag.

2626 (2) Application for the distinctive license tags authorized
2627 by this section shall be made to the county tax collector on forms
2628 prescribed by the State Tax Commission. The application and the



2629 additional fee imposed under subsection (3) of this section, less
2630 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2631 shall be remitted to the State Tax Commission on a monthly basis
2632 as prescribed by the commission. The portion of the additional
2633 fee retained by the tax collector shall be deposited into the
2634 county general fund.

2635 (3) Beginning with any registration year commencing on or
2636 after July 1, 2002, any person applying for a distinctive license
2637 tag under this section shall pay an additional fee in the amount
2638 of Thirty Dollars (\$30.00) for each distinctive license tag
2639 applied for under this section, which shall be in addition to all
2640 other taxes and fees. The additional fee paid shall be for a
2641 period of time to run concurrent with the vehicle's established
2642 license tag year. The additional fee is due and payable at the
2643 time the original application is made for a distinctive license
2644 tag under this section and thereafter annually at the time of
2645 renewal registration as long as the owner retains the distinctive
2646 license tag. If the owner does not wish to retain the distinctive
2647 license tag, he must surrender it to the local county tax
2648 collector.

2649 (4) The State Tax Commission shall deposit all fees into the
2650 State Treasury on the day collected. At the end of each month,
2651 the State Tax Commission shall certify to the State Treasurer the
2652 total fees collected under this section from the issuance of the
2653 distinctive license tags issued under this section. The State
2654 Treasurer shall distribute such collections as follows:

2655 (a) Twenty-four Dollars (\$24.00) of each additional fee
2656 collected on distinctive license tags issued pursuant to this
2657 section shall be deposited into the special fund created in
2658 subsection (7) of this section.

2659 (b) One Dollar (\$1.00) of each additional fee collected
2660 on distinctive license tags issued pursuant to this section shall



2661 be deposited into the Mississippi Fire Fighter's Memorial Burn
2662 Center Fund created pursuant to Section 7-9-70.

2663 (c) Two Dollars (\$2.00) of each additional fee
2664 collected on distinctive license tags issued pursuant to this
2665 section shall be deposited to the credit of the State Highway Fund
2666 to be expended solely for the repair, maintenance, construction or
2667 reconstruction of highways.

2668 (d) One Dollar (\$1.00) of each additional fee collected
2669 on distinctive license tags issued pursuant to this section shall
2670 be deposited to the credit of the special fund created in Section
2671 43 of this act.

2672 (5) A regular license tag must be properly displayed as
2673 required by law until replaced by a distinctive license tag under
2674 this section. The regular license tag must be surrendered to the
2675 tax collector upon issuance of the distinctive license tag under
2676 this section. The tax collector shall issue up to two (2) license
2677 decals for each distinctive license tag issued under this section,
2678 which will expire the same month and year as the regular license
2679 tag.

2680 (6) In the case of loss or theft of a distinctive license
2681 tag issued under this section, the owner may make application and
2682 affidavit for a replacement distinctive license tag as provided by
2683 Section 27-19-37. The fee for a replacement distinctive license
2684 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2685 such application and affidavit shall be entitled to retain and
2686 deposit into the county general fund five percent (5%) of the fee
2687 for such replacement license tag and the remainder shall be
2688 distributed in the same manner as funds from the sale of regular
2689 distinctive license tags issued under this section.

2690 (7) There is established in the State Treasury a special
2691 fund which shall consist of monies required to be deposited
2692 therein under subsection (4) of this section. Monies in the
2693 special fund, upon legislative appropriation, may be expended by



2694 the Mississippi Department of Education for classroom supplies,
2695 instructional materials and equipment, including computers and
2696 computer software, to be distributed to all school districts in
2697 the proportion that the average daily attendance of each school
2698 district bears to the average daily attendance of all school
2699 districts within the state. Unexpended amounts remaining in the
2700 special fund at the end of the fiscal year shall not lapse into
2701 the State General Fund, and any interest earned or investment
2702 earnings on amounts in the special fund shall be deposited to the
2703 credit of the special fund.

2704 SECTION 35. (1) Any owner of a motor vehicle who is a
2705 resident of this state, upon payment of the road and bridge
2706 privilege taxes, ad valorem taxes and registration fees as
2707 prescribed by law for private carriers of passengers, pickup
2708 trucks and other noncommercial motor vehicles, and upon payment of
2709 an additional fee in the amount provided in subsection (3) of this
2710 section, shall be issued a distinctive license tag for any motor
2711 vehicle registered in his name identifying such person as a
2712 supporter of the DeSoto County, Mississippi, School District. The
2713 distinctive license tags so issued shall display the words "DeSoto
2714 County School District" and shall be of such color and design as
2715 the State Tax Commission, with the advice of the DeSoto County,
2716 Mississippi, School District, may prescribe and shall consist of
2717 such letters or numbers, or both, as may be necessary to
2718 distinguish each license tag.

2719 (2) Application for the distinctive license tags authorized
2720 by this section shall be made to the county tax collector on forms
2721 prescribed by the State Tax Commission. The application and the
2722 additional fee imposed under subsection (3) of this section, less
2723 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2724 shall be remitted to the State Tax Commission on a monthly basis
2725 as prescribed by the commission. The portion of the additional



2726 fee retained by the tax collector shall be deposited into the
2727 county general fund.

2728 (3) Beginning with any registration year commencing on or
2729 after July 1, 2002, any person applying for a distinctive license
2730 tag under this section shall pay an additional fee in the amount
2731 of Thirty Dollars (\$30.00) for each distinctive license tag
2732 applied for under this section, which shall be in addition to all
2733 other taxes and fees. The additional fee paid shall be for a
2734 period of time to run concurrent with the vehicle's established
2735 license tag year. The additional fee is due and payable at the
2736 time the original application is made for a distinctive license
2737 tag under this section and thereafter annually at the time of
2738 renewal registration as long as the owner retains the distinctive
2739 license tag. If the owner does not wish to retain the distinctive
2740 license tag, he must surrender it to the local county tax
2741 collector.

