To: Ways and Means

MISSISSIPPI LEGISLATURE
REGULAR SESSION 2003

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

HOUSE BILL NO. 940
(As Sent to Governor)

AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO MEMBERS OF THE MISSISSIPPI ASSOCIATION OF REALTORS; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE MISSISSIPPI FORESTRY ASSOCIATION; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE PREVENTION OF CHILD ABUSE; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR PERSONS LICENSED BY THE STATE BOARD OF FUNERAL SERVICE; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE MISSISSIPPI NURSES FOUNDATION; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE MISSISSIPPI JUNIOR GOLF FOUNDATION; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE MISSISSIPPI ASSOCIATION OF COMMUNITY ACTION AGENCIES; TO AMEND SECTION 27-19-56.63, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR IMMEDIATE FAMILY MEMBERS AND CAREGIVERS OF PERSONS WHO ARE DIABETICS; TO AMEND SECTION 27-19-56.69, TO REVISE THE PURPOSES FOR WHICH MONIES IN THE SPECIAL FUND CREATED UNDER SUCH SECTION MAY BE USED TO INCLUDE REPAIR AND RENOVATION OF THE OLD CAPITOL, GOVERNOR'S MANSION AND WAR MEMORIAL BUILDING; TO AMEND SECTIONS 27-19-56.64, 27-19-56.65 AND 27-19-56.66, MISSISSIPPI CODE OF 1972, TO REVISE THE DISTRIBUTION OF THE PROCEEDS COLLECTED FROM THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO SUPPORTERS OF THE PETAL SCHOOL DISTRICT, DE SOTO COUNTY SCHOOL DISTRICT AND THE SIMPSON COUNTY SCHOOL DISTRICT, TO PROVIDE THAT A PORTION OF SUCH PROCEEDS SHALL BE DEPOSITED INTO THE MISSISSIPPI PUBLIC EDUCATION SUPPORT FUND; TO AMEND SECTION 27-19-56.22, MISSISSIPPI CODE OF 1972, TO REVISE THE DISTRIBUTION OF PROCEEDS COLLECTED FROM THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO MEMBERS OF ALPHA KAPPA ALPHA SORORITY AND ALPHA PHI ALPHA FRATERNITY; TO AMEND SECTION 27-19-56.41, MISSISSIPPI CODE OF 1972, TO REVISE THE DISTRIBUTION OF THE PROCEEDS COLLECTED FROM THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO MEMBERS AND SUPPORTERS OF DELTA SIGMA THETA SORORITY; TO AMEND SECTION 27-19-56.67, MISSISSIPPI CODE OF 1972, TO REVISE THE DISTRIBUTION OF PROCEEDS COLLECTED FROM THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO MEMBERS AND SUPPORTERS OF OMEGA PSI PHI FRATERNITY; TO AUTHORIZE AN ADDITIONAL FEE FOR DISTINCTIVE LICENSE TAGS AUTHORIZED UNDER THIS ACT AND OTHER STATE LAWS; TO PROVIDE THAT THE PROCEEDS OF SUCH ADDITIONAL FEE SHALL BE DEPOSITED INTO THE SPECIAL FUND CREATED UNDER SECTION 27-19-56.69, MISSISSIPPI CODE OF 1972, TO BE USED FOR REPAIR AND RENOVATION OF THE NEW CAPITOL, OLD CAPITOL, GOVERNOR’S MANSION AND WAR MEMORIAL BUILDING; TO PROVIDE THAT FEES COLLECTED FROM THE ISSUANCE OF DISTINCTIVE OR SPECIAL LICENSE TAGS WHICH ARE DESIGNATED FOR DEPOSIT INTO THE MISSISSIPPI FIRE FIGHTER'S MEMORIAL BURN CENTER FUND SHALL BE PLACED INTO AN INTEREST BEARING ESCRrow ACCOUNT UNTIL THE ATTORNEY GENERAL OF THE STATE OF MISSISSIPPI REQUESTS THE

