AN ACT TO AMEND SECTION 27-19-44, MISSISSIPPI CODE OF 1972, TO REQUIRE DECALS ISSUED FOR DISTINCTIVE MOTOR VEHICLE LICENSE TAGS OR PLATES TO IDENTIFY THE COUNTY IN WHICH THE MOTOR VEHICLE IS REGISTERED; TO AMEND SECTION 27-19-31, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 27-19-44, Mississippi Code of 1972, is amended as follows:

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

(b) If the organization or other entity for which the Legislature authorized the distinctive license tag or plate meets the requirements of paragraph (a) of this subsection, the State Tax Commission shall prepare and issue the distinctive license tag or plate. If the State Tax Commission prepares and issues a
distinctive license tag or plate for the organization or other
entity, the commission shall review the number of such license
tags or plates issued during the period for the license tag or
plate series. If the number of distinctive license tags or plates
falls below one hundred (100) in the last year of the series, the
license tag or plate shall be discontinued at the end of the
period for the series.

(c) If a distinctive license tag or plate is
discontinued under paragraph (b) of this subsection, the
organization or other entity for which the license tag or plate
was discontinued may prepare a distinctive license tag or plate
decal. The distinctive license tag or plate decal shall be of
such size, color and design as may be agreed upon by the
organization or other entity and the State Tax Commission.
However, the State Tax Commission shall have final approval of the
size, color and design of the decal. The distinctive license tag
or plate decals shall be prepared and sold by the organization or
other entity, and the proceeds derived from the sale of such
decals shall be retained by the organization or other entity for
any use deemed appropriate by the organization or other entity.

(2) From and after July 1, 2002, one of the decals issued
for all distinctive license tags or plates shall identify the
county in which the motor vehicle is registered. The State Tax
Commission shall prescribe the manner in which the county of
registration is identified on the decal.

SECTION 2. Section 27-19-31, Mississippi Code of 1972, is
amended as follows:

27-19-31. (1) The State Tax Commission is authorized and
directed to establish and maintain a vehicle registration renewal
system whereby the license tag attached upon a motor vehicle or
trailer may be issued for five (5) years with the approval of the
License Tag Commission, except for motor vehicles registered in
excess of ten thousand (10,000) pounds gross vehicle weight, and
motor vehicles in a fleet registered under Section 27-19-66, apportioned vehicles, rental and commercial trailers and buses, which shall be issued for a period of time determined by the State Tax Commission. During each intervening year of the period for which license tags are issued, the State Tax Commission shall issue up to two (2) license decals, in lieu of the license tags, which will specify the month and year in which the license tag shall expire. Motor vehicles in a corporate fleet registered under Section 27-19-66, shall not be issued decals specifying the month and year of expiration.

Any series of tags may be cancelled by the commissioner with the approval of the License Tag Commission and a new series of tags issued.

(2) The license decals issued in lieu of the license tags shall indicate the month and the last two (2) figures of the year for which such license shall expire, and these decals shall be color coded so that it shall be possible to distinguish the year and the month for which such decals shall expire. One (1) of the license decals issued for distinctive license tags or plates shall also indicate the county of registration of the motor vehicle as provided for in Section 27-19-44(2). The license decals shall be attached to the license tag of the motor vehicle or trailer, and when so attached shall be deemed to be the license tag for the ensuing registration year. The month decal shall be attached in an upright position in the lower left corner of the license tag, and the year decal shall be attached in an upright position in the lower right corner of the license tag. Decals specifying the month and year of expiration shall not be required to be attached to license tags on motor vehicles in a corporate fleet registered under Section 27-19-66.

Except as otherwise provided in this paragraph, the registration year shall be a period of one (1) year commencing on the first day of the month following the month in which the
vehicle was acquired. Beginning October 1, 1982, original registrations of motor vehicles, except motor vehicles registered in excess of ten thousand (10,000) pounds gross vehicle weight, apportioned vehicles and buses, may be made and shall be prorated for a period of from six (6) to eleven (11) months according to regulations established by the State Tax Commission to reduce a disproportionate number of registrations for a particular month. Beginning July 1, 1995, original registrations and renewal registrations of motor vehicles in corporate fleets registered under Section 27-19-66, shall be prorated according to regulations established by the State Tax Commission so as to cause the registration of such fleet motor vehicles to coincide with the anniversary month for corporate fleets established by the State Tax Commission. Where a vehicle is registered for a period less than twelve (12) months, the anniversary month shall be the month of the expiration of the original license tag.