2742 (4) The State Tax Commission shall deposit all fees into the
2743 State Treasury on the day collected. At the end of each month,
2744 the State Tax Commission shall certify to the State Treasurer the
2745 total fees collected under this section from the issuance of the
2746 distinctive license tags issued under this section. The State
2747 Treasurer shall distribute such collections as follows:

2748 (a) Twenty-four Dollars (\$24.00) of each additional fee
2749 collected on distinctive license tags issued pursuant to this
2750 section shall be deposited into the special fund created in
2751 subsection (7) of this section.

2752 (b) One Dollar (\$1.00) of each additional fee collected
2753 on distinctive license tags issued pursuant to this section shall
2754 be deposited into the Mississippi Fire Fighter's Memorial Burn
2755 Center Fund created pursuant to Section 7-9-70.

2756 (c) Two Dollars (\$2.00) of each additional fee
2757 collected on distinctive license tags issued pursuant to this
2758 section shall be deposited to the credit of the State Highway Fund



2759 to be expended solely for the repair, maintenance, construction or
2760 reconstruction of highways.

2761 (d) One Dollar (\$1.00) of each additional fee collected
2762 on distinctive license tags issued pursuant to this section shall
2763 be deposited to the credit of the special fund created in Section
2764 43 of this act.

2765 (5) A regular license tag must be properly displayed as
2766 required by law until replaced by a distinctive license tag under
2767 this section. The regular license tag must be surrendered to the
2768 tax collector upon issuance of the distinctive license tag under
2769 this section. The tax collector shall issue up to two (2) license
2770 decals for each distinctive license tag issued under this section,
2771 which will expire the same month and year as the regular license
2772 tag.

2773 (6) In the case of loss or theft of a distinctive license
2774 tag issued under this section, the owner may make application and
2775 affidavit for a replacement distinctive license tag as provided by
2776 Section 27-19-37. The fee for a replacement distinctive license
2777 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2778 such application and affidavit shall be entitled to retain and
2779 deposit into the county general fund five percent (5%) of the fee
2780 for such replacement license tag and the remainder shall be
2781 distributed in the same manner as funds from the sale of regular
2782 distinctive license tags issued under this section.

2783 (7) There is established in the State Treasury a special
2784 fund which shall consist of monies required to be deposited
2785 therein under subsection (4) of this section. Monies in the
2786 special fund, upon legislative appropriation, may be expended by
2787 the Mississippi Department of Education for classroom supplies,
2788 instructional materials and equipment, including computers and
2789 computer software, to be distributed to all school districts in
2790 the proportion that the average daily attendance of each school
2791 district bears to the average daily attendance of all school



2792 districts within the state. Unexpended amounts remaining in the
2793 special fund at the end of the fiscal year shall not lapse into
2794 the State General Fund, and any interest earned or investment
2795 earnings on amounts in the special fund shall be deposited to the
2796 credit of the special fund.

2797 **SECTION 36.** (1) Any owner of a motor vehicle who is a
2798 resident of this state, upon payment of the road and bridge
2799 privilege taxes, ad valorem taxes and registration fees as
2800 prescribed by law for private carriers of passengers, pickup
2801 trucks and other noncommercial motor vehicles, and upon payment of
2802 an additional fee in the amount provided in subsection (3) of this
2803 section, shall be issued a distinctive license tag for any motor
2804 vehicle registered in his name identifying such person as a
2805 supporter of the Simpson County, Mississippi, School District.
2806 The distinctive license tags so issued shall display the words
2807 "Simpson County School District" and shall be of such color and
2808 design as the State Tax Commission, with the advice of the Simpson
2809 County, Mississippi, School District, may prescribe and shall
2810 consist of such letters or numbers, or both, as may be necessary
2811 to distinguish each license tag.

2812 (2) Application for the distinctive license tags authorized
2813 by this section shall be made to the county tax collector on forms
2814 prescribed by the State Tax Commission. The application and the
2815 additional fee imposed under subsection (3) of this section, less
2816 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2817 shall be remitted to the State Tax Commission on a monthly basis
2818 as prescribed by the commission. The portion of the additional
2819 fee retained by the tax collector shall be deposited into the
2820 county general fund.

2821 (3) Beginning with any registration year commencing on or
2822 after July 1, 2002, any person applying for a distinctive license
2823 tag under this section shall pay an additional fee in the amount
2824 of Thirty Dollars (\$30.00) for each distinctive license tag



2825 applied for under this section, which shall be in addition to all
2826 other taxes and fees. The additional fee paid shall be for a
2827 period of time to run concurrent with the vehicle's established
2828 license tag year. The additional fee is due and payable at the
2829 time the original application is made for a distinctive license
2830 tag under this section and thereafter annually at the time of
2831 renewal registration as long as the owner retains the distinctive
2832 license tag. If the owner does not wish to retain the distinctive
2833 license tag, he must surrender it to the local county tax
2834 collector.

2835 (4) The State Tax Commission shall deposit all fees into the
2836 State Treasury on the day collected. At the end of each month,
2837 the State Tax Commission shall certify to the State Treasurer the
2838 total fees collected under this section from the issuance of the
2839 distinctive license tags issued under this section. The State
2840 Treasurer shall distribute such collections as follows:

2841 (a) Twenty-four Dollars (\$24.00) of each additional fee
2842 collected on distinctive license tags issued pursuant to this
2843 section shall be deposited into the special fund created in
2844 subsection (7) of this section.

