

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

To: Ways and Means

HOUSE BILL NO. 940
(As Sent to Governor)

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 AUTHORIZE AN ADDITIONAL FEE FOR
43 DISTINCTIVE LICENSE TAGS AUTHORIZED UNDER THIS ACT AND OTHER STATE
44 LAWS; TO PROVIDE THAT THE PROCEEDS OF SUCH ADDITIONAL FEE SHALL BE
45 DEPOSITED INTO THE SPECIAL FUND CREATED UNDER SECTION 27-19-56.69,
46 MISSISSIPPI CODE OF 1972, TO BE USED FOR REPAIR AND RENOVATION OF
47 THE NEW CAPITOL, OLD CAPITOL, GOVERNOR'S MANSION AND WAR MEMORIAL
48 BUILDING; TO PROVIDE THAT FEES COLLECTED FROM THE ISSUANCE OF
49 DISTINCTIVE OR SPECIAL LICENSE TAGS WHICH ARE DESIGNATED FOR
50 DEPOSIT INTO THE MISSISSIPPI FIRE FIGHTER'S MEMORIAL BURN CENTER
51 FUND SHALL BE PLACED INTO AN INTEREST BEARING ESCROW ACCOUNT UNTIL
52 THE ATTORNEY GENERAL OF THE STATE OF MISSISSIPPI REQUESTS THE



53 STATE TAX COMMISSION TO RELEASE SUCH FUNDS; TO PROVIDE THAT THE
54 ATTORNEY GENERAL SHALL NOT REQUEST THE RELEASE OF SUCH FUNDS UNTIL
55 HE IS SATISFIED THAT THERE IS PROPER ACCOUNTABILITY FOR THE
56 EXPENDITURE OF THE FUNDS BY MISSISSIPPI FIRE FIGHTER'S MEMORIAL
57 BURN CENTER; TO PROVIDE THAT THE MISSISSIPPI FIRE FIGHTER'S
58 MEMORIAL BURN CENTER SHALL FILE AN ANNUAL REPORT WITH THE
59 SECRETARY OF THE SENATE AND THE CLERK OF THE HOUSE OF
60 REPRESENTATIVES NOT LATER THAN JANUARY 10 OF EACH YEAR, DESCRIBING
61 THE EXPENDITURE OF FUNDS RECEIVED BY THE BURN CENTER FROM FEES
62 COLLECTED FROM THE ISSUANCE OF DISTINCTIVE OR SPECIAL LICENSE
63 TAGS; TO AMEND SECTIONS 27-19-56.10 AND 49-15-17, MISSISSIPPI CODE
64 OF 1972, TO REVISE THE DISPOSITION OF THE PROCEEDS COLLECTED FROM
65 THE ISSUANCE OF CERTAIN DISTINCTIVE LICENSE TAGS DISPLAYING
66 EMBLEMS DESIGNED BY THE DEPARTMENT OF WILDLIFE, FISHERIES AND
67 PARKS; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO
68 MEMBERS OF THE UNITED STATES ARMY SPECIAL FORCES; TO AMEND SECTION
69 27-19-44, MISSISSIPPI CODE OF 1972, TO EXEMPT SUCH LICENSE TAG
70 FROM THE REQUIREMENT THAT A CERTAIN NUMBER OF DISTINCTIVE TAGS
71 MUST BE PURCHASED BEFORE SUCH TAGS MAY BE ISSUED; TO AUTHORIZE THE
72 STATE TAX COMMISSION TO PREPARE AND ISSUE DISTINCTIVE LICENSE TAGS
73 FOR CONSTABLES IF 100 OF SUCH TAGS WILL BE PURCHASED; TO AUTHORIZE
74 THE STATE TAX COMMISSION TO PREPARE AND ISSUE DISTINCTIVE LICENSE
75 TAGS AUTHORIZED FOR RETIRED MEMBERS OF THE MISSISSIPPI HIGHWAY
76 SAFETY PATROL IF 100 OF SUCH TAGS WILL BE PURCHASED; TO AUTHORIZE
77 THE ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR SUPPORTERS OF MEMBERS
78 OF THE ARMED FORCES WHO ARE CLASSIFIED AS MISSING IN ACTION OR
79 PERSONS WHO WERE PRISONERS OF WAR WHILE SERVING IN THE UNITED
80 STATES ARMED FORCES; TO AMEND SECTION 55-15-59, MISSISSIPPI CODE
81 OF 1972, TO MAKE IT CLEAR THAT AFTER COMPLETION OF THE MISSISSIPPI
82 VETERANS MONUMENT, MONEY IN THE MISSISSIPPI VETERANS MONUMENT
83 TRUST FUND SHALL BE UTILIZED BY THE MISSISSIPPI WAR VETERANS
84 MEMORIAL COMMISSION FOR MAINTENANCE OF THE VETERANS MONUMENT AND
85 MEMORIALS; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS
86 FOR SUPPORTERS OF THE MISSISSIPPI LOGGERS ASSOCIATION, INC.; TO
87 AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR SUPPORTERS
88 OF THE SONS OF CONFEDERATE VETERANS; TO AUTHORIZE THE ISSUANCE OF
89 DISTINCTIVE LICENSE TAGS FOR SUPPORTERS OF THE MISSISSIPPI SCUBA
90 DIVING ASSOCIATION, INC.; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE
91 LICENSE TAGS FOR SUPPORTERS OF MISSISSIPPI BLOOD SERVICES, INC.;
92 TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE PLATES FOR
93 MISSISSIPPIANS WHO ARE HONORABLY DISCHARGED VETERANS WHO SERVED IN
94 THE UNITED STATES ARMED FORCES DURING THE VIETNAM CONFLICT AND
95 WERE AWARDED A VIETNAM SERVICE RIBBON; TO AMEND SECTION
96 27-19-56.55, MISSISSIPPI CODE OF 1972, TO REVISE THE MANNER IN
97 WHICH THE FEE FOR THE DISTINCTIVE MOTOR VEHICLE LICENSE TAG
98 AUTHORIZED FOR RETIRED MEMBERS OF THE MISSISSIPPI HIGHWAY SAFETY
99 PATROL IS DISTRIBUTED; TO AMEND SECTION 27-19-56.71, MISSISSIPPI
100 CODE OF 1972, TO PROVIDE THAT A PORTION OF THE FEE FOR THE
101 DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR SUPPORTERS OF MOTHERS
102 AGAINST DRUNK DRIVING SHALL BE DISBURSED TO THE MISSISSIPPI OFFICE
103 OF MOTHERS AGAINST DRUNK DRIVING; TO AUTHORIZE THE ISSUANCE OF
104 DISTINCTIVE LICENSE TAGS FOR SUPPORTERS OF CAMPUS LIFE; TO AMEND
105 SECTIONS 27-19-56.5 AND 27-51-41, MISSISSIPPI CODE OF 1972, TO
106 PROVIDE THAT THE UNREMARIED SURVIVING SPOUSE OF A PURPLE HEART
107 MEDAL RECIPIENT SHALL BE ENTITLED TO EXEMPTION FROM MOTOR VEHICLE
108 AD VALOREM TAXES, PRIVILEGE TAXES AND OTHER TAXES AND FEES FOR ONE
109 PURPLE HEART DISTINCTIVE MOTOR VEHICLE LICENSE TAG; TO AUTHORIZE
110 THE ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR SUPPORTERS OF ST.
111 JUDE CHILDREN'S RESEARCH HOSPITAL; TO AUTHORIZE THE ISSUANCE OF
112 DISTINCTIVE LICENSE TAGS FOR FRIENDS OF THE MED; TO AUTHORIZE THE
113 ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR SUPPORTERS OF THE
114 MISSISSIPPI ARTS COMMISSION; TO IMPOSE AN ADDITIONAL FEE FOR
115 DISTINCTIVE LICENSE TAGS AUTHORIZED UNDER THIS ACT; TO AMEND
116 SECTION 27-19-56.70, MISSISSIPPI CODE OF 1972, TO REVISE THE
117 DISTRIBUTION OF PROCEEDS COLLECTED FROM THE ISSUANCE OF CHOOSE
118 LIFE DISTINCTIVE LICENSE TAGS; TO PROVIDE THAT ANY ENTITY



119 RECEIVING FUNDS THAT ARE DERIVED FROM FEES COLLECTED FROM THE
120 ISSUANCE OF DISTINCTIVE OR SPECIAL LICENSE TAGS SHALL NOT USE SUCH
121 FUNDS TO ATTEMPT TO INFLUENCE ANY LEGISLATION OR ANY POLITICAL
122 CAMPAIGN ON BEHALF OF OR IN OPPOSITION TO ANY CANDIDATE FOR PUBLIC
123 OFFICE; TO IMPOSE AN ADDITIONAL FEE FOR DISTINCTIVE LICENSE TAGS
124 AUTHORIZED IN THIS ACT; TO PROVIDE FOR THE DISTRIBUTION OF SUCH
125 ADDITIONAL FEES; AND FOR RELATED PURPOSES.

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

127 **SECTION 1.** (1) Any owner of a motor vehicle, who is a
128 member of the Mississippi Association of Realtors, upon complying
129 with the motor vehicle laws relating to registration and licensing
130 of motor vehicles, and upon payment of the road and bridge
131 privilege taxes, ad valorem taxes and registration fees as
132 prescribed by law for private carriers of passengers, pickup
133 trucks and other noncommercial motor vehicles, and upon payment of
134 an additional annual fee in the amount provided in subsection (3),
135 shall be issued a special license tag which displays the blue and
136 gold REALTOR trademark logo on the left side of the license tag.
137 The distinctive license tags so issued shall be of a color and
138 design as the State Tax Commission, with the advice of the
139 Mississippi Association of Realtors, may prescribe, and shall
140 consist of such letters or numbers, or both, as may be necessary
141 to distinguish each license tag.

142 (2) Application for the special license tag shall be made to
143 the county tax collector on forms prescribed by the State Tax
144 Commission. Proof of membership in the Mississippi Association of
145 Realtors shall be presented to the county tax collector at the
146 time of the application. An applicant's personal business card on
147 which the REALTOR trademark logo is also printed shall be accepted
148 as proof of membership in the Mississippi Association of Realtors.
149 The application and the additional fee, less Two Dollars (\$2.00)
150 thereof to be retained by the tax collector, shall be remitted to
151 the State Tax Commission on a monthly basis as prescribed by the
152 commission. The portion of the additional fee retained by the tax
153 collector shall be deposited into the county general fund.



154 (3) Beginning with any registration year commencing on or
155 after July 1, 2003, any person applying for a distinctive tag
156 under this section shall pay an additional fee in the amount of
157 Thirty Dollars (\$30.00) for each distinctive license tag applied
158 for under this section, which shall be in addition to all other
159 taxes and fees. The additional fee shall be for a period of time
160 to run concurrent with the vehicle's established license tag year.
161 The additional fee is due and payable at the time the original
162 application is made for distinctive license tags under this
163 section and thereafter annually at the time of renewal
164 registration as long as the owner retains the distinctive license
165 tag. If the owner does not wish to retain the distinctive license
166 tag or is no longer affiliated with the Mississippi Association of
167 Realtors, he must surrender it to the local county tax collector.

168 (4) The State Tax Commission shall deposit all fees into the
169 State Treasury on the day collected. At the end of each month,
170 the State Tax Commission shall certify the total fees collected
171 under this section to the State Treasurer who shall distribute
172 such collections as follows:

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

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

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



186 (d) One Dollar (\$1.00) of each additional fee collected
187 on distinctive license tags issued pursuant to this section shall
188 be deposited to the credit of the special fund created in Section
189 27-19-44.2.

190 (5) A regular license tag must be properly displayed as
191 required by law until replaced by a distinctive license tag under
192 this section. The regular license tag must be surrendered to the
193 tax collector upon issuance of the distinctive license tag under
194 this section. The tax collector shall issue a month and year
195 license decal for each distinctive license tag issued under this
196 section, which will expire the same month and year as the license
197 tag.

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

208 **SECTION 2.** (1) Any owner of a motor vehicle, who is a
209 resident of this state, upon complying with the motor vehicle laws
210 relating to registration and licensing of motor vehicles, and upon
211 payment of the road and bridge privilege taxes, ad valorem taxes
212 and registration fees as prescribed by law for private carriers of
213 passengers, pickup trucks and other noncommercial motor vehicles,
214 and upon payment of an additional annual fee in the amount
215 provided in subsection (3), shall be issued a special license tag
216 for each motor vehicle registered in his name identifying such
217 person as a supporter of the Mississippi Forestry Association.
218 The distinctive license tags so issued shall be of such color and



219 design as the State Tax Commission, with the advice of the
220 Mississippi Forestry Association, may prescribe, and shall consist
221 of such letters or numbers, or both, as may be necessary to
222 distinguish each license tag.

223 (2) Application for the distinctive license tags authorized
224 by this section shall be made to the county tax collector on forms
225 prescribed by the State Tax Commission. The application and the
226 additional fee imposed under subsection (3) of this section, less
227 Two Dollars (\$2.00) thereof to be retained by the tax collector,
228 shall be remitted to the State Tax Commission on a monthly basis
229 as prescribed by the commission. The portion of the additional
230 fee retained by the tax collector shall be deposited into the
231 county general fund.

232 (3) Beginning with any registration year commencing on or
233 after July 1, 2003, any person applying for a distinctive license
234 tag under this section shall pay an additional fee in the amount
235 of Thirty Dollars (\$30.00) for each distinctive license tag
236 applied for under this section, which shall be in addition to all
237 other taxes and fees. The additional fee paid shall be for a
238 period of time to run concurrent with the vehicle's established
239 license tag year. The additional fee is due and payable at the
240 time the original application is made for a distinctive license
241 tag under this section and thereafter annually at the time of
242 renewal registration as long as the owner retains the distinctive
243 license tag. If the owner does not wish to retain the distinctive
244 license tag, he must surrender it to the local county tax
245 collector.

246 (4) The State Tax Commission shall deposit all fees into the
247 State Treasury on the day collected. At the end of each month,
248 the State Tax Commission shall certify to the State Treasurer the
249 total fees collected under this section from the issuance of the
250 distinctive license tags issued under this section. The State
251 Treasurer shall distribute such collections as follows:



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

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

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

266 (d) One Dollar (\$1.00) of each additional fee collected
267 on distinctive license tags issued pursuant to this section shall
268 be deposited to the credit of the special fund created in Section
269 27-19-44.2.

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

277 (6) In the case of loss or theft of a distinctive license
278 tag issued under this section, the owner may make application and
279 affidavit for a replacement distinctive license tag as provided by
280 Section 27-19-37. The fee for a replacement distinctive license
281 tag shall be Ten Dollars (\$10.00). The tax collector receiving
282 such application and affidavit shall be entitled to retain and
283 deposit into the county general fund five percent (5%) of the fee
284 for such replacement license tag and the remainder shall be



285 distributed proportionately in the same manner as funds from the
286 sale of regular distinctive license tags issued under this
287 section.

288 **SECTION 3.** (1) Owners of motor vehicles upon complying with
289 the motor vehicle laws relating to registration and licensing of
290 motor vehicles, and upon payment of the road and bridge privilege
291 taxes, ad valorem taxes and registration fees as prescribed by law
292 for private carriers of passengers, pickup trucks and other
293 noncommercial motor vehicles, and upon payment of an additional
294 annual fee in the amount provided in subsection (3) of this
295 section, shall be entitled to a distinctive license tag that
296 demonstrates their support for the prevention of child abuse. The
297 tags shall be of such color and design as the State Tax Commission
298 prescribes subject to the approval of the Mississippi License Tag
299 Commission; however, each tag shall display the words "Stop Child
300 Abuse" and shall consist of such letters or numbers, or both, as
301 may be necessary to distinguish each license tag.

302 (2) Application for the distinctive license tags shall be
303 made to the county tax collector on forms prescribed by the State
304 Tax Commission. The application and the additional fee imposed
305 under subsection (3) of this section, less Two Dollars (\$2.00)
306 thereof to be retained by the tax collector, shall be remitted to
307 the State Tax Commission on a monthly basis as prescribed by the
308 commission. The portion of the additional fee retained by the tax
309 collector shall be deposited into the county general fund.

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



318 time the original application is made for a distinctive license
319 tag under this section and thereafter annually at the time of
320 renewal registration as long as the owner retains the distinctive
321 license tag. If the owner does not wish to retain the distinctive
322 license tag, he must surrender it to the local county tax
323 collector.

324 (4) The State Tax Commission shall deposit all fees into the
325 State Treasury on the day collected. At the end of each month,
326 the State Tax Commission shall certify the total fees collected
327 under this section to the State Treasurer who shall distribute
328 such collections as follows:

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

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

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

342 (d) One Dollar (\$1.00) of each additional fee collected
343 on distinctive license tags issued pursuant to this section shall
344 be deposited to the credit of the special fund created in Section
345 27-19-44.2.

346 (5) A regular license tag must be properly displayed as
347 required by law until replaced by a distinctive license tag under
348 this section. The regular license tag must be surrendered to the
349 tax collector upon issuance of the distinctive license tag under
350 this section. The tax collector shall issue up to two (2) license



351 decals for each distinctive license tag issued under this section,
352 which will expire the same month and year as the regular license
353 tag.

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

364 (7) There is established in the State Treasury a special
365 fund which shall consist of monies required to be deposited
366 therein under subsection (4) of this section. Monies in the
367 special fund, upon legislative appropriation, shall be expended by
368 the Mississippi Department of Human Services to help defray the
369 operational expenses of the Division of Family and Children's
370 Services at the county level. Unexpended amounts remaining in the
371 special fund at the end of the fiscal year shall not lapse into
372 the State General Fund, and any interest earned or investment
373 earnings on amounts in the special fund shall be deposited to the
374 credit of the special fund.

