MISSISSIPPI LEGISLATURE
REGULAR SESSION 2003

By: Representative Janus
To: Transportation

HOUSE BILL NO. 197


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

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

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

The distinctive license plates shall be prepared by the Tax Commission and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. An additional one-time tag fee of Thirty Dollars ($30.00) shall be collected by the tax collector for such license plates or tags and shall be remitted to the Tax Commission on a monthly basis as prescribed by the commission. The additional fee is due and payable at the time the original application is made for a distinctive tag under this section ***. The State Tax
Commission shall deposit such fee to the credit of a fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

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

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

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

27-19-56.36. (1) In recognition of the patriotic services rendered the United States, Mississippi and the citizens thereof, any resident of the state who is on active duty with the Armed Forces of the United States, 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 an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive motor vehicle license plate.
or tag identifying him as an active duty member of the United States Armed Forces. The distinctive license tags so issued shall be of such color and design as the State Tax Commission may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(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 the distinctive license tag shall present proof of their active duty membership in the United States Armed Forces to the county tax collector. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) 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 the additional fee 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 applying for a distinctive license tag under this section shall pay a one-time additional fee in the amount of Thirty Dollars ($30.00) 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 * * *. If the owner does not wish to retain the distinctive license tag, 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 the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:
(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into a special fund that is created in the State Treasury. Monies in the fund may be expended by the Mississippi State Veterans Affairs Board for the maintenance, operation and administration of state veterans homes.

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

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

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

(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. 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.

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

27-19-56.38. (1) In recognition of their patriotic services
rendered the state and the citizens thereof, any owner of a motor
vehicle who is a member of the Mississippi State Guard established
under Section 33-5-51, upon application and 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
an additional fee in the amount provided in subsection (3) of this
section, shall be issued a distinctive license tag for any motor
vehicle registered in his name identifying the person as a member
of the Mississippi State Guard. The distinctive license tags so
issued shall be of such color and design as the State Tax
Commission, with the advice of the Mississippi State Guard, may
prescribe, shall bear the words "Mississippi State Guard," and
shall consist of such letters or numbers, or both, as may be
necessary to distinguish each license tag.

(2) The distinctive license tags authorized in this section
shall be prepared by the State Tax Commission and shall be issued
through the tax collectors of the several counties of the state in
the same manner as are other motor vehicle license tags, and the
tax collectors shall be entitled to their regular fees for their
services. 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 the
distinctive license tags shall present to the tax collector proof
of their membership in the Mississippi State Guard by means of a
certificate signed by the commanding officer of the applicant on
forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) 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 the additional fee 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 applying for a distinctive license tag under this section shall pay a one-time additional fee in the amount of Thirty Dollars ($30.00) 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. If the owner does not wish to retain the distinctive license tag, 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 the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

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

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

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

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

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

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

(7) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag issued 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.
(8) 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. 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 in 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.

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

27-19-56.42. (1) Any owner of a motor vehicle who is a graduate of the United States Naval Academy, a student enrolled at the United States Naval Academy, a parent of a graduate of the United States Naval Academy or a parent of a student enrolled at the United States Naval Academy, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and 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 an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag which displays the emblem of the United States Naval Academy. The distinctive license tags so issued shall be of such color and design as the State Tax Commission may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(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. The application and the additional fee imposed under subsection (3) of this section, less
Two Dollars ($2.00) 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 the additional fee 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 applying for a distinctive license tag under this section shall pay a one-time 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. If the owner does not wish to retain the distinctive license tag, 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 the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

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

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

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

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

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag issued 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. 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 in 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.

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

27-19-56.48. (1) Any owner of a motor vehicle who is a graduate of the United States Military Academy, a student enrolled at the United States Military Academy, a parent of a graduate of the United States Military Academy or a parent of a student enrolled at the United States Military Academy, upon complying with the motor vehicle laws relating to registration and licensing...
of motor vehicles, and 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
an additional fee in the amount provided in subsection (3) of this
section, shall be issued a distinctive license tag which displays
the emblem of the United States Military Academy. The distinctive
license tags so issued shall be of such color and design as the
State Tax Commission may prescribe and shall consist of such
letters or numbers, or both, as may be necessary to distinguish
each license tag.