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STATE TAX COMMISSION TO RELEASE SUCH FUNDS; TO PROVIDE THAT THE 
ATTORNEY GENERAL SHALL NOT REQUEST THE RELEASE OF SUCH FUNDS UNTIL 
HE IS SATISFIED THAT THERE IS PROPER ACCOUNTABILITY FOR THE 
EXPENDITURE OF THE FUNDS BY MISSISSIPPI FIRE FIGHTER'S MEMORIAL 
BURN CENTER; TO PROVIDE THAT THE MISSISSIPPI FIRE FIGHTER'S 
MEMORIAL BURN CENTER SHALL FILE AN ANNUAL REPORT WITH THE 
SECRETARY OF THE SENATE AND THE CLERK OF THE HOUSE OF 
REPRESENTATIVES NOT LATER THAN JANUARY 10 OF EACH YEAR, DESCRIBING 
THE EXPENDITURE OF FUNDS RECEIVED BY THE BURN CENTER FROM FEES 
COLLECTED FROM THE ISSUANCE OF DISTINCTIVE OR SPECIAL LICENSE 
TAGS; TO AMEND SECTIONS 27-19-56.10 AND 49-15-17, MISSISSIPPI CODE 
OF 1972, TO REVISE THE DISPOSITION OF THE PROCEEDS COLLECTED FROM 
THE ISSUANCE OF CERTAIN DISTINCTIVE LICENSE TAGS DISPLAYING 
EMBLEMS DESIGNED BY THE DEPARTMENT OF WILDLIFE, FISHERIES AND 
PARKS; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO 
MEMBERS OF THE UNITED STATES ARMY SPECIAL FORCES; TO AMEND SECTION 
27-19-44, MISSISSIPPI CODE OF 1972, TO EXEMPT SUCH LICENSE TAG 
FROM THE REQUIREMENT THAT A CERTAIN NUMBER OF DISTINCTIVE TAGS 
MUST BE PURCHASED BEFORE SUCH TAGS MAY BE ISSUED; TO AUTHORIZE THE 
STATE TAX COMMISSION TO PREPARE AND ISSUE DISTINCTIVE LICENSE TAGS 
FOR CONSTABLES IF 100 OF SUCH TAGS WILL BE PURCHASED; TO AUTHORIZE 
THE STATE TAX COMMISSION TO PREPARE AND ISSUE DISTINCTIVE LICENSE 
TAGS AUTHORIZED FOR RETIRED MEMBERS OF THE MISSISSIPPI HIGHWAY 
SAFETY PATROL IF 100 OF SUCH TAGS WILL BE PURCHASED; TO AUTHORIZE 
THE ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR SUPPORTERS OF MEMBERS 
OF THE ARMED FORCES WHO ARE CLASSIFIED AS MISSING IN ACTION OR 
PERSONS WHO WERE PRISONERS OF WAR WHILE SERVING IN THE UNITED 
STATES ARMED FORCES; TO AMEND SECTION 55-15-59, MISSISSIPPI CODE 
OF 1972, TO MAKE IT CLEAR THAT AFTER COMPLETION OF THE MISSISSIPPI 
VETERANS MONUMENT, MONEY IN THE MISSISSIPPI VETERANS MONUMENT 
TRUST FUND SHALL BE UTILIZED BY THE MISSISSIPPI WAR VETERANS 
MEMORIAL COMMISSION FOR MAINTENANCE OF THE VETERANS MONUMENT AND 
MEMORIALS; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS 
FOR SUPPORTERS OF THE MISSISSIPPI LOGGERS ASSOCIATION, INC.; TO 
AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR SUPPORTERS 
OF THE SONS OF CONFEDERATE VETERANS; TO AUTHORIZE THE ISSUANCE OF 