2845 (b) One Dollar (\$1.00) of each additional fee collected
2846 on distinctive license tags issued pursuant to this section shall
2847 be deposited into the Mississippi Fire Fighter's Memorial Burn
2848 Center Fund created pursuant to Section 7-9-70.

2849 (c) Two Dollars (\$2.00) of each additional fee
2850 collected on distinctive license tags issued pursuant to this
2851 section shall be deposited to the credit of the State Highway Fund
2852 to be expended solely for the repair, maintenance, construction or
2853 reconstruction of highways.

2854 (d) One Dollar (\$1.00) of each additional fee collected
2855 on distinctive license tags issued pursuant to this section shall
2856 be deposited to the credit of the special fund created in Section
2857 43 of this act.



2858 (5) A regular license tag must be properly displayed as
2859 required by law until replaced by a distinctive license tag under
2860 this section. The regular license tag must be surrendered to the
2861 tax collector upon issuance of the distinctive license tag under
2862 this section. The tax collector shall issue up to two (2) license
2863 decals for each distinctive license tag issued under this section,
2864 which will expire the same month and year as the regular license
2865 tag.

2866 (6) In the case of loss or theft of a distinctive license
2867 tag issued under this section, the owner may make application and
2868 affidavit for a replacement distinctive license tag as provided by
2869 Section 27-19-37. The fee for a replacement distinctive license
2870 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2871 such application and affidavit shall be entitled to retain and
2872 deposit into the county general fund five percent (5%) of the fee
2873 for such replacement license tag and the remainder shall be
2874 distributed in the same manner as funds from the sale of regular
2875 distinctive license tags issued under this section.

2876 (7) There is established in the State Treasury a special
2877 fund which shall consist of monies required to be deposited
2878 therein under subsection (4) of this section. Monies in the
2879 special fund, upon legislative appropriation, may be expended by
2880 the Mississippi Department of Education for classroom supplies,
2881 instructional materials and equipment, including computers and
2882 computer software, to be distributed to all school districts in
2883 the proportion that the average daily attendance of each school
2884 district bears to the average daily attendance of all school
2885 districts within the state. Unexpended amounts remaining in the
2886 special fund at the end of the fiscal year shall not lapse into
2887 the State General Fund, and any interest earned or investment
2888 earnings on amounts in the special fund shall be deposited to the
2889 credit of the special fund.



2890 SECTION 37. (1) Any owner of a motor vehicle who is a
2891 resident of this state and who is a member or supporter of Omega
2892 Psi Phi Fraternity, upon payment of the road and bridge privilege
2893 taxes, ad valorem taxes and registration fees as prescribed by law
2894 for private carriers of passengers, pickup trucks and other
2895 noncommercial motor vehicles, and upon payment of an additional
2896 fee in the amount provided in subsection (3) of this section,
2897 shall be issued a distinctive license tag for any motor vehicle
2898 registered in his name identifying such person as a member or
2899 supporter of such organization. The distinctive license tags so
2900 issued shall display the Greek letters of the organization, shall
2901 be of such color and design as the State Tax Commission may
2902 prescribe, and shall consist of such letters or numbers, or both,
2903 as may be necessary to distinguish each license tag.

2904 (2) Application for the distinctive license tags authorized
2905 by this section shall be made to the county tax collector on forms
2906 prescribed by the State Tax Commission. The application and the
2907 additional fee imposed under subsection (3) of this section, less
2908 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2909 shall be remitted to the State Tax Commission on a monthly basis
2910 as prescribed by the commission. The portion of the additional
2911 fee retained by the tax collector shall be deposited into the
2912 county general fund.

2913 (3) Beginning with any registration year commencing on or
2914 after July 1, 2002, any person applying for a distinctive license
2915 tag under this section shall pay an additional fee in the amount
2916 of Thirty Dollars (\$30.00) for each distinctive license tag
2917 applied for under this section, which shall be in addition to all
2918 other taxes and fees. The additional fee paid shall be for a
2919 period of time to run concurrent with the vehicle's established
2920 license tag year. The additional fee is due and payable at the
2921 time the original application is made for a distinctive license
2922 tag under this section and thereafter annually at the time of



2923 renewal registration as long as the owner retains the distinctive
2924 license tag. If the owner does not wish to retain the distinctive
2925 license tag, he must surrender it to the local county tax
2926 collector.

2927 (4) The State Tax Commission shall deposit all fees into the
2928 State Treasury on the day collected. At the end of each month,
2929 the State Tax Commission shall certify to the State Treasurer the
2930 total fees collected under this section from the issuance of the
2931 distinctive license tags issued under this section. The State
2932 Treasurer shall distribute such collections as follows:

2933 (a) Twenty-four Dollars (\$24.00) of each additional fee
2934 collected on distinctive license tags issued pursuant to this
2935 section shall be distributed to the Hinds County Chapter of Omega
2936 Psi Phi Fraternity.

2937 (b) One Dollar (\$1.00) of each additional fee collected
2938 on distinctive license tags issued pursuant to this section shall
2939 be deposited into the Mississippi Fire Fighter's Memorial Burn
2940 Center Fund created pursuant to Section 7-9-70.

2941 (c) Two Dollars (\$2.00) of each additional fee
2942 collected on distinctive license tags issued pursuant to this
2943 section shall be deposited to the credit of the State Highway Fund
2944 to be expended solely for the repair, maintenance, construction or
2945 reconstruction of highways.

2946 (d) One Dollar (\$1.00) of each additional fee collected
2947 on distinctive license tags issued pursuant to this section shall
2948 be deposited to the credit of the special fund created in Section
2949 43 of this act.