375 **SECTION 4.** (1) Any owner of a motor vehicle, who is a
376 resident of this state, upon complying with the motor vehicle laws
377 relating to registration and licensing of motor vehicles, and upon
378 payment of the road and bridge privilege taxes, ad valorem taxes
379 and registration fees as prescribed by law for private carriers of
380 passengers, pickup trucks and other noncommercial motor vehicles,
381 and upon payment of an additional annual fee in the amount
382 provided in subsection (3), shall be issued a special license tag
383 for each motor vehicle registered in his name identifying such



384 person as licensed by the State Board of Funeral Service. The
385 distinctive license tags so issued shall be of such color and
386 design as the State Tax Commission, with the advice of the State
387 Board of Funeral Service may prescribe, and shall consist of such
388 letters or numbers, or both, as may be necessary to distinguish
389 each license tag.

390 (2) Application for the distinctive license tags authorized
391 by this section shall be made to the county tax collector on forms
392 prescribed by the State Tax Commission. The applicant's license
393 by the State Board of Funeral Service shall be presented at that
394 time as proof of licensure by the board. The application and the
395 additional fee imposed under subsection (3) of this section, less
396 Two Dollars (\$2.00) thereof to be retained by the tax collector,
397 shall be remitted to the State Tax Commission on a monthly basis
398 as prescribed by the commission. The portion of the additional
399 fee retained by the tax collector shall be deposited into the
400 county general fund.

401 (3) Beginning with any registration year commencing on or
402 after July 1, 2003, any person applying for a distinctive license
403 tag under this section shall pay an additional fee in the amount
404 of Thirty Dollars (\$30.00) for each distinctive license tag
405 applied for under this section, which shall be in addition to all
406 other taxes and fees. The additional fee paid shall be for a
407 period of time to run concurrent with the vehicle's established
408 license tag year. The additional fee is due and payable at the
409 time the original application is made for a distinctive license
410 tag under this section and thereafter annually at the time of
411 renewal registration as long as the owner retains the distinctive
412 license tag. If the owner does not wish to retain the distinctive
413 license tag, he must surrender it to the local county tax
414 collector.

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



417 the State Tax Commission shall certify to the State Treasurer the
418 total fees collected under this section from the issuance of the
419 distinctive license tags issued under this section. The State
420 Treasurer shall distribute such collections as follows:

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

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

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

433 (d) One Dollar (\$1.00) of each additional fee collected
434 on distinctive license tags issued pursuant to this section shall
435 be deposited to the credit of the special fund created in Section
436 27-19-44.2.

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

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



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

455 **SECTION 5.** (1) Any owner of a motor vehicle, who is a
456 resident of this state, upon complying with the motor vehicle laws
457 relating to registration and licensing of motor vehicles, and upon
458 payment of the road and bridge privilege taxes, ad valorem taxes
459 and registration fees as prescribed by law for private carriers of
460 passengers, pickup trucks and other noncommercial motor vehicles,
461 and upon payment of an additional annual fee in the amount
462 provided in subsection (3) of this section, shall be issued a
463 special license tag for each motor vehicle registered in his name
464 identifying such person as a supporter of the Mississippi Nurses
465 Foundation. The distinctive license tags so issued shall be of
466 such color and design as the State Tax Commission, with the advice
467 of the Mississippi Nurses Association, may prescribe, and shall
468 consist of such letters or numbers, or both, as may be necessary
469 to distinguish each license tag.

470 (2) Application for the distinctive license tags authorized
471 by this section shall be made to the county tax collector on forms
472 prescribed by the State Tax Commission. The application and the
473 additional fee imposed under subsection (3) of this section, less
474 Two Dollars (\$2.00) thereof to be retained by the tax collector,
475 shall be remitted to the State Tax Commission on a monthly basis
476 as prescribed by the commission. The portion of the additional
477 fee retained by the tax collector shall be deposited into the
478 county general fund.

479 (3) Beginning with any registration year commencing on or
480 after July 1, 2003, any person applying for a distinctive license
481 tag under this section shall pay an additional fee in the amount
482 of Thirty Dollars (\$30.00) for each distinctive license tag



483 applied for under this section, which shall be in addition to all
484 other taxes and fees. The additional fee paid shall be for a
485 period of time to run concurrent with the vehicle's established
486 license tag year. The additional fee is due and payable at the
487 time the original application is made for a distinctive license
488 tag under this section and thereafter annually at the time of
489 renewal registration as long as the owner retains the distinctive
490 license tag. If the owner does not wish to retain the distinctive
491 license tag, he must surrender it to the local county tax
492 collector.

493 (4) The State Tax Commission shall deposit all fees into the
494 State Treasury on the day collected. At the end of each month,
495 the State Tax Commission shall certify to the State Treasurer the
496 total fees collected under this section from the issuance of the
497 distinctive license tags issued under this section. The State
498 Treasurer shall distribute such collections as follows:

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

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

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

511 (d) One Dollar (\$1.00) of each additional fee collected
512 on distinctive license tags issued pursuant to this section shall
513 be deposited to the credit of the special fund created in Section
514 27-19-44.2.



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

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

533 **SECTION 6.** (1) Any owner of a motor vehicle, who is a
534 resident of this state, upon complying with the motor vehicle laws
535 relating to registration and licensing of motor vehicles, and upon
536 payment of the road and bridge privilege taxes, ad valorem taxes
537 and registration fees as prescribed by law for private carriers of
538 passengers, pickup trucks and other noncommercial motor vehicles,
539 and upon payment of an additional annual fee in the amount
540 provided in subsection (3), shall be issued a special license tag
541 for each motor vehicle registered in his name identifying such
542 person as a supporter of the Mississippi Junior Golf Foundation.
543 The distinctive license tags so issued shall be of such color and
544 design as the State Tax Commission, with the advice of the
545 Mississippi Golf Association, may prescribe, and shall consist of
546 such letters or numbers, or both, as may be necessary to
547 distinguish each license tag.



548 (2) Application for the distinctive license tags authorized
549 by this section shall be made to the county tax collector on forms
550 prescribed by the State Tax Commission. The application and the
551 additional fee imposed under subsection (3) of this section, less
552 Two Dollars (\$2.00) thereof to be retained by the tax collector,
553 shall be remitted to the State Tax Commission on a monthly basis
554 as prescribed by the commission. The portion of the additional
555 fee retained by the tax collector shall be deposited into the
556 county general fund.

557 (3) Beginning with any registration year commencing on or
558 after July 1, 2003, any person applying for a distinctive license
559 tag under this section shall pay an additional fee in the amount
560 of Thirty Dollars (\$30.00) for each distinctive license tag
561 applied for under this section, which shall be in addition to all
562 other taxes and fees. The additional fee paid shall be for a
563 period of time to run concurrent with the vehicle's established
564 license tag year. The additional fee is due and payable at the
565 time the original application is made for a distinctive license
566 tag under this section and thereafter annually at the time of
567 renewal registration as long as the owner retains the distinctive
568 license tag. If the owner does not wish to retain the distinctive
569 license tag, he must surrender it to the local county tax
570 collector.

571 (4) The State Tax Commission shall deposit all fees into the
572 State Treasury on the day collected. At the end of each month,
573 the State Tax Commission shall certify to the State Treasurer the
574 total fees collected under this section from the issuance of the
575 distinctive license tags issued under this section. The State
576 Treasurer shall distribute such collections as follows:

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



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

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

590 (d) One Dollar (\$1.00) of each additional fee collected
591 on distinctive license tags issued pursuant to this section shall
592 be deposited to the credit of the special fund created in Section
593 27-19-44.2.

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

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

612 **SECTION 7.** (1) Any owner of a motor vehicle who is a
613 resident of this state, upon payment of the road and bridge



614 privilege taxes, ad valorem taxes and registration fees as
615 prescribed by law for private carriers of passengers, pickup
616 trucks and other noncommercial motor vehicles, and upon payment of
617 an additional fee in the amount provided in subsection (3) of this
618 section, shall be issued a distinctive license tag for each motor
619 vehicle registered in his name identifying such person as a
620 supporter of the Mississippi Association of Community Action
621 Agencies. The distinctive license tags so issued shall be of such
622 color and design as the State Tax Commission, with the advice of
623 the Mississippi Association of Community Action Agencies, may
624 prescribe and shall consist of such letters or numbers, or both,
625 as may be necessary to distinguish each license tag.

626 (2) Application for the distinctive license tags authorized
627 by this section shall be made to the county tax collector on forms
628 prescribed by the State Tax Commission. The application and the
629 additional fee imposed under subsection (3) of this section, less
630 Two Dollars (\$2.00) to be retained by the tax collector, shall be
631 remitted to the State Tax Commission on a monthly basis as
632 prescribed by the commission. The portion of the additional fee
633 retained by the tax collector shall be deposited into the county
634 general fund.

635 (3) Beginning with any registration year commencing on or
636 after July 1, 2003, any person applying for a distinctive license
637 tag under this section shall pay an additional fee in the amount
638 of Thirty Dollars (\$30.00) for each distinctive license tag
639 applied for under this section, which shall be in addition to all
640 other taxes and fees. The additional fee paid shall be for a
641 period of time to run concurrent with the vehicle's established
642 license tag year. The additional fee is due and payable at the
643 time the original application is made for a distinctive license
644 tag under this section and thereafter annually at the time of
645 renewal registration as long as the owner retains the distinctive
646 license tag. If the owner does not wish to retain the distinctive



647 license tag, he must surrender it to the local county tax
648 collector.

649 (4) The State Tax Commission shall deposit all fees into the
650 State Treasury on the day collected. At the end of each month,
651 the State Tax Commission shall certify the total fees collected
652 under this section to the State Treasurer who shall distribute
653 such collections as follows:

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

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

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

667 (d) One Dollar (\$1.00) of each additional fee collected
668 on distinctive license tags issued pursuant to this section shall
669 be deposited to the credit of the special fund created in Section
670 27-19-44.2.

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



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

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

691 27-19-56.63. (1) Upon application by any legal resident of
692 the State of Mississippi who is diabetic or who is an immediate
693 family member or caregiver of a person who is diabetic, the State
694 Tax Commission shall prepare and issue through the county tax
695 collectors a special license plate for not more than one (1)
696 vehicle that is registered in the applicant's name. The initial
697 application shall be accompanied by the certification of a
698 licensed physician that the applicant (a) meets the definition of
699 a diabetic as set forth in subsection (2) of this section, or (b)
700 is an immediate family member or caregiver of a person who meets
701 the definition of a diabetic as set forth in subsection (2) of
702 this section. For the purposes of this section, the term
703 "immediate family member" means the applicant's spouse, father or
704 mother, or a brother, sister or child of the applicant. Except as
705 otherwise provided, an applicant for the special license plate
706 shall not be required to pay any fee or charge for the issuance of
707 such license plate separate from or in addition to the road and
708 bridge privilege taxes, ad valorem taxes and registration fees
709 otherwise required by law to be paid for the issuance of a regular
710 license plate for the vehicle. The special license plate shall be
711 of such color and design as the State Tax Commission may prescribe



712 and shall consist of such letters, numbers or both as may be
713 necessary to distinguish each license plate.

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

718 (3) Application for the distinctive license tags authorized
719 by this section shall be made to the county tax collector on forms
720 prescribed by the State Tax Commission. The application and the
721 additional fee imposed under subsection (4) of this section, less
722 Two Dollars (\$2.00) thereof to be retained by the tax collector,
723 shall be remitted to the State Tax Commission on a monthly basis
724 as prescribed by the commission. The portion of the additional
725 fee retained by the tax collector shall be deposited into the
726 county general fund.

727 (4) Beginning with any registration year commencing on or
728 after July 1, 2003, any person other than a person who is diabetic
729 applying for a distinctive tag under this section shall pay an
730 additional fee in the amount of Thirty Dollars (\$30.00) for each
731 distinctive license tag applied for under this section, which
732 shall be in addition to all other taxes and fees. The additional
733 fee shall be for a period of time to run concurrent with the
734 vehicle's established license tag year. The additional fee is due
735 and payable at the time the original application is made for
736 distinctive license tags under this section and thereafter
737 annually at the time of renewal registration as long as the owner
738 retains the distinctive license tag.

739 (5) The State Tax Commission shall deposit all fees into the
740 State Treasury on the day collected. At the end of each month,
741 the State Tax Commission shall certify the total fees collected
742 under this section to the State Treasurer who shall distribute
743 such collections as follows:



744 (a) Twenty-four Dollars (\$24.00) of each additional fee
745 collected on special license tags issued pursuant to this section
746 shall be deposited into the special fund created under Section
747 27-19-56.69(8).

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

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

757 (d) One Dollar (\$1.00) of each additional fee collected
758 on distinctive license tags issued pursuant to this section shall
759 be deposited to the credit of the special fund created in Section
760 27-19-44.2.

761 (6) A regular license tag must be properly displayed as
762 required by law until replaced by a distinctive license tag under
763 this section. The regular license tag must be surrendered to the
764 tax collector upon issuance of the distinctive license tag under
765 this section. The tax collector shall issue a month and year
766 license decal for each distinctive license tag issued under this
767 section, which will expire the same month and year as the license
768 tag.

769 (7) In case of loss or theft of a distinctive license tag
770 issued under this section, the owner may make application and
771 affidavit for a replacement distinctive license tag as provided in
772 Section 27-19-37. The fee for a replacement distinctive license
773 tag shall be Ten Dollars (\$10.00). The tax collector receiving
774 such application and affidavit shall be entitled to retain and
775 deposit into the county general fund five percent (5%) of the fee
776 for such replacement license tag and the remainder shall be



777 distributed in the same manner as funds from the sale of regular
778 distinctive license tags issued under this section.

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

781 27-19-56.69. (1) The State Tax Commission may enter into
782 agreements for the purchase of distinctive National Association
783 for Stock Car Auto Racing ("NASCAR") theme license tags. The
784 State Tax Commission may enter into any agreement with the
785 supplier of such distinctive license tags, or other entity,
786 necessary to carry out the purposes of this section. The
787 distinctive license tags shall be of such design as the supplier
788 of the tags, with the advice of the State Tax Commission, may
789 prescribe.

790 (2) Any owner of a motor vehicle who is a resident of this
791 state, upon payment of the road and bridge privilege taxes, ad
792 valorem taxes and registration fees as prescribed by law for
793 private carriers of passengers, pickup trucks and other
794 noncommercial motor vehicles, and upon payment of an additional
795 fee in the amount provided in subsection (4) of this section,
796 shall be issued a distinctive license tag for each motor vehicle
797 registered in his name a distinctive license tag displaying NASCAR
798 themes.

799 (3) Application for the distinctive license tags authorized
800 by this section shall be made to the county tax collector on forms
801 prescribed by the State Tax Commission. The application and the
802 additional fee imposed under subsection (5) of this section, less
803 Two Dollars (\$2.00) thereof to be retained by the tax collector,
804 shall be remitted to the State Tax Commission on a monthly basis
805 as prescribed by the commission. The portion of the additional
806 fee retained by the tax collector shall be deposited into the
807 county general fund.

808 (4) Except as otherwise provided in this subsection (4),
809 beginning with any registration year commencing on or after July



810 1, 2002, any person applying for a distinctive license tag under
811 this section shall pay an additional fee in the amount of
812 Thirty-five Dollars (\$35.00) for each distinctive license tag
813 applied for under this section, which shall be in addition to all
814 other taxes and fees. However, for the first one hundred (100)
815 license tags issued displaying a particular NASCAR theme, the
816 State Tax Commission may establish an auction or similar procedure
817 for the purpose of determining the order in which such distinctive
818 license tags are sold and the amount of the additional fee for the
819 distinctive license tags which shall be due at the time the
820 original application is made for such a distinctive license tag,
821 and Thirty-five Dollars (\$35.00) thereafter annually at the time
822 of renewal registration. The additional fee paid shall be for a
823 period of time to run concurrent with the vehicle's established
824 license tag year. The additional fee is due and payable at the
825 time the original application is made for a distinctive license
826 tag under this section and thereafter annually at the time of
827 renewal registration as long as the owner retains the distinctive
828 license tag. If the owner does not wish to retain the distinctive
829 license tag, he must surrender it to the local county tax
830 collector.

831 (5) The State Tax Commission shall deposit all fees into the
832 State Treasury on the day collected. At the end of each month,
833 the State Tax Commission shall certify to the State Treasurer the
834 total fees collected under this section from the issuance of the
835 distinctive license tags issued under this section. The State
836 Treasurer shall distribute such collections as follows:

837 (a) A portion of each additional fee collected on
838 distinctive license tags issued pursuant to this section shall be
839 distributed to the supplier of the license tags according to the
840 terms of any agreement between the State Tax Commission and the
841 supplier of the distinctive license tags.



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

845 (c) The remainder of each additional fee collected on
846 distinctive license tags issued pursuant to this section shall be
847 deposited into the special fund created in subsection (8) of this
848 section.

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

857 (7) In the case of loss or theft of a distinctive license
858 tag issued under this section, the owner may make application and
859 affidavit for a replacement distinctive license tag as provided by
860 Section 27-19-37. The fee for a replacement distinctive license
861 tag shall be Ten Dollars (\$10.00). The tax collector receiving
862 such application and affidavit shall be entitled to retain and
863 deposit into the county general fund five percent (5%) of the fee
864 for such replacement license tag and the remainder shall be
865 distributed proportionately in the same manner as funds from the
866 sale of regular distinctive license tags issued under this
867 section.

868 (8) There is established in the State Treasury a special
869 fund which shall consist of monies required by law to be deposited
870 therein. Monies in the special fund, upon legislative
871 appropriation, may be expended by the Mississippi Department of
872 Archives and History for the purpose of paying the costs of repair
873 and renovation of the New Capitol, Old Capitol, Governor's Mansion
874 and War Memorial Building. Unexpended amounts remaining in the



875 special fund at the end of the fiscal year shall not lapse into
876 the State General Fund, and any interest earned or investment
877 earnings on amounts in the special fund shall be deposited to the
878 credit of the special fund.

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

881 27-19-56.64. (1) Any owner of a motor vehicle who is a
882 resident of this state, upon payment of the road and bridge
883 privilege taxes, ad valorem taxes and registration fees as
884 prescribed by law for private carriers of passengers, pickup
885 trucks and other noncommercial motor vehicles, and upon payment of
886 an additional fee in the amount provided in subsection (3) of this
887 section, shall be issued a distinctive license tag for any motor
888 vehicle registered in his name identifying such person as a
889 supporter of the Petal, Mississippi, School District. The
890 distinctive license tags so issued shall display the words "Petal
891 School District" and shall be of such color and design as the
892 State Tax Commission, with the advice of the Petal Education
893 Foundation, may prescribe and shall consist of such letters or
894 numbers, or both, as may be necessary to distinguish each license
895 tag.

