

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

To: Ways and Means

HOUSE BILL NO. 940
(As Passed the House)

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; TO AMEND SECTIONS 27-19-56.10 AND 49-15-17,
66 MISSISSIPPI CODE OF 1972, TO REVISE THE DISPOSITION OF THE
67 PROCEEDS COLLECTED FROM THE ISSUANCE OF CERTAIN DISTINCTIVE
68 LICENSE TAGS DISPLAYING EMBLEMS DESIGNED BY THE DEPARTMENT OF
69 WILDLIFE, FISHERIES AND PARKS; AND FOR RELATED PURPOSES.

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

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

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



94 thereof to be retained by the tax collector, shall be remitted to
95 the State Tax Commission on a monthly basis as prescribed by the
96 commission. The portion of the additional fee retained by the tax
97 collector shall be deposited into the county general fund.

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

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

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

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

125 (c) Two Dollars (\$2.00) of each additional fee
126 collected on special tags issued pursuant to this section shall be



127 deposited to the credit of the State Highway Fund to be expended
128 only for the repair, maintenance, construction or reconstruction
129 of highways.

130 (d) One Dollar (\$1.00) of each additional fee collected
131 on distinctive license tags issued pursuant to this section shall
132 be deposited to the credit of the special fund created in Section
133 27-19-44.2.

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

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

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



160 for each motor vehicle registered in his name identifying such
161 person as a supporter of the Mississippi Forestry Association.
162 The distinctive license tags so issued shall be of such color and
163 design as the State Tax Commission, with the advice of the
164 Mississippi Forestry Association, may prescribe, and shall consist
165 of such letters or numbers, or both, as may be necessary to
166 distinguish each license tag.

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

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

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



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

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

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

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

210 (d) One Dollar (\$1.00) of each additional fee collected
211 on distinctive license tags issued pursuant to this section shall
212 be deposited to the credit of the special fund created in Section
213 27-19-44.2.

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

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



226 such application and affidavit shall be entitled to retain and
227 deposit into the county general fund five percent (5%) of the fee
228 for such replacement license tag and the remainder shall be
229 distributed proportionately in the same manner as funds from the
230 sale of regular distinctive license tags issued under this
231 section.

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

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

254 (3) Beginning with any registration year commencing on or
255 after July 1, 2003, any person applying for a distinctive license
256 tag under this section shall pay an additional fee in the amount
257 of Thirty Dollars (\$30.00) for each distinctive license tag
258 applied for under this section, which shall be in addition to all



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

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

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

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

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

286 (d) One Dollar (\$1.00) of each additional fee collected
287 on distinctive license tags issued pursuant to this section shall
288 be deposited to the credit of the special fund created in Section
289 27-19-44.2.

290 (5) A regular license tag must be properly displayed as
291 required by law until replaced by a distinctive license tag under



292 this section. The regular license tag must be surrendered to the
293 tax collector upon issuance of the distinctive license tag under
294 this section. The tax collector shall issue up to two (2) license
295 decals for each distinctive license tag issued under this section,
296 which will expire the same month and year as the regular license
297 tag.

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

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

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



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

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

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



357 license tag, he must surrender it to the local county tax
358 collector.

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

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

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

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

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

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

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



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

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

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



423 (3) Beginning with any registration year commencing on or
424 after July 1, 2003, any person applying for a distinctive license
425 tag under this section shall pay an additional fee in the amount
426 of Thirty Dollars (\$30.00) for each distinctive license tag
427 applied for under this section, which shall be in addition to all
428 other taxes and fees. The additional fee paid shall be for a
429 period of time to run concurrent with the vehicle's established
430 license tag year. The additional fee is due and payable at the
431 time the original application is made for a distinctive license
432 tag under this section and thereafter annually at the time of
433 renewal registration as long as the owner retains the distinctive
434 license tag. If the owner does not wish to retain the distinctive
435 license tag, he must surrender it to the local county tax
436 collector.

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

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

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

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



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

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

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

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



488 design as the State Tax Commission, with the advice of the
489 Mississippi Golf Association, may prescribe, and shall consist of
490 such letters or numbers, or both, as may be necessary to
491 distinguish each license tag.

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

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

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



521 (a) Twenty-four Dollars (\$24.00) of each additional fee
522 collected on distinctive license tags issued pursuant to this
523 section shall be disbursed to the Mississippi Junior Golf
524 Foundation.