DISTINCTIVE LICENSE TAGS FOR SUPPORTERS OF MISSISSIPPI BLOOD SERVICES, INC.; 
TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE PLATES FOR 
MISSISSIPPIANS WHO ARE HONORABLY DISCHARGED VETERANS WHO SERVED IN 
THE UNITED STATES ARMED FORCES DURING THE VIETNAM CONFLICT AND 
WERE AWARDED A VIETNAM SERVICE RIBBON; TO AMEND SECTION 
27-19-56.55, MISSISSIPPI CODE OF 1972, TO REVISE THE MANNER IN 
WHICH THE FEE FOR THE DISTINCTIVE MOTOR VEHICLE LICENSE TAG 
AUTHORIZED FOR RETIRED MEMBERS OF THE MISSISSIPPI HIGHWAY SAFETY 
PATROL IS DISTRIBUTED; TO AMEND SECTION 27-19-56.71, MISSISSIPPI 
CODE OF 1972, TO PROVIDE THAT A PORTION OF THE FEE FOR THE 
DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR SUPPORTERS OF MOTHERS 
AGAINST DRUNK DRIVING SHALL BE DISBURSED TO THE MISSISSIPPI OFFICE 
OF MOTHERS AGAINST DRUNK DRIVING; TO AUTHORIZE THE ISSUANCE OF 
DISTINCTIVE LICENSE TAGS FOR SUPPORTERS OF CAMPUS LIFE; TO AMEND 
SECTIONS 27-19-56.5 AND 27-51-41, MISSISSIPPI CODE OF 1972, TO 
PROVIDE THAT THE UNREMARRIED SURVIVING SPOUSE OF A PURPLE HEART 
MEDAL RECIPIENT SHALL BE ENTITLED TO EXEMPTION FROM MOTOR VEHICLE 
AD VALOREM TAXES, PRIVILEGE TAXES AND OTHER TAXES AND FEES FOR ONE 
PURPLE HEART DISTINCTIVE MOTOR VEHICLE LICENSE TAG; TO AUTHORIZE 
THE ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR SUPPORTERS OF ST. 
JUDE CHILDREN'S RESEARCH HOSPITAL; TO AUTHORIZE THE ISSUANCE OF 
DISTINCTIVE LICENSE TAGS FOR FRIENDS OF THE MED; TO AUTHORIZE THE 
ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR SUPPORTERS OF THE 
MISSISSIPPI ARTS COMMISSION; TO IMPOSE AN ADDITIONAL FEE FOR 
DISTINCTIVE LICENSE TAGS AUTHORIZED UNDER THIS ACT; TO AMEND 
SECTION 27-19-56.70, MISSISSIPPI CODE OF 1972, TO REVISE THE 
DISTRIBUTION OF PROCEEDS COLLECTED FROM THE ISSUANCE OF CHOOSE 
LIFE DISTINCTIVE LICENSE TAGS; TO PROVIDE THAT ANY ENTITY 
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RECEIVING FUNDS THAT ARE DERIVED FROM FEES COLLECTED FROM THE
ISSUANCE OF DISTINCTIVE OR SPECIAL LICENSE TAGS SHALL NOT USE SUCH
FUNDS TO ATTEMPT TO INFLUENCE ANY LEGISLATION OR ANY POLITICAL
CAMPAIGN ON BEHALF OF OR IN OPPOSITION TO ANY CANDIDATE FOR PUBLIC
OFFICE; TO IMPOSE AN ADDITIONAL FEE FOR DISTINCTIVE LICENSE TAGS
AUTHORIZED IN THIS ACT; TO PROVIDE FOR THE DISTRIBUTION OF SUCH
ADDITIONAL FEES; AND FOR RELATED PURPOSES.