896 (2) Application for the distinctive license tags authorized
897 by this section shall be made to the county tax collector on forms
898 prescribed by the State Tax Commission. The application and the
899 additional fee imposed under subsection (3) of this section, less
900 Two Dollars (\$2.00) thereof to be retained by the tax collector,
901 shall be remitted to the State Tax Commission on a monthly basis
902 as prescribed by the commission. The portion of the additional
903 fee retained by the tax collector shall be deposited into the
904 county general fund.

905 (3) Beginning with any registration year commencing on or
906 after July 1, 2002, any person applying for a distinctive license
907 tag under this section shall pay an additional fee in the amount



908 of Thirty Dollars (\$30.00) for each distinctive license tag
909 applied for under this section, which shall be in addition to all
910 other taxes and fees. The additional fee paid shall be for a
911 period of time to run concurrent with the vehicle's established
912 license tag year. The additional fee is due and payable at the
913 time the original application is made for a distinctive license
914 tag under this section and thereafter annually at the time of
915 renewal registration as long as the owner retains the distinctive
916 license tag. If the owner does not wish to retain the distinctive
917 license tag, he must surrender it to the local county tax
918 collector.

919 (4) The State Tax Commission shall deposit all fees into the
920 State Treasury on the day collected. At the end of each month,
921 the State Tax Commission shall certify to the State Treasurer the
922 total fees collected under this section from the issuance of the
923 distinctive license tags issued under this section. The State
924 Treasurer shall distribute such collections as follows:

925 (a) Twenty-four Dollars (\$24.00) of each additional fee
926 collected on distinctive license tags issued pursuant to this
927 section shall be distributed to the Petal Education Foundation.

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

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

937 (d) One Dollar (\$1.00) of each additional fee collected
938 on distinctive license tags issued pursuant to this section shall
939 be deposited to the credit of the special fund created in Section
940 27-19-44.2.



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

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

959 * * *

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

962 27-19-56.65. (1) Any owner of a motor vehicle who is a
963 resident of this state, upon payment of the road and bridge
964 privilege taxes, ad valorem taxes and registration fees as
965 prescribed by law for private carriers of passengers, pickup
966 trucks and other noncommercial motor vehicles, and upon payment of
967 an additional fee in the amount provided in subsection (3) of this
968 section, shall be issued a distinctive license tag for any motor
969 vehicle registered in his name identifying such person as a
970 supporter of the DeSoto County, Mississippi, School District. The
971 distinctive license tags so issued shall display the words "DeSoto
972 County School District" and shall be of such color and design as
973 the State Tax Commission, with the advice of the DeSoto County,



974 Mississippi, School District, may prescribe and shall consist of
975 such letters or numbers, or both, as may be necessary to
976 distinguish each license tag.

977 (2) Application for the distinctive license tags authorized
978 by this section shall be made to the county tax collector on forms
979 prescribed by the State Tax Commission. The application and the
980 additional fee imposed under subsection (3) of this section, less
981 Two Dollars (\$2.00) thereof to be retained by the tax collector,
982 shall be remitted to the State Tax Commission on a monthly basis
983 as prescribed by the commission. The portion of the additional
984 fee retained by the tax collector shall be deposited into the
985 county general fund.

986 (3) Beginning with any registration year commencing on or
987 after July 1, 2002, any person applying for a distinctive license
988 tag under this section shall pay an additional fee in the amount
989 of Thirty Dollars (\$30.00) for each distinctive license tag
990 applied for under this section, which shall be in addition to all
991 other taxes and fees. The additional fee paid shall be for a
992 period of time to run concurrent with the vehicle's established
993 license tag year. The additional fee is due and payable at the
994 time the original application is made for a distinctive license
995 tag under this section and thereafter annually at the time of
996 renewal registration as long as the owner retains the distinctive
997 license tag. If the owner does not wish to retain the distinctive
998 license tag, he must surrender it to the local county tax
999 collector.

1000 (4) The State Tax Commission shall deposit all fees into the
1001 State Treasury on the day collected. At the end of each month,
1002 the State Tax Commission shall certify to the State Treasurer the
1003 total fees collected under this section from the issuance of the
1004 distinctive license tags issued under this section. The State
1005 Treasurer shall distribute such collections as follows:



1006 (a) Twenty-four Dollars (\$24.00) of each additional fee
1007 collected on distinctive license tags issued pursuant to this
1008 section shall be deposited into the Mississippi Public Education
1009 Support Fund created under Section 37-61-37.

1010 (b) One Dollar (\$1.00) of each additional fee collected
1011 on distinctive license tags issued pursuant to this section shall
1012 be deposited into the Mississippi Fire Fighter's Memorial Burn
1013 Center Fund created pursuant to Section 7-9-70.

1014 (c) Two Dollars (\$2.00) of each additional fee
1015 collected on distinctive license tags issued pursuant to this
1016 section shall be deposited to the credit of the State Highway Fund
1017 to be expended solely for the repair, maintenance, construction or
1018 reconstruction of highways.

1019 (d) One Dollar (\$1.00) of each additional fee collected
1020 on distinctive license tags issued pursuant to this section shall
1021 be deposited to the credit of the special fund created in Section
1022 27-19-44.2.

1023 (5) A regular license tag must be properly displayed as
1024 required by law until replaced by a distinctive license tag under
1025 this section. The regular license tag must be surrendered to the
1026 tax collector upon issuance of the distinctive license tag under
1027 this section. The tax collector shall issue up to two (2) license
1028 decals for each distinctive license tag issued under this section,
1029 which will expire the same month and year as the regular license
1030 tag.

1031 (6) In the case of loss or theft of a distinctive license
1032 tag issued under this section, the owner may make application and
1033 affidavit for a replacement distinctive license tag as provided by
1034 Section 27-19-37. The fee for a replacement distinctive license
1035 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1036 such application and affidavit shall be entitled to retain and
1037 deposit into the county general fund five percent (5%) of the fee
1038 for such replacement license tag and the remainder shall be



1039 distributed in the same manner as funds from the sale of regular
1040 distinctive license tags issued under this section.

1041 * * *

1042 **SECTION 12.** Section 27-19-56.66, Mississippi Code of 1972,
1043 is amended as follows:

1044 27-19-56.66. (1) Any owner of a motor vehicle who is a
1045 resident of this state, upon payment of the road and bridge
1046 privilege taxes, ad valorem taxes and registration fees as
1047 prescribed by law for private carriers of passengers, pickup
1048 trucks and other noncommercial motor vehicles, and upon payment of
1049 an additional fee in the amount provided in subsection (3) of this
1050 section, shall be issued a distinctive license tag for any motor
1051 vehicle registered in his name identifying such person as a
1052 supporter of the Simpson County, Mississippi, School District.
1053 The distinctive license tags so issued shall display the words
1054 "Simpson County School District" and shall be of such color and
1055 design as the State Tax Commission, with the advice of the Simpson
1056 County, Mississippi, School District, may prescribe and shall
1057 consist of such letters or numbers, or both, as may be necessary
1058 to distinguish each license tag.

1059 (2) Application for the distinctive license tags authorized
1060 by this section shall be made to the county tax collector on forms
1061 prescribed by the State Tax Commission. The application and the
1062 additional fee imposed under subsection (3) of this section, less
1063 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1064 shall be remitted to the State Tax Commission on a monthly basis
1065 as prescribed by the commission. The portion of the additional
1066 fee retained by the tax collector shall be deposited into the
1067 county general fund.

1068 (3) Beginning with any registration year commencing on or
1069 after July 1, 2002, any person applying for a distinctive license
1070 tag under this section shall pay an additional fee in the amount
1071 of Thirty Dollars (\$30.00) for each distinctive license tag



1072 applied for under this section, which shall be in addition to all
1073 other taxes and fees. The additional fee paid shall be for a
1074 period of time to run concurrent with the vehicle's established
1075 license tag year. The additional fee is due and payable at the
1076 time the original application is made for a distinctive license
1077 tag under this section and thereafter annually at the time of
1078 renewal registration as long as the owner retains the distinctive
1079 license tag. If the owner does not wish to retain the distinctive
1080 license tag, he must surrender it to the local county tax
1081 collector.

1082 (4) The State Tax Commission shall deposit all fees into the
1083 State Treasury on the day collected. At the end of each month,
1084 the State Tax Commission shall certify to the State Treasurer the
1085 total fees collected under this section from the issuance of the
1086 distinctive license tags issued under this section. The State
1087 Treasurer shall distribute such collections as follows:

1088 (a) Twenty-four Dollars (\$24.00) of each additional fee
1089 collected on distinctive license tags issued pursuant to this
1090 section shall be deposited into the Mississippi Public Education
1091 Support Fund created under Section 37-61-37.

1092 (b) One Dollar (\$1.00) of each additional fee collected
1093 on distinctive license tags issued pursuant to this section shall
1094 be deposited into the Mississippi Fire Fighter's Memorial Burn
1095 Center Fund created pursuant to Section 7-9-70.

1096 (c) Two Dollars (\$2.00) of each additional fee
1097 collected on distinctive license tags issued pursuant to this
1098 section shall be deposited to the credit of the State Highway Fund
1099 to be expended solely for the repair, maintenance, construction or
1100 reconstruction of highways.

1101 (d) One Dollar (\$1.00) of each additional fee collected
1102 on distinctive license tags issued pursuant to this section shall
1103 be deposited to the credit of the special fund created in Section
1104 27-19-44.2.



1105 (5) A regular license tag must be properly displayed as
1106 required by law until replaced by a distinctive license tag under
1107 this section. The regular license tag must be surrendered to the
1108 tax collector upon issuance of the distinctive license tag under
1109 this section. The tax collector shall issue up to two (2) license
1110 decals for each distinctive license tag issued under this section,
1111 which will expire the same month and year as the regular license
1112 tag.

1113 (6) In the case of loss or theft of a distinctive license
1114 tag issued under this section, the owner may make application and
1115 affidavit for a replacement distinctive license tag as provided by
1116 Section 27-19-37. The fee for a replacement distinctive license
1117 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1118 such application and affidavit shall be entitled to retain and
1119 deposit into the county general fund five percent (5%) of the fee
1120 for such replacement license tag and the remainder shall be
1121 distributed in the same manner as funds from the sale of regular
1122 distinctive license tags issued under this section.

1123 * * *

1124 **SECTION 13.** Section 27-19-56.22, Mississippi Code of 1972,
1125 is amended as follows:

1126 27-19-56.22. (1) Any owner of a motor vehicle who is a
1127 resident of this state and who is a member of Alpha Kappa Alpha
1128 sorority or Alpha Phi Alpha fraternity, upon payment of the road
1129 and bridge privilege taxes, ad valorem taxes and registration fees
1130 as prescribed by law for private carriers of passengers, pickup
1131 trucks and other noncommercial motor vehicles, and upon payment of
1132 an additional fee in the amount of Thirty Dollars (\$30.00), shall
1133 be issued a distinctive license tag for each motor vehicle
1134 registered in his name identifying such person as a member or
1135 supporter of such organization. The distinctive license tags so
1136 issued shall display the Greek letter of the organization and
1137 shall be of such color and design as the State Tax Commission may



1138 prescribe, and shall consist of such letters or numbers, or both,
1139 as may be necessary to distinguish each license tag.

1140 (2) Application for the distinctive license tags authorized
1141 by this section shall be made to the county tax collector on forms
1142 prescribed by the State Tax Commission. Applicants for an Alpha
1143 Phi Alpha distinctive license tag must present either a current or
1144 past Alpha Phi Alpha membership card or documentation signed by
1145 the president of the local chapter of Alpha Phi Alpha in which the
1146 county is located verifying that the applicant is a member of
1147 Alpha Phi Alpha Fraternity. The application and the additional
1148 fee imposed under subsection (1) of this section, less Two Dollars
1149 (\$2.00) to be retained by the tax collector, shall be remitted to
1150 the State Tax Commission on a monthly basis as prescribed by the
1151 commission. The portion of the additional fee retained by the tax
1152 collector shall be deposited into the county general fund.

1153 (3) The distinctive license tag shall be issued for a
1154 one-year period. The additional annual fee shall be due and
1155 payable at the time of renewal registration.

1156 (4) The State Tax Commission shall deposit all fees into the
1157 State Treasury on the day collected. At the end of each month,
1158 the State Tax Commission shall certify the total fees collected
1159 under this section to the State Treasurer who shall distribute
1160 such collections as follows:

1161 (a) (i) Twenty-five Dollars (\$25.00) of each
1162 additional fee collected on the distinctive license tags issued to
1163 members of Alpha Kappa Alpha Sorority pursuant to this section
1164 shall be distributed to the Coleman, Alexander, Possner
1165 Foundation.

1166 (ii) Twenty-five Dollars (\$25.00) of each
1167 additional fee collected on the distinctive license tags issued to
1168 members of Alpha Phi Alpha Fraternity pursuant to this section
1169 shall be distributed to Alpha Foundation, Inc., of Jackson, MS.
1170 However, upon the request of a local chapter of Alpha Phi Alpha



1171 Fraternity, Alpha Foundation, Inc., of Jackson, MS, shall
1172 distribute to the local chapter an amount equal to the fees
1173 generated by the purchase of the distinctive license tags by
1174 members of the local chapter of Alpha Phi Alpha Fraternity and by
1175 those members who purchased distinctive license tags by
1176 documentation signed by the president of the local chapter of
1177 Alpha Phi Alpha Fraternity in which the county is located.

1178 (iii) It is the intent of the Legislature that
1179 fees paid to the Coleman, Alexander, Possner Foundation, which
1180 fees were collected on distinctive license tags issued to members
1181 of Alpha Phi Alpha Fraternity before the effective date of House
1182 Bill No. 940, 2003 Regular Session, shall be paid by the Coleman,
1183 Alexander, Possner Foundation to Alpha Foundation, Inc., of
1184 Jackson, MS.

1185 (b) One Dollar (\$1.00) of each additional fee collected
1186 on the distinctive license tags shall be deposited into the
1187 Mississippi Fire Fighter's Memorial Burn Center Fund created
1188 pursuant to Section 7-9-70.

1189 (c) Two Dollars (\$2.00) of each additional fee
1190 collected on distinctive license tags issued pursuant to this
1191 section shall be deposited to the credit of the State Highway Fund
1192 to be expended solely for the repair, maintenance, construction or
1193 reconstruction of highways.

1194 (5) A regular license tag must be properly displayed as
1195 required by law until replaced by a distinctive license tag under
1196 this section. The regular license tag must be surrendered to the
1197 tax collector upon issuance of the distinctive license tag under
1198 this section. The tax collector shall issue up to two (2) month
1199 and year license decals for each distinctive license tag issued
1200 under this section, which will expire the same month and year as
1201 the license tag.

1202 (6) In the case of loss or theft of a distinctive license
1203 tag issued under this section, the owner may make application and



1204 affidavit for a replacement distinctive license tag as provided by
1205 Section 27-19-37. The fee for a replacement distinctive license
1206 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1207 such application and affidavit shall be entitled to retain and
1208 deposit into the county general fund five percent (5%) of the fee
1209 for such replacement license tag and the remainder shall be
1210 distributed in the same manner as funds from the sale of regular
1211 distinctive license tags issued under this section.

1212 **SECTION 14.** Section 27-19-56.41, Mississippi Code of 1972,
1213 is amended as follows:

1214 27-19-56.41. (1) Any owner of a motor vehicle who is a
1215 member of any society such as academic, professional, honorary,
1216 Masonic, or so-called Greek letter fraternities or sororities, or
1217 similar organization whether of a local or connectional character
1218 that is established under Section 37-111-1 et seq., upon payment
1219 of the road and bridge privilege taxes, ad valorem taxes and
1220 registration fees as prescribed by law for private carriers of
1221 passengers, pickup trucks and other noncommercial motor vehicles,
1222 and upon payment of an additional fee in the amount provided in
1223 subsection (3) of this section, shall be issued a distinctive
1224 license tag for any motor vehicle registered in his name
1225 identifying such person as a member of such a society or
1226 organization. The distinctive license tags so issued shall be of
1227 such color and design as the State Tax Commission may prescribe
1228 and shall consist of such letters or numbers, or both, as may be
1229 necessary to distinguish each license tag.

1230 (2) Application for the distinctive license tags authorized
1231 by this section shall be made to the county tax collector on forms
1232 prescribed by the State Tax Commission. The application and the
1233 additional fee imposed under subsection (3) of this section, less
1234 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1235 shall be remitted to the State Tax Commission on a monthly basis
1236 as prescribed by the commission. The portion of the additional



1237 fee retained by the tax collector shall be deposited into the
1238 county general fund.

1239 (3) Beginning with any registration year commencing on or
1240 after July 1, 2002, any person applying for a distinctive license
1241 tag under this section shall pay an additional fee in the amount
1242 of Thirty Dollars (\$30.00) for each distinctive license tag
1243 applied for under this section, which shall be in addition to all
1244 other taxes and fees. The additional fee paid shall be for a
1245 period of time to run concurrent with the vehicle's established
1246 license tag year. The additional fee is due and payable at the
1247 time the original application is made for a distinctive license
1248 tag under this section and thereafter annually at the time of
1249 renewal registration as long as the owner retains the distinctive
1250 license tag. If the owner does not wish to retain the distinctive
1251 license tag, he must surrender it to the local county tax
1252 collector.

1253 (4) The State Tax Commission shall deposit all fees into the
1254 State Treasury on the day collected. At the end of each month,
1255 the State Tax Commission shall certify to the State Treasurer the
1256 total fees collected under this section from the issuance of the
1257 distinctive license tags issued under this section. The State
1258 Treasurer shall distribute such collections as follows:

1259 (a) Twenty-four Dollars (\$24.00) of each additional fee
1260 collected on distinctive license tags issued pursuant to this
1261 section shall be distributed to the state chapter of the
1262 organization for which a distinctive license tag was issued to a
1263 member of such organization.