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

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

534 (d) One Dollar (\$1.00) of each additional fee collected
535 on distinctive license tags issued pursuant to this section shall
536 be deposited to the credit of the special fund created in Section
537 27-19-44.2.

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

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



554 sale of regular distinctive license tags issued under this
555 section.

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

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

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



587 time the original application is made for a distinctive license
588 tag under this section and thereafter annually at the time of
589 renewal registration as long as the owner retains the distinctive
590 license tag. If the owner does not wish to retain the distinctive
591 license tag, he must surrender it to the local county tax
592 collector.

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

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

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

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

611 (d) One Dollar (\$1.00) of each additional fee collected
612 on distinctive license tags issued pursuant to this section shall
613 be deposited to the credit of the special fund created in Section
614 27-19-44.2.

615 (5) A regular license tag must be properly displayed as
616 required by law until replaced by a distinctive license tag under
617 this section. The regular license tag must be surrendered to the
618 tax collector upon issuance of the distinctive license tag under
619 this section. The tax collector shall issue up to two (2) license



620 decals for each distinctive license tag issued under this section,
621 which will expire the same month and year as the regular license
622 tag.

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

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

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



653 otherwise required by law to be paid for the issuance of a regular
654 license plate for the vehicle. The special license plate shall be
655 of such color and design as the State Tax Commission may prescribe
656 and shall consist of such letters, numbers or both as may be
657 necessary to distinguish each license plate.

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

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

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

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



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

688 (a) Twenty-four Dollars (\$24.00) of each additional fee
689 collected on special license tags issued pursuant to this section
690 shall be deposited into the special fund created under Section
691 27-19-56.69(8).

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

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

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

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

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



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

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

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

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

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



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

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

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



784 terms of any agreement between the State Tax Commission and the
785 supplier of the distinctive license tags.

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

789 (c) The remainder of each additional fee collected on
790 distinctive license tags issued pursuant to this section shall be
791 deposited into the special fund created in subsection (8) of this
792 section.

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

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

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



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

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

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

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



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

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

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

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

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



882 (d) One Dollar (\$1.00) of each additional fee collected
883 on distinctive license tags issued pursuant to this section shall
884 be deposited to the credit of the special fund created in Section
885 27-19-44.2.

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

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

904 * * *

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

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



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

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

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

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



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

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

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

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

964 (d) One Dollar (\$1.00) of each additional fee collected
965 on distinctive license tags issued pursuant to this section shall
966 be deposited to the credit of the special fund created in Section
967 27-19-44.2.

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

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



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

986 * * *

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

989 27-19-56.66. (1) Any owner of a motor vehicle who is a
990 resident of this state, upon payment of the road and bridge
991 privilege taxes, ad valorem taxes and registration fees as
992 prescribed by law for private carriers of passengers, pickup
993 trucks and other noncommercial motor vehicles, and upon payment of
994 an additional fee in the amount provided in subsection (3) of this
995 section, shall be issued a distinctive license tag for any motor
996 vehicle registered in his name identifying such person as a
997 supporter of the Simpson County, Mississippi, School District.
998 The distinctive license tags so issued shall display the words
999 "Simpson County School District" and shall be of such color and
1000 design as the State Tax Commission, with the advice of the Simpson
1001 County, Mississippi, School District, may prescribe and shall
1002 consist of such letters or numbers, or both, as may be necessary
1003 to distinguish each license tag.

1004 (2) Application for the distinctive license tags authorized
1005 by this section shall be made to the county tax collector on forms
1006 prescribed by the State Tax Commission. The application and the
1007 additional fee imposed under subsection (3) of this section, less
1008 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1009 shall be remitted to the State Tax Commission on a monthly basis
1010 as prescribed by the commission. The portion of the additional
1011 fee retained by the tax collector shall be deposited into the
1012 county general fund.



1013 (3) Beginning with any registration year commencing on or
1014 after July 1, 2002, any person applying for a distinctive license
1015 tag under this section shall pay an additional fee in the amount
1016 of Thirty Dollars (\$30.00) for each distinctive license tag
1017 applied for under this section, which shall be in addition to all
1018 other taxes and fees. The additional fee paid shall be for a
1019 period of time to run concurrent with the vehicle's established
1020 license tag year. The additional fee is due and payable at the
1021 time the original application is made for a distinctive license
1022 tag under this section and thereafter annually at the time of
1023 renewal registration as long as the owner retains the distinctive
1024 license tag. If the owner does not wish to retain the distinctive
1025 license tag, he must surrender it to the local county tax
1026 collector.

