

By: Representatives Moak, Rotenberry, Moss,
Smith (35th)

To: Ways and Means

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 940

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS
2 TO MEMBERS OF THE MISSISSIPPI ASSOCIATION OF REALTORS; TO
3 AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF
4 THE MISSISSIPPI FORESTRY ASSOCIATION; TO AUTHORIZE THE ISSUANCE OF
5 DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE PREVENTION OF CHILD
6 ABUSE; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR
7 PERSONS LICENSED BY THE STATE BOARD OF FUNERAL SERVICE; TO
8 AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF
9 THE MISSISSIPPI NURSES FOUNDATION; TO AUTHORIZE THE ISSUANCE OF
10 DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE MISSISSIPPI JUNIOR GOLF
11 FOUNDATION; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS
12 IN SUPPORT OF THE MISSISSIPPI ASSOCIATION OF COMMUNITY ACTION
13 AGENCIES; TO AMEND SECTION 27-19-56.63, MISSISSIPPI CODE OF 1972,
14 TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR
15 IMMEDIATE FAMILY MEMBERS AND CAREGIVERS OF PERSONS WHO ARE
16 DIABETICS; TO AMEND SECTION 27-19-56.69, TO REVISE THE PURPOSES
17 FOR WHICH MONIES IN THE SPECIAL FUND CREATED UNDER SUCH SECTION
18 MAY BE USED TO INCLUDE REPAIR AND RENOVATION OF THE OLD CAPITOL,
19 GOVERNOR'S MANSION AND WAR MEMORIAL BUILDING; TO AMEND SECTIONS
20 27-19-56.64, 27-19-56.65 AND 27-19-56.66, MISSISSIPPI CODE OF
21 1972, TO REVISE THE DISTRIBUTION OF THE PROCEEDS COLLECTED FROM
22 THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO SUPPORTERS OF THE
23 PETAL SCHOOL DISTRICT, DESOTO COUNTY SCHOOL DISTRICT AND THE
24 SIMPSON COUNTY SCHOOL DISTRICT, TO PROVIDE THAT A PORTION OF SUCH
25 PROCEEDS SHALL BE DEPOSITED INTO THE MISSISSIPPI PUBLIC EDUCATION
26 SUPPORT FUND; TO AMEND SECTION 27-19-56.22, MISSISSIPPI CODE OF
27 1972, TO REVISE THE DISTRIBUTION OF PROCEEDS COLLECTED FROM THE
28 ISSUANCE OF DISTINCTIVE LICENSE TAGS TO MEMBERS OF ALPHA KAPPA
29 ALPHA SORORITY AND ALPHA PHI ALPHA FRATERNITY; TO AMEND SECTION
30 27-19-56.41, MISSISSIPPI CODE OF 1972, TO REVISE THE DISTRIBUTION
31 OF THE PROCEEDS COLLECTED FROM THE ISSUANCE OF DISTINCTIVE LICENSE
32 TAGS TO MEMBERS OF SOCIETIES SUCH AS ACADEMIC, PROFESSIONAL,
33 HONORARY, MASONIC OR SO-CALLED GREEK LETTER FRATERNITIES OR
34 SORORITIES, OR SIMILAR ORGANIZATIONS THAT ARE IN GOOD STANDING AT
35 ANY OF THE EIGHT STATE INSTITUTIONS OF HIGHER LEARNING; TO AMEND
36 SECTION 27-19-56.58, MISSISSIPPI CODE OF 1972, TO REVISE THE
37 DISTRIBUTION OF PROCEEDS COLLECTED FROM THE ISSUANCE OF
38 DISTINCTIVE LICENSE TAGS TO MEMBERS AND SUPPORTERS OF DELTA SIGMA
39 THETA SORORITY; TO AMEND SECTION 27-19-56.67, MISSISSIPPI CODE OF
40 1972, TO REVISE THE DISTRIBUTION OF PROCEEDS COLLECTED FROM THE
41 ISSUANCE OF DISTINCTIVE LICENSE TAGS TO MEMBERS AND SUPPORTERS OF
42 OMEGA PSI PHI FRATERNITY; TO IMPOSE AN ADDITIONAL FEE FOR
43 DISTINCTIVE LICENSE TAGS AUTHORIZED IN THIS ACT; TO PROVIDE FOR
44 THE DISTRIBUTION OF SUCH ADDITIONAL FEES; TO AUTHORIZE AN
45 ADDITIONAL FEE FOR DISTINCTIVE LICENSE TAGS AUTHORIZED UNDER THIS
46 ACT AND OTHER STATE LAWS; TO PROVIDE THAT THE PROCEEDS OF SUCH
47 ADDITIONAL FEE SHALL BE DEPOSITED INTO THE SPECIAL FUND CREATED
48 UNDER SECTION 27-19-56.69, MISSISSIPPI CODE OF 1972, TO BE USED
49 FOR REPAIR AND RENOVATION OF THE NEW CAPITOL, OLD CAPITOL,
50 GOVERNOR'S MANSION AND WAR MEMORIAL BUILDING; TO PROVIDE THAT FEES
51 COLLECTED FROM THE ISSUANCE OF DISTINCTIVE OR SPECIAL LICENSE TAGS
52 WHICH ARE DESIGNATED FOR DEPOSIT INTO THE MISSISSIPPI FIRE



53 FIGHTER'S MEMORIAL BURN CENTER FUND SHALL BE PLACED INTO AN
54 INTEREST BEARING ESCROW ACCOUNT UNTIL THE ATTORNEY GENERAL OF THE
55 STATE OF MISSISSIPPI REQUESTS THE STATE TAX COMMISSION TO RELEASE
56 SUCH FUNDS; TO PROVIDE THAT THE ATTORNEY GENERAL SHALL NOT REQUEST
57 THE RELEASE OF SUCH FUNDS UNTIL HE IS SATISFIED THAT THERE IS
58 PROPER ACCOUNTABILITY FOR THE EXPENDITURE OF THE FUNDS BY
59 MISSISSIPPI FIRE FIGHTER'S MEMORIAL BURN CENTER; TO PROVIDE THAT
60 THE MISSISSIPPI FIRE FIGHTER'S MEMORIAL BURN CENTER SHALL FILE AN
61 ANNUAL REPORT WITH THE SECRETARY OF THE SENATE AND THE CLERK OF
62 THE HOUSE OF REPRESENTATIVES NOT LATER THAN JANUARY 10 OF EACH
63 YEAR, DESCRIBING THE EXPENDITURE OF FUNDS RECEIVED BY THE BURN
64 CENTER FROM FEES COLLECTED FROM THE ISSUANCE OF DISTINCTIVE OR
65 SPECIAL LICENSE TAGS; AND FOR RELATED PURPOSES.

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

67 **SECTION 1.** (1) Any owner of a motor vehicle, who is a
68 member of the Mississippi Association of Realtors, upon complying
69 with the motor vehicle laws relating to registration and licensing
70 of motor vehicles, and upon payment of the road and bridge
71 privilege taxes, ad valorem taxes and registration fees as
72 prescribed by law for private carriers of passengers, pickup
73 trucks and other noncommercial motor vehicles, and upon payment of
74 an additional annual fee in the amount provided in subsection (3),
75 shall be issued a special license tag which displays the blue and
76 gold REALTOR trademark logo on the left side of the license tag.
77 The distinctive license tags so issued shall be of a color and
78 design as the State Tax Commission, with the advice of the
79 Mississippi Association of Realtors, may prescribe, and shall
80 consist of such letters or numbers, or both, as may be necessary
81 to distinguish each license tag.

82 (2) Application for the special license tag shall be made to
83 the county tax collector on forms prescribed by the State Tax
84 Commission. Proof of membership in the Mississippi Association of
85 REALTORS shall be presented to the county tax collector at the
86 time of the application. An applicant's personal business card on
87 which the REALTOR trademark logo is also printed shall be accepted
88 as proof of membership in the Mississippi Association of Realtors.
89 The application and the additional fee, less Two Dollars (\$2.00)
90 thereof to be retained by the tax collector, shall be remitted to
91 the State Tax Commission on a monthly basis as prescribed by the



92 commission. The portion of the additional fee retained by the tax
93 collector shall be deposited into the county general fund.

