

By: Representative Banks

To: Ways and Means

HOUSE BILL NO. 1102

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS  
2 FOR PERSONS LICENSED BY THE STATE BOARD OF FUNERAL SERVICE; AND  
3 FOR RELATED PURPOSES.

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

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

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



28 as prescribed by the commission. The portion of the additional  
29 fee retained by the tax collector shall be deposited into the  
30 county general fund.

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

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

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

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

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



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

63 (d) One Dollar (\$1.00) of each additional fee collected  
64 on distinctive license tags issued pursuant to this section shall  
65 be deposited to the credit of the special fund created in Section  
66 27-19-44.2.

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

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

85 **SECTION 2.** This act shall take effect and be in force from  
86 and after July 1, 2003.

