HOUSE BILL NO. 1307

AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR THE MISSISSIPPI JUNIOR GOLF FOUNDATION; 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 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 2. This act shall take effect and be in force from
and after July 1, 2003.