94 (3) Beginning with any registration year commencing on or
95 after July 1, 2003, any person applying for a distinctive tag
96 under this section shall pay an additional fee in the amount of
97 Thirty Dollars (\$30.00) for each distinctive license tag applied
98 for under this section, which shall be in addition to all other
99 taxes and fees. The additional fee shall be for a period of time
100 to run concurrent with the vehicle's established license tag year.
101 The additional fee is due and payable at the time the original
102 application is made for distinctive license tags under this
103 section and thereafter annually at the time of renewal
104 registration as long as the owner retains the distinctive license
105 tag. If the owner does not wish to retain the distinctive license
106 tag or is no longer affiliated with the Mississippi Association of
107 Realtors, he must surrender it to the local county tax collector.

108 (4) The State Tax Commission shall deposit all fees into the
109 State Treasury on the day collected. At the end of each month,
110 the State Tax Commission shall certify the total fees collected
111 under this section to the State Treasurer who shall distribute
112 such collections as follows:

113 (a) Twenty-four Dollars (\$24.00) of each additional fee
114 collected on special license tags issued pursuant to this section
115 shall be distributed to Habitat for Humanity International, Inc.
116 for use in funding affordable housing projects in Mississippi.

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

121 (c) Two Dollars (\$2.00) of each additional fee
122 collected on special tags issued pursuant to this section shall be
123 deposited to the credit of the State Highway Fund to be expended



124 only for the repair, maintenance, construction or reconstruction
125 of highways.

126 (d) One Dollar (\$1.00) of each additional fee collected
127 on distinctive license tags issued pursuant to this section shall
128 be deposited to the credit of the special fund created in Section
129 27-19-44.2.

130 (5) A regular license tag must be properly displayed as
131 required by law until replaced by a distinctive license tag under
132 this section. The regular license tag must be surrendered to the
133 tax collector upon issuance of the distinctive license tag under
134 this section. The tax collector shall issue a month and year
135 license decal for each distinctive license tag issued under this
136 section, which will expire the same month and year as the license
137 tag.

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

148 **SECTION 2.** (1) Any owner of a motor vehicle, who is a
149 resident of this state, upon complying with the motor vehicle laws
150 relating to registration and licensing of motor vehicles, and upon
151 payment of the road and bridge privilege taxes, ad valorem taxes
152 and registration fees as prescribed by law for private carriers of
153 passengers, pickup trucks and other noncommercial motor vehicles,
154 and upon payment of an additional annual fee in the amount
155 provided in subsection (3), shall be issued a special license tag
156 for each motor vehicle registered in his name identifying such



157 person as a supporter of the Mississippi Forestry Association.
158 The distinctive license tags so issued shall be of such color and
159 design as the State Tax Commission, with the advice of the
160 Mississippi Forestry Association, may prescribe, and shall consist
161 of such letters or numbers, or both, as may be necessary to
162 distinguish each license tag.

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

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

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



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

192 (a) Twenty-four Dollars (\$24.00) of each additional fee
193 collected on distinctive license tags issued pursuant to this
194 section shall be disbursed to the Mississippi Forestry Association
195 to be used for public relations and educational programs informing
196 citizens about conservation practices.

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

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

206 (d) One Dollar (\$1.00) of each additional fee collected
207 on distinctive license tags issued pursuant to this section shall
208 be deposited to the credit of the special fund created in Section
209 27-19-44.2.

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

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



223 deposit into the county general fund five percent (5%) of the fee
224 for such replacement license tag and the remainder shall be
225 distributed proportionately in the same manner as funds from the
226 sale of regular distinctive license tags issued under this
227 section.

228 **SECTION 3.** (1) Owners of motor vehicles upon complying with
229 the motor vehicle laws relating to registration and licensing of
230 motor vehicles, and upon payment of the road and bridge privilege
231 taxes, ad valorem taxes and registration fees as prescribed by law
232 for private carriers of passengers, pickup trucks and other
233 noncommercial motor vehicles, and upon payment of an additional
234 annual fee in the amount provided in subsection (3) of this
235 section, shall be entitled to a distinctive license tag that
236 demonstrates their support for the prevention of child abuse. The
237 tags shall be of such color and design as the State Tax Commission
238 prescribes subject to the approval of the Mississippi License Tag
239 Commission; however, each tag shall display the words "Stop Child
240 Abuse" and shall consist of such letters or numbers, or both, as
241 may be necessary to distinguish each license tag.

242 (2) Application for the distinctive license tags shall be
243 made to the county tax collector on forms prescribed by the State
244 Tax Commission. The application and the additional fee imposed
245 under subsection (3) of this section, less Two Dollars (\$2.00)
246 thereof to be retained by the tax collector, shall be remitted to
247 the State Tax Commission on a monthly basis as prescribed by the
248 commission. The portion of the additional fee retained by the tax
249 collector shall be deposited into the county general fund.

250 (3) Beginning with any registration year commencing on or
251 after July 1, 2003, any person applying for a distinctive license
252 tag under this section shall pay an additional fee in the amount
253 of Thirty Dollars (\$30.00) for each distinctive license tag
254 applied for under this section, which shall be in addition to all
255 other taxes and fees. The additional fee paid shall be for a



256 period of time to run concurrent with the vehicle's established
257 license tag year. The additional fee is due and payable at the
258 time the original application is made for a distinctive license
259 tag under this section and thereafter annually at the time of
260 renewal registration as long as the owner retains the distinctive
261 license tag. If the owner does not wish to retain the distinctive
262 license tag, he must surrender it to the local county tax
263 collector.

264 (4) The State Tax Commission shall deposit all fees into the
265 State Treasury on the day collected. At the end of each month,
266 the State Tax Commission shall certify the total fees collected
267 under this section to the State Treasurer who shall distribute
268 such collections as follows:

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

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

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

282 (d) One Dollar (\$1.00) of each additional fee collected
283 on distinctive license tags issued pursuant to this section shall
284 be deposited to the credit of the special fund created in Section
285 27-19-44.2.

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



289 tax collector upon issuance of the distinctive license tag under
290 this section. The tax collector shall issue up to two (2) license
291 decals for each distinctive license tag issued under this section,
292 which will expire the same month and year as the regular license
293 tag.

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

304 (7) There is established in the State Treasury a special
305 fund which shall consist of monies required to be deposited
306 therein under subsection (4) of this section. Monies in the
307 special fund, upon legislative appropriation, shall be expended by
308 the Mississippi Department of Human Services to help defray the
309 operational expenses of the Division of Family and Children's
310 Services at the county level. Unexpended amounts remaining in the
311 special fund at the end of the fiscal year shall not lapse into
312 the State General Fund, and any interest earned or investment
313 earnings on amounts in the special fund shall be deposited to the
314 credit of the special fund.

315 **SECTION 4.** (1) Any owner of a motor vehicle, who is a
316 resident of this state, upon complying with the motor vehicle laws
317 relating to registration and licensing of motor vehicles, and upon
318 payment of the road and bridge privilege taxes, ad valorem taxes
319 and registration fees as prescribed by law for private carriers of
320 passengers, pickup trucks and other noncommercial motor vehicles,
321 and upon payment of an additional annual fee in the amount



322 provided in subsection (3), shall be issued a special license tag
323 for each motor vehicle registered in his name identifying such
324 person as licensed by the State Board of Funeral Service. The
325 distinctive license tags so issued shall be of such color and
326 design as the State Tax Commission, with the advice of the State
327 Board of Funeral Service may prescribe, and shall consist of such
328 letters or numbers, or both, as may be necessary to distinguish
329 each license tag.