1264 (b) One Dollar (\$1.00) of each additional fee collected
1265 on distinctive license tags issued pursuant to this section shall
1266 be deposited into the Mississippi Fire Fighter's Memorial Burn
1267 Center Fund created pursuant to Section 7-9-70.

1268 (c) Two Dollars (\$2.00) of each additional fee
1269 collected on distinctive license tags issued pursuant to this



1270 section shall be deposited to the credit of the State Highway Fund
1271 to be expended solely for the repair, maintenance, construction or
1272 reconstruction of highways.

1273 (d) One Dollar (\$1.00) of each additional fee collected
1274 on distinctive license tags issued pursuant to this section shall
1275 be deposited to the credit of the special fund created in Section
1276 27-19-44.2.

1277 (5) A regular license tag must be properly displayed as
1278 required by law until replaced by a distinctive license tag issued
1279 under this section. The regular license tag must be surrendered
1280 to the tax collector upon issuance of the distinctive license tag
1281 under this section. The tax collector shall issue up to two (2)
1282 license decals for each distinctive license tag issued under this
1283 section, which will expire the same month and year as the regular
1284 license tag.

1285 (6) In the case of loss or theft of a distinctive license
1286 tag issued under this section, the owner may make application and
1287 affidavit for a replacement distinctive license tag as provided by
1288 Section 27-19-37. The fee for a replacement distinctive license
1289 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1290 such application and affidavit shall be entitled to retain and
1291 deposit in the county general fund five percent (5%) of the fee
1292 for such replacement license tag and the remainder shall be
1293 distributed in the same manner as funds from the sale of regular
1294 distinctive license tags issued under this section.

1295 **SECTION 15.** Section 27-19-56.58, Mississippi Code of 1972,
1296 is amended as follows:

1297 27-19-56.58. (1) Any owner of a motor vehicle who is a
1298 resident of this state and who is a member or supporter of Delta
1299 Sigma Theta Sorority, upon payment of the road and bridge
1300 privilege taxes, ad valorem taxes and registration fees as
1301 prescribed by law for private carriers of passengers, pickup
1302 trucks and other noncommercial motor vehicles, and upon payment of



1303 an additional fee in the amount provided in subsection (3) of this
1304 section, shall be issued a distinctive license tag for any motor
1305 vehicle registered in his name identifying such person as a member
1306 or supporter of such organization. The distinctive license tags
1307 so issued shall display the Greek letters of the organization,
1308 shall be of such color and design as the State Tax Commission may
1309 prescribe, and shall consist of such letters or numbers, or both,
1310 as may be necessary to distinguish each license tag.

1311 (2) Application for the distinctive license tags authorized
1312 by this section shall be made to the county tax collector on forms
1313 prescribed by the State Tax Commission. The application and the
1314 additional fee imposed under subsection (3) of this section, less
1315 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1316 shall be remitted to the State Tax Commission on a monthly basis
1317 as prescribed by the commission. The portion of the additional
1318 fee retained by the tax collector shall be deposited into the
1319 county general fund.

1320 (3) Beginning with any registration year commencing on or
1321 after July 1, 2002, any person applying for a distinctive license
1322 tag under this section shall pay an additional fee in the amount
1323 of Thirty Dollars (\$30.00) for each distinctive license tag
1324 applied for under this section, which shall be in addition to all
1325 other taxes and fees. The additional fee paid shall be for a
1326 period of time to run concurrent with the vehicle's established
1327 license tag year. The additional fee is due and payable at the
1328 time the original application is made for a distinctive license
1329 tag under this section and thereafter annually at the time of
1330 renewal registration as long as the owner retains the distinctive
1331 license tag. If the owner does not wish to retain the distinctive
1332 license tag, he must surrender it to the local county tax
1333 collector.

1334 (4) The State Tax Commission shall deposit all fees into the
1335 State Treasury on the day collected. At the end of each month,



1336 the State Tax Commission shall certify to the State Treasurer the
1337 total fees collected under this section from the issuance of the
1338 distinctive license tags issued under this section. The State
1339 Treasurer shall distribute such collections as follows:

1340 (a) Twenty-four Dollars (\$24.00) of each additional fee
1341 collected on distinctive license tags issued pursuant to this
1342 section shall be distributed to the State Chapter of Delta Sigma
1343 Theta Sorority.

1344 (b) One Dollar (\$1.00) of each additional fee collected
1345 on distinctive license tags issued pursuant to this section shall
1346 be deposited into the Mississippi Fire Fighter's Memorial Burn
1347 Center Fund created pursuant to Section 7-9-70.

1348 (c) Two Dollars (\$2.00) of each additional fee
1349 collected on distinctive license tags issued pursuant to this
1350 section shall be deposited to the credit of the State Highway Fund
1351 to be expended solely for the repair, maintenance, construction or
1352 reconstruction of highways.

1353 (d) One Dollar (\$1.00) of each additional fee collected
1354 on distinctive license tags issued pursuant to this section shall
1355 be deposited to the credit of the special fund created in Section
1356 27-19-44.2.

1357 (5) A regular license tag must be properly displayed as
1358 required by law until replaced by a distinctive license tag under
1359 this section. The regular license tag must be surrendered to the
1360 tax collector upon issuance of the distinctive license tag under
1361 this section. The tax collector shall issue up to two (2) license
1362 decals for each distinctive license tag issued under this section,
1363 which will expire the same month and year as the regular license
1364 tag.

1365 (6) In the case of loss or theft of a distinctive license
1366 tag issued under this section, the owner may make application and
1367 affidavit for a replacement distinctive license tag as provided by
1368 Section 27-19-37. The fee for a replacement distinctive license



1369 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1370 such application and affidavit shall be entitled to retain and
1371 deposit into the county general fund five percent (5%) of the fee
1372 for such replacement license tag and the remainder shall be
1373 distributed in the same manner as funds from the sale of regular
1374 distinctive license tags issued under this section.

1375 **SECTION 16.** Section 27-19-56.67, Mississippi Code of 1972,
1376 is amended as follows:

1377 27-19-56.67. (1) Any owner of a motor vehicle who is a
1378 resident of this state and who is a member or supporter of Omega
1379 Psi Phi Fraternity, upon payment of the road and bridge privilege
1380 taxes, ad valorem taxes and registration fees as prescribed by law
1381 for private carriers of passengers, pickup trucks and other
1382 noncommercial motor vehicles, and upon payment of an additional
1383 fee in the amount provided in subsection (3) of this section,
1384 shall be issued a distinctive license tag for any motor vehicle
1385 registered in his name identifying such person as a member or
1386 supporter of such organization. The distinctive license tags so
1387 issued shall display the Greek letters of the organization, shall
1388 be of such color and design as the State Tax Commission may
1389 prescribe, and shall consist of such letters or numbers, or both,
1390 as may be necessary to distinguish each license tag.

1391 (2) Application for the distinctive license tags authorized
1392 by this section shall be made to the county tax collector on forms
1393 prescribed by the State Tax Commission. The application and the
1394 additional fee imposed under subsection (3) of this section, less
1395 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1396 shall be remitted to the State Tax Commission on a monthly basis
1397 as prescribed by the commission. The portion of the additional
1398 fee retained by the tax collector shall be deposited into the
1399 county general fund.

1400 (3) Beginning with any registration year commencing on or
1401 after July 1, 2002, any person applying for a distinctive license



1402 tag under this section shall pay an additional fee in the amount
1403 of Thirty Dollars (\$30.00) for each distinctive license tag
1404 applied for under this section, which shall be in addition to all
1405 other taxes and fees. The additional fee paid shall be for a
1406 period of time to run concurrent with the vehicle's established
1407 license tag year. The additional fee is due and payable at the
1408 time the original application is made for a distinctive license
1409 tag under this section and thereafter annually at the time of
1410 renewal registration as long as the owner retains the distinctive
1411 license tag. If the owner does not wish to retain the distinctive
1412 license tag, he must surrender it to the local county tax
1413 collector.

1414 (4) The State Tax Commission shall deposit all fees into the
1415 State Treasury on the day collected. At the end of each month,
1416 the State Tax Commission shall certify to the State Treasurer the
1417 total fees collected under this section from the issuance of the
1418 distinctive license tags issued under this section. The State
1419 Treasurer shall distribute such collections as follows:

1420 (a) Twenty-four Dollars (\$24.00) of each additional fee
1421 collected on distinctive license tags issued pursuant to this
1422 section shall be distributed to the State Chapter of Omega Psi Phi
1423 Fraternity.

1424 (b) One Dollar (\$1.00) of each additional fee collected
1425 on distinctive license tags issued pursuant to this section shall
1426 be deposited into the Mississippi Fire Fighter's Memorial Burn
1427 Center Fund created pursuant to Section 7-9-70.

1428 (c) Two Dollars (\$2.00) of each additional fee
1429 collected on distinctive license tags issued pursuant to this
1430 section shall be deposited to the credit of the State Highway Fund
1431 to be expended solely for the repair, maintenance, construction or
1432 reconstruction of highways.

1433 (d) One Dollar (\$1.00) of each additional fee collected
1434 on distinctive license tags issued pursuant to this section shall



1435 be deposited to the credit of the special fund created in Section
1436 27-19-44.2.

1437 (5) A regular license tag must be properly displayed as
1438 required by law until replaced by a distinctive license tag under
1439 this section. The regular license tag must be surrendered to the
1440 tax collector upon issuance of the distinctive license tag under
1441 this section. The tax collector shall issue up to two (2) license
1442 decals for each distinctive license tag issued under this section,
1443 which will expire the same month and year as the regular license
1444 tag.

1445 (6) In the case of loss or theft of a distinctive license
1446 tag issued under this section, the owner may make application and
1447 affidavit for a replacement distinctive license tag as provided by
1448 Section 27-19-37. The fee for a replacement distinctive license
1449 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1450 such application and affidavit shall be entitled to retain and
1451 deposit into the county general fund five percent (5%) of the fee
1452 for such replacement license tag and the remainder shall be
1453 distributed in the same manner as funds from the sale of regular
1454 distinctive license tags issued under this section.

1455 **SECTION 17.** (1) Notwithstanding any other provision of law
1456 to the contrary, fees collected from the issuance of distinctive
1457 or special license tags under this chapter which are designated
1458 for deposit into the Mississippi Fire Fighter's Memorial Burn
1459 Center Fund created pursuant to Section 7-9-70, shall be placed
1460 into an interest bearing escrow account until the Attorney General
1461 requests the State Tax Commission to release such funds. The
1462 Attorney General shall not request the release of such funds until
1463 he is satisfied that there is proper accountability for the
1464 expenditure of the funds by Mississippi Fire Fighter's Memorial
1465 Burn Center.

1466 (2) The Mississippi Fire Fighter's Memorial Burn Center
1467 shall file an annual report with the Secretary of the Senate and



1468 the Clerk of the House of Representatives not later than January
1469 10 of each year, describing the expenditure of funds received by
1470 the burn center from fees collected from the issuance of
1471 distinctive or special license tags under this chapter.

1472 **SECTION 18.** (1) Notwithstanding any other provision of law
1473 to the contrary, beginning with any registration year commencing
1474 on or after January 1, 2004, an additional fee of One Dollar
1475 (\$1.00) is imposed for any distinctive or special license tag or
1476 plate authorized under this chapter regardless of whether such a
1477 distinctive or special license tag or plate was authorized before
1478 or after the effective date of this act. The proceeds collected
1479 from the additional fee imposed under this section shall be
1480 deposited into the special fund created under Section
1481 27-19-56.69(8).

1482 (2) The fee imposed under this section shall be in addition
1483 to any other fee imposed under this chapter for a distinctive or
1484 special license tag or plate.

1485 (3) The provisions of this section shall not apply to
1486 distinctive or special license tags or plates:

1487 (a) Which are issued under Sections 27-19-46, 27-19-51,
1488 27-19-53, 27-19-54, 27-19-56.5, 27-19-56.12, 27-19-56.13,
1489 27-19-56.33, 27-19-56.36, 27-19-56.38, 27-19-56.42, 27-19-56.48,
1490 27-19-56.49, 27-19-56.50, 27-19-56.51, 27-19-56.62, Section 21 of
1491 House Bill No. 940, 2003 Regular Session, or Section 29 of House
1492 Bill No. 940, 2003 Regular Session; or

1493 (b) For which no additional fee is required to be paid.

1494 **SECTION 19.** Section 27-19-56.10, Mississippi Code of 1972,
1495 is amended as follows:

1496 27-19-56.10. (1) Owners of motor vehicles upon complying
1497 with the motor vehicle laws relating to registration and licensing
1498 of motor vehicles, and upon payment of the road and bridge
1499 privilege taxes, ad valorem taxes and registration fees as
1500 prescribed by law for private carriers of passengers, pickup



1501 trucks and other noncommercial motor vehicles, and upon payment of
1502 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1503 shall be issued a special license tag which displays an emblem
1504 designed by the Department of Wildlife, Fisheries and Parks.

1505 (2) The Department of Wildlife, Fisheries and Parks shall
1506 design emblems which shall be displayed on the special license
1507 tag. The emblem shall be affixed during the production of the
1508 license tag.

1509 (3) Application for the special license tags shall be made
1510 to the county tax collector on forms prescribed by the State Tax
1511 Commission. The application and the additional fee, less five
1512 percent (5%) thereof to be retained by the tax collector, shall be
1513 remitted to the State Tax Commission on a monthly basis as
1514 prescribed by the commission. The portion of the additional fee
1515 retained by the tax collector shall be deposited into the county
1516 general fund.

1517 (4) The special license tag shall be issued for a one-year
1518 period. The additional annual fee shall be due and payable at the
1519 time of renewal registration.

1520 (5) The State Tax Commission shall deposit all fees into the
1521 State Treasury on the day received. At the end of each month, the
1522 State Tax Commission shall certify the total fees collected under
1523 this section to the State Treasurer who shall distribute such
1524 collections as follows:

1525 (a) Twenty Dollars (\$20.00) of each additional fee
1526 collected on special license tags issued pursuant to this section
1527 shall be deposited into the Wildlife Heritage Fund created
1528 pursuant to Section 49-5-77. However, such additional fees
1529 collected from the issuance of distinctive license tags from and
1530 after July 1, 2003, displaying an emblem depicting any saltwater
1531 species shall be deposited into the Coastal Preserve Account in
1532 the Seafood Fund created pursuant to Section 49-15-17.



1533 (b) One Dollar (\$1.00) of each additional fee collected
1534 on special license tags shall be deposited into the Mississippi
1535 Fire Fighter's Memorial Burn Center Fund created pursuant to
1536 Section 7-9-70.

1537 (c) The remainder of each such additional fee shall be
1538 deposited to the credit of the State Highway Fund to be expended
1539 solely for the repair, maintenance, construction or reconstruction
1540 of highways.

1541 **SECTION 20.** Section 49-15-17, Mississippi Code of 1972, is
1542 amended as follows:

1543 49-15-17. (1) (a) All monies received or obtained by the
1544 commission under the provisions of this chapter shall be paid over
1545 by the commission to the State Treasurer and shall be deposited
1546 into the fund known as the "Seafood Fund." All revenues collected
1547 through the department, to include, but not limited to, commercial
1548 saltwater licenses and taxes, permits, fines and penalties, and
1549 confiscated catches, shall be deposited into the department
1550 operating account (Seafood Fund) and expended for the operation of
1551 the department, as authorized by the Legislature.

1552 (b) There is established a special account to be known
1553 as the "Artificial Reef Program Account" within the seafood fund.
1554 Any funds received from any public or private source for the
1555 purpose of promoting, constructing, monitoring or maintaining
1556 artificial reefs in the marine waters of the state or in federal
1557 waters adjacent to the marine waters of the state shall be
1558 credited to the account. Any unexpended funds remaining in the
1559 account at the end of the fiscal year shall not lapse into the
1560 seafood fund, but shall remain in the account. The department may
1561 expend any funds in the account, subject to appropriation by the
1562 Legislature, to accomplish the purpose of the account.

1563 (c) There is established a special account to be known
1564 as the "Coastal Preserve Account" within the seafood fund. Any
1565 funds received from any public or private source for the purpose



1566 of management, improvement and acquisition of coastal preserves in
1567 the state and money required to be deposited pursuant to Sections
1568 27-19-56.10 and 27-19-56.27, shall be credited to the account.

1569 Any unexpended funds remaining in the account at the end of the
1570 fiscal year shall not lapse into the seafood fund, but shall
1571 remain in the account. The department may expend any funds in the
1572 account, subject to appropriation by the Legislature, for the
1573 management, improvement and acquisition of coastal preserves.

1574 (2) The fund shall be treated as a special trust fund and
1575 interest earned on the principal shall be credited to the fund.

1576 (3) The secretary of the commission shall keep accurate
1577 reports of monies handled as a part of the permanent records of
1578 the commission, and the State Treasurer shall furnish the
1579 secretary of the commission such forms as may be needed, and the
1580 secretary shall account for such forms in his reports to the
1581 treasurer.

1582 **SECTION 21.** (1) In recognition of the patriotic services
1583 rendered the United States, Mississippi and the citizens thereof,
1584 any resident of the state who is on active duty with the United
1585 States Army Special Forces, upon payment of the road and bridge
1586 privilege taxes, ad valorem taxes and registration fees as
1587 prescribed by law for private carriers of passengers, pickup
1588 trucks and other noncommercial motor vehicles, and upon payment of
1589 an additional fee in the amount provided in subsection (3) of this
1590 section, shall be issued a distinctive motor vehicle license plate
1591 or tag identifying him as an active duty member of the United
1592 States Army Special Forces. The distinctive license tags so
1593 issued shall be of such color and design as the State Tax
1594 Commission may prescribe and shall consist of such letters or
1595 numbers, or both, as may be necessary to distinguish each license
1596 tag.