1027 (4) The State Tax Commission shall deposit all fees into the
1028 State Treasury on the day collected. At the end of each month,
1029 the State Tax Commission shall certify to the State Treasurer the
1030 total fees collected under this section from the issuance of the
1031 distinctive license tags issued under this section. The State
1032 Treasurer shall distribute such collections as follows:

1033 (a) Twenty-four Dollars (\$24.00) of each additional fee
1034 collected on distinctive license tags issued pursuant to this
1035 section shall be deposited into the Mississippi Public Education
1036 Support Fund created under Section 37-61-37.

1037 (b) One Dollar (\$1.00) of each additional fee collected
1038 on distinctive license tags issued pursuant to this section shall
1039 be deposited into the Mississippi Fire Fighter's Memorial Burn
1040 Center Fund created pursuant to Section 7-9-70.

1041 (c) Two Dollars (\$2.00) of each additional fee
1042 collected on distinctive license tags issued pursuant to this
1043 section shall be deposited to the credit of the State Highway Fund
1044 to be expended solely for the repair, maintenance, construction or
1045 reconstruction of highways.



1046 (d) One Dollar (\$1.00) of each additional fee collected
1047 on distinctive license tags issued pursuant to this section shall
1048 be deposited to the credit of the special fund created in Section
1049 27-19-44.2.

1050 (5) A regular license tag must be properly displayed as
1051 required by law until replaced by a distinctive license tag under
1052 this section. The regular license tag must be surrendered to the
1053 tax collector upon issuance of the distinctive license tag under
1054 this section. The tax collector shall issue up to two (2) license
1055 decals for each distinctive license tag issued under this section,
1056 which will expire the same month and year as the regular license
1057 tag.

1058 (6) In the case of loss or theft of a distinctive license
1059 tag issued under this section, the owner may make application and
1060 affidavit for a replacement distinctive license tag as provided by
1061 Section 27-19-37. The fee for a replacement distinctive license
1062 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1063 such application and affidavit shall be entitled to retain and
1064 deposit into the county general fund five percent (5%) of the fee
1065 for such replacement license tag and the remainder shall be
1066 distributed in the same manner as funds from the sale of regular
1067 distinctive license tags issued under this section.

1068 * * *

1069 **SECTION 13.** Section 27-19-56.22, Mississippi Code of 1972,
1070 is amended as follows:

1071 27-19-56.22. (1) Any owner of a motor vehicle who is a
1072 resident of this state and who is a member of Alpha Kappa Alpha
1073 sorority or Alpha Phi Alpha fraternity, upon payment of the road
1074 and bridge privilege taxes, ad valorem taxes and registration fees
1075 as prescribed by law for private carriers of passengers, pickup
1076 trucks and other noncommercial motor vehicles, and upon payment of
1077 an additional fee in the amount of Thirty Dollars (\$30.00), shall
1078 be issued a distinctive license tag for each motor vehicle



1079 registered in his name identifying such person as a member or
1080 supporter of such organization. The distinctive license tags so
1081 issued shall display the Greek letter of the organization and
1082 shall be of such color and design as the State Tax Commission may
1083 prescribe, and shall consist of such letters or numbers, or both,
1084 as may be necessary to distinguish each license tag.

1085 (2) Application for the distinctive license tags authorized
1086 by this section shall be made to the county tax collector on forms
1087 prescribed by the State Tax Commission. Applicants for an Alpha
1088 Phi Alpha distinctive license tag must present either a current or
1089 past Alpha Phi Alpha membership card or documentation signed by
1090 the president of the local chapter of Alpha Phi Alpha in which the
1091 county is located verifying that the applicant is a member of
1092 Alpha Phi Alpha Fraternity. The application and the additional
1093 fee imposed under subsection (1) of this section, less Two Dollars
1094 (\$2.00) to be retained by the tax collector, shall be remitted to
1095 the State Tax Commission on a monthly basis as prescribed by the
1096 commission. The portion of the additional fee retained by the tax
1097 collector shall be deposited into the county general fund.

1098 (3) The distinctive license tag shall be issued for a
1099 one-year period. The additional annual fee shall be due and
1100 payable at the time of renewal registration.