330 (2) Application for the distinctive license tags authorized
331 by this section shall be made to the county tax collector on forms
332 prescribed by the State Tax Commission. The applicant's license
333 by the State Board of Funeral Service shall be presented at that
334 time as proof of licensure by the board. The application and the
335 additional fee imposed under subsection (3) of this section, less
336 Two Dollars (\$2.00) thereof to be retained by the tax collector,
337 shall be remitted to the State Tax Commission on a monthly basis
338 as prescribed by the commission. The portion of the additional
339 fee retained by the tax collector shall be deposited into the
340 county general fund.

341 (3) Beginning with any registration year commencing on or
342 after July 1, 2003, any person applying for a distinctive license
343 tag under this section shall pay an additional fee in the amount
344 of Thirty Dollars (\$30.00) for each distinctive license tag
345 applied for under this section, which shall be in addition to all
346 other taxes and fees. The additional fee paid shall be for a
347 period of time to run concurrent with the vehicle's established
348 license tag year. The additional fee is due and payable at the
349 time the original application is made for a distinctive license
350 tag under this section and thereafter annually at the time of
351 renewal registration as long as the owner retains the distinctive
352 license tag. If the owner does not wish to retain the distinctive
353 license tag, he must surrender it to the local county tax
354 collector.



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

361 (a) Twenty-four Dollars (\$24.00) of each additional fee
362 collected on distinctive license tags issued pursuant to this
363 section shall be disbursed to the State General Fund.

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

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

373 (d) One Dollar (\$1.00) of each additional fee collected
374 on distinctive license tags issued pursuant to this section shall
375 be deposited to the credit of the special fund created in Section
376 27-19-44.2.

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

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



388 tag shall be Ten Dollars (\$10.00). The tax collector receiving
389 such application and affidavit shall be entitled to retain and
390 deposit into the county general fund five percent (5%) of the fee
391 for such replacement license tag and the remainder shall be
392 distributed proportionately in the same manner as funds from the
393 sale of regular distinctive license tags issued under this
394 section.

395 **SECTION 5.** (1) Any owner of a motor vehicle, who is a
396 resident of this state, upon complying with the motor vehicle laws
397 relating to registration and licensing of motor vehicles, and upon
398 payment of the road and bridge privilege taxes, ad valorem taxes
399 and registration fees as prescribed by law for private carriers of
400 passengers, pickup trucks and other noncommercial motor vehicles,
401 and upon payment of an additional annual fee in the amount
402 provided in subsection (3) of this section, shall be issued a
403 special license tag for each motor vehicle registered in his name
404 identifying such person as a supporter of the Mississippi Nurses
405 Foundation. The distinctive license tags so issued shall be of
406 such color and design as the State Tax Commission, with the advice
407 of the Mississippi Nurses Association, may prescribe, and shall
408 consist of such letters or numbers, or both, as may be necessary
409 to distinguish each license tag.

410 (2) Application for the distinctive license tags authorized
411 by this section shall be made to the county tax collector on forms
412 prescribed by the State Tax Commission. The application and the
413 additional fee imposed under subsection (3) of this section, less
414 Two Dollars (\$2.00) thereof to be retained by the tax collector,
415 shall be remitted to the State Tax Commission on a monthly basis
416 as prescribed by the commission. The portion of the additional
417 fee retained by the tax collector shall be deposited into the
418 county general fund.

419 (3) Beginning with any registration year commencing on or
420 after July 1, 2003, any person applying for a distinctive license



421 tag under this section shall pay an additional fee in the amount
422 of Thirty Dollars (\$30.00) for each distinctive license tag
423 applied for under this section, which shall be in addition to all
424 other taxes and fees. The additional fee paid shall be for a
425 period of time to run concurrent with the vehicle's established
426 license tag year. The additional fee is due and payable at the
427 time the original application is made for a distinctive license
428 tag under this section and thereafter annually at the time of
429 renewal registration as long as the owner retains the distinctive
430 license tag. If the owner does not wish to retain the distinctive
431 license tag, he must surrender it to the local county tax
432 collector.

433 (4) The State Tax Commission shall deposit all fees into the
434 State Treasury on the day collected. At the end of each month,
435 the State Tax Commission shall certify to the State Treasurer the
436 total fees collected under this section from the issuance of the
437 distinctive license tags issued under this section. The State
438 Treasurer shall distribute such collections as follows:

439 (a) Twenty-four Dollars (\$24.00) of each additional fee
440 collected on distinctive license tags issued pursuant to this
441 section shall be disbursed to the Mississippi Nurses Foundation.

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

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

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



453 be deposited to the credit of the special fund created in Section
454 27-19-44.2.

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

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

473 **SECTION 6.** (1) Any owner of a motor vehicle, who is a
474 resident of this state, upon complying with the motor vehicle laws
475 relating to registration and licensing of motor vehicles, and upon
476 payment of the road and bridge privilege taxes, ad valorem taxes
477 and registration fees as prescribed by law for private carriers of
478 passengers, pickup trucks and other noncommercial motor vehicles,
479 and upon payment of an additional annual fee in the amount
480 provided in subsection (3), shall be issued a special license tag
481 for each motor vehicle registered in his name identifying such
482 person as a supporter of the Mississippi Junior Golf Foundation.
483 The distinctive license tags so issued shall be of such color and
484 design as the State Tax Commission, with the advice of the
485 Mississippi Golf Association, may prescribe, and shall consist of



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

488 (2) Application for the distinctive license tags authorized
489 by this section shall be made to the county tax collector on forms
490 prescribed by the State Tax Commission. The application and the
491 additional fee imposed under subsection (3) of this section, less
492 Two Dollars (\$2.00) thereof to be retained by the tax collector,
493 shall be remitted to the State Tax Commission on a monthly basis
494 as prescribed by the commission. The portion of the additional
495 fee retained by the tax collector shall be deposited into the
496 county general fund.

497 (3) Beginning with any registration year commencing on or
498 after July 1, 2003, any person applying for a distinctive license
499 tag under this section shall pay an additional fee in the amount
500 of Thirty Dollars (\$30.00) for each distinctive license tag
501 applied for under this section, which shall be in addition to all
502 other taxes and fees. The additional fee paid shall be for a
503 period of time to run concurrent with the vehicle's established
504 license tag year. The additional fee is due and payable at the
505 time the original application is made for a distinctive license
506 tag under this section and thereafter annually at the time of
507 renewal registration as long as the owner retains the distinctive
508 license tag. If the owner does not wish to retain the distinctive
509 license tag, he must surrender it to the local county tax
510 collector.

511 (4) The State Tax Commission shall deposit all fees into the
512 State Treasury on the day collected. At the end of each month,
513 the State Tax Commission shall certify to the State Treasurer the
514 total fees collected under this section from the issuance of the
515 distinctive license tags issued under this section. The State
516 Treasurer shall distribute such collections as follows:

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



519 section shall be disbursed to the Mississippi Junior Golf
520 Foundation.

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

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

530 (d) One Dollar (\$1.00) of each additional fee collected
531 on distinctive license tags issued pursuant to this section shall
532 be deposited to the credit of the special fund created in Section
533 27-19-44.2.

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

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



552 **SECTION 7.** (1) Any owner of a motor vehicle who is a
553 resident of this state, upon payment of the road and bridge
554 privilege taxes, ad valorem taxes and registration fees as
555 prescribed by law for private carriers of passengers, pickup
556 trucks and other noncommercial motor vehicles, and upon payment of
557 an additional fee in the amount provided in subsection (3) of this
558 section, shall be issued a distinctive license tag for each motor
559 vehicle registered in his name identifying such person as a
560 supporter of the Mississippi Association of Community Action
561 Agencies. The distinctive license tags so issued shall be of such
562 color and design as the State Tax Commission, with the advice of
563 the Mississippi Association of Community Action Agencies, may
564 prescribe and shall consist of such letters or numbers, or both,
565 as may be necessary to distinguish each license tag.

566 (2) Application for the distinctive license tags authorized
567 by this section shall be made to the county tax collector on forms
568 prescribed by the State Tax Commission. The application and the
569 additional fee imposed under subsection (3) of this section, less
570 Two Dollars (\$2.00) to be retained by the tax collector, shall be
571 remitted to the State Tax Commission on a monthly basis as
572 prescribed by the commission. The portion of the additional fee
573 retained by the tax collector shall be deposited into the county
574 general fund.