1597 (2) Application for the distinctive license tags authorized
1598 by this section shall be made to the county tax collector on forms



1599 prescribed by the State Tax Commission. Applicants for the
1600 distinctive license tag shall present proof of their active duty
1601 membership in the United States Army Special Forces to the county
1602 tax collector. The application and the additional fee imposed
1603 under subsection (3) of this section, less Two Dollars (\$2.00) to
1604 be retained by the tax collector, shall be remitted to the State
1605 Tax Commission on a monthly basis as prescribed by the commission.
1606 The portion of the additional fee retained by the tax collector
1607 shall be deposited into the county general fund.

1608 (3) Beginning with any registration year commencing on or
1609 after July 1, 2003, any person applying for a distinctive license
1610 tag under this section shall pay an additional fee in the amount
1611 of Thirty Dollars (\$30.00) for each distinctive license tag
1612 applied for under this section, which shall be in addition to all
1613 other taxes and fees. The additional fee paid shall be for a
1614 period of time to run concurrent with the vehicle's established
1615 license tag year. The additional fee is due and payable at the
1616 time the original application is made for a distinctive license
1617 tag under this section and thereafter annually at the time of
1618 renewal registration as long as the owner retains the distinctive
1619 license tag. If the owner does not wish to retain the distinctive
1620 license tag, he must surrender it to the local county tax
1621 collector.

1622 (4) The State Tax Commission shall deposit all fees into the
1623 State Treasury on the day collected. At the end of each month,
1624 the State Tax Commission shall certify the total fees collected
1625 under this section to the State Treasurer who shall distribute
1626 such collections as follows:

1627 (a) Twenty-four Dollars (\$24.00) of each additional fee
1628 collected on distinctive license tags issued pursuant to this
1629 section shall be deposited into a special fund that is created in
1630 the State Treasury. Monies in the fund may be expended by the



1631 Mississippi State Veterans Affairs Board for the maintenance,
1632 operation and administration of state veterans homes.

1633 (b) One Dollar (\$1.00) of each additional fee collected
1634 on distinctive license tags issued pursuant to this section shall
1635 be deposited into the Mississippi Fire Fighter's Memorial Burn
1636 Center Fund created pursuant to Section 7-9-70.

1637 (c) Two Dollars (\$2.00) of each additional fee
1638 collected on distinctive license tags issued pursuant to this
1639 section shall be deposited to the credit of the State Highway Fund
1640 to be expended solely for the repair, maintenance, construction or
1641 reconstruction of highways.

1642 (d) One Dollar (\$1.00) of each additional fee collected
1643 on distinctive license tags issued pursuant to this section shall
1644 be deposited to the credit of the special fund created in Section
1645 27-19-44.2.

1646 (5) A regular license tag must be properly displayed as
1647 required by law until replaced by a distinctive license tag under
1648 this section. The regular license tag must be surrendered to the
1649 tax collector upon issuance of the distinctive license tag under
1650 this section. The tax collector shall issue up to two (2) license
1651 decals for each distinctive license tag issued under this section,
1652 which will expire the same month and year as the regular license
1653 tag.

1654 (6) In the case of loss or theft of a distinctive license
1655 tag issued under this section, the owner may make application and
1656 affidavit for a replacement distinctive license tag as provided by
1657 Section 27-19-37. The fee for a replacement distinctive license
1658 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1659 such application and affidavit shall be entitled to retain and
1660 deposit into the county general fund five percent (5%) of the fee
1661 for such replacement license tag and the remainder shall be
1662 distributed in the same manner as funds from the sale of regular
1663 distinctive license tags issued under this section.



1664 **SECTION 22.** Section 27-19-44, Mississippi Code of 1972, is
1665 amended as follows:

1666 27-19-44. (1) For any distinctive license tag or plate
1667 authorized by the Legislature from and after July 1, 2000, through
1668 June 30, 2002, or authorized by Sections 27-19-56.37 and
1669 27-19-56.55, the requirements of this subsection must be met
1670 before the State Tax Commission may prepare or issue any such
1671 license tag or plate. The organization or other entity for which
1672 the Legislature authorized the distinctive license tag or plate
1673 must submit proof satisfactory to the State Tax Commission that at
1674 least one hundred (100) of such license tags or plates will be
1675 purchased and must deposit with the commission an amount necessary
1676 to purchase one hundred (100) of such license tags or plates. The
1677 organization or other entity for which the Legislature authorized
1678 the distinctive license tag or plate must satisfy the requirements
1679 of this subsection (1) within two (2) years after the effective
1680 date of the law authorizing the license tag or plate in order to
1681 permit the license tag or plate to be prepared and issued.

1682 (2) Except as otherwise provided in subsection (1) of this
1683 section, any distinctive license tag or plate authorized by the
1684 Legislature from and after July 1, 2002, the requirements of this
1685 subsection must be met before the State Tax Commission may prepare
1686 or issue any such license tag or plate. The organization or other
1687 entity for which the Legislature authorized the distinctive
1688 license tag or plate must submit proof satisfactory to the State
1689 Tax Commission that at least two hundred (200) of such license
1690 tags or plates will be purchased and must deposit with the
1691 commission an amount necessary to purchase two hundred (200) of
1692 such license tags or plates. The organization or other entity for
1693 which the Legislature authorized the distinctive license tag or
1694 plate must satisfy the requirements of this subsection (2) within
1695 three (3) years after the effective date of the law authorizing



1696 the license tag or plate in order to permit the license tag or
1697 plate to be prepared and issued.

1698 (3) If the organization or other entity for which the
1699 Legislature authorized the distinctive license tag or plate meets
1700 the requirements of subsection (1) or (2) of this section, the
1701 State Tax Commission shall prepare and issue the distinctive
1702 license tag or plate.

1703 (4) The State Tax Commission shall review the number of
1704 distinctive or special license tags or plates issued pursuant to
1705 this chapter during the period for the license tag or plate
1706 series. If the number of any distinctive or special license tag
1707 or plate issued pursuant to this chapter falls below one hundred
1708 (100) in the last year of the license tag or plate series, the
1709 distinctive or special license tag or plate shall be discontinued
1710 at the end of the period for the license tag or plate series.

1711 (5) If a distinctive or special license tag or plate is
1712 discontinued under subsection (4) of this section, the
1713 organization or other entity for which the license tag or plate
1714 was discontinued may prepare a distinctive or special license tag
1715 or plate decal. The distinctive or special license tag or plate
1716 decal shall be of such size, color and design as may be agreed
1717 upon by the organization or other entity and the State Tax
1718 Commission. However, the State Tax Commission shall have final
1719 approval of the size, color and design of the decal. The
1720 distinctive or special license tag or plate decals shall be
1721 prepared and sold by the organization or other entity, and the
1722 proceeds derived from the sale of such decals shall be retained by
1723 the organization or other entity for any use deemed appropriate by
1724 the organization or other entity.

1725 (6) The provisions of this section shall not apply to
1726 distinctive or special license tags or plates:

1727 (a) Which are issued under Section 27-19-45, 27-19-46,
1728 27-19-47.1, 27-19-47.2, 27-19-48, 27-19-49, 27-19-53, 27-19-55,



1729 27-19-56, 27-19-56.1, 27-19-56.2, 27-19-56.3, 27-19-56.5,
1730 27-19-56.6, 27-19-56.9, 27-19-56.11, 27-19-56.12,
1731 27-19-56.13, * * * 27-19-56.62 * * *, 27-19-56.69 or Section 21 of
1732 House Bill No. 940, 2003 Regular Session; or

1733 (b) For which no additional fee is required to be paid.

1734 **SECTION 23.** (1) Any owner of a motor vehicle who is a
1735 resident of this state, upon payment of the road and bridge
1736 privilege taxes, ad valorem taxes and registration fees as
1737 prescribed by law for private carriers of passengers, pickup
1738 trucks and other noncommercial motor vehicles, and upon payment of
1739 an additional fee in the amount provided in subsection (3) of this
1740 section, shall be issued a distinctive license tag for each motor
1741 vehicle registered in his name identifying such person as a
1742 supporter of members of the United States Armed Forces who are
1743 classified as missing in action or persons who were prisoners of
1744 war while serving in the United States Armed Forces. The
1745 distinctive license tags so issued shall be of such color and
1746 design as the State Tax Commission, with the advice of the
1747 American Ex-POW's, Department of Mississippi, may prescribe and
1748 shall consist of such letters or numbers, or both, as may be
1749 necessary to distinguish each license tag.

1750 (2) Application for the distinctive license tags authorized
1751 by this section shall be made to the county tax collector on forms
1752 prescribed by the State Tax Commission. The application and the
1753 additional fee imposed under subsection (3) of this section, less
1754 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1755 remitted to the State Tax Commission on a monthly basis as
1756 prescribed by the commission. The portion of the additional fee
1757 retained by the tax collector shall be deposited into the county
1758 general fund.

1759 (3) Beginning with any registration year commencing on or
1760 after July 1, 2003, any person applying for a distinctive license
1761 tag under this section shall pay an additional fee in the amount



1762 of Thirty Dollars (\$30.00) for each distinctive license tag
1763 applied for under this section, which shall be in addition to all
1764 other taxes and fees. The additional fee paid shall be for a
1765 period of time to run concurrent with the vehicle's established
1766 license tag year. The additional fee is due and payable at the
1767 time the original application is made for a distinctive license
1768 tag under this section and thereafter annually at the time of
1769 renewal registration as long as the owner retains the distinctive
1770 license tag. If the owner does not wish to retain the distinctive
1771 license tag, he must surrender it to the local county tax
1772 collector.

1773 (4) The State Tax Commission shall deposit all fees into the
1774 State Treasury on the day collected. At the end of each month,
1775 the State Tax Commission shall certify the total fees collected
1776 under this section to the State Treasurer who shall distribute
1777 such collections as follows:

1778 (a) Twelve Dollars (\$12.00) of each additional fee
1779 collected on distinctive license tags issued pursuant to this
1780 section shall be deposited to the credit of a fund to be
1781 administered by the board overseeing the veterans nursing homes in
1782 this state for the benefit of indigent veterans who are residents
1783 of such nursing homes.

1784 (b) Twelve Dollars (\$12.00) of each additional fee
1785 collected on distinctive license tags issued pursuant to this
1786 section shall be deposited into the Mississippi Veterans Monument
1787 Trust Fund created in Section 55-15-59.

1788 (c) One Dollar (\$1.00) of each additional fee collected
1789 on distinctive license tags issued pursuant to this section shall
1790 be deposited into the Mississippi Fire Fighter's Memorial Burn
1791 Center Fund created pursuant to Section 7-9-70.

1792 (d) Two Dollars (\$2.00) of each additional fee
1793 collected on distinctive license tags issued pursuant to this
1794 section shall be deposited to the credit of the State Highway Fund



1795 to be expended solely for the repair, maintenance, construction or
1796 reconstruction of highways.

1797 (e) One Dollar (\$1.00) of each additional fee collected
1798 on distinctive license tags issued pursuant to this section shall
1799 be deposited to the credit of the special fund created in Section
1800 27-19-44.2.

1801 (5) A regular license tag must be properly displayed as
1802 required by law until replaced by a distinctive license tag under
1803 this section. The regular license tag must be surrendered to the
1804 tax collector upon issuance of the distinctive license tag under
1805 this section. The tax collector shall issue up to two (2) license
1806 decals for each distinctive license tag issued under this section,
1807 which will expire the same month and year as the regular license
1808 tag.

1809 (6) In the case of loss or theft of a distinctive license
1810 tag issued under this section, the owner may make application and
1811 affidavit for a replacement distinctive license tag as provided by
1812 Section 27-19-37. The fee for a replacement distinctive license
1813 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1814 such application and affidavit shall be entitled to retain and
1815 deposit into the county general fund five percent (5%) of the fee
1816 for such replacement license tag and the remainder shall be
1817 distributed in the same manner as funds from the sale of regular
1818 distinctive license tags issued under this section.

1819 **SECTION 24.** Section 55-15-59, Mississippi Code of 1972, is
1820 amended as follows:

1821 55-15-59. The Mississippi Veterans Monument Commission is
1822 hereby authorized to accept gifts, grants and donations from
1823 individuals and organizations, to be deposited in the Veterans
1824 Monument Trust Fund which is hereby created in the State Treasury.
1825 The State Treasurer shall invest all monies in the Veterans
1826 Monument Trust Fund and any interest earned shall be deposited
1827 into the fund. All appropriated funds and funds deposited in the



1828 Veterans Monument Trust Fund shall be used exclusively for the
1829 purpose of designing, erecting, maintaining and dedication of the
1830 veterans monument, except that not more than Seven Thousand Five
1831 Hundred Dollars (\$7,500.00) may be expended annually to pay the
1832 administrative costs of the commission. Costs associated with the
1833 designing, erecting, maintaining and dedication of the veterans
1834 monument are not considered commission administrative costs for
1835 purposes of this section. * * * Upon completion of the monument,
1836 money in the trust fund shall be utilized by the Mississippi War
1837 Veterans Memorial Commission for maintenance of the veterans
1838 monument and memorials.

1839 **SECTION 25.** (1) Any owner of a motor vehicle who is a
1840 resident of this state, upon payment of the road and bridge
1841 privilege taxes, ad valorem taxes and registration fees as
1842 prescribed by law for private carriers of passengers, pickup
1843 trucks and other noncommercial motor vehicles, and upon payment of
1844 an additional fee in the amount provided in subsection (3) of this
1845 section, shall be issued a distinctive license tag for each motor
1846 vehicle registered in his name identifying such person as a
1847 supporter of the Mississippi Loggers Association, Inc. The
1848 distinctive license tags so issued shall be of such color and
1849 design as the State Tax Commission, with the advice of the
1850 Mississippi Loggers Association, Inc., may prescribe and shall
1851 consist of such letters or numbers, or both, as may be necessary
1852 to distinguish each license tag.

1853 (2) Application for the distinctive license tags authorized
1854 by this section shall be made to the county tax collector on forms
1855 prescribed by the State Tax Commission. The application and the
1856 additional fee imposed under subsection (3) of this section, less
1857 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1858 remitted to the State Tax Commission on a monthly basis as
1859 prescribed by the commission. The portion of the additional fee



1860 retained by the tax collector shall be deposited into the county
1861 general fund.

1862 (3) Beginning with any registration year commencing on or
1863 after July 1, 2003, any person applying for a distinctive license
1864 tag under this section shall pay an additional fee in the amount
1865 of Thirty Dollars (\$30.00) for each distinctive license tag
1866 applied for under this section, which shall be in addition to all
1867 other taxes and fees. The additional fee paid shall be for a
1868 period of time to run concurrent with the vehicle's established
1869 license tag year. The additional fee is due and payable at the
1870 time the original application is made for a distinctive license
1871 tag under this section and thereafter annually at the time of
1872 renewal registration as long as the owner retains the distinctive
1873 license tag. If the owner does not wish to retain the distinctive
1874 license tag, he must surrender it to the local county tax
1875 collector.

1876 (4) The State Tax Commission shall deposit all fees into the
1877 State Treasury on the day collected. At the end of each month,
1878 the State Tax Commission shall certify the total fees collected
1879 under this section to the State Treasurer who shall distribute
1880 such collections as follows:

1881 (a) Twenty-four Dollars (\$24.00) of each additional fee
1882 collected on distinctive license tags issued pursuant to this
1883 section shall be distributed to the Mississippi Loggers
1884 Association, Inc.

1885 (b) One Dollar (\$1.00) of each additional fee collected
1886 on distinctive license tags issued pursuant to this section shall
1887 be deposited into the Mississippi Fire Fighter's Memorial Burn
1888 Center Fund created pursuant to Section 7-9-70.

1889 (c) Two Dollars (\$2.00) of each additional fee
1890 collected on distinctive license tags issued pursuant to this
1891 section shall be deposited to the credit of the State Highway Fund



1892 to be expended solely for the repair, maintenance, construction or
1893 reconstruction of highways.

1894 (d) One Dollar (\$1.00) of each additional fee collected
1895 on distinctive license tags issued pursuant to this section shall
1896 be deposited to the credit of the special fund created in Section
1897 27-19-44.2.

1898 (5) A regular license tag must be properly displayed as
1899 required by law until replaced by a distinctive license tag under
1900 this section. The regular license tag must be surrendered to the
1901 tax collector upon issuance of the distinctive license tag under
1902 this section. The tax collector shall issue up to two (2) license
1903 decals for each distinctive license tag issued under this section,
1904 which will expire the same month and year as the regular license
1905 tag.

1906 (6) In the case of loss or theft of a distinctive license
1907 tag issued under this section, the owner may make application and
1908 affidavit for a replacement distinctive license tag as provided by
1909 Section 27-19-37. The fee for a replacement distinctive license
1910 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1911 such application and affidavit shall be entitled to retain and
1912 deposit into the county general fund five percent (5%) of the fee
1913 for such replacement license tag and the remainder shall be
1914 distributed in the same manner as funds from the sale of regular
1915 distinctive license tags issued under this section.

1916 **SECTION 26.** (1) Any owner of a motor vehicle who is a
1917 resident of this state, upon payment of the road and bridge
1918 privilege taxes, ad valorem taxes and registration fees as
1919 prescribed by law for private carriers of passengers, pickup
1920 trucks and other noncommercial motor vehicles, and upon payment of
1921 an additional fee in the amount provided in subsection (3) of this
1922 section, shall be issued a distinctive license tag for each motor
1923 vehicle registered in his name identifying such person as a
1924 supporter of the Sons of Confederate Veterans. The distinctive



1925 license tags so issued shall be of such color and design as the
1926 State Tax Commission, with the advice of the Mississippi Division,
1927 Sons of Confederate Veterans, may prescribe and shall consist of
1928 such letters or numbers, or both, as may be necessary to
1929 distinguish each license tag.

1930 (2) Application for the distinctive license tags authorized
1931 by this section shall be made to the county tax collector on forms
1932 prescribed by the State Tax Commission. The application and the
1933 additional fee imposed under subsection (3) of this section, less
1934 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1935 remitted to the State Tax Commission on a monthly basis as
1936 prescribed by the commission. The portion of the additional fee
1937 retained by the tax collector shall be deposited into the county
1938 general fund.

