

By: Representative Janus

To: Transportation

HOUSE BILL NO. 197

1 AN ACT TO AMEND SECTIONS 27-19-56.12, 27-19-56.36,
2 27-19-56.38, 27-19-56.42, 27-19-56.48, 27-19-56.49, 27-19-56.50,
3 27-19-56.51 AND 27-19-56.62, MISSISSIPPI CODE OF 1972, TO PROVIDE
4 THAT THE ADDITIONAL FEE CHARGED FOR THE ISSUANCE OF CERTAIN
5 DISTINCTIVE MOTOR VEHICLE LICENSE TAGS RELATING TO THE MILITARY
6 SHALL BE A ONE-TIME FEE; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** Section 27-19-56.12, Mississippi Code of 1972, is
9 amended as follows:

10 27-19-56.12. In recognition of the patriotic service
11 rendered by Mississippians who are honorably discharged veterans
12 who served in the United States Armed Forces, any such person is
13 privileged to obtain distinctive motor vehicle license plates or
14 tags for each motor vehicle registered in his name identifying his
15 status as a veteran. The State Tax Commission, with concurrence
16 by the State Veterans Affairs Board, shall develop decals to be
17 affixed to the license tag indicating branch and period of
18 military service. The distinctive plates or tags shall be of a
19 color and design designated by the Tax Commission with concurrence
20 by the State Veterans Affairs Board.

21 The distinctive license plates shall be prepared by the Tax
22 Commission and shall be issued through the tax collectors of the
23 counties in the same manner as are other motor vehicle license
24 plates or tags. An additional one-time tag fee of Thirty Dollars
25 (\$30.00) shall be collected by the tax collector for such license
26 plates or tags and shall be remitted to the Tax Commission on a
27 monthly basis as prescribed by the commission. The additional fee
28 is due and payable at the time the original application is made
29 for a distinctive tag under this section * * *. The State Tax



30 Commission shall deposit such fee to the credit of a fund to be
31 administered by the board overseeing the veterans nursing homes in
32 this state for the benefit of indigent veterans who are residents
33 of such nursing homes.

34 An applicant for such distinctive plates shall present to the
35 issuing official written evidence of the veteran's service. Such
36 evidence shall include a copy of the applicant's DD-214 form, a
37 Report of Separation from Military Service, a military discharge
38 document, or a written certification of military service from the
39 State Veterans Affairs Board. The distinctive license plates or
40 tags so issued shall be used only upon a personally or jointly
41 owned private passenger vehicle (to include station wagons,
42 recreational motor vehicles and pickup trucks) registered in the
43 name, or jointly in the name, of the person making application
44 therefor, and when issued to such person shall be used upon the
45 vehicle for which issued in lieu of the standard license plate or
46 license tag normally issued for such vehicle.

47 The distinctive license plates shall not be transferable
48 between motor vehicle owners; and in the event the owner of a
49 vehicle bearing a distinctive plate shall sell, trade, exchange or
50 otherwise dispose of the vehicle, such plate shall be retained by
51 such owner and returned to the tax collector.

52 **SECTION 2.** Section 27-19-56.36, Mississippi Code of 1972, is
53 amended as follows:

54 27-19-56.36. (1) In recognition of the patriotic services
55 rendered the United States, Mississippi and the citizens thereof,
56 any resident of the state who is on active duty with the Armed
57 Forces of the United States, upon payment of the road and bridge
58 privilege taxes, ad valorem taxes and registration fees as
59 prescribed by law for private carriers of passengers, pickup
60 trucks and other noncommercial motor vehicles, and upon payment of
61 an additional fee in the amount provided in subsection (3) of this
62 section, shall be issued a distinctive motor vehicle license plate



63 or tag identifying him as an active duty member of the United
64 States Armed Forces. The distinctive license tags so issued shall
65 be of such color and design as the State Tax Commission may
66 prescribe and shall consist of such letters or numbers, or both,
67 as may be necessary to distinguish each license tag.

68 (2) Application for the distinctive license tags authorized
69 by this section shall be made to the county tax collector on forms
70 prescribed by the State Tax Commission. Applicants for the
71 distinctive license tag shall present proof of their active duty
72 membership in the United States Armed Forces to the county tax
73 collector. The application and the additional fee imposed under
74 subsection (3) of this section, less Two Dollars (\$2.00) to be
75 retained by the tax collector, shall be remitted to the State Tax
76 Commission on a monthly basis as prescribed by the commission.
77 The portion of the additional fee retained by the tax collector
78 shall be deposited into the county general fund.