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

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

(2) Application for the special license tag shall be made to
the county tax collector on forms prescribed by the State Tax
Commission. Proof of membership in the Mississippi Association of
Realtors shall be presented to the county tax collector at the
time of the application. An applicant's personal business card on
which the REALTOR trademark logo is also printed shall be accepted
as proof of membership in the Mississippi Association of Realtors.
The application and the additional fee, less Two Dollars ($2.00)
thereof to be retained by the tax collector, shall be remitted to
the State Tax Commission on a monthly basis as prescribed by the
commission. The portion of the additional fee retained by the tax
collector shall be deposited into the county general fund.
(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for distinctive license tags under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag or is no longer affiliated with the Mississippi Association of Realtors, he must surrender it to the local county tax collector.

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

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

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

(c) Two Dollars ($2.00) of each additional fee collected on special tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended only for the repair, maintenance, construction or reconstruction of highways.
(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

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

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

SECTION 2. (1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3), shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Forestry Association. The distinctive license tags so issued shall be of such color and
design as the State Tax Commission, with the advice of the
Mississippi Forestry Association, may prescribe, and shall consist
of such letters or numbers, or both, as may be necessary to
distinguish each license tag.

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

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

(4) The State Tax Commission shall deposit all fees into the
State Treasury on the day collected. At the end of each month,
the State Tax Commission shall certify to the State Treasurer the
total fees collected under this section from the issuance of the
distinctive license tags issued under this section. The State
Treasurer shall distribute such collections as follows:
(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Forestry Association to be used for public relations and educational programs informing citizens about conservation practices.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 4. (1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3), shall be issued a special license tag for each motor vehicle registered in his name identifying such
person as licensed by the State Board of Funeral Service. The distinctive license tags so issued shall be of such color and
design as the State Tax Commission, with the advice of the State Board of Funeral Service may prescribe, and shall consist of such
letters or numbers, or both, as may be necessary to distinguish each license tag.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.
(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue month and year decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

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

SECTION 6. (1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3), shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Junior Golf Foundation. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Golf Association, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.
(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

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

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

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Junior Golf Foundation.
(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighter's Memorial Burn Center Fund created pursuant to Section 7-9-70.

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

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

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

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

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

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

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

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

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

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

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

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

(5) A regular license tag must be properly displayed as
required by law until replaced by a distinctive license tag under
this section. The regular license tag must be surrendered to the
tax collector upon issuance of the distinctive license tag under
this section. The tax collector shall issue up to two (2) license
decals for each distinctive license tag issued under this section,
which will expire the same month and year as the regular license
tag.
(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

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

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

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

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

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

(5) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:
(a) Twenty-four Dollars ($24.00) of each additional fee collected on special license tags issued pursuant to this section shall be deposited into the special fund created under Section 27-19-56.69(8).

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

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

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

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

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

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

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

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

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

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

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

(a) A portion of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the supplier of the license tags according to the terms of any agreement between the State Tax Commission and the supplier of the distinctive license tags.
(b) One Dollar ($1.00) of the additional fees collected on distinctive license tags issued pursuant to this section shall be deposited into the special fund created in Section 27-19-44.2.

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

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

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

(8) There is established in the State Treasury a special fund which shall consist of monies required by law to be deposited therein. Monies in the special fund, upon legislative appropriation, may be expended by the Mississippi Department of Archives and History for the purpose of paying the costs of repair and renovation of the New Capitol, Old Capitol, Governor's Mansion and War Memorial Building. Unexpended amounts remaining in the
special fund at the end of the fiscal year shall not lapse into
the State General Fund, and any interest earned or investment
earnings on amounts in the special fund shall be deposited to the
credit of the special fund.

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

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

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

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

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

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

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

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

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.
(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

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

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

27-19-56.65. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the DeSoto County, Mississippi, School District. The distinctive license tags so issued shall display the words "DeSoto County School District" and shall be of such color and design as the State Tax Commission, with the advice of the DeSoto County,
Mississippi, School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

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

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

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:
(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Public Education Support Fund created under Section 37-61-37.