2950 (5) A regular license tag must be properly displayed as
2951 required by law until replaced by a distinctive license tag under
2952 this section. The regular license tag must be surrendered to the
2953 tax collector upon issuance of the distinctive license tag under
2954 this section. The tax collector shall issue up to two (2) license
2955 decals for each distinctive license tag issued under this section,



2956 which will expire the same month and year as the regular license
2957 tag.

2958 (6) In the case of loss or theft of a distinctive license
2959 tag issued under this section, the owner may make application and
2960 affidavit for a replacement distinctive license tag as provided by
2961 Section 27-19-37. The fee for a replacement distinctive license
2962 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2963 such application and affidavit shall be entitled to retain and
2964 deposit into the county general fund five percent (5%) of the fee
2965 for such replacement license tag and the remainder shall be
2966 distributed in the same manner as funds from the sale of regular
2967 distinctive license tags issued under this section.

2968 **SECTION 38.** (1) Any owner of a motor vehicle who is a
2969 resident of this state, upon payment of the road and bridge
2970 privilege taxes, ad valorem taxes and registration fees as
2971 prescribed by law for private carriers of passengers, pickup
2972 trucks and other noncommercial motor vehicles, and upon payment of
2973 an additional fee in the amount provided in subsection (3) of this
2974 section, shall be issued a distinctive license tag for any motor
2975 vehicle registered in his name identifying such person as a
2976 supporter of the Girl Scouts of the United States of America.
2977 Subject to the approval of the State Tax Commission, the
2978 distinctive license tags so issued shall be of such color and
2979 design as the Girl Scout Council of Middle Mississippi, Girl
2980 Scouts of the United States of America, may prescribe and shall
2981 consist of such letters or numbers, or both, as may be necessary
2982 to distinguish each license tag.

2983 (2) Application for the distinctive license tags authorized
2984 by this section shall be made to the county tax collector on forms
2985 prescribed by the State Tax Commission. The application and the
2986 additional fee imposed under subsection (3) of this section, less
2987 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2988 shall be remitted to the State Tax Commission on a monthly basis



2989 as prescribed by the commission. The portion of the additional
2990 fee retained by the tax collector shall be deposited into the
2991 county general fund.

2992 (3) Beginning with any registration year commencing on or
2993 after July 1, 2002, any person applying for a distinctive license
2994 tag under this section shall pay an additional fee in the amount
2995 of Thirty Dollars (\$30.00) for each distinctive license tag
2996 applied for under this section, which shall be in addition to all
2997 other taxes and fees. The additional fee paid shall be for a
2998 period of time to run concurrent with the vehicle's established
2999 license tag year. The additional fee is due and payable at the
3000 time the original application is made for a distinctive license
3001 tag under this section and thereafter annually at the time of
3002 renewal registration as long as the owner retains the distinctive
3003 license tag. If the owner does not wish to retain the distinctive
3004 license tag, he must surrender it to the local county tax
3005 collector.

3006 (4) The State Tax Commission shall deposit all fees into the
3007 State Treasury on the day collected. At the end of each month,
3008 the State Tax Commission shall certify to the State Treasurer the
3009 total fees collected under this section from the issuance of the
3010 distinctive license tags issued under this section. The State
3011 Treasurer shall distribute such collections as follows:

3012 (a) Twenty-four Dollars (\$24.00) of each additional fee
3013 collected on distinctive license tags issued pursuant to this
3014 section shall be distributed to the Girl Scout Council of Middle
3015 Mississippi, Girl Scouts of the United States of America, or its
3016 successor by merger or otherwise. The Girl Scout Council of
3017 Middle Mississippi shall distribute the fees so received to the
3018 councils of the Girl Scouts of the United States of America with
3019 council boundaries covering any part of the State of Mississippi,
3020 including the Girl Scout Council of Middle Mississippi, with the
3021 fees to be distributed to each of those councils on the basis of



3022 the fees generated by the purchase of the distinctive license tags
3023 within the counties covered by the particular council boundary.
3024 The State Tax Commission shall furnish to the Girl Scout Council
3025 of Middle Mississippi such information as is necessary for the
3026 Girl Scout Council of Middle Mississippi to distribute the fees in
3027 the manner herein provided. The Girl Scout Council of Middle
3028 Mississippi is authorized to deduct an administrative fee from the
3029 fees distributed to the councils in such amount as is approved by
3030 the individual councils receiving the fees to be distributed.

3031 (b) One Dollar (\$1.00) of each additional fee collected
3032 on distinctive license tags issued pursuant to this section shall
3033 be deposited into the Mississippi Fire Fighter's Memorial Burn
3034 Center Fund created pursuant to Section 7-9-70.

3035 (c) Two Dollars (\$2.00) of each additional fee
3036 collected on distinctive license tags issued pursuant to this
3037 section shall be deposited to the credit of the State Highway Fund
3038 to be expended solely for the repair, maintenance, construction or
3039 reconstruction of highways.

3040 (d) One Dollar (\$1.00) of each additional fee collected
3041 on distinctive license tags issued pursuant to this section shall
3042 be deposited to the credit of the special fund created in Section
3043 43 of this act.

3044 (5) A regular license tag must be properly displayed as
3045 required by law until replaced by a distinctive license tag under
3046 this section. The regular license tag must be surrendered to the
3047 tax collector upon issuance of the distinctive license tag under
3048 this section. The tax collector shall issue up to two (2) license
3049 decals for each distinctive license tag issued under this section,
3050 which will expire the same month and year as the regular license
3051 tag.