1101 (4) The State Tax Commission shall deposit all fees into the
1102 State Treasury on the day collected. At the end of each month,
1103 the State Tax Commission shall certify the total fees collected
1104 under this section to the State Treasurer who shall distribute
1105 such collections as follows:

1106 (a) Twenty-five Dollars (\$25.00) of each additional fee
1107 collected on the distinctive license tags issued pursuant to this
1108 section shall be distributed to the state chapter of Alpha Kappa
1109 Alpha Sorority or Alpha Phi Alpha Fraternity, as appropriate.
1110 However, upon the request of a local chapter of Alpha Phi Alpha
1111 Fraternity, the state chapter of Alpha Phi Alpha Fraternity shall



1112 distribute to the local chapter an amount equal to the fees
1113 generated by the purchase of the distinctive license tags by
1114 members of the local chapter of Alpha Phi Alpha Fraternity and by
1115 those members who purchased distinctive license tags by
1116 documentation signed by the president of the local chapter of
1117 Alpha Phi Alpha Fraternity in which the county is located.

1118 (b) One Dollar (\$1.00) of each additional fee collected
1119 on the distinctive license tags shall be deposited into the
1120 Mississippi Fire Fighter's Memorial Burn Center Fund created
1121 pursuant to Section 7-9-70.

1122 (c) Two Dollars (\$2.00) of each additional fee
1123 collected on distinctive license tags issued pursuant to this
1124 section shall be deposited to the credit of the State Highway Fund
1125 to be expended solely for the repair, maintenance, construction or
1126 reconstruction of highways.

1127 (5) A regular license tag must be properly displayed as
1128 required by law until replaced by a distinctive license tag under
1129 this section. The regular license tag must be surrendered to the
1130 tax collector upon issuance of the distinctive license tag under
1131 this section. The tax collector shall issue up to two (2) month
1132 and year license decals for each distinctive license tag issued
1133 under this section, which will expire the same month and year as
1134 the license tag.

1135 (6) In the case of loss or theft of a distinctive license
1136 tag issued under this section, the owner may make application and
1137 affidavit for a replacement distinctive license tag as provided by
1138 Section 27-19-37. The fee for a replacement distinctive license
1139 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1140 such application and affidavit shall be entitled to retain and
1141 deposit into the county general fund five percent (5%) of the fee
1142 for such replacement license tag and the remainder shall be
1143 distributed in the same manner as funds from the sale of regular
1144 distinctive license tags issued under this section.



1145 **SECTION 14.** Section 27-19-56.41, Mississippi Code of 1972,
1146 is amended as follows:

1147 27-19-56.41. (1) Any owner of a motor vehicle who is a
1148 member of any society such as academic, professional, honorary,
1149 Masonic, or so-called Greek letter fraternities or sororities, or
1150 similar organization whether of a local or connectional character
1151 that is established under Section 37-111-1 et seq., upon payment
1152 of the road and bridge privilege taxes, ad valorem taxes and
1153 registration fees as prescribed by law for private carriers of
1154 passengers, pickup trucks and other noncommercial motor vehicles,
1155 and upon payment of an additional fee in the amount provided in
1156 subsection (3) of this section, shall be issued a distinctive
1157 license tag for any motor vehicle registered in his name
1158 identifying such person as a member of such a society or
1159 organization. The distinctive license tags so issued shall be of
1160 such color and design as the State Tax Commission may prescribe
1161 and shall consist of such letters or numbers, or both, as may be
1162 necessary to distinguish each license tag.

1163 (2) Application for the distinctive license tags authorized
1164 by this section shall be made to the county tax collector on forms
1165 prescribed by the State Tax Commission. The application and the
1166 additional fee imposed under subsection (3) of this section, less
1167 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1168 shall be remitted to the State Tax Commission on a monthly basis
1169 as prescribed by the commission. The portion of the additional
1170 fee retained by the tax collector shall be deposited into the
1171 county general fund.

1172 (3) Beginning with any registration year commencing on or
1173 after July 1, 2002, any person applying for a distinctive license
1174 tag under this section shall pay an additional fee in the amount
1175 of Thirty Dollars (\$30.00) for each distinctive license tag
1176 applied for under this section, which shall be in addition to all
1177 other taxes and fees. The additional fee paid shall be for a



1178 period of time to run concurrent with the vehicle's established
1179 license tag year. The additional fee is due and payable at the
1180 time the original application is made for a distinctive license
1181 tag under this section and thereafter annually at the time of
1182 renewal registration as long as the owner retains the distinctive
1183 license tag. If the owner does not wish to retain the distinctive
1184 license tag, he must surrender it to the local county tax
1185 collector.