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

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

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

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

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

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

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

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

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

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

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

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

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

(d) One Dollar ($1.00) of each additional fee collected
on distinctive license tags issued pursuant to this section shall
be deposited to the credit of the special fund created in Section
27-19-44.2.
(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

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

* * * 

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

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

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

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

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

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

(ii) Twenty-five Dollars ($25.00) of each additional fee collected on the distinctive license tags issued to members of Alpha Phi Alpha Fraternity pursuant to this section shall be distributed to Alpha Foundation, Inc., of Jackson, MS. However, upon the request of a local chapter of Alpha Phi Alpha...
Fraternity, Alpha Foundation, Inc., of Jackson, MS, shall distribute to the local chapter an amount equal to the fees generated by the purchase of the distinctive license tags by members of the local chapter of Alpha Phi Alpha Fraternity and by those members who purchased distinctive license tags by documentation signed by the president of the local chapter of Alpha Phi Alpha Fraternity in which the county is located.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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


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

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

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

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

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

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

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

(a) Twenty Dollars ($20.00) of each additional fee
collected on special license tags issued pursuant to this section
shall be deposited into the Wildlife Heritage Fund created
pursuant to Section 49-5-77. However, such additional fees
collected from the issuance of distinctive license tags from and
after July 1, 2003, displaying an emblem depicting any saltwater
species shall be deposited into the Coastal Preserve Account in
the Seafood Fund created pursuant to Section 49-15-17.
(b) One Dollar ($1.00) of each additional fee collected on special license tags shall be deposited into the Mississippi Fire Fighter's Memorial Burn Center Fund created pursuant to Section 7-9-70.

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

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

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

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

(c) There is established a special account to be known as the "Coastal Preserve Account" within the seafood fund. Any funds received from any public or private source for the purpose
of management, improvement and acquisition of coastal preserves in
the state and money required to be deposited pursuant to Sections
27-19-56.10 and 27-19-56.27, shall be credited to the account.
Any unexpended funds remaining in the account at the end of the
fiscal year shall not lapse into the seafood fund, but shall
remain in the account. The department may expend any funds in the
account, subject to appropriation by the Legislature, for the
management, improvement and acquisition of coastal preserves.
(2) The fund shall be treated as a special trust fund and
interest earned on the principal shall be credited to the fund.
(3) The secretary of the commission shall keep accurate
reports of monies handled as a part of the permanent records of
the commission, and the State Treasurer shall furnish the
secretary of the commission such forms as may be needed, and the
secretary shall account for such forms in his reports to the
treasurer.

SECTION 21. (1) In recognition of the patriotic services
rendered the United States, Mississippi and the citizens thereof,
any resident of the state who is on active duty with the United
States Army Special Forces, upon payment of the road and bridge
privilege taxes, ad valorem taxes and registration fees as
prescribed by law for private carriers of passengers, pickup
trucks and other noncommercial motor vehicles, and upon payment of
an additional fee in the amount provided in subsection (3) of this
section, shall be issued a distinctive motor vehicle license plate
or tag identifying him as an active duty member of the United
States Army Special Forces. The distinctive license tags so
issued shall be of such color and design as the State Tax
Commission may prescribe and shall consist of such letters or
numbers, or both, as may be necessary to distinguish each license
tag.
(2) Application for the distinctive license tags authorized
by this section shall be made to the county tax collector on forms
prescribed by the State Tax Commission. Applicants for the distinctive license tag shall present proof of their active duty membership in the United States Army Special Forces to the county tax collector. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

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

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

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

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

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

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

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

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.
SECTION 22. Section 27-19-44, Mississippi Code of 1972, is amended as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

55-15-59. The Mississippi Veterans Monument Commission is
hereby authorized to accept gifts, grants and donations from
individuals and organizations, to be deposited in the Veterans
Monument Trust Fund which is hereby created in the State Treasury.
The State Treasurer shall invest all monies in the Veterans
Monument Trust Fund and any interest earned shall be deposited
into the fund. All appropriated funds and funds deposited in the
Veterans Monument Trust Fund shall be used exclusively for the purpose of designing, erecting, maintaining and dedication of the veterans monument, except that not more than Seven Thousand Five Hundred Dollars ($7,500.00) may be expended annually to pay the administrative costs of the commission. Costs associated with the designing, erecting, maintaining and dedication of the veterans monument are not considered commission administrative costs for purposes of this section. Upon completion of the monument, money in the trust fund shall be utilized by the Mississippi War Veterans Memorial Commission for maintenance of the veterans monument and memorials.