3052 (6) In the case of loss or theft of a distinctive license
3053 tag issued under this section, the owner may make application and
3054 affidavit for a replacement distinctive license tag as provided by



3055 Section 27-19-37. The fee for a replacement distinctive license
3056 tag shall be Ten Dollars (\$10.00). The tax collector receiving
3057 such application and affidavit shall be entitled to retain and
3058 deposit into the county general fund five percent (5%) of the fee
3059 for such replacement license tag and the remainder shall be
3060 distributed in the same manner as funds from the sale of regular
3061 distinctive license tags issued under this section.

3062 **SECTION 39.** (1) The State Tax Commission may enter into
3063 agreements for the purchase of distinctive National Association
3064 for Stock Car Auto Racing ("NASCAR") theme license tags. The
3065 State Tax Commission may enter into any agreement with the
3066 supplier of such distinctive license tags, or other entity,
3067 necessary to carry out the purposes of this section. The
3068 distinctive license tags shall be of such design as the supplier
3069 of the tags, with the advice of the State Tax Commission, may
3070 prescribe.

3071 (2) Any owner of a motor vehicle who is a resident of this
3072 state, upon payment of the road and bridge privilege taxes, ad
3073 valorem taxes and registration fees as prescribed by law for
3074 private carriers of passengers, pickup trucks and other
3075 noncommercial motor vehicles, and upon payment of an additional
3076 fee in the amount provided in subsection (4) of this section,
3077 shall be issued a distinctive license tag for each motor vehicle
3078 registered in his name a distinctive license tag displaying NASCAR
3079 themes.

3080 (3) Application for the distinctive license tags authorized
3081 by this section shall be made to the county tax collector on forms
3082 prescribed by the State Tax Commission. The application and the
3083 additional fee imposed under subsection (5) of this section, less
3084 Two Dollars (\$2.00) thereof to be retained by the tax collector,
3085 shall be remitted to the State Tax Commission on a monthly basis
3086 as prescribed by the commission. The portion of the additional



3087 fee retained by the tax collector shall be deposited into the
3088 county general fund.

3089 (4) Except as otherwise provided in this subsection (4),
3090 beginning with any registration year commencing on or after July
3091 1, 2002, any person applying for a distinctive license tag under
3092 this section shall pay an additional fee in the amount of
3093 Thirty-five Dollars (\$35.00) for each distinctive license tag
3094 applied for under this section, which shall be in addition to all
3095 other taxes and fees. However, for the first one hundred (100)
3096 license tags issued displaying a particular NASCAR theme, the
3097 State Tax Commission may establish an auction or similar procedure
3098 for the purpose of determining the order in which such distinctive
3099 license tags are sold and the amount of the additional fee for the
3100 distinctive license tags which shall be due at the time the
3101 original application is made for such a distinctive license tag,
3102 and Thirty-five Dollars (\$35.00) thereafter annually at the time
3103 of renewal registration. The additional fee paid shall be for a
3104 period of time to run concurrent with the vehicle's established
3105 license tag year. The additional fee is due and payable at the
3106 time the original application is made for a distinctive license
3107 tag under this section and thereafter annually at the time of
3108 renewal registration as long as the owner retains the distinctive
3109 license tag. If the owner does not wish to retain the distinctive
3110 license tag, he must surrender it to the local county tax
3111 collector.

3112 (5) The State Tax Commission shall deposit all fees into the
3113 State Treasury on the day collected. At the end of each month,
3114 the State Tax Commission shall certify to the State Treasurer the
3115 total fees collected under this section from the issuance of the
3116 distinctive license tags issued under this section. The State
3117 Treasurer shall distribute such collections as follows:

3118 (a) A portion of each additional fee collected on
3119 distinctive license tags issued pursuant to this section shall be



3120 distributed to the supplier of the license tags according to the
3121 terms of any agreement between the State Tax Commission and the
3122 supplier of the distinctive license tags.

3123 (b) One Dollar (\$1.00) of the additional fees collected
3124 on distinctive license tags issued pursuant to this section shall
3125 be deposited into the special fund created in Section 43 of Senate
3126 Bill No. 2501, 2002 Regular Session.

3127 (c) The remainder of each additional fee collected on
3128 distinctive license tags issued pursuant to this section shall be
3129 deposited into the special fund created in subsection (8) of this
3130 section.

3131 (6) A regular license tag must be properly displayed as
3132 required by law until replaced by a distinctive license tag under
3133 this section. The regular license tag must be surrendered to the
3134 tax collector upon issuance of the distinctive license tag under
3135 this section. The tax collector shall issue up to two (2) license
3136 decals for each distinctive license tag issued under this section,
3137 which will expire the same month and year as the regular license
3138 tag.

3139 (7) In the case of loss or theft of a distinctive license
3140 tag issued under this section, the owner may make application and
3141 affidavit for a replacement distinctive license tag as provided by
3142 Section 27-19-37. The fee for a replacement distinctive license
3143 tag shall be Ten Dollars (\$10.00). The tax collector receiving
3144 such application and affidavit shall be entitled to retain and
3145 deposit into the county general fund five percent (5%) of the fee
3146 for such replacement license tag and the remainder shall be
3147 distributed proportionately in the same manner as funds from the
3148 sale of regular distinctive license tags issued under this
3149 section.

3150 (8) There is established in the State Treasury a special
3151 fund which shall consist of monies required by law to be deposited
3152 therein. Monies in the special fund, upon legislative



3153 appropriation, may be expended by the Mississippi Department of
3154 Archives and History for the purpose of paying the costs of repair
3155 and renovation of the New Capitol. Unexpended amounts remaining
3156 in the special fund at the end of the fiscal year shall not lapse
3157 into the State General Fund, and any interest earned or investment
3158 earnings on amounts in the special fund shall be deposited to the
3159 credit of the special fund.