575 (3) Beginning with any registration year commencing on or
576 after July 1, 2003, any person applying for a distinctive license
577 tag under this section shall pay an additional fee in the amount
578 of Thirty Dollars (\$30.00) for each distinctive license tag
579 applied for under this section, which shall be in addition to all
580 other taxes and fees. The additional fee paid shall be for a
581 period of time to run concurrent with the vehicle's established
582 license tag year. The additional fee is due and payable at the
583 time the original application is made for a distinctive license
584 tag under this section and thereafter annually at the time of



585 renewal registration as long as the owner retains the distinctive
586 license tag. If the owner does not wish to retain the distinctive
587 license tag, he must surrender it to the local county tax
588 collector.

589 (4) The State Tax Commission shall deposit all fees into the
590 State Treasury on the day collected. At the end of each month,
591 the State Tax Commission shall certify the total fees collected
592 under this section to the State Treasurer who shall distribute
593 such collections as follows:

594 (a) Twenty-four Dollars (\$24.00) of each additional fee
595 collected on distinctive license tags issued pursuant to this
596 section shall be distributed to the Mississippi Association of
597 Community Action Agencies.

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

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

607 (d) One Dollar (\$1.00) of each additional fee collected
608 on distinctive license tags issued pursuant to this section shall
609 be deposited to the credit of the special fund created in Section
610 27-19-44.2.

611 (5) A regular license tag must be properly displayed as
612 required by law until replaced by a distinctive license tag under
613 this section. The regular license tag must be surrendered to the
614 tax collector upon issuance of the distinctive license tag under
615 this section. The tax collector shall issue up to two (2) license
616 decals for each distinctive license tag issued under this section,



617 which will expire the same month and year as the regular license
618 tag.

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

629 **SECTION 8.** Section 27-19-56.63, Mississippi Code of 1972, is
630 amended as follows:

631 27-19-56.63. (1) Upon application by any legal resident of
632 the State of Mississippi who is diabetic or who is an immediate
633 family member or caregiver of a person who is diabetic, the State
634 Tax Commission shall prepare and issue through the county tax
635 collectors a special license plate for not more than one (1)
636 vehicle that is registered in the applicant's name. The initial
637 application shall be accompanied by the certification of a
638 licensed physician that the applicant (a) meets the definition of
639 a diabetic as set forth in subsection (2) of this section, or (b)
640 is an immediate family member or caregiver of a person who meets
641 the definition of a diabetic as set forth in subsection (2) of
642 this section. For the purposes of this section, the term
643 "immediate family member" means the applicant's spouse, father or
644 mother, or a brother, sister or child of the applicant. Except as
645 otherwise provided, an applicant for the special license plate
646 shall not be required to pay any fee or charge for the issuance of
647 such license plate separate from or in addition to the road and
648 bridge privilege taxes, ad valorem taxes and registration fees
649 otherwise required by law to be paid for the issuance of a regular



650 license plate for the vehicle. The special license plate shall be
651 of such color and design as the State Tax Commission may prescribe
652 and shall consist of such letters, numbers or both as may be
653 necessary to distinguish each license plate.

654 (2) For the purpose of this section, the term "diabetic"
655 means a person who is affected with diabetes, including, Type I,
656 Type II, gestational or any secondary form of diabetes regardless
657 of mode of treatment, age of onset or duration of the disease.

658 (3) Application for the distinctive license tags authorized
659 by this section shall be made to the county tax collector on forms
660 prescribed by the State Tax Commission. The application and the
661 additional fee imposed under subsection (4) of this section, less
662 Two Dollars (\$2.00) thereof to be retained by the tax collector,
663 shall be remitted to the State Tax Commission on a monthly basis
664 as prescribed by the commission. The portion of the additional
665 fee retained by the tax collector shall be deposited into the
666 county general fund.

667 (4) Beginning with any registration year commencing on or
668 after July 1, 2003, any person other than a person who is diabetic
669 applying for a distinctive tag under this section shall pay an
670 additional fee in the amount of Thirty Dollars (\$30.00) for each
671 distinctive license tag applied for under this section, which
672 shall be in addition to all other taxes and fees. The additional
673 fee shall be for a period of time to run concurrent with the
674 vehicle's established license tag year. The additional fee is due
675 and payable at the time the original application is made for
676 distinctive license tags under this section and thereafter
677 annually at the time of renewal registration as long as the owner
678 retains the distinctive license tag.

679 (5) The State Tax Commission shall deposit all fees into the
680 State Treasury on the day collected. At the end of each month,
681 the State Tax Commission shall certify the total fees collected



682 under this section to the State Treasurer who shall distribute
683 such collections as follows:

684 (a) Twenty-four Dollars (\$24.00) of each additional fee
685 collected on special license tags issued pursuant to this section
686 shall be deposited into the special fund created under Section
687 27-19-56.69(8).

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

692 (c) Two Dollars (\$2.00) of each additional fee
693 collected on special tags issued pursuant to this section shall be
694 deposited to the credit of the State Highway Fund to be expended
695 only for the repair, maintenance, construction or reconstruction
696 of highways.

697 (d) One Dollar (\$1.00) of each additional fee collected
698 on distinctive license tags issued pursuant to this section shall
699 be deposited to the credit of the special fund created in Section
700 27-19-44.2.

701 (6) A regular license tag must be properly displayed as
702 required by law until replaced by a distinctive license tag under
703 this section. The regular license tag must be surrendered to the
704 tax collector upon issuance of the distinctive license tag under
705 this section. The tax collector shall issue a month and year
706 license decal for each distinctive license tag issued under this
707 section, which will expire the same month and year as the license
708 tag.

709 (7) In case of loss or theft of a distinctive license tag
710 issued under this section, the owner may make application and
711 affidavit for a replacement distinctive license tag as provided in
712 Section 27-19-37. The fee for a replacement distinctive license
713 tag shall be Ten Dollars (\$10.00). The tax collector receiving
714 such application and affidavit shall be entitled to retain and



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

719 **SECTION 9.** Section 27-19-56.69, Mississippi Code of 1972, is
720 amended as follows:

721 27-19-56.69. (1) The State Tax Commission may enter into
722 agreements for the purchase of distinctive National Association
723 for Stock Car Auto Racing ("NASCAR") theme license tags. The
724 State Tax Commission may enter into any agreement with the
725 supplier of such distinctive license tags, or other entity,
726 necessary to carry out the purposes of this section. The
727 distinctive license tags shall be of such design as the supplier
728 of the tags, with the advice of the State Tax Commission, may
729 prescribe.

730 (2) Any owner of a motor vehicle who is a resident of this
731 state, upon payment of the road and bridge privilege taxes, ad
732 valorem taxes and registration fees as prescribed by law for
733 private carriers of passengers, pickup trucks and other
734 noncommercial motor vehicles, and upon payment of an additional
735 fee in the amount provided in subsection (4) of this section,
736 shall be issued a distinctive license tag for each motor vehicle
737 registered in his name a distinctive license tag displaying NASCAR
738 themes.

739 (3) Application for the distinctive license tags authorized
740 by this section shall be made to the county tax collector on forms
741 prescribed by the State Tax Commission. The application and the
742 additional fee imposed under subsection (5) of this section, less
743 Two Dollars (\$2.00) thereof to be retained by the tax collector,
744 shall be remitted to the State Tax Commission on a monthly basis
745 as prescribed by the commission. The portion of the additional
746 fee retained by the tax collector shall be deposited into the
747 county general fund.