79 (3) Beginning with any registration year commencing on or
80 after July 1, 2003, any person applying for a distinctive license
81 tag under this section shall pay a one-time additional fee in the
82 amount of Thirty Dollars (\$30.00) for each distinctive license tag
83 applied for under this section, which shall be in addition to all
84 other taxes and fees. The additional fee paid shall be for a
85 period of time to run concurrent with the vehicle's established
86 license tag year. The additional fee is due and payable at the
87 time the original application is made for a distinctive license
88 tag under this section * * *. If the owner does not wish to
89 retain the distinctive license tag, he must surrender it to the
90 local county tax collector.

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



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

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

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

111 (d) One Dollar (\$1.00) of each additional fee collected
112 on distinctive license tags issued pursuant to this section shall
113 be deposited to the credit of the special fund created in Section
114 27-19-44.2.

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

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



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

133 **SECTION 3.** Section 27-19-56.38, Mississippi Code of 1972, is
134 amended as follows:

135 27-19-56.38. (1) In recognition of their patriotic services
136 rendered the state and the citizens thereof, any owner of a motor
137 vehicle who is a member of the Mississippi State Guard established
138 under Section 33-5-51, upon application and payment of the road
139 and bridge privilege taxes, ad valorem taxes and registration fees
140 as prescribed by law for private carriers of passengers, pickup
141 trucks and other noncommercial motor vehicles, and upon payment of
142 an additional fee in the amount provided in subsection (3) of this
143 section, shall be issued a distinctive license tag for any motor
144 vehicle registered in his name identifying the person as a member
145 of the Mississippi State Guard. The distinctive license tags so
146 issued shall be of such color and design as the State Tax
147 Commission, with the advice of the Mississippi State Guard, may
148 prescribe, shall bear the words "Mississippi State Guard," and
149 shall consist of such letters or numbers, or both, as may be
150 necessary to distinguish each license tag.

151 (2) The distinctive license tags authorized in this section
152 shall be prepared by the State Tax Commission and shall be issued
153 through the tax collectors of the several counties of the state in
154 the same manner as are other motor vehicle license tags, and the
155 tax collectors shall be entitled to their regular fees for their
156 services. Application for the distinctive license tags authorized
157 by this section shall be made to the county tax collector on forms
158 prescribed by the State Tax Commission. Applicants for the
159 distinctive license tags shall present to the tax collector proof
160 of their membership in the Mississippi State Guard by means of a
161 certificate signed by the commanding officer of the applicant on



162 forms prescribed by the State Tax Commission. The application and
163 the additional fee imposed under subsection (3) of this section,
164 less Two Dollars (\$2.00) thereof to be retained by the tax
165 collector, shall be remitted to the State Tax Commission on a
166 monthly basis as prescribed by the commission. The portion of the
167 additional fee retained by the tax collector shall be deposited
168 into the county general fund.

169 (3) Beginning with any registration year commencing on or
170 after July 1, 2003, any person applying for a distinctive license
171 tag under this section shall pay a one-time additional fee in the
172 amount of Thirty Dollars (\$30.00) for each distinctive license tag
173 applied for under this section, which shall be in addition to all
174 other taxes and fees. The additional fee paid shall be for a
175 period of time to run concurrent with the vehicle's established
176 license tag year. The additional fee is due and payable at the
177 time the original application is made for a distinctive license
178 tag under this section * * *. If the owner does not wish to
179 retain the distinctive license tag, he must surrender it to the
180 local county tax collector.

181 (4) The State Tax Commission shall deposit all fees into the
182 State Treasury on the day collected. At the end of each month,
183 the State Tax Commission shall certify to the State Treasurer the
184 total fees collected under this section from the issuance of the
185 distinctive license tags issued under this section. The State
186 Treasurer shall distribute such collections as follows:

187 (a) Twenty-four Dollars (\$24.00) of each additional fee
188 collected on distinctive license tags issued pursuant to this
189 section shall be deposited to the credit of a fund to be
190 administered by the board overseeing the veterans nursing homes in
191 this state for the benefit of indigent veterans who are residents
192 of such nursing homes.