1939 (3) Beginning with any registration year commencing on or
1940 after July 1, 2003, any person applying for a distinctive license
1941 tag under this section shall pay an additional fee in the amount
1942 of Thirty Dollars (\$30.00) for each distinctive license tag
1943 applied for under this section, which shall be in addition to all
1944 other taxes and fees. The additional fee paid shall be for a
1945 period of time to run concurrent with the vehicle's established
1946 license tag year. The additional fee is due and payable at the
1947 time the original application is made for a distinctive license
1948 tag under this section and thereafter annually at the time of
1949 renewal registration as long as the owner retains the distinctive
1950 license tag. If the owner does not wish to retain the distinctive
1951 license tag, he must surrender it to the local county tax
1952 collector.

1953 (4) The State Tax Commission shall deposit all fees into the
1954 State Treasury on the day collected. At the end of each month,
1955 the State Tax Commission shall certify the total fees collected
1956 under this section to the State Treasurer who shall distribute
1957 such collections as follows:



1958 (a) Twenty-four Dollars (\$24.00) of each additional fee
1959 collected on distinctive license tags issued pursuant to this
1960 section shall be distributed to the Mississippi Division, Sons of
1961 Confederate Veterans.

1962 (b) One Dollar (\$1.00) of each additional fee collected
1963 on distinctive license tags issued pursuant to this section shall
1964 be deposited into the Mississippi Fire Fighter's Memorial Burn
1965 Center Fund created pursuant to Section 7-9-70.

1966 (c) Two Dollars (\$2.00) of each additional fee
1967 collected on distinctive license tags issued pursuant to this
1968 section shall be deposited to the credit of the State Highway Fund
1969 to be expended solely for the repair, maintenance, construction or
1970 reconstruction of highways.

1971 (d) One Dollar (\$1.00) of each additional fee collected
1972 on distinctive license tags issued pursuant to this section shall
1973 be deposited to the credit of the special fund created in Section
1974 27-19-44.2.

1975 (5) A regular license tag must be properly displayed as
1976 required by law until replaced by a distinctive license tag under
1977 this section. The regular license tag must be surrendered to the
1978 tax collector upon issuance of the distinctive license tag under
1979 this section. The tax collector shall issue up to two (2) license
1980 decals for each distinctive license tag issued under this section,
1981 which will expire the same month and year as the regular license
1982 tag.

1983 (6) In the case of loss or theft of a distinctive license
1984 tag issued under this section, the owner may make application and
1985 affidavit for a replacement distinctive license tag as provided by
1986 Section 27-19-37. The fee for a replacement distinctive license
1987 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1988 such application and affidavit shall be entitled to retain and
1989 deposit into the county general fund five percent (5%) of the fee
1990 for such replacement license tag and the remainder shall be



1991 distributed in the same manner as funds from the sale of regular
1992 distinctive license tags issued under this section.

1993 SECTION 27. (1) Any owner of a motor vehicle who is a
1994 resident of this state, upon payment of the road and bridge
1995 privilege taxes, ad valorem taxes and registration fees as
1996 prescribed by law for private carriers of passengers, pickup
1997 trucks and other noncommercial motor vehicles, and upon payment of
1998 an additional fee in the amount provided in subsection (3) of this
1999 section, shall be issued a distinctive license tag for any motor
2000 vehicle registered in his name identifying such person as a
2001 supporter of the Mississippi Scuba Diving Association, Inc. The
2002 distinctive license tags so issued shall be of such color and
2003 design as the State Tax Commission, with the advice of the
2004 Mississippi Scuba Diving Association, Inc., may prescribe and
2005 shall consist of such letters or numbers, or both, as may be
2006 necessary to distinguish each license tag.

2007 (2) Application for the distinctive license tags authorized
2008 by this section shall be made to the county tax collector on forms
2009 prescribed by the State Tax Commission. The application and the
2010 additional fee imposed under subsection (3) of this section, less
2011 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2012 shall be remitted to the State Tax Commission on a monthly basis
2013 as prescribed by the commission. The portion of the additional
2014 fee retained by the tax collector shall be deposited into the
2015 county general fund.

2016 (3) Beginning with any registration year commencing on or
2017 after July 1, 2003, any person applying for a distinctive license
2018 tag under this section shall pay an additional fee in the amount
2019 of Thirty Dollars (\$30.00) for each distinctive license tag
2020 applied for under this section, which shall be in addition to all
2021 other taxes and fees. The additional fee paid shall be for a
2022 period of time to run concurrent with the vehicle's established
2023 license tag year. The additional fee is due and payable at the



2024 time the original application is made for a distinctive license
2025 tag under this section and thereafter annually at the time of
2026 renewal registration as long as the owner retains the distinctive
2027 license tag. If the owner does not wish to retain the distinctive
2028 license tag, he must surrender it to the local county tax
2029 collector.

2030 (4) The State Tax Commission shall deposit all fees into the
2031 State Treasury on the day collected. At the end of each month,
2032 the State Tax Commission shall certify the total fees collected
2033 under this section to the State Treasurer, who shall distribute
2034 such collections as follows:

2035 (a) Twenty-four Dollars (\$24.00) of each additional fee
2036 collected on distinctive license tags issued pursuant to this
2037 section shall be distributed to the Mississippi Scuba Diving
2038 Association, Inc.

2039 (b) One Dollar (\$1.00) of each additional fee collected
2040 on distinctive license tags issued pursuant to this section shall
2041 be deposited into the Mississippi Fire Fighter's Memorial Burn
2042 Center Fund created pursuant to Section 7-9-70.

2043 (c) Two Dollars (\$2.00) of each additional fee
2044 collected on distinctive license tags issued pursuant to this
2045 section shall be deposited to the credit of the State Highway Fund
2046 to be expended solely for the repair, maintenance, construction or
2047 reconstruction of highways.

2048 (d) One Dollar (\$1.00) of each additional fee collected
2049 on distinctive license tags issued pursuant to this section shall
2050 be deposited to the credit of the special fund created in Section
2051 27-19-44.2.

2052 (5) A regular license tag must be properly displayed as
2053 required by law until replaced by a distinctive license tag under
2054 this section. The regular license tag must be surrendered to the
2055 tax collector upon issuance of the distinctive license tag under
2056 this section. The tax collector shall issue up to two (2) license



2057 decals for each distinctive license tag issued under this section,
2058 which will expire the same month and year as the regular license
2059 tag.

2060 (6) In the case of loss or theft of a distinctive license
2061 tag issued under this section, the owner may make application and
2062 affidavit for a replacement distinctive license tag as provided by
2063 Section 27-19-37. The fee for a replacement distinctive license
2064 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2065 such application and affidavit shall be entitled to retain and
2066 deposit in the county general fund five percent (5%) of the fee
2067 for such replacement license tag and the remainder shall be
2068 distributed in the same manner as funds from the sale of regular
2069 distinctive license tags issued under this section.

2070 **SECTION 28.** (1) Any owner of a motor vehicle who is a
2071 resident of this state, upon payment of the road and bridge
2072 privilege taxes, ad valorem taxes and registration fees as
2073 prescribed by law for private carriers of passengers, pickup
2074 trucks and other noncommercial motor vehicles, and upon payment of
2075 an additional fee in the amount provided in subsection (3) of this
2076 section, shall be issued a distinctive license tag for each motor
2077 vehicle registered in his name identifying such person as a
2078 supporter of Mississippi Blood Services, Inc. The distinctive
2079 license tags so issued shall be of such color and design as the
2080 State Tax Commission, with the advice of Mississippi Blood
2081 Services, Inc., may prescribe and shall consist of such letters or
2082 numbers, or both, as may be necessary to distinguish each license
2083 tag.

2084 (2) Application for the distinctive license tags authorized
2085 by this section shall be made to the county tax collector on forms
2086 prescribed by the State Tax Commission. The application and the
2087 additional fee imposed under subsection (3) of this section, less
2088 Two Dollars (\$2.00) to be retained by the tax collector, shall be
2089 remitted to the State Tax Commission on a monthly basis as



2090 prescribed by the commission. The portion of the additional fee
2091 retained by the tax collector shall be deposited into the county
2092 general fund.

2093 (3) Beginning with any registration year commencing on or
2094 after July 1, 2003, any person applying for a distinctive license
2095 tag under this section shall pay an additional fee in the amount
2096 of Thirty Dollars (\$30.00) for each distinctive license tag
2097 applied for under this section, which shall be in addition to all
2098 other taxes and fees. The additional fee paid shall be for a
2099 period of time to run concurrent with the vehicle's established
2100 license tag year. The additional fee is due and payable at the
2101 time the original application is made for a distinctive license
2102 tag under this section and thereafter annually at the time of
2103 renewal registration as long as the owner retains the distinctive
2104 license tag. If the owner does not wish to retain the distinctive
2105 license tag, he must surrender it to the local county tax
2106 collector.

2107 (4) The State Tax Commission shall deposit all fees into the
2108 State Treasury on the day collected. At the end of each month,
2109 the State Tax Commission shall certify the total fees collected
2110 under this section to the State Treasurer who shall distribute
2111 such collections as follows:

2112 (a) Twenty-four Dollars (\$24.00) of each additional fee
2113 collected on distinctive license tags issued pursuant to this
2114 section shall be distributed to Mississippi Blood Services, Inc.

2115 (b) One Dollar (\$1.00) of each additional fee collected
2116 on distinctive license tags issued pursuant to this section shall
2117 be deposited into the Mississippi Fire Fighter's Memorial Burn
2118 Center Fund created pursuant to Section 7-9-70.

2119 (c) Two Dollars (\$2.00) of each additional fee
2120 collected on distinctive license tags issued pursuant to this
2121 section shall be deposited to the credit of the State Highway Fund



2122 to be expended solely for the repair, maintenance, construction or
2123 reconstruction of highways.

2124 (d) One Dollar (\$1.00) of each additional fee collected
2125 on distinctive license tags issued pursuant to this section shall
2126 be deposited to the credit of the special fund created in Section
2127 27-19-44.2.

2128 (5) A regular license tag must be properly displayed as
2129 required by law until replaced by a distinctive license tag under
2130 this section. The regular license tag must be surrendered to the
2131 tax collector upon issuance of the distinctive license tag under
2132 this section. The tax collector shall issue up to two (2) license
2133 decals for each distinctive license tag issued under this section,
2134 which will expire the same month and year as the regular license
2135 tag.

2136 (6) In the case of loss or theft of a distinctive license
2137 tag issued under this section, the owner may make application and
2138 affidavit for a replacement distinctive license tag as provided by
2139 Section 27-19-37. The fee for a replacement distinctive license
2140 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2141 such application and affidavit shall be entitled to retain and
2142 deposit into the county general fund five percent (5%) of the fee
2143 for such replacement license tag and the remainder shall be
2144 distributed in the same manner as funds from the sale of regular
2145 distinctive license tags issued under this section.

2146 **SECTION 29.** In recognition of the patriotic service rendered
2147 by Mississippians who are honorably discharged veterans who served
2148 in the United States Armed Forces during the Vietnam Conflict and
2149 were awarded a Vietnam Service Ribbon, any such person is
2150 privileged to obtain distinctive motor vehicle license plates or
2151 tags for each motor vehicle registered in his name identifying his
2152 status as a Vietnam veteran. The State Tax Commission, with
2153 concurrence by the State Veterans Affairs Board, shall develop
2154 decals to be affixed to the license tag indicating branch and



2155 period of military service. The distinctive plates or tags shall
2156 be of a color and design designated by the Tax Commission with
2157 concurrence by the State Veterans Affairs Board.

2158 The distinctive license plates shall be prepared by the Tax
2159 Commission and shall be issued through the tax collectors of the
2160 counties in the same manner as are other motor vehicle license
2161 plates or tags. An additional annual tag fee of Thirty Dollars
2162 (\$30.00) shall be collected by the tax collector for such license
2163 plates or tags and shall be remitted to the Tax Commission on a
2164 monthly basis as prescribed by the commission. The additional fee
2165 is due and payable at the time the original application is made
2166 for a distinctive tag under this section and thereafter annually
2167 at the time of renewal registration as long as the owner retains
2168 the distinctive license tag. The State Tax Commission shall
2169 deposit such fee to the credit of a fund to be administered by the
2170 board overseeing the veterans nursing homes in this state for the
2171 benefit of indigent veterans who are residents of such nursing
2172 homes.

2173 An applicant for such distinctive plates shall present to the
2174 issuing official written evidence of the veteran's service. Such
2175 evidence shall include a copy of the applicant's DD-214 form, a
2176 Report of Separation from Military Service, a military discharge
2177 document, or a written certification of military service from the
2178 State Veterans Affairs Board. The distinctive license plates or
2179 tags so issued shall be used only upon a personally or jointly
2180 owned private passenger vehicle (to include station wagons,
2181 recreational motor vehicles and pickup trucks) registered in the
2182 name, or jointly in the name, of the person making application
2183 therefor, and when issued to such person shall be used upon the
2184 vehicle for which issued in lieu of the standard license plate or
2185 license tag normally issued for such vehicle.

2186 The distinctive license plates shall not be transferable
2187 between motor vehicle owners; and in the event the owner of a



2188 vehicle bearing a distinctive plate shall sell, trade, exchange or
2189 otherwise dispose of the vehicle, such plate shall be retained by
2190 such owner and returned to the tax collector.

2191 **SECTION 30.** Section 27-19-56.55, Mississippi Code of 1972,
2192 is amended as follows:

2193 27-19-56.55. (1) Any owner of a motor vehicle who is a
2194 retired member of the Mississippi Highway Safety Patrol and who is
2195 a resident of this state, upon payment of the road and bridge
2196 privilege taxes, ad valorem taxes and registration fees as
2197 prescribed by law for private carriers of passengers, pickup
2198 trucks and other noncommercial motor vehicles, and upon payment of
2199 an additional fee in the amount provided in subsection (3) of this
2200 section, shall be issued a distinctive license tag for each motor
2201 vehicle registered in his name identifying such person as a
2202 retired member of the Mississippi Highway Safety Patrol. The
2203 distinctive license tags so issued shall be of such color and
2204 design as the State Tax Commission may prescribe and shall consist
2205 of such letters or numbers, or both, as may be necessary to
2206 distinguish each license tag and may, in the discretion of the
2207 State Tax Commission, display the county name.

2208 (2) Application for the distinctive license tags authorized
2209 by this section shall be made to the county tax collector on forms
2210 prescribed by the State Tax Commission. Applicants for such
2211 distinctive license tags shall present proof that they are a
2212 retired member of the Mississippi Highway Safety Patrol by
2213 presentation of a signed and notarized affidavit from the
2214 Commissioner of Public Safety. The application and the additional
2215 fee imposed under subsection (3) of this section, less Two Dollars
2216 (\$2.00) thereof to be retained by the tax collector, shall be
2217 remitted to the State Tax Commission on a monthly basis as
2218 prescribed by the commission. The portion of the additional fee
2219 retained by the tax collector shall be deposited into the county
2220 general fund.



2221 (3) Beginning with any registration year commencing on or
2222 after July 1, 2002, any person applying for a distinctive license
2223 tag under this section shall pay an additional fee in the amount
2224 of Thirty Dollars (\$30.00) for each distinctive license tag
2225 applied for under this section, which shall be in addition to all
2226 other taxes and fees. The additional fee paid shall be for a
2227 period of time to run concurrent with the vehicle's established
2228 license tag year. The additional fee is due and payable at the
2229 time the original application is made for a distinctive license
2230 tag under this section and thereafter annually at the time of
2231 renewal registration as long as the owner retains the distinctive
2232 license tag. If the owner does not wish to retain the distinctive
2233 license tag, he must surrender it to the local county tax
2234 collector.

2235 (4) The State Tax Commission shall deposit all fees into the
2236 State Treasury on the day collected. At the end of each month,
2237 the State Tax Commission shall certify * * * the total fees
2238 collected under this section * * * to the State Treasurer who
2239 shall distribute * * * such collections as follows:

2240 (a) Twenty-four Dollars (\$24.00) of each additional fee
2241 collected on distinctive license tags issued pursuant to this
2242 section shall be distributed to the Mississippi Troopers
2243 Association, Inc.

2244 (b) One Dollar (\$1.00) of each additional fee collected
2245 on distinctive license tags issued pursuant to this section shall
2246 be deposited into the Mississippi Fire Fighter's Memorial Burn
2247 Center Fund created pursuant to Section 7-9-70.

2248 (c) Two Dollars (\$2.00) of each additional fee
2249 collected on distinctive license tags issued pursuant to this
2250 section shall be deposited to the credit of the State Highway Fund
2251 to be expended solely for the repair, maintenance, construction or
2252 reconstruction of highways.



2253 (d) One Dollar (\$1.00) of each additional fee collected
2254 on distinctive license tags issued pursuant to this section shall
2255 be deposited to the credit of the special fund created in Section
2256 27-19-44.2.

2257 (5) A regular license tag must be properly displayed as
2258 required by law until replaced by a distinctive license tag under
2259 this section. The regular license tag must be surrendered to the
2260 tax collector upon issuance of the distinctive license tag under
2261 this section. The tax collector shall issue up to two (2) license
2262 decals for each distinctive license tag issued under this section,
2263 which will expire the same month and year as the regular license
2264 tag.

2265 (6) In the case of loss or theft of a distinctive license
2266 tag issued under this section, the owner may make application and
2267 affidavit for a replacement distinctive license tag as provided by
2268 Section 27-19-37. The fee for a replacement distinctive license
2269 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2270 such application and affidavit shall be entitled to retain and
2271 deposit into the county general fund five percent (5%) of the fee
2272 for such replacement license tag and the remainder shall be
2273 distributed in the same manner as funds from the sale of regular
2274 distinctive license tags issued under this section.