748 (4) Except as otherwise provided in this subsection (4),
749 beginning with any registration year commencing on or after July
750 1, 2002, any person applying for a distinctive license tag under
751 this section shall pay an additional fee in the amount of
752 Thirty-five Dollars (\$35.00) for each distinctive license tag
753 applied for under this section, which shall be in addition to all
754 other taxes and fees. However, for the first one hundred (100)
755 license tags issued displaying a particular NASCAR theme, the
756 State Tax Commission may establish an auction or similar procedure
757 for the purpose of determining the order in which such distinctive
758 license tags are sold and the amount of the additional fee for the
759 distinctive license tags which shall be due at the time the
760 original application is made for such a distinctive license tag,
761 and Thirty-five Dollars (\$35.00) thereafter annually at the time
762 of renewal registration. The additional fee paid shall be for a
763 period of time to run concurrent with the vehicle's established
764 license tag year. The additional fee is due and payable at the
765 time the original application is made for a distinctive license
766 tag under this section and thereafter annually at the time of
767 renewal registration as long as the owner retains the distinctive
768 license tag. If the owner does not wish to retain the distinctive
769 license tag, he must surrender it to the local county tax
770 collector.

771 (5) The State Tax Commission shall deposit all fees into the
772 State Treasury on the day collected. At the end of each month,
773 the State Tax Commission shall certify to the State Treasurer the
774 total fees collected under this section from the issuance of the
775 distinctive license tags issued under this section. The State
776 Treasurer shall distribute such collections as follows:

777 (a) A portion of each additional fee collected on
778 distinctive license tags issued pursuant to this section shall be
779 distributed to the supplier of the license tags according to the



780 terms of any agreement between the State Tax Commission and the
781 supplier of the distinctive license tags.

782 (b) One Dollar (\$1.00) of the additional fees collected
783 on distinctive license tags issued pursuant to this section shall
784 be deposited into the special fund created in Section 27-19-44.2.

785 (c) The remainder of each additional fee collected on
786 distinctive license tags issued pursuant to this section shall be
787 deposited into the special fund created in subsection (8) of this
788 section.

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

797 (7) In the case of loss or theft of a distinctive license
798 tag issued under this section, the owner may make application and
799 affidavit for a replacement distinctive license tag as provided by
800 Section 27-19-37. The fee for a replacement distinctive license
801 tag shall be Ten Dollars (\$10.00). The tax collector receiving
802 such application and affidavit shall be entitled to retain and
803 deposit into the county general fund five percent (5%) of the fee
804 for such replacement license tag and the remainder shall be
805 distributed proportionately in the same manner as funds from the
806 sale of regular distinctive license tags issued under this
807 section.

808 (8) There is established in the State Treasury a special
809 fund which shall consist of monies required by law to be deposited
810 therein. Monies in the special fund, upon legislative
811 appropriation, may be expended by the Mississippi Department of
812 Archives and History for the purpose of paying the costs of repair



813 and renovation of the New Capitol, Old Capitol, Governor's Mansion
814 and War Memorial Building. Unexpended amounts remaining in the
815 special fund at the end of the fiscal year shall not lapse into
816 the State General Fund, and any interest earned or investment
817 earnings on amounts in the special fund shall be deposited to the
818 credit of the special fund.

819 **SECTION 10.** Section 27-19-56.64, Mississippi Code of 1972,
820 is amended as follows:

821 27-19-56.64. (1) Any owner of a motor vehicle who is a
822 resident of this state, upon payment of the road and bridge
823 privilege taxes, ad valorem taxes and registration fees as
824 prescribed by law for private carriers of passengers, pickup
825 trucks and other noncommercial motor vehicles, and upon payment of
826 an additional fee in the amount provided in subsection (3) of this
827 section, shall be issued a distinctive license tag for any motor
828 vehicle registered in his name identifying such person as a
829 supporter of the Petal, Mississippi, School District. The
830 distinctive license tags so issued shall display the words "Petal
831 School District" and shall be of such color and design as the
832 State Tax Commission, with the advice of the Petal Education
833 Foundation, may prescribe and shall consist of such letters or
834 numbers, or both, as may be necessary to distinguish each license
835 tag.

836 (2) Application for the distinctive license tags authorized
837 by this section shall be made to the county tax collector on forms
838 prescribed by the State Tax Commission. The application and the
839 additional fee imposed under subsection (3) of this section, less
840 Two Dollars (\$2.00) thereof to be retained by the tax collector,
841 shall be remitted to the State Tax Commission on a monthly basis
842 as prescribed by the commission. The portion of the additional
843 fee retained by the tax collector shall be deposited into the
844 county general fund.



845 (3) Beginning with any registration year commencing on or
846 after July 1, 2002, any person applying for a distinctive license
847 tag under this section shall pay an additional fee in the amount
848 of Thirty Dollars (\$30.00) for each distinctive license tag
849 applied for under this section, which shall be in addition to all
850 other taxes and fees. The additional fee paid shall be for a
851 period of time to run concurrent with the vehicle's established
852 license tag year. The additional fee is due and payable at the
853 time the original application is made for a distinctive license
854 tag under this section and thereafter annually at the time of
855 renewal registration as long as the owner retains the distinctive
856 license tag. If the owner does not wish to retain the distinctive
857 license tag, he must surrender it to the local county tax
858 collector.

859 (4) The State Tax Commission shall deposit all fees into the
860 State Treasury on the day collected. At the end of each month,
861 the State Tax Commission shall certify to the State Treasurer the
862 total fees collected under this section from the issuance of the
863 distinctive license tags issued under this section. The State
864 Treasurer shall distribute such collections as follows:

865 (a) Twenty-four Dollars (\$24.00) of each additional fee
866 collected on distinctive license tags issued pursuant to this
867 section shall be deposited into the Mississippi Public Education
868 Support Fund created under Section 37-61-37.

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

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



878 (d) One Dollar (\$1.00) of each additional fee collected
879 on distinctive license tags issued pursuant to this section shall
880 be deposited to the credit of the special fund created in Section
881 27-19-44.2.

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

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

900 * * *

901 **SECTION 11.** Section 27-19-56.65, Mississippi Code of 1972,
902 is amended as follows:

903 27-19-56.65. (1) Any owner of a motor vehicle who is a
904 resident of this state, upon payment of the road and bridge
905 privilege taxes, ad valorem taxes and registration fees as
906 prescribed by law for private carriers of passengers, pickup
907 trucks and other noncommercial motor vehicles, and upon payment of
908 an additional fee in the amount provided in subsection (3) of this
909 section, shall be issued a distinctive license tag for any motor
910 vehicle registered in his name identifying such person as a



911 supporter of the DeSoto County, Mississippi, School District. The
912 distinctive license tags so issued shall display the words "DeSoto
913 County School District" and shall be of such color and design as
914 the State Tax Commission, with the advice of the DeSoto County,
915 Mississippi, School District, may prescribe and shall consist of
916 such letters or numbers, or both, as may be necessary to
917 distinguish each license tag.

918 (2) Application for the distinctive license tags authorized
919 by this section shall be made to the county tax collector on forms
920 prescribed by the State Tax Commission. The application and the
921 additional fee imposed under subsection (3) of this section, less
922 Two Dollars (\$2.00) thereof to be retained by the tax collector,
923 shall be remitted to the State Tax Commission on a monthly basis
924 as prescribed by the commission. The portion of the additional
925 fee retained by the tax collector shall be deposited into the
926 county general fund.

927 (3) Beginning with any registration year commencing on or
928 after July 1, 2002, any person applying for a distinctive license
929 tag under this section shall pay an additional fee in the amount
930 of Thirty Dollars (\$30.00) for each distinctive license tag
931 applied for under this section, which shall be in addition to all
932 other taxes and fees. The additional fee paid shall be for a
933 period of time to run concurrent with the vehicle's established
934 license tag year. The additional fee is due and payable at the
935 time the original application is made for a distinctive license
936 tag under this section and thereafter annually at the time of
937 renewal registration as long as the owner retains the distinctive
938 license tag. If the owner does not wish to retain the distinctive
939 license tag, he must surrender it to the local county tax
940 collector.

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



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

947 (a) Twenty-four Dollars (\$24.00) of each additional fee
948 collected on distinctive license tags issued pursuant to this
949 section shall be deposited into the Mississippi Public Education
950 Support Fund created under Section 37-61-37.