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

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee
(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

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

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

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

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

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

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

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

SECTION 26. (1) Any owner of a motor vehicle who is a
resident of this state, upon payment of the road and bridge
privilege taxes, ad valorem taxes and registration fees as
prescribed by law for private carriers of passengers, pickup
trucks and other noncommercial motor vehicles, and upon payment of
an additional fee in the amount provided in subsection (3) of this
section, shall be issued a distinctive license tag for each motor
vehicle registered in his name identifying such person as a
supporter of the Sons of Confederate Veterans. The distinctive
license tags so issued shall be of such color and design as the
State Tax Commission, with the advice of the Mississippi Division,
Sons of Confederate Veterans, may prescribe and shall consist of
such letters or numbers, or both, as may be necessary to
distinguish each license tag.

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

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

(4) The State Tax Commission shall deposit all fees into the
State Treasury on the day collected. At the end of each month,
the State Tax Commission shall certify the total fees collected
under this section to the State Treasurer who shall distribute
such collections as follows:
(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Division, Sons of Confederate Veterans.

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

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

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

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

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

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

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

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

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

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

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

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

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

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license
(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(2) Application for the distinctive license tags authorized
by this section shall be made to the county tax collector on forms
prescribed by the State Tax Commission. Applicants for such
distinctive license tags shall present proof that they are a
retired member of the Mississippi Highway Safety Patrol by
presentation of a signed and notarized affidavit from the
Commissioner of Public Safety. The application and the additional
fee imposed under subsection (3) of this section, less Two Dollars
($2.00) thereof to be retained by the tax collector, shall be
remitted to the State Tax Commission on a monthly basis as
prescribed by the commission. The portion of the additional fee
retained by the tax collector shall be deposited into the county
general fund.
(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

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

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

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

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.
(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

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

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

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

27-19-56.71. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of Mothers Against Drunk Driving (MADD). The
distinctive license tags so issued shall be of such color and
design as the State Tax Commission, with the advice of the
Mississippi State Chapter of Mothers Against Drunk Driving, may
prescribe, and shall consist of such letters or numbers, or both,
as may be necessary to distinguish each license tag.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The distinctive license plates shall be prepared by the State
Tax Commission and shall be issued through the tax collectors of
the counties in the same manner as are other motor vehicle license
plates or tags. A tag fee of Fifteen Dollars ($15.00), in
addition to all other taxes and fees, shall be collected by the
tax collector for the Pearl Harbor distinctive tag. The first
distinctive tag issued to Purple Heart Medal recipients under the
provisions of this section shall be exempt from ad valorem taxes,
privilege taxes and all other taxes and fees. There shall be no
exemption from ad valorem taxes, privilege taxes or other taxes
and fees for the issuance of a second distinctive tag to Purple
Heart Medal recipients. However, the surviving spouse of a
deceased person who was issued a Purple Heart Medal distinctive
license plate or tag under this section shall be entitled to apply
for or retain one (1) such license tag and may continue annually
to renew registration for such distinctive motor vehicle license
plate or tag for as long as the spouse remains unmarried. At the
time of application or renewal registration, a surviving spouse
who desires to retain such distinctive plate or tag shall file
with the county tax collector a sworn statement that the spouse is
unmarried, and any such vehicle when so registered shall be exempt from ad valorem taxes, privilege taxes and all other taxes
and fees. The tax collector shall monthly forward the additional
fee of Fifteen Dollars ($15.00) charged for issuance of a Pearl
Harbor distinctive tag to the State Tax Commission which shall
deposit such fee to the credit of the State General Fund. An
applicant for a distinctive tag under this section shall present
to the issuing official either (a) written proof that the
applicant is an honorably discharged former member of one (1) of
the Armed Forces of the United States and, while serving in the
Armed Forces of the United States, was present during the attack
on the island of Oahu, Territory of Hawaii, on December 7, 1941,
between the hours of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b)
written proof that the applicant is a Purple Heart Medal
recipient. The distinctive license plates or tags so issued shall
be used only upon a personally or jointly owned private passenger
vehicle (to include station wagons, recreational motor vehicles
and pickup trucks) registered in the name, or jointly in the name,
of the person making application therefor, and when issued to such
person shall be used upon the vehicle for which issued in lieu of
the standard license plate or license tag normally issued for such
vehicle.