2275 **SECTION 31.** Section 27-19-56.71, Mississippi Code of 1972,
2276 is amended as follows:

2277 27-19-56.71. (1) Any owner of a motor vehicle who is a
2278 resident of this state, upon payment of the road and bridge
2279 privilege taxes, ad valorem taxes and registration fees as
2280 prescribed by law for private carriers of passengers, pickup
2281 trucks and other noncommercial motor vehicles, and upon payment of
2282 an additional fee in the amount provided in subsection (3) of this
2283 section, shall be issued a distinctive license tag for each motor
2284 vehicle registered in his name identifying such person as a
2285 supporter of Mothers Against Drunk Driving (MADD). The



2286 distinctive license tags so issued shall be of such color and
2287 design as the State Tax Commission, with the advice of the
2288 Mississippi State Chapter of Mothers Against Drunk Driving, may
2289 prescribe, and shall consist of such letters or numbers, or both,
2290 as may be necessary to distinguish each license tag.

2291 (2) Application for the distinctive license tags authorized
2292 by this section shall be made to the county tax collector on forms
2293 prescribed by the State Tax Commission. The application and the
2294 additional fee imposed under subsection (3) of this section, less
2295 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2296 shall be remitted to the State Tax Commission on a monthly basis
2297 as prescribed by the commission. The portion of the additional
2298 fee retained by the tax collector shall be deposited into the
2299 county general fund.

2300 (3) Beginning with any registration year commencing on or
2301 after July 1, 2002, any person applying for a distinctive license
2302 tag under this section shall pay an additional fee in the amount
2303 of Thirty Dollars (\$30.00) for each distinctive license tag
2304 applied for under this section, which shall be in addition to all
2305 other taxes and fees. The additional fee paid shall be for a
2306 period of time to run concurrent with the vehicle's established
2307 license tag year. The additional fee is due and payable at the
2308 time the original application is made for a distinctive license
2309 tag under this section and thereafter annually at the time of
2310 renewal registration as long as the owner retains the distinctive
2311 license tag. If the owner does not wish to retain the distinctive
2312 license tag, he must surrender it to the local county tax
2313 collector.

2314 (4) The State Tax Commission shall deposit all fees into the
2315 State Treasury on the day collected. At the end of each month,
2316 the State Tax Commission shall certify to the State Treasurer the
2317 total fees collected under this section from the issuance of the



2318 distinctive license tags issued under this section. The State
2319 Treasurer shall distribute such collections as follows:

2320 (a) Twenty-four Dollars (\$24.00) of each additional fee
2321 collected on distinctive license tags issued pursuant to this
2322 section shall be disbursed to the Mississippi State Office of
2323 Mothers Against Drunk Driving.

2324 (b) One Dollar (\$1.00) of each additional fee collected
2325 on distinctive license tags issued pursuant to this section shall
2326 be deposited into the Mississippi Fire Fighter's Memorial Burn
2327 Center Fund created pursuant to Section 7-9-70.

2328 (c) Two Dollars (\$2.00) of each additional fee
2329 collected on distinctive license tags issued pursuant to this
2330 section shall be deposited to the credit of the State Highway Fund
2331 to be expended solely for the repair, maintenance, construction or
2332 reconstruction of highways.

2333 (d) One Dollar (\$1.00) of each additional fee collected
2334 on distinctive license tags issued pursuant to this section shall
2335 be deposited to the credit of the special fund created in Section
2336 27-19-44.2.

2337 (5) A regular license tag must be properly displayed as
2338 required by law until replaced by a distinctive license tag under
2339 this section. The regular license tag must be surrendered to the
2340 tax collector upon issuance of the distinctive license tag under
2341 this section. The tax collector shall issue up to two (2) license
2342 decals for each distinctive license tag issued under this section,
2343 which will expire the same month and year as the regular license
2344 tag.

2345 (6) In the case of loss or theft of a distinctive license
2346 tag issued under this section, the owner may make application and
2347 affidavit for a replacement distinctive license tag as provided by
2348 Section 27-19-37. The fee for a replacement distinctive license
2349 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2350 such application and affidavit shall be entitled to retain and



2351 deposit into the county general fund five percent (5%) of the fee
2352 for such replacement license tag and the remainder shall be
2353 distributed proportionately in the same manner as funds from the
2354 sale of regular distinctive license tags issued under this
2355 section.

2356 SECTION 32. (1) Any owner of a motor vehicle who is a
2357 resident of this state, upon payment of the road and bridge
2358 privilege taxes, ad valorem taxes and registration fees as
2359 prescribed by law for private carriers of passengers, pickup
2360 trucks and other noncommercial motor vehicles, and upon payment of
2361 an additional fee in the amount provided in subsection (3) of this
2362 section, shall be issued a distinctive license tag for each motor
2363 vehicle registered in his name identifying such person as a
2364 supporter of Campus Life. The distinctive license tags so issued
2365 shall be of such color and design as the State Tax Commission,
2366 with the advice of Campus Life, may prescribe, and shall consist
2367 of such letters or numbers, or both, as may be necessary to
2368 distinguish each license tag.

2369 (2) Application for the distinctive license tags authorized
2370 by this section shall be made to the county tax collector on forms
2371 prescribed by the State Tax Commission. The application and the
2372 additional fee imposed under subsection (3) of this section, less
2373 Two Dollars (\$2.00) to be retained by the tax collector, shall be
2374 remitted to the State Tax Commission on a monthly basis as
2375 prescribed by the commission. The portion of the additional fee
2376 retained by the tax collector shall be deposited into the county
2377 general fund.

2378 (3) Beginning with any registration year commencing on or
2379 after July 1, 2003, any person applying for a distinctive license
2380 tag under this section shall pay an additional fee in the amount
2381 of Thirty Dollars (\$30.00) for each distinctive license tag
2382 applied for under this section, which shall be in addition to all
2383 other taxes and fees. The additional fee paid shall be for a



2384 period of time to run concurrent with the vehicle's established
2385 license tag year. The additional fee is due and payable at the
2386 time the original application is made for a distinctive license
2387 tag under this section and thereafter annually at the time of
2388 renewal registration as long as the owner retains the distinctive
2389 license tag. If the owner does not wish to retain the distinctive
2390 license tag, he must surrender it to the local county tax
2391 collector.

2392 (4) The State Tax Commission shall deposit all fees into the
2393 State Treasury on the day collected. At the end of each month,
2394 the State Tax Commission shall certify the total fees collected
2395 under this section to the State Treasurer who shall distribute
2396 such collections as follows:

2397 (a) Twenty-four Dollars (\$24.00) of each additional fee
2398 collected on distinctive license tags issued pursuant to this
2399 section shall be distributed to Youth for Christ, Inc.

2400 (b) One Dollar (\$1.00) of each additional fee collected
2401 on distinctive license tags issued pursuant to this section shall
2402 be deposited into the Mississippi Fire Fighter's Memorial Burn
2403 Center Fund created pursuant to Section 7-9-70.

2404 (c) Two Dollars (\$2.00) of each additional fee
2405 collected on distinctive license tags issued pursuant to this
2406 section shall be deposited to the credit of the State Highway Fund
2407 to be expended solely for the repair, maintenance, construction or
2408 reconstruction of highways.

2409 (d) One Dollar (\$1.00) of each additional fee collected
2410 on distinctive license tags issued pursuant to this section shall
2411 be deposited to the credit of the special fund created in Section
2412 27-19-44.2.

2413 (5) A regular license tag must be properly displayed as
2414 required by law until replaced by a distinctive license tag under
2415 this section. The regular license tag must be surrendered to the
2416 tax collector upon issuance of the distinctive license tag under



2417 this section. The tax collector shall issue up to two (2) license
2418 decals for each distinctive license tag issued under this section,
2419 which will expire the same month and year as the regular license
2420 tag.

2421 (6) In the case of loss or theft of a distinctive license
2422 tag issued under this section, the owner may make application and
2423 affidavit for a replacement distinctive license tag as provided by
2424 Section 27-19-37. The fee for a replacement distinctive license
2425 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2426 such application and affidavit shall be entitled to retain and
2427 deposit into the county general fund five percent (5%) of the fee
2428 for such replacement license tag and the remainder shall be
2429 distributed in the same manner as funds from the sale of regular
2430 distinctive license tags issued under this section.

2431 **SECTION 33.** Section 27-19-56.5, Mississippi Code of 1972, is
2432 amended as follows:

2433 27-19-56.5. In recognition of the patriotic service rendered
2434 by Mississippians who survived the attack on Pearl Harbor and by
2435 Mississippians who are recipients of the Purple Heart Medal, any
2436 such person is privileged to obtain one (1) distinctive motor
2437 vehicle license plate or tag identifying him as a Pearl Harbor
2438 survivor or not more than two (2) distinctive motor vehicle
2439 license plates or tags identifying him as a Purple Heart Medal
2440 recipient. The distinctive plates or tags shall be of a color and
2441 design designated by the State Tax Commission.

2442 The distinctive license plates shall be prepared by the State
2443 Tax Commission and shall be issued through the tax collectors of
2444 the counties in the same manner as are other motor vehicle license
2445 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in
2446 addition to all other taxes and fees, shall be collected by the
2447 tax collector for the Pearl Harbor distinctive tag. The first
2448 distinctive tag issued to Purple Heart Medal recipients under the
2449 provisions of this section shall be exempt from ad valorem taxes,



2450 privilege taxes and all other taxes and fees. There shall be no
2451 exemption from ad valorem taxes, privilege taxes or other taxes
2452 and fees for the issuance of a second distinctive tag to Purple
2453 Heart Medal recipients. However, the surviving spouse of a
2454 deceased person who was issued a Purple Heart Medal distinctive
2455 license plate or tag under this section shall be entitled to apply
2456 for or retain one (1) such license tag and may continue annually
2457 to renew registration for such distinctive motor vehicle license
2458 plate or tag for as long as the spouse remains unmarried. At the
2459 time of application or renewal registration, a surviving spouse
2460 who desires to retain such distinctive plate or tag shall file
2461 with the county tax collector a sworn statement that the spouse is
2462 unmarried, and any such vehicle when so registered shall * * * be
2463 exempt from ad valorem taxes, privilege taxes and all other taxes
2464 and fees. The tax collector shall monthly forward the additional
2465 fee of Fifteen Dollars (\$15.00) charged for issuance of a Pearl
2466 Harbor distinctive tag to the State Tax Commission which shall
2467 deposit such fee to the credit of the State General Fund. An
2468 applicant for a distinctive tag under this section shall present
2469 to the issuing official either (a) written proof that the
2470 applicant is an honorably discharged former member of one (1) of
2471 the Armed Forces of the United States and, while serving in the
2472 Armed Forces of the United States, was present during the attack
2473 on the island of Oahu, Territory of Hawaii, on December 7, 1941,
2474 between the hours of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b)
2475 written proof that the applicant is a Purple Heart Medal
2476 recipient. The distinctive license plates or tags so issued shall
2477 be used only upon a personally or jointly owned private passenger
2478 vehicle (to include station wagons, recreational motor vehicles
2479 and pickup trucks) registered in the name, or jointly in the name,
2480 of the person making application therefor, and when issued to such
2481 person shall be used upon the vehicle for which issued in lieu of



2482 the standard license plate or license tag normally issued for such
2483 vehicle.

2484 The distinctive license plates shall not be transferable
2485 between motor vehicle owners; and in the event the owner of a
2486 vehicle bearing a distinctive plate shall sell, trade, exchange or
2487 otherwise dispose of the vehicle, such plate shall be retained by
2488 such owner and returned to the tax collector.

2489 **SECTION 34.** Section 27-51-41, Mississippi Code of 1972, is
2490 amended as follows:

2491 27-51-41. (1) The exemptions from the provisions of this
2492 chapter shall be confined to those persons or property exempted by
2493 this chapter or by the provisions of the Constitution of the
2494 United States or the State of Mississippi. No exemption as now
2495 provided by any other statute shall be valid as against the tax
2496 levied by this chapter. Any subsequent exemption from the tax
2497 levied hereunder shall be provided by amendment to this section
2498 which shall be inserted in the bill at length.

2499 (2) The following shall be exempt from ad valorem taxation:

2500 (a) All motor vehicles, as defined in this chapter, and
2501 including motor-propelled farm implements and vehicles, while in
2502 the hands of bona fide dealers as merchandise and which are not
2503 being operated upon the highways of this state.

2504 (b) All motor vehicles belonging to the federal
2505 government or the State of Mississippi or any agencies or
2506 instrumentalities thereof.

2507 (c) All motor vehicles owned by any school district in
2508 the state.

2509 (d) All motor vehicles owned by any fire protection
2510 district incorporated in accordance with Sections 19-5-151 through
2511 19-5-207 or by any fire protection grading district incorporated
2512 in accordance with Sections 19-5-215 through 19-5-241.

2513 (e) All motor vehicles owned by units of the
2514 Mississippi National Guard.



2515 (f) All motor vehicles which are exempted from highway
2516 privilege taxes under Section 27-19-1 et seq.

2517 (g) All motor vehicles operated in this state as common
2518 and contract carriers of property, private commercial carriers of
2519 property, private carriers of property and buses, all of which
2520 have a gross weight in excess of ten thousand (10,000) pounds.

2521 (h) Antique automobiles as defined in Section 27-19-47,
2522 and antique pickup trucks as provided for under Section
2523 27-19-47.2, Mississippi Code of 1972.

2524 (i) Street rods as defined in Section 27-19-56.6.

2525 (j) Motor vehicles owned by disabled American veterans,
2526 or by spouses of deceased disabled American veterans, in
2527 accordance with Section 27-19-53.

2528 (k) One (1) motor vehicle owned by the unremarried
2529 surviving spouse of a member of the Armed Forces of the United
2530 States who, while on active duty, is killed or dies and one (1)
2531 motor vehicle owned by the unremarried surviving spouse of a
2532 member of a reserve component of the Armed Forces of the United
2533 States or of the National Guard who, while on active duty for
2534 training, is killed or dies.

2535 (l) Motor vehicles owned by recipients of the
2536 Congressional Medal of Honor or by former prisoners of war, or by
2537 spouses of such deceased persons, in accordance with Section
2538 27-19-54.

2539 (m) (i) One (1) private carrier of passengers, as
2540 defined in Section 27-19-3, owned by any religious society,
2541 ecclesiastical body or any congregation thereof which is used
2542 exclusively for such society and not for profit.

2543 (ii) All motor vehicles owned by any such
2544 religious society or any educational institution having a seating
2545 capacity greater than seven (7) passengers and used exclusively
2546 for transporting passengers for religious or educational purposes
2547 and not for profit.



2548 (n) All motor vehicles primarily used as rentals under
2549 rental agreements with a term of not more than thirty (30)
2550 continuous days each and under the control of persons who are
2551 engaged in the business of renting such motor vehicles and who are
2552 subject to the tax under Section 27-65-231.

2553 (o) Antique motorcycles as defined in Section
2554 27-19-47.1.

2555 (p) One (1) motor vehicle owned by a recipient of the
2556 Purple Heart, and one (1) motor vehicle owned by the unremarried
2557 surviving spouse of a recipient of the Purple Heart, as provided
2558 in Section 27-19-56.5.

2559 (q) Motor vehicles that are eligible to display an
2560 authentic historical license plate as provided for in Section
2561 27-19-56.11.

2562 (3) Any claim for tax exemption by authority of the
2563 above-mentioned code sections or by any other legal authority
2564 shall be set out in the application for the road and bridge
2565 privilege license, and the specific legal authority for such tax
2566 exemption claim shall be cited in said application, and such
2567 authority cited shall be shown by the tax collector on the tax
2568 receipt as his authority for not collecting such ad valorem taxes,
2569 and the tax collector shall carry forward such information in his
2570 tax collection reports.

2571 (4) Any motor vehicle driven over the highways of this state
2572 to the extent that the owner of such motor vehicle is required to
2573 purchase a road and bridge privilege license in this state, yet
2574 the legal situs of such motor vehicle is located in another state,
2575 shall be exempt from ad valorem taxes authorized by this chapter.

2576 (5) If a taxpayer shall sell, trade or otherwise dispose of
2577 a vehicle on which the ad valorem and road and bridge privilege
2578 taxes have been paid in any county in the state, he shall remove
2579 the license plate from the vehicle. Such license plate must be
2580 surrendered to the issuing authority with the corresponding tax



2581 receipt, if required, and credit shall be allowed for the taxes
2582 paid for the remaining tax year on like privilege or ad valorem
2583 taxes due on another vehicle owned by the seller or transferor or
2584 by the seller's or transferor's spouse or dependent child. If the
2585 seller or transferor does not elect to receive such credit at the
2586 time the license plate is surrendered, the issuing authority shall
2587 issue a certificate of credit to the seller or transferor, or to
2588 the seller's or transferor's spouse or dependent child, or to any
2589 other person, business or corporation, at the direction of the
2590 seller or transferor, for the remaining unexpired taxes prorated
2591 from the first day of the month following the month in which the
2592 license plate is surrendered. The total of such credit may be
2593 used by the person or entity to whom the certificate of credit is
2594 issued, regardless of the relative amounts attributed to privilege
2595 taxes or to county, school or municipal ad valorem taxes. Any
2596 credit allowed for taxes due or any certificate of credit issued
2597 may be applied to like taxes owed in any county by the person to
2598 whom the credit is allowed or by the person possessing the
2599 certificate of credit. No credit, however, shall be allowed on
2600 the charge made for the license plate. Such license plates
2601 surrendered to the tax collector shall be retained by him, and in
2602 no event shall such license plate be attached to any vehicle after
2603 being surrendered to the tax collector, nor shall any license
2604 plate be transferred from one (1) vehicle to any other vehicle.

2605 (6) If the person owning a vehicle subject to taxation under
2606 the provisions of this chapter does not operate such vehicle on
2607 the highways of this state from the date of acquisition or, if
2608 previously registered, from the end of the anniversary month of
2609 the tag and decals to the date on which he makes application for a
2610 current license tag or decals, he shall pay such ad valorem tax
2611 for a period of twelve (12) months beginning with the first day of
2612 the month in which he applies for a current license tag or decals
2613 under Chapter 19, Title 27, Mississippi Code of 1972. The owner



2614 shall submit an affidavit with an application attesting to the
2615 fact that the vehicle was not operated on the highways of this
2616 state from the date of acquisition or, if previously registered,
2617 from the end of the anniversary month of the tag and decals to the
2618 date on which he makes application for the current license tag or
2619 decals.