3160 SECTION 40. (1) Any owner of a motor vehicle who is a
3161 resident of this state, upon payment of the road and bridge
3162 privilege taxes, ad valorem taxes and registration fees as
3163 prescribed by law for private carriers of passengers, pickup
3164 trucks and other noncommercial motor vehicles, and upon payment of
3165 an additional fee in the amount provided in subsection (4) of this
3166 section, shall be issued a distinctive license tag for each motor
3167 vehicle registered in his name, which shall be produced in such
3168 color and design as the State Tax Commission, with the advice of
3169 the Choose Life Advisory Committee, may prescribe. The words
3170 "Choose Life" shall be centered at the bottom of the license tag.
3171 The State Tax Commission shall prescribe such letters or numbers,
3172 or both, as may be necessary to distinguish each license tag.

3173 (2) Application for the distinctive license tags authorized
3174 by this section shall be made to the county tax collector on forms
3175 prescribed by the State Tax Commission. The application and the
3176 additional fee imposed under subsection (4) of this section, less
3177 Two Dollars (\$2.00) to be retained by the tax collector, shall be
3178 remitted to the State Tax Commission on a monthly basis as
3179 prescribed by the commission. The portion of the additional fee
3180 retained by the tax collector shall be deposited into the county
3181 general fund.

3182 (3) Beginning with any registration year commencing on or
3183 after July 1, 2002, any person applying for a distinctive license
3184 tag under this section shall pay an additional fee in the amount
3185 of Thirty Dollars (\$30.00) for each distinctive license tag



3186 applied for under this section, which shall be in addition to all
3187 other taxes and fees. The additional fee paid shall be for a
3188 period of time to run concurrent with the vehicle's established
3189 license tag year. The additional fee is due and payable at the
3190 time the original application is made for a distinctive license
3191 tag under this section and thereafter annually at the time of
3192 renewal registration as long as the owner retains the distinctive
3193 license tag. If the owner does not wish to retain the distinctive
3194 license tag, he must surrender it to the local county tax
3195 collector.

3196 (4) The State Tax Commission shall deposit all fees into the
3197 State Treasury on the day collected. At the end of each month,
3198 the State Tax Commission shall certify the total fees collected
3199 under this section to the State Treasurer who shall distribute
3200 such collections as follows:

3201 (a) Twenty-four Dollars (\$24.00) of each additional fee
3202 collected on distinctive license tags issued pursuant to this
3203 section shall be disbursed to the Choose Life Advisory Committee
3204 to be used as provided for in subsection (5) of this section.

3205 (b) One Dollar (\$1.00) of each additional fee collected
3206 on distinctive license tags issued pursuant to this section shall
3207 be deposited into the Mississippi Fire Fighter's Memorial Burn
3208 Center Fund created pursuant to Section 7-9-70.

3209 (c) Two Dollars (\$2.00) of each additional fee
3210 collected on distinctive license tags issued pursuant to this
3211 section shall be deposited to the credit of the State Highway Fund
3212 to be expended solely for the repair, maintenance, construction or
3213 reconstruction of highways.

3214 (d) One Dollar (\$1.00) of each additional fee collected
3215 on distinctive license tags issued pursuant to this section shall
3216 be deposited to the credit of the special fund created in Section
3217 43 of this act.



3218 (5) (a) Funds disbursed to the Choose Life Advisory
3219 Committee under this section shall be used by such committee as
3220 follows:

3221 (i) Seventy percent (70%) shall be used to provide
3222 for the material needs of pregnant women, including clothing,
3223 housing, medical care, food, utilities and transportation;

3224 (ii) The remaining funds may only be used for
3225 adoption, counseling, training or advertising.

3226 (b) Funds disbursed to the Choose Life Advisory
3227 Committee under this section shall not be used for administrative
3228 expenses, legal expenses, capital expenditures, attempting to
3229 influence any legislation or any political campaign on behalf or
3230 in opposition to any candidate for public office.

3231 (6) A regular license tag must be properly displayed as
3232 required by law until replaced by a distinctive license tag under
3233 this section. The regular license tag must be surrendered to the
3234 tax collector upon issuance of the distinctive license tag under
3235 this section. The tax collector shall issue up to two (2) month
3236 and year license decals for each distinctive license tag issued
3237 under this section, which will expire the same month and year as
3238 the license tag.

3239 (7) In the case of loss or theft of a distinctive license
3240 tag issued under this section, the owner may make application and
3241 affidavit for a replacement distinctive license tag as provided by
3242 Section 27-19-37. The fee for a replacement distinctive license
3243 tag shall be Ten Dollars (\$10.00). The tax collector receiving
3244 such application and affidavit shall be entitled to retain and
3245 deposit into the county general fund five percent (5%) of the fee
3246 for such replacement license tag and the remainder shall be
3247 distributed in the same manner as funds from the sale of regular
3248 distinctive license tags issued under this section.

3249 **SECTION 41.** (1) Any owner of a motor vehicle who is a
3250 resident of this state, upon payment of the road and bridge



3251 privilege taxes, ad valorem taxes and registration fees as
3252 prescribed by law for private carriers of passengers, pickup
3253 trucks and other noncommercial motor vehicles, and upon payment of
3254 an additional fee in the amount provided in subsection (3) of this
3255 section, shall be issued a distinctive license tag for each motor
3256 vehicle registered in his name identifying such person as a
3257 supporter of Mothers Against Drunk Driving (MADD). The
3258 distinctive license tags so issued shall be of such color and
3259 design as the State Tax Commission, with the advice of the
3260 Mississippi State Chapter of Mothers Against Drunk Driving, may
3261 prescribe, and shall consist of such letters or numbers, or both,
3262 as may be necessary to distinguish each license tag.