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

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

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

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

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

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

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

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

(e) All motor vehicles owned by units of the
Mississippi National Guard.
(f) All motor vehicles which are exempted from highway privilege taxes under Section 27-19-1 et seq.

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

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

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

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

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

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

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

(ii) All motor vehicles owned by any such religious society or any educational institution having a seating capacity greater than seven (7) passengers and used exclusively for transporting passengers for religious or educational purposes and not for profit.
(n) All motor vehicles primarily used as rentals under rental agreements with a term of not more than thirty (30) continuous days each and under the control of persons who are engaged in the business of renting such motor vehicles and who are subject to the tax under Section 27-65-231.

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

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

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

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

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

(5) If a taxpayer shall sell, trade or otherwise dispose of a vehicle on which the ad valorem and road and bridge privilege taxes have been paid in any county in the state, he shall remove the license plate from the vehicle. Such license plate must be surrendered to the issuing authority with the corresponding tax.
receipt, if required, and credit shall be allowed for the taxes paid for the remaining tax year on like privilege or ad valorem taxes due on another vehicle owned by the seller or transferor or by the seller's or transferor's spouse or dependent child. If the seller or transferor does not elect to receive such credit at the time the license plate is surrendered, the issuing authority shall issue a certificate of credit to the seller or transferor, or to the seller's or transferor's spouse or dependent child, or to any other person, business or corporation, at the direction of the seller or transferor, for the remaining unexpired taxes prorated from the first day of the month following the month in which the license plate is surrendered. The total of such credit may be used by the person or entity to whom the certificate of credit is issued, regardless of the relative amounts attributed to privilege taxes or to county, school or municipal ad valorem taxes. Any credit allowed for taxes due or any certificate of credit issued may be applied to like taxes owed in any county by the person to whom the credit is allowed or by the person possessing the certificate of credit. No credit, however, shall be allowed on the charge made for the license plate. Such license plates surrendered to the tax collector shall be retained by him, and in no event shall such license plate be attached to any vehicle after being surrendered to the tax collector, nor shall any license plate be transferred from one (1) vehicle to any other vehicle.

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

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

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

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.
(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

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

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

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

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.
(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

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

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

SECTION 36. (1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of Friends of the MED, Coahoma County. The distinctive license tags so issued shall be...
of such color and design as the State Tax Commission, with the advice of Friends of the MED, Coahoma County, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

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

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

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:
(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to Friends of the MED, Coahoma County to be used on behalf of citizens of North Mississippi and all of Mississippi to support the Level I Trauma Center of the Regional Medical Center (The MED) in Memphis, Tennessee.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

27-19-56.70. (1) Any owner of a motor vehicle who is a
resident of this state, upon payment of the road and bridge
privilege taxes, ad valorem taxes and registration fees as
prescribed by law for private carriers of passengers, pickup
trucks and other noncommercial motor vehicles, and upon payment of
an additional fee in the amount provided in subsection (4) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name, which shall be produced in such color and design as the State Tax Commission, with the advice of the Choose Life Advisory Committee, may prescribe. The words "Choose Life" shall be centered at the bottom of the license tag.

The State Tax Commission shall prescribe such letters or numbers, or both, as may be necessary to distinguish each license tag.

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

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

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

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

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

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

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

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

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

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

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

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