1186 (4) The State Tax Commission shall deposit all fees into the
1187 State Treasury on the day collected. At the end of each month,
1188 the State Tax Commission shall certify to the State Treasurer the
1189 total fees collected under this section from the issuance of the
1190 distinctive license tags issued under this section. The State
1191 Treasurer shall distribute such collections as follows:

1192 (a) Twenty-four Dollars (\$24.00) of each additional fee
1193 collected on distinctive license tags issued pursuant to this
1194 section shall be to the state chapter of the organization for
1195 which a distinctive license tag was issued to a member of such
1196 organization.

1197 (b) One Dollar (\$1.00) of each additional fee collected
1198 on distinctive license tags issued pursuant to this section shall
1199 be deposited into the Mississippi Fire Fighter's Memorial Burn
1200 Center Fund created pursuant to Section 7-9-70.

1201 (c) Two Dollars (\$2.00) of each additional fee
1202 collected on distinctive license tags issued pursuant to this
1203 section shall be deposited to the credit of the State Highway Fund
1204 to be expended solely for the repair, maintenance, construction or
1205 reconstruction of highways.

1206 (d) One Dollar (\$1.00) of each additional fee collected
1207 on distinctive license tags issued pursuant to this section shall
1208 be deposited to the credit of the special fund created in Section
1209 27-19-44.2.



1210 (5) A regular license tag must be properly displayed as
1211 required by law until replaced by a distinctive license tag issued
1212 under this section. The regular license tag must be surrendered
1213 to the tax collector upon issuance of the distinctive license tag
1214 under this section. The tax collector shall issue up to two (2)
1215 license decals for each distinctive license tag issued under this
1216 section, which will expire the same month and year as the regular
1217 license tag.

1218 (6) In the case of loss or theft of a distinctive license
1219 tag issued under this section, the owner may make application and
1220 affidavit for a replacement distinctive license tag as provided by
1221 Section 27-19-37. The fee for a replacement distinctive license
1222 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1223 such application and affidavit shall be entitled to retain and
1224 deposit in the county general fund five percent (5%) of the fee
1225 for such replacement license tag and the remainder shall be
1226 distributed in the same manner as funds from the sale of regular
1227 distinctive license tags issued under this section.

1228 **SECTION 15.** Section 27-19-56.58, Mississippi Code of 1972,
1229 is amended as follows:

1230 27-19-56.58. (1) Any owner of a motor vehicle who is a
1231 resident of this state and who is a member or supporter of Delta
1232 Sigma Theta Sorority, upon payment of the road and bridge
1233 privilege taxes, ad valorem taxes and registration fees as
1234 prescribed by law for private carriers of passengers, pickup
1235 trucks and other noncommercial motor vehicles, and upon payment of
1236 an additional fee in the amount provided in subsection (3) of this
1237 section, shall be issued a distinctive license tag for any motor
1238 vehicle registered in his name identifying such person as a member
1239 or supporter of such organization. The distinctive license tags
1240 so issued shall display the Greek letters of the organization,
1241 shall be of such color and design as the State Tax Commission may



1242 prescribe, and shall consist of such letters or numbers, or both,
1243 as may be necessary to distinguish each license tag.

1244 (2) Application for the distinctive license tags authorized
1245 by this section shall be made to the county tax collector on forms
1246 prescribed by the State Tax Commission. The application and the
1247 additional fee imposed under subsection (3) of this section, less
1248 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1249 shall be remitted to the State Tax Commission on a monthly basis
1250 as prescribed by the commission. The portion of the additional
1251 fee retained by the tax collector shall be deposited into the
1252 county general fund.

1253 (3) Beginning with any registration year commencing on or
1254 after July 1, 2002, any person applying for a distinctive license
1255 tag under this section shall pay an additional fee in the amount
1256 of Thirty Dollars (\$30.00) for each distinctive license tag
1257 applied for under this section, which shall be in addition to all
1258 other taxes and fees. The additional fee paid shall be for a
1259 period of time to run concurrent with the vehicle's established
1260 license tag year. The additional fee is due and payable at the
1261 time the original application is made for a distinctive license
1262 tag under this section and thereafter annually at the time of
1263 renewal registration as long as the owner retains the distinctive
1264 license tag. If the owner does not wish to retain the distinctive
1265 license tag, he must surrender it to the local county tax
1266 collector.

1267 (4) The State Tax Commission shall deposit all fees into the
1268 State Treasury on the day collected. At the end of each month,
1269 the State Tax Commission shall certify to the State Treasurer the
1270 total fees collected under this section from the issuance of the
1271 distinctive license tags issued under this section. The State
1272 Treasurer shall distribute such collections as follows:

1273 (a) Twenty-four Dollars (\$24.00) of each additional fee
1274 collected on distinctive license tags issued pursuant to this



1275 section shall be distributed to the State Chapter of Delta Sigma
1276 Theta Sorority.