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

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

960 (d) One Dollar (\$1.00) of each additional fee collected
961 on distinctive license tags issued pursuant to this section shall
962 be deposited to the credit of the special fund created in Section
963 27-19-44.2.

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

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



977 such application and affidavit shall be entitled to retain and
978 deposit into the county general fund five percent (5%) of the fee
979 for such replacement license tag and the remainder shall be
980 distributed in the same manner as funds from the sale of regular
981 distinctive license tags issued under this section.

982 * * *

983 **SECTION 12.** Section 27-19-56.66, Mississippi Code of 1972,
984 is amended as follows:

985 27-19-56.66. (1) Any owner of a motor vehicle who is a
986 resident of this state, upon payment of the road and bridge
987 privilege taxes, ad valorem taxes and registration fees as
988 prescribed by law for private carriers of passengers, pickup
989 trucks and other noncommercial motor vehicles, and upon payment of
990 an additional fee in the amount provided in subsection (3) of this
991 section, shall be issued a distinctive license tag for any motor
992 vehicle registered in his name identifying such person as a
993 supporter of the Simpson County, Mississippi, School District.
994 The distinctive license tags so issued shall display the words
995 "Simpson County School District" and shall be of such color and
996 design as the State Tax Commission, with the advice of the Simpson
997 County, Mississippi, School District, may prescribe and shall
998 consist of such letters or numbers, or both, as may be necessary
999 to distinguish each license tag.

1000 (2) Application for the distinctive license tags authorized
1001 by this section shall be made to the county tax collector on forms
1002 prescribed by the State Tax Commission. The application and the
1003 additional fee imposed under subsection (3) of this section, less
1004 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1005 shall be remitted to the State Tax Commission on a monthly basis
1006 as prescribed by the commission. The portion of the additional
1007 fee retained by the tax collector shall be deposited into the
1008 county general fund.



1009 (3) Beginning with any registration year commencing on or
1010 after July 1, 2002, any person applying for a distinctive license
1011 tag under this section shall pay an additional fee in the amount
1012 of Thirty Dollars (\$30.00) for each distinctive license tag
1013 applied for under this section, which shall be in addition to all
1014 other taxes and fees. The additional fee paid shall be for a
1015 period of time to run concurrent with the vehicle's established
1016 license tag year. The additional fee is due and payable at the
1017 time the original application is made for a distinctive license
1018 tag under this section and thereafter annually at the time of
1019 renewal registration as long as the owner retains the distinctive
1020 license tag. If the owner does not wish to retain the distinctive
1021 license tag, he must surrender it to the local county tax
1022 collector.

1023 (4) The State Tax Commission shall deposit all fees into the
1024 State Treasury on the day collected. At the end of each month,
1025 the State Tax Commission shall certify to the State Treasurer the
1026 total fees collected under this section from the issuance of the
1027 distinctive license tags issued under this section. The State
1028 Treasurer shall distribute such collections as follows:

1029 (a) Twenty-four Dollars (\$24.00) of each additional fee
1030 collected on distinctive license tags issued pursuant to this
1031 section shall be deposited into the Mississippi Public Education
1032 Support Fund created under Section 37-61-37.

1033 (b) One Dollar (\$1.00) of each additional fee collected
1034 on distinctive license tags issued pursuant to this section shall
1035 be deposited into the Mississippi Fire Fighter's Memorial Burn
1036 Center Fund created pursuant to Section 7-9-70.

1037 (c) Two Dollars (\$2.00) of each additional fee
1038 collected on distinctive license tags issued pursuant to this
1039 section shall be deposited to the credit of the State Highway Fund
1040 to be expended solely for the repair, maintenance, construction or
1041 reconstruction of highways.



1042 (d) One Dollar (\$1.00) of each additional fee collected
1043 on distinctive license tags issued pursuant to this section shall
1044 be deposited to the credit of the special fund created in Section
1045 27-19-44.2.

1046 (5) A regular license tag must be properly displayed as
1047 required by law until replaced by a distinctive license tag under
1048 this section. The regular license tag must be surrendered to the
1049 tax collector upon issuance of the distinctive license tag under
1050 this section. The tax collector shall issue up to two (2) license
1051 decals for each distinctive license tag issued under this section,
1052 which will expire the same month and year as the regular license
1053 tag.

1054 (6) In the case of loss or theft of a distinctive license
1055 tag issued under this section, the owner may make application and
1056 affidavit for a replacement distinctive license tag as provided by
1057 Section 27-19-37. The fee for a replacement distinctive license
1058 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1059 such application and affidavit shall be entitled to retain and
1060 deposit into the county general fund five percent (5%) of the fee
1061 for such replacement license tag and the remainder shall be
1062 distributed in the same manner as funds from the sale of regular
1063 distinctive license tags issued under this section.

1064 * * *

1065 **SECTION 13.** Section 27-19-56.22, Mississippi Code of 1972,
1066 is amended as follows:

1067 27-19-56.22. (1) Any owner of a motor vehicle who is a
1068 resident of this state and who is a member of Alpha Kappa Alpha
1069 sorority or Alpha Phi Alpha fraternity, upon payment of the road
1070 and bridge privilege taxes, ad valorem taxes and registration fees
1071 as prescribed by law for private carriers of passengers, pickup
1072 trucks and other noncommercial motor vehicles, and upon payment of
1073 an additional fee in the amount of Thirty Dollars (\$30.00), shall
1074 be issued a distinctive license tag for each motor vehicle



1075 registered in his name identifying such person as a member or
1076 supporter of such organization. The distinctive license tags so
1077 issued shall display the Greek letter of the organization and
1078 shall be of such color and design as the State Tax Commission may
1079 prescribe, and shall consist of such letters or numbers, or both,
1080 as may be necessary to distinguish each license tag.

1081 (2) Application for the distinctive license tags authorized
1082 by this section shall be made to the county tax collector on forms
1083 prescribed by the State Tax Commission. Applicants for an Alpha
1084 Phi Alpha distinctive license tag must present either a current or
1085 past Alpha Phi Alpha membership card or documentation signed by
1086 the president of the local chapter of Alpha Phi Alpha in which the
1087 county is located verifying that the applicant is a member of
1088 Alpha Phi Alpha Fraternity. The application and the additional
1089 fee imposed under subsection (1) of this section, less Two Dollars
1090 (\$2.00) to be retained by the tax collector, shall be remitted to
1091 the State Tax Commission on a monthly basis as prescribed by the
1092 commission. The portion of the additional fee retained by the tax
1093 collector shall be deposited into the county general fund.

1094 (3) The distinctive license tag shall be issued for a
1095 one-year period. The additional annual fee shall be due and
1096 payable at the time of renewal registration.

1097 (4) The State Tax Commission shall deposit all fees into the
1098 State Treasury on the day collected. At the end of each month,
1099 the State Tax Commission shall certify the total fees collected
1100 under this section to the State Treasurer who shall distribute
1101 such collections as follows:

1102 (a) Twenty-five Dollars (\$25.00) of each additional fee
1103 collected on the distinctive license tags issued pursuant to this
1104 section shall be distributed to the state chapter of Alpha Kappa
1105 Alpha Sorority or Alpha Phi Alpha Fraternity, as appropriate.
1106 However, upon the request of a local chapter of Alpha Phi Alpha
1107 Fraternity, the state chapter of Alpha Phi Alpha Fraternity shall



1108 distribute to the local chapter an amount equal to the fees
1109 generated by the purchase of the distinctive license tags by
1110 members of the local chapter of Alpha Phi Alpha Fraternity.

1111 (b) One Dollar (\$1.00) of each additional fee collected
1112 on the distinctive license tags shall be deposited into the
1113 Mississippi Fire Fighter's Memorial Burn Center Fund created
1114 pursuant to Section 7-9-70.

1115 (c) Two Dollars (\$2.00) of each additional fee
1116 collected on distinctive license tags issued pursuant to this
1117 section shall be deposited to the credit of the State Highway Fund
1118 to be expended solely for the repair, maintenance, construction or
1119 reconstruction of highways.