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



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

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

202 (d) One Dollar (\$1.00) of each additional fee collected
203 on distinctive license tags issued pursuant to this section shall
204 be deposited to the credit of the special fund created in Section
205 27-19-44.2.

206 (5) The distinctive license tags shall be used only upon and
207 for personally or jointly owned private passenger vehicles
208 (including station wagons, recreational motor vehicles and pickup
209 trucks) registered in the name, or jointly in the name, of the
210 member making application therefor, and when so issued to the
211 applicant, shall be used upon the vehicle for which issued in lieu
212 of the standard license tag normally issued for the vehicle.

213 (6) The distinctive license tags issued under this section
214 shall not be transferable between motor vehicle owners. If the
215 owner of a vehicle bearing a distinctive license tag sells,
216 trades, exchanges or otherwise disposes of the vehicle, the tag
217 shall be retained by the owner to whom issued and returned by the
218 owner to the tax collector of the county.

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



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

237 **SECTION 4.** Section 27-19-56.42, Mississippi Code of 1972, is
238 amended as follows:

239 27-19-56.42. (1) Any owner of a motor vehicle who is a
240 graduate of the United States Naval Academy, a student enrolled at
241 the United States Naval Academy, a parent of a graduate of the
242 United States Naval Academy or a parent of a student enrolled at
243 the United States Naval Academy, upon complying with the motor
244 vehicle laws relating to registration and licensing of motor
245 vehicles, and upon payment of the road and bridge privilege taxes,
246 ad valorem taxes and registration fees as prescribed by law for
247 private carriers of passengers, pickup trucks and other
248 noncommercial motor vehicles, and upon payment of an additional
249 fee in the amount provided in subsection (3) of this section,
250 shall be issued a distinctive license tag which displays the
251 emblem of the United States Naval Academy. The distinctive
252 license tags so issued shall be of such color and design as the
253 State Tax Commission may prescribe and shall consist of such
254 letters or numbers, or both, as may be necessary to distinguish
255 each license tag.

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



260 Two Dollars (\$2.00) thereof to be retained by the tax collector,
261 shall be remitted to the State Tax Commission on a monthly basis
262 as prescribed by the commission. The portion of the additional
263 fee retained by the tax collector shall be deposited into the
264 county general fund.

265 (3) Beginning with any registration year commencing on or
266 after July 1, 2003, any person applying for a distinctive license
267 tag under this section shall pay a one-time additional fee in the
268 amount of Fifty Dollars (\$50.00) for each distinctive license tag
269 applied for under this section, which shall be in addition to all
270 other taxes and fees. The additional fee paid shall be for a
271 period of time to run concurrent with the vehicle's established
272 license tag year. The additional fee is due and payable at the
273 time the original application is made for a distinctive license
274 tag under this section * * *. If the owner does not wish to
275 retain the distinctive license tag, he must surrender it to the
276 local county tax collector.

277 (4) The State Tax Commission shall deposit all fees into the
278 State Treasury on the day collected. At the end of each month,
279 the State Tax Commission shall certify to the State Treasurer the
280 total fees collected under this section from the issuance of the
281 distinctive license tags issued under this section. The State
282 Treasurer shall distribute such collections as follows:

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

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

291 (c) Fourteen Dollars and Fifty Cents (\$14.50) of each
292 additional fee collected on distinctive license tags issued



293 pursuant to this section shall be deposited to the credit of the
294 State Highway Fund to be expended solely for the repair,
295 maintenance, construction or reconstruction of highways.

296 (d) One Dollar (\$1.00) of each additional fee collected
297 on distinctive license tags issued pursuant to this section shall
298 be deposited to the credit of the special fund created in Section
299 27-19-44.2.

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

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

318 **SECTION 5.** Section 27-19-56.48, Mississippi Code of 1972, is
319 amended as follows:

320 27-19-56.48. (1) Any owner of a motor vehicle who is a
321 graduate of the United States Military Academy, a student enrolled
322 at the United States Military Academy, a parent of a graduate of
323 the United States Military Academy or a parent of a student
324 enrolled at the United States Military Academy, upon complying
325 with the motor vehicle laws relating to registration and licensing



326 of motor vehicles, and upon payment of the road and bridge
327 privilege taxes, ad valorem taxes and registration fees as
328 prescribed by law for private carriers of passengers, pickup
329 trucks and other noncommercial motor vehicles, and upon payment of
330 an additional fee in the amount provided in subsection (3) of this
331 section, shall be issued a distinctive license tag which displays
332 the emblem of the United States Military Academy. The distinctive
333 license tags so issued shall be of such color and design as the
334 State Tax Commission may prescribe and shall consist of such
335 letters or numbers, or both, as may be necessary to distinguish
336 each license tag.

