HOUSE BILL NO. 27

AN ACT TO AMEND SECTION 27-19-56.1, MISSISSIPPI CODE OF 1972, TO REMOVE THE ADDITIONAL FEE REQUIRED TO BE PAID BY VOLUNTEER FIRE FIGHTERS IN ORDER TO BE ISSUED A DISTINCTIVE FIRE FIGHTER LICENSE TAG; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 27-19-56.1, Mississippi Code of 1972, is amended as follows:

27-19-56.1. (1) Any owner of a motor vehicle who is a fire fighter, including a career fire fighter, a volunteer fire fighter or an industrial fire fighter, employed by or in the service of any municipality, county, fire district, state agency or industry in the state who is a resident of this state, or who is a retired fire fighter who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of any additional fee required under subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a fire fighter or retired fire fighter. The distinctive license tags so issued shall be of such color and design as may be agreed upon by the Executive Committee of the Mississippi Fire Fighters Association and the State Tax Commission, shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag and may, in the discretion of the State Tax Commission, display the county name.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms...
prescribed by the State Tax Commission. Applicants for such
distinctive license tags (a) shall present to the issuing official
proof of their employment or service as a fire fighter by
presentation of the applicant's official fire fighter
identification card or a signed and notarized affidavit from the
governing authority or chief executive officer of the
municipality, county, fire district, agency or industry by or for
whom the applicant is employed or serves as a fire fighter; or (b)
shall present proof that they are a retired fire fighter by
presentation of a signed and notarized affidavit from the
governing authority or chief executive officer of the
municipality, county, fire district, agency or industry from whom
the fire fighter retired. The application and the additional fee
imposed under subsection (3) of this section, less three percent
(3%) thereof to be retained by the tax collector, shall be
remitted to the State Tax Commission on a monthly basis as
prescribed by the commission. The portion of any additional fee
required to be imposed under subsection (3) of this section that
is retained by the tax collector shall be deposited into the
county general fund.

(3) Beginning with any registration year commencing on or
after July 1, 2003, any person, except a volunteer fire fighter,
who applies for a distinctive license tag under this section shall
pay an additional fee in the amount of Fifty Dollars ($50.00) for
each distinctive license tag applied for under this section which
shall be in addition to all other taxes and fees. The additional
fee paid shall be for a period of time to run concurrent with the
vehicle's established license tag year. The additional fee is due
and payable at the time the original application is made for a
distinctive license tag under this section and thereafter annually
at the time of renewal registration as long as the owner retains
the distinctive license tag. Volunteer fire fighters shall be
exempt from the payment of an additional fee. If the owner does
not wish to retain the distinctive license tag, or if the owner
resigns from or otherwise vacates his employment or service as a
fire fighter, he must surrender it to the local county tax
collector.

(4) The State Tax Commission shall deposit all fees into the
State Treasury on the day collected. At the end of each month,
the State Tax Commission shall certify to the State Treasurer the
total fees collected under this section from the issuance of
distinctive license tags. The State Treasurer shall distribute an
amount equal to Seven Dollars ($7.00) of the additional fees
collected from the issuance of such distinctive license tags
issued under this section to the State General Fund, and the
remainder of such additional fees collected shall be distributed
by the State Treasurer to the credit of the special fund created
in Section 7-9-70.

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

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

(7) In lieu of the distinctive license tag authorized under subsections (1) through (6) of this section, any person who presents proof of his employment or service as a fire fighter in the manner provided in subsection (2) of this section, may be issued a distinctive license tag decal for each motor vehicle registered in his name identifying such person as a fire fighter. The distinctive license tag decal shall be of such size, color and design as may be agreed upon by the Executive Committee of the Mississippi Fire Fighters Association and the State Tax Commission; however, the State Tax Commission shall have final approval of the size, color and design. The distinctive license tag decals shall be prepared and sold at Two Dollars ($2.00) each through the Mississippi Fire Fighters Training Academy; however, volunteer fire fighters shall be exempt from the payment of such fee.

SECTION 2. This act shall take effect and be in force from and after July 1, 2003.