1277 (b) One Dollar (\$1.00) of each additional fee collected
1278 on distinctive license tags issued pursuant to this section shall
1279 be deposited into the Mississippi Fire Fighter's Memorial Burn
1280 Center Fund created pursuant to Section 7-9-70.

1281 (c) Two Dollars (\$2.00) of each additional fee
1282 collected on distinctive license tags issued pursuant to this
1283 section shall be deposited to the credit of the State Highway Fund
1284 to be expended solely for the repair, maintenance, construction or
1285 reconstruction of highways.

1286 (d) One Dollar (\$1.00) of each additional fee collected
1287 on distinctive license tags issued pursuant to this section shall
1288 be deposited to the credit of the special fund created in Section
1289 27-19-44.2.

1290 (5) A regular license tag must be properly displayed as
1291 required by law until replaced by a distinctive license tag under
1292 this section. The regular license tag must be surrendered to the
1293 tax collector upon issuance of the distinctive license tag under
1294 this section. The tax collector shall issue up to two (2) license
1295 decals for each distinctive license tag issued under this section,
1296 which will expire the same month and year as the regular license
1297 tag.

1298 (6) In the case of loss or theft of a distinctive license
1299 tag issued under this section, the owner may make application and
1300 affidavit for a replacement distinctive license tag as provided by
1301 Section 27-19-37. The fee for a replacement distinctive license
1302 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1303 such application and affidavit shall be entitled to retain and
1304 deposit into the county general fund five percent (5%) of the fee
1305 for such replacement license tag and the remainder shall be
1306 distributed in the same manner as funds from the sale of regular
1307 distinctive license tags issued under this section.



1308 **SECTION 16.** Section 27-19-56.67, Mississippi Code of 1972,
1309 is amended as follows:

1310 27-19-56.67. (1) Any owner of a motor vehicle who is a
1311 resident of this state and who is a member or supporter of Omega
1312 Psi Phi Fraternity, upon payment of the road and bridge privilege
1313 taxes, ad valorem taxes and registration fees as prescribed by law
1314 for private carriers of passengers, pickup trucks and other
1315 noncommercial motor vehicles, and upon payment of an additional
1316 fee in the amount provided in subsection (3) of this section,
1317 shall be issued a distinctive license tag for any motor vehicle
1318 registered in his name identifying such person as a member or
1319 supporter of such organization. The distinctive license tags so
1320 issued shall display the Greek letters of the organization, shall
1321 be of such color and design as the State Tax Commission may
1322 prescribe, and shall consist of such letters or numbers, or both,
1323 as may be necessary to distinguish each license tag.

1324 (2) Application for the distinctive license tags authorized
1325 by this section shall be made to the county tax collector on forms
1326 prescribed by the State Tax Commission. The application and the
1327 additional fee imposed under subsection (3) of this section, less
1328 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1329 shall be remitted to the State Tax Commission on a monthly basis
1330 as prescribed by the commission. The portion of the additional
1331 fee retained by the tax collector shall be deposited into the
1332 county general fund.

1333 (3) Beginning with any registration year commencing on or
1334 after July 1, 2002, any person applying for a distinctive license
1335 tag under this section shall pay an additional fee in the amount
1336 of Thirty Dollars (\$30.00) for each distinctive license tag
1337 applied for under this section, which shall be in addition to all
1338 other taxes and fees. The additional fee paid shall be for a
1339 period of time to run concurrent with the vehicle's established
1340 license tag year. The additional fee is due and payable at the



1341 time the original application is made for a distinctive license
1342 tag under this section and thereafter annually at the time of
1343 renewal registration as long as the owner retains the distinctive
1344 license tag. If the owner does not wish to retain the distinctive
1345 license tag, he must surrender it to the local county tax
1346 collector.

1347 (4) The State Tax Commission shall deposit all fees into the
1348 State Treasury on the day collected. At the end of each month,
1349 the State Tax Commission shall certify to the State Treasurer the
1350 total fees collected under this section from the issuance of the
1351 distinctive license tags issued under this section. The State
1352 Treasurer shall distribute such collections as follows:

1353 (a) Twenty-four Dollars (\$24.00) of each additional fee
1354 collected on distinctive license tags issued pursuant to this
1355 section shall be distributed to the State Chapter of Omega Psi Phi
1356 Fraternity.