3263 (2) Application for the distinctive license tags authorized
3264 by this section shall be made to the county tax collector on forms
3265 prescribed by the State Tax Commission. The application and the
3266 additional fee imposed under subsection (3) of this section, less
3267 Two Dollars (\$2.00) thereof to be retained by the tax collector,
3268 shall be remitted to the State Tax Commission on a monthly basis
3269 as prescribed by the commission. The portion of the additional
3270 fee retained by the tax collector shall be deposited into the
3271 county general fund.

3272 (3) Beginning with any registration year commencing on or
3273 after July 1, 2002, any person applying for a distinctive license
3274 tag under this section shall pay an additional fee in the amount
3275 of Thirty Dollars (\$30.00) for each distinctive license tag
3276 applied for under this section, which shall be in addition to all
3277 other taxes and fees. The additional fee paid shall be for a
3278 period of time to run concurrent with the vehicle's established
3279 license tag year. The additional fee is due and payable at the
3280 time the original application is made for a distinctive license
3281 tag under this section and thereafter annually at the time of
3282 renewal registration as long as the owner retains the distinctive
3283 license tag. If the owner does not wish to retain the distinctive



3284 license tag, he must surrender it to the local county tax
3285 collector.

3286 (4) The State Tax Commission shall deposit all fees into the
3287 State Treasury on the day collected. At the end of each month,
3288 the State Tax Commission shall certify to the State Treasurer the
3289 total fees collected under this section from the issuance of the
3290 distinctive license tags issued under this section. The State
3291 Treasurer shall distribute such collections as follows:

3292 (a) Twenty-four Dollars (\$24.00) of each additional fee
3293 collected on distinctive license tags issued pursuant to this
3294 section shall be deposited into the special fund created in
3295 Section 39(8) of this act.

3296 (b) One Dollar (\$1.00) of each additional fee collected
3297 on distinctive license tags issued pursuant to this section shall
3298 be deposited into the Mississippi Fire Fighter's Memorial Burn
3299 Center Fund created pursuant to Section 7-9-70.

3300 (c) Two Dollars (\$2.00) of each additional fee
3301 collected on distinctive license tags issued pursuant to this
3302 section shall be deposited to the credit of the State Highway Fund
3303 to be expended solely for the repair, maintenance, construction or
3304 reconstruction of highways.

3305 (d) One Dollar (\$1.00) of each additional fee collected
3306 on distinctive license tags issued pursuant to this section shall
3307 be deposited to the credit of the special fund created in Section
3308 43 of this act.

3309 (5) A regular license tag must be properly displayed as
3310 required by law until replaced by a distinctive license tag under
3311 this section. The regular license tag must be surrendered to the
3312 tax collector upon issuance of the distinctive license tag under
3313 this section. The tax collector shall issue up to two (2) license
3314 decals for each distinctive license tag issued under this section,
3315 which will expire the same month and year as the regular license
3316 tag.



3317 (6) In the case of loss or theft of a distinctive license
3318 tag issued under this section, the owner may make application and
3319 affidavit for a replacement distinctive license tag as provided by
3320 Section 27-19-37. The fee for a replacement distinctive license
3321 tag shall be Ten Dollars (\$10.00). The tax collector receiving
3322 such application and affidavit shall be entitled to retain and
3323 deposit into the county general fund five percent (5%) of the fee
3324 for such replacement license tag and the remainder shall be
3325 distributed proportionately in the same manner as funds from the
3326 sale of regular distinctive license tags issued under this
3327 section.

3328 **SECTION 42.** (1) Notwithstanding any other provision of law
3329 to the contrary, One Dollar (\$1.00) of the additional fee for any
3330 distinctive or special tag that would otherwise be distributed to
3331 a nongovernmental organization or entity, shall be deposited to
3332 the credit of the special fund created in Section 43 of this act.

3333 (2) Subsection (1) of this section shall not apply to funds
3334 required to be deposited to the credit of the Mississippi Fire
3335 Fighter's Memorial Burn Center Fund created in Section 7-9-70.

3336 (3) Subsection (1) of this section shall not apply if a
3337 portion of the fee for any distinctive or special tag is required
3338 to be deposited to the credit of the fund created in Section 43 of
3339 this act by the law authorizing the issuance of the distinctive or
3340 special tag.

3341 **SECTION 43.** (1) There is hereby created in the State
3342 Treasury a special fund which shall consist of the portion of the
3343 additional fees paid for distinctive or special motor vehicle
3344 license tags that are required to be deposited into such fund.
3345 Money in the fund shall be utilized by the State Tax Commission to
3346 defray the costs incurred by the commission in administering
3347 Chapter 19, Title 27, Mississippi Code of 1972.

3348 (2) The State Tax Commission may escalate its budget and
3349 expend such monies in accordance with rules and regulations of the



3350 Department of Finance and Administration in a manner consistent
3351 with the escalation of federal funds. Unexpended amounts
3352 remaining in the fund at the end of a fiscal year shall not lapse
3353 into the General Fund and investment earnings on amounts in the
3354 fund shall be deposited to the credit of the fund.

3355 **SECTION 44.** Section 27-19-44, Mississippi Code of 1972, is
3356 amended as follows:

3357 27-19-44. (1) For any distinctive license tag or plate
3358 authorized by the Legislature from and after July 1, 2000, through
3359 June 30, 2002, the requirements of this subsection must be met
3360 before the State Tax Commission may prepare or issue any such
3361 license tag or plate. The organization or other entity for which
3362 the Legislature authorized the distinctive license tag or plate
3363 must submit proof satisfactory to the State Tax Commission that at
3364 least one hundred (100) of such license tags or plates will be
3365 purchased and must deposit with the commission an amount necessary
3366 to purchase one hundred (100) of such license tags or plates. The
3367 organization or other entity for which the Legislature authorized
3368 the distinctive license tag or plate must satisfy the requirements
3369 of this subsection (1) within two (2) years after the effective
3370 date of the law authorizing the license tag or plate in order to
3371 permit the license tag or plate to be prepared and issued.