Beginning July 1, 1996, original registrations and renewal registrations of motor vehicles in individual fleets registered under Section 27-19-66 shall be prorated according to regulations established by the State Tax Commission so as to cause the registration of such fleet motor vehicles to coincide with the anniversary month for individual fleets established by the county tax collector. Where a vehicle is registered for a period less than twelve (12) months, the anniversary month shall be the month of the expiration of the original license tag.

The State Tax Commission, with the approval of the License Tag Commission, shall so specify the area or areas on the license tag where the license decals shall be attached. The number of the license tag shall be written across its face, and the number of the tag shall represent the registration number; and upon all the tags for private passenger vehicles the word "MISSISSIPPI" shall be written across the top of the tag in capital letters sufficiently large to be easily read, but upon all other tags such
word may be abbreviated. The number of the license tag shall not exceed seven (7) letters, numbers or a combination of such letters and numbers. Also, on all tags sold and issued, an appropriate place will be provided thereon to place license decals indicating the expiration date of the tag. For the purposes of this section and Section 27-19-32, Mississippi Code of 1972, the term "decal," "decals" or "license decal" shall mean a tab, sticker or other similar device attached to a license tag which validates same for a stated period of time. One (1) license tag and up to two (2) license decals shall be furnished for all vehicles and shall be fastened immovably twelve (12) inches or more above the ground, at the rear of the vehicle under or over the rear light, with the number in upright position so that it will be plainly visible and legible at all times, and at night at a distance of sixty (60) feet. In the case of tractors or other motor vehicles drawing or pulling trailers, semitrailers or farm implements, the tag shall be fastened upon such vehicle twelve (12) inches or more above the ground, upon the front or back of such vehicle, with the number in an upright position. Such license plate, all characters and any legally affixed decals shall not be defaced, covered or obstructed from view by any object, decal, sticker, paint, marking or license plate bracket or holder. Any person who defaces, covers or obstructs any portion of a license tag with any sticker, decoration, paint, marking, license plate bracket or holder or any other thing or device, in such a manner that the characters and any legally affixed decals on the tag cannot be read, shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not more than Twenty-five Dollars ($25.00). However, it shall not be unlawful for the county name to be partially or completely obstructed from view by any object, decal, sticker or license plate bracket or holder. Unless the license tag with current decals is fastened to the vehicle as herein provided, the said vehicle shall be regarded as operating without a license tag,
and the owner or operator shall be liable for the penalties herein provided.

In addition to the above requirements, license tags for private passenger vehicles shall have a county designation thereon referencing the name of the county in which such vehicle is registered.

Law enforcement officers of this state shall remove from a motor vehicle or trailer any license tag and/or decals which are so defaced that proper identification cannot be reasonably made. The officer shall issue to the driver of such vehicle a tag permit which shall be valid for a period of five (5) days. Each person receiving such tag permit shall purchase, within five (5) days from the date of the issuance of the permit, a new tag and/or decals for the fee set forth in Section 27-19-37, Mississippi Code of 1972, for a substitute tag.

Any person who has a license tag or decals on a vehicle which may be so defaced that proper identification cannot be reasonably made may remove such and purchase another license tag and/or decals for the same fee required for a substitute tag. If any license tag shall deteriorate due to age so that identification cannot be reasonably made, the owner may surrender such tag to the issuing authority and be issued a new tag and like decals at no cost.

(3) The State Tax Commission is authorized to promulgate appropriate rules and regulations to govern the use and display of license decals and to publish a summary thereof which shall be available to state officials and the public upon request.

SECTION 3. This act shall take effect and be in force from and after July 1, 2002.