1357 (b) One Dollar (\$1.00) of each additional fee collected
1358 on distinctive license tags issued pursuant to this section shall
1359 be deposited into the Mississippi Fire Fighter's Memorial Burn
1360 Center Fund created pursuant to Section 7-9-70.

1361 (c) Two Dollars (\$2.00) of each additional fee
1362 collected on distinctive license tags issued pursuant to this
1363 section shall be deposited to the credit of the State Highway Fund
1364 to be expended solely for the repair, maintenance, construction or
1365 reconstruction of highways.

1366 (d) One Dollar (\$1.00) of each additional fee collected
1367 on distinctive license tags issued pursuant to this section shall
1368 be deposited to the credit of the special fund created in Section
1369 27-19-44.2.

1370 (5) A regular license tag must be properly displayed as
1371 required by law until replaced by a distinctive license tag under
1372 this section. The regular license tag must be surrendered to the
1373 tax collector upon issuance of the distinctive license tag under



1374 this section. The tax collector shall issue up to two (2) license
1375 decals for each distinctive license tag issued under this section,
1376 which will expire the same month and year as the regular license
1377 tag.

1378 (6) In the case of loss or theft of a distinctive license
1379 tag issued under this section, the owner may make application and
1380 affidavit for a replacement distinctive license tag as provided by
1381 Section 27-19-37. The fee for a replacement distinctive license
1382 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1383 such application and affidavit shall be entitled to retain and
1384 deposit into the county general fund five percent (5%) of the fee
1385 for such replacement license tag and the remainder shall be
1386 distributed in the same manner as funds from the sale of regular
1387 distinctive license tags issued under this section.

1388 **SECTION 17.** (1) Notwithstanding any other provision of law
1389 to the contrary, fees collected from the issuance of distinctive
1390 or special license tags under this chapter which are designated
1391 for deposit into the Mississippi Fire Fighter's Memorial Burn
1392 Center Fund created pursuant to Section 7-9-70, shall be placed
1393 into an interest bearing escrow account until the Attorney General
1394 requests the State Tax Commission to release such funds. The
1395 Attorney General shall not request the release of such funds until
1396 he is satisfied that there is proper accountability for the
1397 expenditure of the funds by Mississippi Fire Fighter's Memorial
1398 Burn Center.

1399 (2) The Mississippi Fire Fighter's Memorial Burn Center
1400 shall file an annual report with the Secretary of the Senate and
1401 the Clerk of the House of Representatives not later than January
1402 10 of each year, describing the expenditure of funds received by
1403 the burn center from fees collected from the issuance of
1404 distinctive or special license tags under this chapter.

1405 **SECTION 18.** (1) Notwithstanding any other provision of law
1406 to the contrary, beginning with any registration year commencing



1407 on or after January 1, 2004, an additional fee of One Dollar
1408 (\$1.00) is imposed for any distinctive or special license tag or
1409 plate authorized under this chapter regardless of whether such a
1410 distinctive or special license tag or plate was authorized before
1411 or after the effective date of this act. The proceeds collected
1412 from the additional fee imposed under this section shall be
1413 deposited into the special fund created under Section
1414 27-19-56.69(8).

1415 (2) The fee imposed under this section shall be in addition
1416 to any other fee imposed under this chapter for a distinctive or
1417 special license tag or plate.

1418 (3) The provisions of this section shall not apply to
1419 distinctive or special license tags or plates:

1420 (a) Which are issued under Sections 27-19-46, 27-19-51,
1421 27-19-53, 27-19-54, 27-19-56.5, 27-19-56.12, 27-19-56.13,
1422 27-19-56.33, 27-19-56.36, 27-19-56.38, 27-19-56.42, 27-19-56.48,
1423 27-19-56.49, 27-19-56.50, 27-19-56.51, or 27-19-56.62; or

1424 (b) For which no additional fee is required to be paid.

1425 **SECTION 19.** Section 27-19-56.10, Mississippi Code of 1972,
1426 is amended as follows:

1427 27-19-56.10. (1) Owners of motor vehicles upon complying
1428 with the motor vehicle laws relating to registration and licensing
1429 of motor vehicles, and upon payment of the road and bridge
1430 privilege taxes, ad valorem taxes and registration fees as
1431 prescribed by law for private carriers of passengers, pickup
1432 trucks and other noncommercial motor vehicles, and upon payment of
1433 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1434 shall be issued a special license tag which displays an emblem
1435 designed by the Department of Wildlife, Fisheries and Parks.