337 (2) Application for the distinctive license tags authorized
338 by this section shall be made to the county tax collector on forms
339 prescribed by the State Tax Commission. The application and the
340 additional fee imposed under subsection (3) of this section, less
341 Two Dollars (\$2.00) thereof to be retained by the tax collector,
342 shall be remitted to the State Tax Commission on a monthly basis
343 as prescribed by the commission. The portion of the additional
344 fee retained by the tax collector shall be deposited into the
345 county general fund.

346 (3) Beginning with any registration year commencing on or
347 after July 1, 2003, any person applying for a distinctive license
348 tag under this section shall pay a one-time additional fee in the
349 amount of Fifty Dollars (\$50.00) for each distinctive license tag
350 applied for under this section, which shall be in addition to all
351 other taxes and fees. The additional fee paid shall be for a
352 period of time to run concurrent with the vehicle's established
353 license tag year. The additional fee is due and payable at the
354 time the original application is made for a distinctive license
355 tag under this section * * *. If the owner does not wish to
356 retain the distinctive license tag, he must surrender it to the
357 local county tax collector.



358 (4) The State Tax Commission shall deposit all fees into the
359 State Treasury on the day collected. At the end of each month,
360 the State Tax Commission shall certify to the State Treasurer the
361 total fees collected under this section from the issuance of the
362 distinctive license tags issued under this section. The State
363 Treasurer shall distribute such collections as follows:

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

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

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

377 (d) One Dollar (\$1.00) of each additional fee collected
378 on distinctive license tags issued pursuant to this section shall
379 be deposited to the credit of the special fund created in Section
380 27-19-44.2.

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

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



391 affidavit for a replacement distinctive license tag as provided by
392 Section 27-19-37. The fee for a replacement distinctive license
393 tag shall be Ten Dollars (\$10.00). The tax collector receiving
394 such application and affidavit shall be entitled to retain and
395 deposit in the county general fund five percent (5%) of the fee
396 for such replacement license tag and the remainder shall be
397 distributed in the same manner as funds from the sale of regular
398 distinctive license tags issued under this section.

399 **SECTION 6.** Section 27-19-56.49, Mississippi Code of 1972, is
400 amended as follows:

401 27-19-56.49. (1) Any owner of a motor vehicle who is a
402 graduate of the United States Coast Guard Academy, a student
403 enrolled at the United States Coast Guard Academy, a parent of a
404 graduate of the United States Coast Guard Academy or a parent of a
405 student enrolled at the United States Coast Guard Academy, upon
406 complying with the motor vehicle laws relating to registration and
407 licensing of motor vehicles, and upon payment of the road and
408 bridge privilege taxes, ad valorem taxes and registration fees as
409 prescribed by law for private carriers of passengers, pickup
410 trucks and other noncommercial motor vehicles, and upon payment of
411 an additional fee in the amount provided in subsection (3) of this
412 section, shall be issued a distinctive license tag which displays
413 the emblem of the United States Coast Guard Academy. The
414 distinctive license tags so issued shall be of such color and
415 design as the State Tax Commission may prescribe and shall consist
416 of such letters or numbers, or both, as may be necessary to
417 distinguish each license tag.

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



424 as prescribed by the commission. The portion of the additional
425 fee retained by the tax collector shall be deposited into the
426 county general fund.

427 (3) Beginning with any registration year commencing on or
428 after July 1, 2003, any person applying for a distinctive license
429 tag under this section shall pay a one-time additional fee in the
430 amount of Fifty Dollars (\$50.00) for each distinctive license tag
431 applied for under this section, which shall be in addition to all
432 other taxes and fees. The additional fee paid shall be for a
433 period of time to run concurrent with the vehicle's established
434 license tag year. The additional fee is due and payable at the
435 time the original application is made for a distinctive license
436 tag under this section * * *. If the owner does not wish to
437 retain the distinctive license tag, he must surrender it to the
438 local county tax collector.