1120 (5) A regular license tag must be properly displayed as
1121 required by law until replaced by a distinctive license tag under
1122 this section. The regular license tag must be surrendered to the
1123 tax collector upon issuance of the distinctive license tag under
1124 this section. The tax collector shall issue up to two (2) month
1125 and year license decals for each distinctive license tag issued
1126 under this section, which will expire the same month and year as
1127 the license tag.

1128 (6) In the case of loss or theft of a distinctive license
1129 tag issued under this section, the owner may make application and
1130 affidavit for a replacement distinctive license tag as provided by
1131 Section 27-19-37. The fee for a replacement distinctive license
1132 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1133 such application and affidavit shall be entitled to retain and
1134 deposit into the county general fund five percent (5%) of the fee
1135 for such replacement license tag and the remainder shall be
1136 distributed in the same manner as funds from the sale of regular
1137 distinctive license tags issued under this section.

1138 **SECTION 14.** Section 27-19-56.41, Mississippi Code of 1972,
1139 is amended as follows:



1140 27-19-56.41. (1) Any owner of a motor vehicle who is a
1141 member of any society such as academic, professional, honorary,
1142 Masonic, or so-called Greek letter fraternities or sororities, or
1143 similar organization whether of a local or connectional character
1144 that is established under Section 37-111-1 et seq., upon payment
1145 of the road and bridge privilege taxes, ad valorem taxes and
1146 registration fees as prescribed by law for private carriers of
1147 passengers, pickup trucks and other noncommercial motor vehicles,
1148 and upon payment of an additional fee in the amount provided in
1149 subsection (3) of this section, shall be issued a distinctive
1150 license tag for any motor vehicle registered in his name
1151 identifying such person as a member of such a society or
1152 organization. The distinctive license tags so issued shall be of
1153 such color and design as the State Tax Commission may prescribe
1154 and shall consist of such letters or numbers, or both, as may be
1155 necessary to distinguish each license tag.

1156 (2) Application for the distinctive license tags authorized
1157 by this section shall be made to the county tax collector on forms
1158 prescribed by the State Tax Commission. The application and the
1159 additional fee imposed under subsection (3) of this section, less
1160 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1161 shall be remitted to the State Tax Commission on a monthly basis
1162 as prescribed by the commission. The portion of the additional
1163 fee retained by the tax collector shall be deposited into the
1164 county general fund.

1165 (3) Beginning with any registration year commencing on or
1166 after July 1, 2002, any person applying for a distinctive license
1167 tag under this section shall pay an additional fee in the amount
1168 of Thirty Dollars (\$30.00) for each distinctive license tag
1169 applied for under this section, which shall be in addition to all
1170 other taxes and fees. The additional fee paid shall be for a
1171 period of time to run concurrent with the vehicle's established
1172 license tag year. The additional fee is due and payable at the



1173 time the original application is made for a distinctive license
1174 tag under this section and thereafter annually at the time of
1175 renewal registration as long as the owner retains the distinctive
1176 license tag. If the owner does not wish to retain the distinctive
1177 license tag, he must surrender it to the local county tax
1178 collector.

1179 (4) The State Tax Commission shall deposit all fees into the
1180 State Treasury on the day collected. At the end of each month,
1181 the State Tax Commission shall certify to the State Treasurer the
1182 total fees collected under this section from the issuance of the
1183 distinctive license tags issued under this section. The State
1184 Treasurer shall distribute such collections as follows:

1185 (a) Twenty-four Dollars (\$24.00) of each additional fee
1186 collected on distinctive license tags issued pursuant to this
1187 section shall be to the state chapter of the organization for
1188 which a distinctive license tag was issued to a member of such
1189 organization.

1190 (b) One Dollar (\$1.00) of each additional fee collected
1191 on distinctive license tags issued pursuant to this section shall
1192 be deposited into the Mississippi Fire Fighter's Memorial Burn
1193 Center Fund created pursuant to Section 7-9-70.

1194 (c) Two Dollars (\$2.00) of each additional fee
1195 collected on distinctive license tags issued pursuant to this
1196 section shall be deposited to the credit of the State Highway Fund
1197 to be expended solely for the repair, maintenance, construction or
1198 reconstruction of highways.

1199 (d) One Dollar (\$1.00) of each additional fee collected
1200 on distinctive license tags issued pursuant to this section shall
1201 be deposited to the credit of the special fund created in Section
1202 27-19-44.2.

1203 (5) A regular license tag must be properly displayed as
1204 required by law until replaced by a distinctive license tag issued
1205 under this section. The regular license tag must be surrendered



1206 to the tax collector upon issuance of the distinctive license tag
1207 under this section. The tax collector shall issue up to two (2)
1208 license decals for each distinctive license tag issued under this
1209 section, which will expire the same month and year as the regular
1210 license tag.

1211 (6) In the case of loss or theft of a distinctive license
1212 tag issued under this section, the owner may make application and
1213 affidavit for a replacement distinctive license tag as provided by
1214 Section 27-19-37. The fee for a replacement distinctive license
1215 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1216 such application and affidavit shall be entitled to retain and
1217 deposit in the county general fund five percent (5%) of the fee
1218 for such replacement license tag and the remainder shall be
1219 distributed in the same manner as funds from the sale of regular
1220 distinctive license tags issued under this section.

1221 **SECTION 15.** Section 27-19-56.58, Mississippi Code of 1972,
1222 is amended as follows:

1223 27-19-56.58. (1) Any owner of a motor vehicle who is a
1224 resident of this state and who is a member or supporter of Delta
1225 Sigma Theta Sorority, upon payment of the road and bridge
1226 privilege taxes, ad valorem taxes and registration fees as
1227 prescribed by law for private carriers of passengers, pickup
1228 trucks and other noncommercial motor vehicles, and upon payment of
1229 an additional fee in the amount provided in subsection (3) of this
1230 section, shall be issued a distinctive license tag for any motor
1231 vehicle registered in his name identifying such person as a member
1232 or supporter of such organization. The distinctive license tags
1233 so issued shall display the Greek letters of the organization,
1234 shall be of such color and design as the State Tax Commission may
1235 prescribe, and shall consist of such letters or numbers, or both,
1236 as may be necessary to distinguish each license tag.

1237 (2) Application for the distinctive license tags authorized
1238 by this section shall be made to the county tax collector on forms



1239 prescribed by the State Tax Commission. The application and the
1240 additional fee imposed under subsection (3) of this section, less
1241 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1242 shall be remitted to the State Tax Commission on a monthly basis
1243 as prescribed by the commission. The portion of the additional
1244 fee retained by the tax collector shall be deposited into the
1245 county general fund.

1246 (3) Beginning with any registration year commencing on or
1247 after July 1, 2002, any person applying for a distinctive license
1248 tag under this section shall pay an additional fee in the amount
1249 of Thirty Dollars (\$30.00) for each distinctive license tag
1250 applied for under this section, which shall be in addition to all
1251 other taxes and fees. The additional fee paid shall be for a
1252 period of time to run concurrent with the vehicle's established
1253 license tag year. The additional fee is due and payable at the
1254 time the original application is made for a distinctive license
1255 tag under this section and thereafter annually at the time of
1256 renewal registration as long as the owner retains the distinctive
1257 license tag. If the owner does not wish to retain the distinctive
1258 license tag, he must surrender it to the local county tax
1259 collector.

1260 (4) The State Tax Commission shall deposit all fees into the
1261 State Treasury on the day collected. At the end of each month,
1262 the State Tax Commission shall certify to the State Treasurer the
1263 total fees collected under this section from the issuance of the
1264 distinctive license tags issued under this section. The State
1265 Treasurer shall distribute such collections as follows:

1266 (a) Twenty-four Dollars (\$24.00) of each additional fee
1267 collected on distinctive license tags issued pursuant to this
1268 section shall be distributed to the State Chapter of Delta Sigma
1269 Theta Sorority.

1270 (b) One Dollar (\$1.00) of each additional fee collected
1271 on distinctive license tags issued pursuant to this section shall



1272 be deposited into the Mississippi Fire Fighter's Memorial Burn
1273 Center Fund created pursuant to Section 7-9-70.