(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. The application and the
additional fee imposed under subsection (3) of this section, less
Two Dollars ($2.00) 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 the additional
fee 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 applying for a distinctive license
tag under this section shall pay a one-time 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. If the owner does not wish to
retain the distinctive license tag, he must surrender it to the
local county tax collector.
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 the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

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

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

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

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

A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag issued 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.

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. 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 in 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.

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

27-19-56.49. (1) Any owner of a motor vehicle who is a graduate of the United States Coast Guard Academy, a student enrolled at the United States Coast Guard Academy, a parent of a graduate of the United States Coast Guard Academy or a parent of a student enrolled at the United States Coast Guard Academy, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and 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 an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag which displays the emblem of the United States Coast Guard Academy. The distinctive license tags so issued shall be of such color and design as the State Tax Commission may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(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. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) 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 the additional fee 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 applying for a distinctive license tag under this section shall pay a one-time 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. If the owner does not wish to retain the distinctive license tag, 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 the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

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

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

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

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

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag issued 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. 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 in 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.

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

27-19-56.50. (1) Any owner of a motor vehicle who is a graduate of the United States Merchant Marine Academy, a student enrolled at the United States Merchant Marine Academy, a parent of a graduate of the United States Merchant Marine Academy or a parent of a student enrolled at the United States Merchant Marine Academy, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and 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 an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag which displays the emblem of the United States Merchant Marine Academy. The distinctive license tags so issued shall be of such color and design as the State Tax Commission may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(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. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) 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 the additional fee 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 applying for a distinctive license tag under this section shall pay a one-time 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. If the owner does not wish to retain the distinctive license tag, 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 the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

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

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

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

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

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag issued 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. 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 in 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.

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

27-19-56.51. (1) Any owner of a motor vehicle who is a
graduate of the United States Air Force Academy, a student
enrolled at the United States Air Force Academy, a parent of a
graduate of the United States Air Force Academy or a parent of a
student enrolled at the United States Air Force Academy, upon
complying with the motor vehicle laws relating to registration and
licensing of motor vehicles, and 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
an additional fee in the amount provided in subsection (3) of this
section, shall be issued a distinctive license tag which displays
the emblem of the United States Air Force Academy. The
distinctive license tags so issued shall be of such color and
design as the State Tax Commission may prescribe and shall consist
of such letters or numbers, or both, as may be necessary to
distinguish each license tag.

(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. The application and the
additional fee imposed under subsection (3) of this section, less
Two Dollars ($2.00) 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 the additional
fee 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 applying for a distinctive license tag under this section shall pay a one-time 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. If the owner does not wish to retain the distinctive license tag, 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 the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

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

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

(c) Fourteen Dollars and Fifty Cents ($14.50) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.
(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag issued 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. 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 in 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.

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

27-19-56.62. (1) In recognition of the patriotic services rendered by Mississippians who are recipients of the Bronze Star or the Silver Star, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and 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 an additional annual fee in the amount provided in subsection (3) of this
section, shall be privileged to obtain one distinctive motor
vehicle license plate or tag for each motor vehicle registered in
his name identifying him as a recipient of the Bronze Star or the
Silver Star. The tags shall be of such color and design as the
State Tax Commission shall prescribe, subject to the approval of
the Mississippi License Tag Commission, and shall consist of such
letters or numbers or both as may be necessary to distinguish each
license tag.

(2) Application for the distinctive license tags shall be
made to the county tax collector on forms prescribed by the State
Tax Commission. Applicants for such distinctive license tags
shall present to the issuing official written proof that the
applicant is a recipient of the Bronze Star or Silver Star. The
application and the additional fee, less Two Dollars ($2.00) 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 the additional fee 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 applying for a distinctive license
tag under this section shall pay a one-time additional fee in the
amount of Thirty Dollars ($30.00) 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 * * *. If the owner does not wish to
retain the distinctive license tag, 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 received. At the end of each month, the
State Tax Commission shall certify the total fees collected under
this section to the State Treasurer who shall distribute such
collections as follows:

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

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

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

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

(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. 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.

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