439 (4) The State Tax Commission shall deposit all fees into the
440 State Treasury on the day collected. At the end of each month,
441 the State Tax Commission shall certify to the State Treasurer the
442 total fees collected under this section from the issuance of the
443 distinctive license tags issued under this section. The State
444 Treasurer shall distribute such collections as follows:

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

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

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



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

458 (d) One Dollar (\$1.00) of each additional fee collected
459 on distinctive license tags issued pursuant to this section shall
460 be deposited to the credit of the special fund created in Section
461 27-19-44.2.

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

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

480 **SECTION 7.** Section 27-19-56.50, Mississippi Code of 1972, is
481 amended as follows:

482 27-19-56.50. (1) Any owner of a motor vehicle who is a
483 graduate of the United States Merchant Marine Academy, a student
484 enrolled at the United States Merchant Marine Academy, a parent of
485 a graduate of the United States Merchant Marine Academy or a
486 parent of a student enrolled at the United States Merchant Marine
487 Academy, upon complying with the motor vehicle laws relating to
488 registration and licensing of motor vehicles, and upon payment of



489 the road and bridge privilege taxes, ad valorem taxes and
490 registration fees as prescribed by law for private carriers of
491 passengers, pickup trucks and other noncommercial motor vehicles,
492 and upon payment of an additional fee in the amount provided in
493 subsection (3) of this section, shall be issued a distinctive
494 license tag which displays the emblem of the United States
495 Merchant Marine Academy. The distinctive license tags so issued
496 shall be of such color and design as the State Tax Commission may
497 prescribe and shall consist of such letters or numbers, or both,
498 as may be necessary to distinguish each license tag.

499 (2) Application for the distinctive license tags authorized
500 by this section shall be made to the county tax collector on forms
501 prescribed by the State Tax Commission. The application and the
502 additional fee imposed under subsection (3) of this section, less
503 Two Dollars (\$2.00) thereof to be retained by the tax collector,
504 shall be remitted to the State Tax Commission on a monthly basis
505 as prescribed by the commission. The portion of the additional
506 fee retained by the tax collector shall be deposited into the
507 county general fund.

508 (3) Beginning with any registration year commencing on or
509 after July 1, 2003, any person applying for a distinctive license
510 tag under this section shall pay a one-time additional fee in the
511 amount of Fifty Dollars (\$50.00) for each distinctive license tag
512 applied for under this section, which shall be in addition to all
513 other taxes and fees. The additional fee paid shall be for a
514 period of time to run concurrent with the vehicle's established
515 license tag year. The additional fee is due and payable at the
516 time the original application is made for a distinctive license
517 tag under this section * * *. If the owner does not wish to
518 retain the distinctive license tag, he must surrender it to the
519 local county tax collector.

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



522 the State Tax Commission shall certify to the State Treasurer the
523 total fees collected under this section from the issuance of the
524 distinctive license tags issued under this section. The State
525 Treasurer shall distribute such collections as follows:

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

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

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

539 (d) One Dollar (\$1.00) of each additional fee collected
540 on distinctive license tags issued pursuant to this section shall
541 be deposited to the credit of the special fund created in Section
542 27-19-44.2.

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

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



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

561 **SECTION 8.** Section 27-19-56.51, Mississippi Code of 1972, is
562 amended as follows:

563 27-19-56.51. (1) Any owner of a motor vehicle who is a
564 graduate of the United States Air Force Academy, a student
565 enrolled at the United States Air Force Academy, a parent of a
566 graduate of the United States Air Force Academy or a parent of a
567 student enrolled at the United States Air Force Academy, upon
568 complying with the motor vehicle laws relating to registration and
569 licensing of motor vehicles, and upon payment of the road and
570 bridge privilege taxes, ad valorem taxes and registration fees as
571 prescribed by law for private carriers of passengers, pickup
572 trucks and other noncommercial motor vehicles, and upon payment of
573 an additional fee in the amount provided in subsection (3) of this
574 section, shall be issued a distinctive license tag which displays
575 the emblem of the United States Air Force Academy. The
576 distinctive license tags so issued shall be of such color and
577 design as the State Tax Commission may prescribe and shall consist
578 of such letters or numbers, or both, as may be necessary to
579 distinguish each license tag.