1274 (c) Two Dollars (\$2.00) of each additional fee
1275 collected on distinctive license tags issued pursuant to this
1276 section shall be deposited to the credit of the State Highway Fund
1277 to be expended solely for the repair, maintenance, construction or
1278 reconstruction of highways.

1279 (d) One Dollar (\$1.00) of each additional fee collected
1280 on distinctive license tags issued pursuant to this section shall
1281 be deposited to the credit of the special fund created in Section
1282 27-19-44.2.

1283 (5) A regular license tag must be properly displayed as
1284 required by law until replaced by a distinctive license tag under
1285 this section. The regular license tag must be surrendered to the
1286 tax collector upon issuance of the distinctive license tag under
1287 this section. The tax collector shall issue up to two (2) license
1288 decals for each distinctive license tag issued under this section,
1289 which will expire the same month and year as the regular license
1290 tag.

1291 (6) In the case of loss or theft of a distinctive license
1292 tag issued under this section, the owner may make application and
1293 affidavit for a replacement distinctive license tag as provided by
1294 Section 27-19-37. The fee for a replacement distinctive license
1295 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1296 such application and affidavit shall be entitled to retain and
1297 deposit into the county general fund five percent (5%) of the fee
1298 for such replacement license tag and the remainder shall be
1299 distributed in the same manner as funds from the sale of regular
1300 distinctive license tags issued under this section.

1301 **SECTION 16.** Section 27-19-56.67, Mississippi Code of 1972,
1302 is amended as follows:

1303 27-19-56.67. (1) Any owner of a motor vehicle who is a
1304 resident of this state and who is a member or supporter of Omega



1305 Psi Phi Fraternity, upon payment of the road and bridge privilege
1306 taxes, ad valorem taxes and registration fees as prescribed by law
1307 for private carriers of passengers, pickup trucks and other
1308 noncommercial motor vehicles, and upon payment of an additional
1309 fee in the amount provided in subsection (3) of this section,
1310 shall be issued a distinctive license tag for any motor vehicle
1311 registered in his name identifying such person as a member or
1312 supporter of such organization. The distinctive license tags so
1313 issued shall display the Greek letters of the organization, shall
1314 be of such color and design as the State Tax Commission may
1315 prescribe, and shall consist of such letters or numbers, or both,
1316 as may be necessary to distinguish each license tag.

1317 (2) Application for the distinctive license tags authorized
1318 by this section shall be made to the county tax collector on forms
1319 prescribed by the State Tax Commission. The application and the
1320 additional fee imposed under subsection (3) of this section, less
1321 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1322 shall be remitted to the State Tax Commission on a monthly basis
1323 as prescribed by the commission. The portion of the additional
1324 fee retained by the tax collector shall be deposited into the
1325 county general fund.

1326 (3) Beginning with any registration year commencing on or
1327 after July 1, 2002, any person applying for a distinctive license
1328 tag under this section shall pay an additional fee in the amount
1329 of Thirty Dollars (\$30.00) for each distinctive license tag
1330 applied for under this section, which shall be in addition to all
1331 other taxes and fees. The additional fee paid shall be for a
1332 period of time to run concurrent with the vehicle's established
1333 license tag year. The additional fee is due and payable at the
1334 time the original application is made for a distinctive license
1335 tag under this section and thereafter annually at the time of
1336 renewal registration as long as the owner retains the distinctive
1337 license tag. If the owner does not wish to retain the distinctive



1338 license tag, he must surrender it to the local county tax
1339 collector.

1340 (4) The State Tax Commission shall deposit all fees into the
1341 State Treasury on the day collected. At the end of each month,
1342 the State Tax Commission shall certify to the State Treasurer the
1343 total fees collected under this section from the issuance of the
1344 distinctive license tags issued under this section. The State
1345 Treasurer shall distribute such collections as follows:

1346 (a) Twenty-four Dollars (\$24.00) of each additional fee
1347 collected on distinctive license tags issued pursuant to this
1348 section shall be distributed to the State Chapter of Omega Psi Phi
1349 Fraternity.

1350 (b) One Dollar (\$1.00) of each additional fee collected
1351 on distinctive license tags issued pursuant to this section shall
1352 be deposited into the Mississippi Fire Fighter's Memorial Burn
1353 Center Fund created pursuant to Section 7-9-70.

1354 (c) Two Dollars (\$2.00) of each additional fee
1355 collected on distinctive license tags issued pursuant to this
1356 section shall be deposited to the credit of the State Highway Fund
1357 to be expended solely for the repair, maintenance, construction or
1358 reconstruction of highways.

1359 (d) One Dollar (\$1.00) of each additional fee collected
1360 on distinctive license tags issued pursuant to this section shall
1361 be deposited to the credit of the special fund created in Section
1362 27-19-44.2.

1363 (5) A regular license tag must be properly displayed as
1364 required by law until replaced by a distinctive license tag under
1365 this section. The regular license tag must be surrendered to the
1366 tax collector upon issuance of the distinctive license tag under
1367 this section. The tax collector shall issue up to two (2) license
1368 decals for each distinctive license tag issued under this section,
1369 which will expire the same month and year as the regular license
1370 tag.



1371 (6) In the case of loss or theft of a distinctive license
1372 tag issued under this section, the owner may make application and
1373 affidavit for a replacement distinctive license tag as provided by
1374 Section 27-19-37. The fee for a replacement distinctive license
1375 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1376 such application and affidavit shall be entitled to retain and
1377 deposit into the county general fund five percent (5%) of the fee
1378 for such replacement license tag and the remainder shall be
1379 distributed in the same manner as funds from the sale of regular
1380 distinctive license tags issued under this section.

1381 **SECTION 17.** (1) Notwithstanding any other provision of law
1382 to the contrary, fees collected from the issuance of distinctive
1383 or special license tags under this chapter which are designated
1384 for deposit into the Mississippi Fire Fighter's Memorial Burn
1385 Center Fund created pursuant to Section 7-9-70, shall be placed
1386 into an interest bearing escrow account until the Attorney General
1387 requests the State Tax Commission to release such funds. The
1388 Attorney General shall not request the release of such funds until
1389 he is satisfied that there is proper accountability for the
1390 expenditure of the funds by Mississippi Fire Fighter's Memorial
1391 Burn Center.

1392 (2) The Mississippi Fire Fighter's Memorial Burn Center
1393 shall file an annual report with the Secretary of the Senate and
1394 the Clerk of the House of Representatives not later than January
1395 10 of each year, describing the expenditure of funds received by
1396 the burn center from fees collected from the issuance of
1397 distinctive or special license tags under this chapter.

1398 **SECTION 18.** (1) Notwithstanding any other provision of law
1399 to the contrary, beginning with any registration year commencing
1400 on or after January 1, 2004, an additional fee of One Dollar
1401 (\$1.00) is imposed for any distinctive or special license tag or
1402 plate authorized under this chapter regardless of whether such a
1403 distinctive or special license tag or plate was authorized before



1404 or after the effective date of this act. The proceeds collected
1405 from the additional fee imposed under this section shall be
1406 deposited into the special fund created under Section
1407 27-19-56.69(8).

1408 (2) The fee imposed under this section shall be in addition
1409 to any other fee imposed under this chapter for a distinctive or
1410 special license tag or plate.

1411 (3) The provisions of this section shall not apply to
1412 distinctive or special license tags or plates:

1413 (a) Which are issued under Sections 27-19-46, 27-19-51,
1414 27-19-53, 27-19-54, 27-19-56.5, 27-19-56.12, 27-19-56.13,
1415 27-19-56.33, 27-19-56.36, 27-19-56.38, 27-19-56.42, 27-19-56.48,
1416 27-19-56.49, 27-19-56.50, 27-19-56.51, or 27-19-56.62; or

1417 (b) For which no additional fee is required to be paid.

1418 **SECTION 19.** Section 17 of this act shall take effect and be
1419 in force from and after its passage. The remainder of this act
1420 shall take effect and be in force from and after July 1, 2003.