2620 (7) Any person found violating any of the provisions of this
2621 section shall be arrested and tried, and if found guilty shall be
2622 fined in an amount double the total amount of taxes involved.

2623 **SECTION 35.** (1) Any owner of a motor vehicle, who is a
2624 resident of this state, upon complying with the motor vehicle laws
2625 relating to registration and licensing of motor vehicles, and upon
2626 payment of the road and bridge privilege taxes, ad valorem taxes
2627 and registration fees as prescribed by law for private carriers of
2628 passengers, pickup trucks and other noncommercial motor vehicles,
2629 and upon payment of an additional annual fee in the amount
2630 provided in subsection (3) of this section, shall be issued a
2631 special license tag for each motor vehicle registered in his name
2632 identifying such person as a supporter of St. Jude Children's
2633 Research Hospital. The distinctive license tags so issued shall
2634 be of such color and design as the State Tax Commission, with the
2635 advice of the ALSAC/St. Jude Children's Research Hospital, may
2636 prescribe, and shall consist of such letters or numbers, or both,
2637 as may be necessary to distinguish each license tag.

2638 (2) Application for the distinctive license tags authorized
2639 by this section shall be made to the county tax collector on forms
2640 prescribed by the State Tax Commission. The application and the
2641 additional fee imposed under subsection (3) of this section, less
2642 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2643 shall be remitted to the State Tax Commission on a monthly basis
2644 as prescribed by the commission. The portion of the additional
2645 fee retained by the tax collector shall be deposited into the
2646 county general fund.



2647 (3) Beginning with any registration year commencing on or
2648 after July 1, 2003, any person applying for a distinctive license
2649 tag under this section shall pay an additional fee in the amount
2650 of Thirty Dollars (\$30.00) for each distinctive license tag
2651 applied for under this section, which shall be in addition to all
2652 other taxes and fees. The additional fee paid shall be for a
2653 period of time to run concurrent with the vehicle's established
2654 license tag year. The additional fee is due and payable at the
2655 time the original application is made for a distinctive license
2656 tag under this section and thereafter annually at the time of
2657 renewal registration as long as the owner retains the distinctive
2658 license tag. If the owner does not wish to retain the distinctive
2659 license tag, he must surrender it to the local county tax
2660 collector.

2661 (4) The State Tax Commission shall deposit all fees into the
2662 State Treasury on the day collected. At the end of each month,
2663 the State Tax Commission shall certify to the State Treasurer the
2664 total fees collected under this section from the issuance of the
2665 distinctive license tags issued under this section. The State
2666 Treasurer shall distribute such collections as follows:

2667 (a) Twenty-four Dollars (\$24.00) of each additional fee
2668 collected on distinctive license tags issued pursuant to this
2669 section shall be disbursed to ALSAC/St. Jude Children's Research
2670 Hospital.

2671 (b) One Dollar (\$1.00) of each additional fee collected
2672 on distinctive license tags issued pursuant to this section shall
2673 be deposited into the Mississippi Fire Fighter's Memorial Burn
2674 Center Fund created pursuant to Section 7-9-70.

2675 (c) Two Dollars (\$2.00) of each additional fee
2676 collected on distinctive license tags issued pursuant to this
2677 section shall be deposited to the credit of the State Highway Fund
2678 to be expended solely for the repair, maintenance, construction or
2679 reconstruction of highways.



2680 (d) One Dollar (\$1.00) of each additional fee collected
2681 on distinctive license tags issued pursuant to this section shall
2682 be deposited to the credit of the special fund created in Section
2683 27-19-44.2.

2684 (5) A regular license tag must be properly displayed as
2685 required by law until replaced by a distinctive license tag under
2686 this section. The regular license tag must be surrendered to the
2687 tax collector upon issuance of the distinctive license tag under
2688 this section. The tax collector shall issue month and year decals
2689 for each distinctive license tag issued under this section, which
2690 will expire the same month and year as the regular license tag.

2691 (6) In the case of loss or theft of a distinctive license
2692 tag issued under this section, the owner may make application and
2693 affidavit for a replacement distinctive license tag as provided by
2694 Section 27-19-37. The fee for a replacement distinctive license
2695 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2696 such application and affidavit shall be entitled to retain and
2697 deposit into the county general fund five percent (5%) of the fee
2698 for such replacement license tag and the remainder shall be
2699 distributed proportionately in the same manner as funds from the
2700 sale of regular distinctive license tags issued under this
2701 section.

2702 **SECTION 36.** (1) Any owner of a motor vehicle, who is a
2703 resident of this state, upon complying with the motor vehicle laws
2704 relating to registration and licensing of motor vehicles, and upon
2705 payment of the road and bridge privilege taxes, ad valorem taxes
2706 and registration fees as prescribed by law for private carriers of
2707 passengers, pickup trucks and other noncommercial motor vehicles,
2708 and upon payment of an additional annual fee in the amount
2709 provided in subsection (3) of this section, shall be issued a
2710 special license tag for each motor vehicle registered in his name
2711 identifying such person as a supporter of Friends of the MED,
2712 Coahoma County. The distinctive license tags so issued shall be



2713 of such color and design as the State Tax Commission, with the
2714 advice of Friends of the MED, Coahoma County, may prescribe, and
2715 shall consist of such letters or numbers, or both, as may be
2716 necessary to distinguish each license tag.

2717 (2) Application for the distinctive license tags authorized
2718 by this section shall be made to the county tax collector on forms
2719 prescribed by the State Tax Commission. The application and the
2720 additional fee imposed under subsection (3) of this section, less
2721 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2722 shall be remitted to the State Tax Commission on a monthly basis
2723 as prescribed by the commission. The portion of the additional
2724 fee retained by the tax collector shall be deposited into the
2725 county general fund.

2726 (3) Beginning with any registration year commencing on or
2727 after July 1, 2003, any person applying for a distinctive license
2728 tag under this section shall pay an additional fee in the amount
2729 of Thirty Dollars (\$30.00) for each distinctive license tag
2730 applied for under this section, which shall be in addition to all
2731 other taxes and fees. The additional fee paid shall be for a
2732 period of time to run concurrent with the vehicle's established
2733 license tag year. The additional fee is due and payable at the
2734 time the original application is made for a distinctive license
2735 tag under this section and thereafter annually at the time of
2736 renewal registration as long as the owner retains the distinctive
2737 license tag. If the owner does not wish to retain the distinctive
2738 license tag, he must surrender it to the local county tax
2739 collector.

2740 (4) The State Tax Commission shall deposit all fees into the
2741 State Treasury on the day collected. At the end of each month,
2742 the State Tax Commission shall certify to the State Treasurer the
2743 total fees collected under this section from the issuance of the
2744 distinctive license tags issued under this section. The State
2745 Treasurer shall distribute such collections as follows:



2746 (a) Twenty-four Dollars (\$24.00) of each additional fee
2747 collected on distinctive license tags issued pursuant to this
2748 section shall be disbursed to Friends of the MED, Coahoma County
2749 to be used on behalf of citizens of North Mississippi and all of
2750 Mississippi to support the Level I Trauma Center of the Regional
2751 Medical Center (The MED) in Memphis, Tennessee.

2752 (b) One Dollar (\$1.00) of each additional fee collected
2753 on distinctive license tags issued pursuant to this section shall
2754 be deposited into the Mississippi Fire Fighter's Memorial Burn
2755 Center Fund created pursuant to Section 7-9-70.

2756 (c) Two Dollars (\$2.00) of each additional fee
2757 collected on distinctive license tags issued pursuant to this
2758 section shall be deposited to the credit of the State Highway Fund
2759 to be expended solely for the repair, maintenance, construction or
2760 reconstruction of highways.

2761 (d) One Dollar (\$1.00) of each additional fee collected
2762 on distinctive license tags issued pursuant to this section shall
2763 be deposited to the credit of the special fund created in Section
2764 27-19-44.2.

2765 (5) A regular license tag must be properly displayed as
2766 required by law until replaced by a distinctive license tag under
2767 this section. The regular license tag must be surrendered to the
2768 tax collector upon issuance of the distinctive license tag under
2769 this section. The tax collector shall issue month and year decals
2770 for each distinctive license tag issued under this section, which
2771 will expire the same month and year as the regular license tag.

2772 (6) In the case of loss or theft of a distinctive license
2773 tag issued under this section, the owner may make application and
2774 affidavit for a replacement distinctive license tag as provided by
2775 Section 27-19-37. The fee for a replacement distinctive license
2776 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2777 such application and affidavit shall be entitled to retain and
2778 deposit into the county general fund five percent (5%) of the fee



2779 for such replacement license tag and the remainder shall be
2780 distributed proportionately in the same manner as funds from the
2781 sale of regular distinctive license tags issued under this
2782 section.

2783 SECTION 37. (1) Any owner of a motor vehicle who is a
2784 resident of this state, upon payment of the road and bridge
2785 privilege taxes, ad valorem taxes and registration fees as
2786 prescribed by law for private carriers of passengers, pickup
2787 trucks and other noncommercial motor vehicles, and upon payment of
2788 an additional fee in the amount provided in subsection (3) of this
2789 section, shall be issued a distinctive license tag for any motor
2790 vehicle registered in his name identifying such person as a
2791 supporter of the Mississippi Arts Commission. The distinctive
2792 license tags so issued shall be of such color and design as the
2793 State Tax Commission, with the advice of the Mississippi Arts
2794 Commission, may prescribe, and shall consist of such letters or
2795 numbers, or both, as may be necessary to distinguish each license
2796 tag.

2797 (2) Application for the distinctive license tags authorized
2798 by this section shall be made to the county tax collector on forms
2799 prescribed by the State Tax Commission. The application and the
2800 additional fee imposed under subsection (3) of this section, less
2801 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2802 shall be remitted to the State Tax Commission on a monthly basis
2803 as prescribed by the commission. The portion of the additional
2804 fee retained by the tax collector shall be deposited into the
2805 county general fund.

2806 (3) Beginning with any registration year commencing on or
2807 after July 1, 2003, any person applying for a distinctive license
2808 tag under this section shall pay an additional fee in the amount
2809 of Thirty Dollars (\$30.00) for each distinctive license tag
2810 applied for under this section, which shall be in addition to all
2811 other taxes and fees. The additional fee paid shall be for a



2812 period of time to run concurrent with the vehicle's established
2813 license tag year. The additional fee is due and payable at the
2814 time the original application is made for a distinctive license
2815 tag under this section and thereafter annually at the time of
2816 renewal registration as long as the owner retains the distinctive
2817 license tag. If the owner does not wish to retain the distinctive
2818 license tag, he must surrender it to the local county tax
2819 collector.

2820 (4) The State Tax Commission shall deposit all fees into the
2821 State Treasury on the day collected. At the end of each month,
2822 the State Tax Commission shall certify to the State Treasurer the
2823 total fees collected under this section from the issuance of the
2824 distinctive license tags issued under this section. The State
2825 Treasurer shall distribute such collections as follows:

2826 (a) Twenty-four Dollars (\$24.00) of each additional fee
2827 collected on distinctive license tags issued pursuant to this
2828 section shall be deposited into the special fund created in
2829 subsection (7) of this section.

2830 (b) One Dollar (\$1.00) of each additional fee collected
2831 on distinctive license tags issued pursuant to this section shall
2832 be deposited into the Mississippi Fire Fighter's Memorial Burn
2833 Center Fund created pursuant to Section 7-9-70.

2834 (c) Two Dollars (\$2.00) of each additional fee
2835 collected on distinctive license tags issued pursuant to this
2836 section shall be deposited to the credit of the State Highway Fund
2837 to be expended solely for the repair, maintenance, construction or
2838 reconstruction of highways.

2839 (d) One Dollar (\$1.00) of each additional fee collected
2840 on distinctive license tags issued pursuant to this section shall
2841 be deposited to the credit of the special fund created in Section
2842 43 of this act.

2843 (5) A regular license tag must be properly displayed as
2844 required by law until replaced by a distinctive license tag under



2845 this section. The regular license tag must be surrendered to the
2846 tax collector upon issuance of the distinctive license tag under
2847 this section. The tax collector shall issue up to two (2) license
2848 decals for each distinctive license tag issued under this section,
2849 which will expire the same month and year as the regular license
2850 tag.

2851 (6) In the case of loss or theft of a distinctive license
2852 tag issued under this section, the owner may make application and
2853 affidavit for a replacement distinctive license tag as provided by
2854 Section 27-19-37. The fee for a replacement distinctive license
2855 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2856 such application and affidavit shall be entitled to retain and
2857 deposit into the county general fund five percent (5%) of the fee
2858 for such replacement license tag and the remainder shall be
2859 distributed in the same manner as funds from the sale of regular
2860 distinctive license tags issued under this section.

2861 (7) There is established in the State Treasury a special
2862 fund which shall consist of monies required to be deposited
2863 therein under subsection (4) of this section. Monies in the
2864 special fund, upon legislative appropriation, may be expended by
2865 the Mississippi Arts Commission for miscellaneous grants and
2866 programs administered by the Mississippi Arts Commission.
2867 Unexpended amounts remaining in the special fund at the end of the
2868 fiscal year shall not lapse into the State General Fund, and any
2869 interest earned or investment earnings on amounts in the special
2870 fund shall be deposited to the credit of the special fund.

2871 **SECTION 38.** Section 27-19-56.70, Mississippi Code of 1972,
2872 is amended as follows:

2873 27-19-56.70. (1) Any owner of a motor vehicle who is a
2874 resident of this state, upon payment of the road and bridge
2875 privilege taxes, ad valorem taxes and registration fees as
2876 prescribed by law for private carriers of passengers, pickup
2877 trucks and other noncommercial motor vehicles, and upon payment of



2878 an additional fee in the amount provided in subsection (4) of this
2879 section, shall be issued a distinctive license tag for each motor
2880 vehicle registered in his name, which shall be produced in such
2881 color and design as the State Tax Commission, with the advice of
2882 the Choose Life Advisory Committee, may prescribe. The words
2883 "Choose Life" shall be centered at the bottom of the license tag.
2884 The State Tax Commission shall prescribe such letters or numbers,
2885 or both, as may be necessary to distinguish each license tag.

2886 (2) Application for the distinctive license tags authorized
2887 by this section shall be made to the county tax collector on forms
2888 prescribed by the State Tax Commission. The application and the
2889 additional fee imposed under subsection (4) of this section, less
2890 Two Dollars (\$2.00) to be retained by the tax collector, shall be
2891 remitted to the State Tax Commission on a monthly basis as
2892 prescribed by the commission. The portion of the additional fee
2893 retained by the tax collector shall be deposited into the county
2894 general fund.

2895 (3) Beginning with any registration year commencing on or
2896 after July 1, 2002, any person applying for a distinctive license
2897 tag under this section shall pay an additional fee in the amount
2898 of Thirty Dollars (\$30.00) for each distinctive license tag
2899 applied for under this section, which shall be in addition to all
2900 other taxes and fees. The additional fee paid shall be for a
2901 period of time to run concurrent with the vehicle's established
2902 license tag year. The additional fee is due and payable at the
2903 time the original application is made for a distinctive license
2904 tag under this section and thereafter annually at the time of
2905 renewal registration as long as the owner retains the distinctive
2906 license tag. If the owner does not wish to retain the distinctive
2907 license tag, he must surrender it to the local county tax
2908 collector.

2909 (4) The State Tax Commission shall deposit all fees into the
2910 State Treasury on the day collected. At the end of each month,



2911 the State Tax Commission shall certify the total fees collected
2912 under this section to the State Treasurer who shall distribute
2913 such collections as follows:

2914 (a) Twenty-four Dollars (\$24.00) of each additional fee
2915 collected on distinctive license tags issued pursuant to this
2916 section shall be disbursed to the Choose Life Advisory Committee
2917 to be used as provided for in subsection (5) of this section.

2918 (b) One Dollar (\$1.00) of each additional fee collected
2919 on distinctive license tags issued pursuant to this section shall
2920 be deposited into the Mississippi Fire Fighter's Memorial Burn
2921 Center Fund created pursuant to Section 7-9-70.

2922 (c) Two Dollars (\$2.00) of each additional fee
2923 collected on distinctive license tags issued pursuant to this
2924 section shall be deposited to the credit of the State Highway Fund
2925 to be expended solely for the repair, maintenance, construction or
2926 reconstruction of highways.

2927 (d) One Dollar (\$1.00) of each additional fee collected
2928 on distinctive license tags issued pursuant to this section shall
2929 be deposited to the credit of the special fund created in Section
2930 27-19-44.2.

2931 (5) * * * Funds disbursed to the Choose Life Advisory
2932 Committee under this section may be used for any purpose other
2933 than for administrative expenses, legal expenses, capital
2934 expenditures, attempting to influence any legislation or any
2935 political campaign on behalf or in opposition to any candidate for
2936 public office.

2937 (6) A regular license tag must be properly displayed as
2938 required by law until replaced by a distinctive license tag under
2939 this section. The regular license tag must be surrendered to the
2940 tax collector upon issuance of the distinctive license tag under
2941 this section. The tax collector shall issue up to two (2) month
2942 and year license decals for each distinctive license tag issued



2943 under this section, which will expire the same month and year as
2944 the license tag.

2945 (7) In the case of loss or theft of a distinctive license
2946 tag issued under this section, the owner may make application and
2947 affidavit for a replacement distinctive license tag as provided by
2948 Section 27-19-37. The fee for a replacement distinctive license
2949 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2950 such application and affidavit shall be entitled to retain and
2951 deposit into the county general fund five percent (5%) of the fee
2952 for such replacement license tag and the remainder shall be
2953 distributed in the same manner as funds from the sale of regular
2954 distinctive license tags issued under this section.

2955 **SECTION 39.** Notwithstanding any other provision of law to
2956 the contrary, any entity receiving funds that are derived from
2957 fees collected from the issuance of distinctive or special license
2958 tags under this chapter shall not use such funds to attempt to
2959 influence any legislation or any political campaign on behalf of
2960 or in opposition to any candidate for public office.

2961 **SECTION 40.** Section 17 of this act shall take effect and be
2962 in force from and after its passage. The remainder of this act
2963 shall take effect and be in force from and after July 1, 2003.