580 (2) Application for the distinctive license tags authorized
581 by this section shall be made to the county tax collector on forms
582 prescribed by the State Tax Commission. The application and the
583 additional fee imposed under subsection (3) of this section, less
584 Two Dollars (\$2.00) thereof to be retained by the tax collector,
585 shall be remitted to the State Tax Commission on a monthly basis
586 as prescribed by the commission. The portion of the additional



587 fee retained by the tax collector shall be deposited into the
588 county general fund.

589 (3) Beginning with any registration year commencing on or
590 after July 1, 2003, any person applying for a distinctive license
591 tag under this section shall pay a one-time additional fee in the
592 amount of Fifty Dollars (\$50.00) for each distinctive license tag
593 applied for under this section, which shall be in addition to all
594 other taxes and fees. The additional fee paid shall be for a
595 period of time to run concurrent with the vehicle's established
596 license tag year. The additional fee is due and payable at the
597 time the original application is made for a distinctive license
598 tag under this section * * *. If the owner does not wish to
599 retain the distinctive license tag, he must surrender it to the
600 local county tax collector.

601 (4) The State Tax Commission shall deposit all fees into the
602 State Treasury on the day collected. At the end of each month,
603 the State Tax Commission shall certify to the State Treasurer the
604 total fees collected under this section from the issuance of the
605 distinctive license tags issued under this section. The State
606 Treasurer shall distribute such collections as follows:

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

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

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



620 (d) One Dollar (\$1.00) of each additional fee collected
621 on distinctive license tags issued pursuant to this section shall
622 be deposited to the credit of the special fund created in Section
623 27-19-44.2.

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

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

642 **SECTION 9.** Section 27-19-56.62, Mississippi Code of 1972, is
643 amended as follows:

644 27-19-56.62. (1) In recognition of the patriotic services
645 rendered by Mississippians who are recipients of the Bronze Star
646 or the Silver Star, any such person, upon complying with the motor
647 vehicle laws relating to registration and licensing of motor
648 vehicles, and upon payment of the road and bridge privilege taxes,
649 ad valorem taxes and registration fees as prescribed by law for
650 private carriers of passengers, pickup trucks and other
651 noncommercial motor vehicles, and upon payment of an additional
652 annual fee in the amount provided in subsection (3) of this



653 section, shall be privileged to obtain one distinctive motor
654 vehicle license plate or tag for each motor vehicle registered in
655 his name identifying him as a recipient of the Bronze Star or the
656 Silver Star. The tags shall be of such color and design as the
657 State Tax Commission shall prescribe, subject to the approval of
658 the Mississippi License Tag Commission, and shall consist of such
659 letters or numbers or both as may be necessary to distinguish each
660 license tag.

661 (2) Application for the distinctive license tags shall be
662 made to the county tax collector on forms prescribed by the State
663 Tax Commission. Applicants for such distinctive license tags
664 shall present to the issuing official written proof that the
665 applicant is a recipient of the Bronze Star or Silver Star. The
666 application and the additional fee, less Two Dollars (\$2.00) to be
667 retained by the tax collector, shall be remitted to the State Tax
668 Commission on a monthly basis as prescribed by the commission.
669 The portion of the additional fee retained by the tax collector
670 shall be deposited into the county general fund.

671 (3) Beginning with any registration year commencing on or
672 after July 1, 2003, any person applying for a distinctive license
673 tag under this section shall pay a one-time additional fee in the
674 amount of Thirty Dollars (\$30.00) for each distinctive license tag
675 applied for under this section, which shall be in addition to all
676 other taxes and fees. The additional fee paid shall be for a
677 period of time to run concurrent with the vehicle's established
678 license tag year. The additional fee is due and payable at the
679 time the original application is made for a distinctive license
680 tag under this section * * *. If the owner does not wish to
681 retain the distinctive license tag, he must surrender it to the
682 local county tax collector.

683 (4) The State Tax Commission shall deposit all fees into the
684 State Treasury on the day received. At the end of each month, the
685 State Tax Commission shall certify the total fees collected under



686 this section to the State Treasurer who shall distribute such
687 collections as follows:

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

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

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

703 (d) One Dollar (\$1.00) of each additional fee collected
704 on distinctive license tags issued pursuant to this section shall
705 be deposited to the credit of the special fund created in Section
706 27-19-44.2.

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

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



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

725 **SECTION 10.** This act shall take effect and be in force from
726 and after July 1, 2003.