3372 (2) For any distinctive license tag or plate authorized by
3373 the Legislature from and after July 1, 2002, the requirements of
3374 this subsection must be met before the State Tax Commission may
3375 prepare or issue any such license tag or plate. The organization
3376 or other entity for which the Legislature authorized the
3377 distinctive license tag or plate must submit proof satisfactory to
3378 the State Tax Commission that at least two hundred (200) of such
3379 license tags or plates will be purchased and must deposit with the
3380 commission an amount necessary to purchase two hundred (200) of
3381 such license tags or plates. The organization or other entity for
3382 which the Legislature authorized the distinctive license tag or



3383 plate must satisfy the requirements of this subsection (2) within
3384 three (3) years after the effective date of the law authorizing
3385 the license tag or plate in order to permit the license tag or
3386 plate to be prepared and issued.

3387 (3) If the organization or other entity for which the
3388 Legislature authorized the distinctive license tag or plate meets
3389 the requirements of subsection (1) or (2) of this section, the
3390 State Tax Commission shall prepare and issue the distinctive
3391 license tag or plate.

3392 (4) * * * The State Tax Commission shall review the number
3393 of distinctive or special license tags or plates issued pursuant
3394 to this chapter during the period for the license tag or plate
3395 series. If the number of any distinctive or special license tag
3396 or plate issued pursuant to this chapter falls below one hundred
3397 (100) in the last year of the license tag or plate series, the
3398 distinctive or special license tag or plate shall be discontinued
3399 at the end of the period for the license tag or plate series.

3400 (5) If a distinctive or special license tag or plate is
3401 discontinued under subsection (4) of this section, the
3402 organization or other entity for which the license tag or plate
3403 was discontinued may prepare a distinctive or special license tag
3404 or plate decal. The distinctive or special license tag or plate
3405 decal shall be of such size, color and design as may be agreed
3406 upon by the organization or other entity and the State Tax
3407 Commission. However, the State Tax Commission shall have final
3408 approval of the size, color and design of the decal. The
3409 distinctive or special license tag or plate decals shall be
3410 prepared and sold by the organization or other entity, and the
3411 proceeds derived from the sale of such decals shall be retained by
3412 the organization or other entity for any use deemed appropriate by
3413 the organization or other entity.

3414 (4) The provisions of this section shall not apply to
3415 distinctive or special license tags or plates:



3416 (a) Which are issued under Section 27-19-45, 27-19-46,
3417 27-19-47.1, 27-19-47.2, 27-19-48, 27-19-49, 27-19-53, 27-19-55,
3418 27-19-56, 27-19-56.1, 27-19-56.2, 27-19-56.3, 27-19-56.5,
3419 27-19-56.6, 27-19-56.9, 27-19-56.11, 27-19-56.12 or 27-19-56.13,
3420 or under Sections 32 and 39 of Senate Bill No. 2501, 2002 Regular
3421 Session; or

3422 (b) For which no additional fee is required to be paid.

3423 **SECTION 45.** Section 27-19-56.12, Mississippi Code of 1972,
3424 is amended as follows:

3425 27-19-56.12. In recognition of the patriotic service
3426 rendered by Mississippians who are honorably discharged veterans
3427 who served in the United States Armed Forces, any such person is
3428 privileged to obtain distinctive motor vehicle license plates or
3429 tags for each motor vehicle registered in his name identifying his
3430 status as a veteran. The State Tax Commission, with concurrence
3431 by the State Veterans Affairs Board, shall develop decals to be
3432 affixed to the license tag indicating branch and period of
3433 military service. The distinctive plates or tags shall be of a
3434 color and design designated by the Tax Commission with concurrence
3435 by the State Veterans Affairs Board.

3436 The distinctive license plates shall be prepared by the Tax
3437 Commission and shall be issued through the tax collectors of the
3438 counties in the same manner as are other motor vehicle license
3439 plates or tags. An additional annual tag fee of Thirty Dollars
3440 (\$30.00) shall be collected by the tax collector for such license
3441 plates or tags and shall be remitted to the Tax Commission on a
3442 monthly basis as prescribed by the commission. The additional fee
3443 is due and payable at the time the original application is made
3444 for a distinctive tag under this section and thereafter annually
3445 at the time of renewal registration as long as the owner retains
3446 the distinctive license tag. The State Tax Commission shall
3447 deposit such fee to the credit of a fund to be administered by the
3448 board overseeing the veterans nursing homes in this state for the



3449 benefit of indigent veterans who are residents of such nursing
3450 homes.

3451 An applicant for such distinctive plates shall present to the
3452 issuing official written evidence of the veteran's service. Such
3453 evidence shall include a copy of the applicant's DD-214 form, a
3454 Report of Separation from Military Service, a military discharge
3455 document, or a written certification of military service from the
3456 State Veterans Affairs Board. The distinctive license plates or
3457 tags so issued shall be used only upon a personally or jointly
3458 owned private passenger vehicle (to include station wagons,
3459 recreational motor vehicles and pickup trucks) registered in the
3460 name, or jointly in the name, of the person making application
3461 therefor, and when issued to such person shall be used upon the
3462 vehicle for which issued in lieu of the standard license plate or
3463 license tag normally issued for such vehicle.

3464 The distinctive license plates shall not be transferable
3465 between motor vehicle owners; and in the event the owner of a
3466 vehicle bearing a distinctive plate shall sell, trade, exchange or
3467 otherwise dispose of the vehicle, such plate shall be retained by
3468 such owner and returned to the tax collector.

3469 **SECTION 46.** This act shall take effect and be in force from
3470 and after July 1, 2002.