1436 (2) The Department of Wildlife, Fisheries and Parks shall
1437 design emblems which shall be displayed on the special license
1438 tag. The emblem shall be affixed during the production of the
1439 license tag.



1440 (3) Application for the special license tags shall be made
1441 to the county tax collector on forms prescribed by the State Tax
1442 Commission. The application and the additional fee, less five
1443 percent (5%) thereof to be retained by the tax collector, shall be
1444 remitted to the State Tax Commission on a monthly basis as
1445 prescribed by the commission. The portion of the additional fee
1446 retained by the tax collector shall be deposited into the county
1447 general fund.

1448 (4) The special license tag shall be issued for a one-year
1449 period. The additional annual fee shall be due and payable at the
1450 time of renewal registration.

1451 (5) The State Tax Commission shall deposit all fees into the
1452 State Treasury on the day received. At the end of each month, the
1453 State Tax Commission shall certify the total fees collected under
1454 this section to the State Treasurer who shall distribute such
1455 collections as follows:

1456 (a) Twenty Dollars (\$20.00) of each additional fee
1457 collected on special license tags issued pursuant to this section
1458 shall be deposited into the Wildlife Heritage Fund created
1459 pursuant to Section 49-5-77. However, such additional fees
1460 collected from the issuance of distinctive license tags from and
1461 after July 1, 2003, displaying an emblem depicting any salt water
1462 species shall be deposited into the Coastal Preserve Account in
1463 the Seafood Fund created pursuant to Section 49-15-17.

1464 (b) One Dollar (\$1.00) of each additional fee collected
1465 on special license tags shall be deposited into the Mississippi
1466 Fire Fighter's Memorial Burn Center Fund created pursuant to
1467 Section 7-9-70.

1468 (c) The remainder of each such additional fee shall be
1469 deposited to the credit of the State Highway Fund to be expended
1470 solely for the repair, maintenance, construction or reconstruction
1471 of highways.



1472 SECTION 20. Section 49-15-17, Mississippi Code of 1972, is
1473 amended as follows:

1474 49-15-17. (1) (a) All monies received or obtained by the
1475 commission under the provisions of this chapter shall be paid over
1476 by the commission to the State Treasurer and shall be deposited
1477 into the fund known as the "Seafood Fund." All revenues collected
1478 through the department, to include, but not limited to, commercial
1479 saltwater licenses and taxes, permits, fines and penalties, and
1480 confiscated catches, shall be deposited into the department
1481 operating account (Seafood Fund) and expended for the operation of
1482 the department, as authorized by the Legislature.

1483 (b) There is established a special account to be known
1484 as the "Artificial Reef Program Account" within the seafood fund.
1485 Any funds received from any public or private source for the
1486 purpose of promoting, constructing, monitoring or maintaining
1487 artificial reefs in the marine waters of the state or in federal
1488 waters adjacent to the marine waters of the state shall be
1489 credited to the account. Any unexpended funds remaining in the
1490 account at the end of the fiscal year shall not lapse into the
1491 seafood fund, but shall remain in the account. The department may
1492 expend any funds in the account, subject to appropriation by the
1493 Legislature, to accomplish the purpose of the account.

1494 (c) There is established a special account to be known
1495 as the "Coastal Preserve Account" within the seafood fund. Any
1496 funds received from any public or private source for the purpose
1497 of management, improvement and acquisition of coastal preserves in
1498 the state and money required to be deposited pursuant to Sections
1499 27-19-56.10 and 27-19-56.27, shall be credited to the account.
1500 Any unexpended funds remaining in the account at the end of the
1501 fiscal year shall not lapse into the seafood fund, but shall
1502 remain in the account. The department may expend any funds in the
1503 account, subject to appropriation by the Legislature, for the
1504 management, improvement and acquisition of coastal preserves.



1505 (2) The fund shall be treated as a special trust fund and
1506 interest earned on the principal shall be credited to the fund.

1507 (3) The secretary of the commission shall keep accurate
1508 reports of monies handled as a part of the permanent records of
1509 the commission, and the State Treasurer shall furnish the
1510 secretary of the commission such forms as may be needed, and the
1511 secretary shall account for such forms in his reports to the
1512 treasurer.

1513 **SECTION 21.** Section 17 of this act shall take effect and be
1514 in force from and after its passage. The remainder of this act
1515 shall take effect and be in force from and after July 1, 2003.

