

By: Senator(s) Kirby, Smith

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2092

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS
2 TO MEMBERS OF THE UNITED STATES ARMY SPECIAL FORCES; TO AMEND
3 SECTION 27-19-44, MISSISSIPPI CODE OF 1972, TO EXEMPT SUCH LICENSE
4 TAG FROM THE REQUIREMENT THAT A CERTAIN NUMBER OF DISTINCTIVE TAGS
5 MUST BE PURCHASE BEFORE SUCH TAGS MAY BE ISSUED; TO AUTHORIZE THE
6 ISSUANCE OF A SPECIAL MOTOR VEHICLE LICENSE TAG FOR SUPPORTERS OF
7 MEMBERS OF THE ARMED FORCES WHO ARE CLASSIFIED AS MISSING IN
8 ACTION OR PERSONS WHO WERE PRISONERS OF WAR WHILE SERVING IN THE
9 UNITED STATES ARMED FORCES; TO PROVIDE THAT A PORTION OF THE FEE
10 CHARGED FOR SUCH TAG SHALL BE DEPOSITED TO THE CREDIT OF A FUND TO
11 BE ADMINISTERED BY THE BOARD OVERSEEING THE VETERANS NURSING HOMES
12 IN THIS STATE FOR THE BENEFIT OF INDIGENT VETERANS WHO ARE
13 RESIDENTS OF SUCH NURSING HOMES; TO PROVIDE THAT A PORTION OF THE
14 FEE CHARGED FOR SUCH LICENSE TAG SHALL BE DEPOSITED TO THE CREDIT
15 OF THE VETERANS MONUMENT TRUST FUND; TO AMEND SECTION 55-15-59,
16 MISSISSIPPI CODE OF 1972, TO MAKE IT CLEAR THAT AFTER COMPLETION
17 OF THE MISSISSIPPI VETERANS MONUMENT, MONEY IN THE MISSISSIPPI
18 VETERANS MONUMENT TRUST FUND SHALL BE UTILIZED BY THE MISSISSIPPI
19 WAR VETERANS MEMORIAL COMMISSION FOR MAINTENANCE OF THE VETERANS
20 MONUMENT AND MEMORIALS; TO PROVIDE FOR THE ISSUANCE OF A
21 DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO SUPPORTERS OF THE
22 MISSISSIPPI NURSES FOUNDATION; TO AUTHORIZE THE ISSUANCE OF A
23 DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR SUPPORTERS OF THE
24 MISSISSIPPI LOGGERS ASSOCIATION, INC.; TO PROVIDE FOR THE ISSUANCE
25 OF A SPECIAL "STOP CHILD ABUSE" MOTOR VEHICLE LICENSE TAG; TO
26 PROVIDE THAT A PORTION OF THE ADDITIONAL FEE FOR SUCH TAG SHALL BE
27 DISBURSED TO THE COUNTY DEPARTMENT OF HUMAN SERVICES, DIVISION OF
28 FAMILY SERVICES OFFICE OF THE COUNTY IN WHICH THE TAG WAS
29 PURCHASED TO ASSIST IN DEFRAYING THE COST OF PROGRAMS; TO
30 AUTHORIZE THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG
31 FOR SUPPORTERS OF THE BOBO VOLUNTEER FIRE DEPARTMENT; TO AUTHORIZE
32 THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO
33 SUPPORTERS OF THE SONS OF CONFEDERATE VETERANS; TO PROVIDE THAT A
34 PORTION OF THE ADDITIONAL FEES FOR SUCH TAG SHALL BE DISTRIBUTED
35 TO THE MISSISSIPPI DIVISION, SONS OF CONFEDERATE VETERANS; TO
36 PROVIDE FOR A DISTINCTIVE LICENSE TAG FOR SUPPORTERS OF THE
37 MISSISSIPPI SCUBA DIVING ASSOCIATION; TO AUTHORIZE THE ISSUANCE OF
38 DISTINCTIVE LICENSE TAGS TO MEMBERS OF THE MISSISSIPPI ASSOCIATION
39 OF REALTORS; AND FOR RELATED PURPOSES.

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

41 **SECTION 1.** (1) In recognition of the patriotic services
42 rendered the United States, Mississippi and the citizens thereof,
43 any resident of the state who is on active duty with the United
44 States Army Special Forces, upon payment of the road and bridge
45 privilege taxes, ad valorem taxes and registration fees as



46 prescribed by law for private carriers of passengers, pickup
47 trucks and other noncommercial motor vehicles, and upon payment of
48 an additional fee in the amount provided in subsection (3) of this
49 section, shall be issued a distinctive motor vehicle license plate
50 or tag identifying him as an active duty member of the United
51 States Army Special Forces. The distinctive license tags so
52 issued shall be of such color and design as the State Tax
53 Commission may prescribe and shall consist of such letters or
54 numbers, or both, as may be necessary to distinguish each license
55 tag.

56 (2) Application for the distinctive license tags authorized
57 by this section shall be made to the county tax collector on forms
58 prescribed by the State Tax Commission. Applicants for the
59 distinctive license tag shall present proof of their active duty
60 membership in the United States Army Special Forces to the county
61 tax collector. The application and the additional fee imposed
62 under subsection (3) of this section, less Two Dollars (\$2.00) to
63 be retained by the tax collector, shall be remitted to the State
64 Tax Commission on a monthly basis as prescribed by the commission.
65 The portion of the additional fee retained by the tax collector
66 shall be deposited into the county general fund.

67 (3) Beginning with any registration year commencing on or
68 after July 1, 2003, any person applying for a distinctive license
69 tag under this section shall pay an additional fee in the amount
70 of Thirty Dollars (\$30.00) for each distinctive license tag
71 applied for under this section, which shall be in addition to all
72 other taxes and fees. The additional fee paid shall be for a
73 period of time to run concurrent with the vehicle's established
74 license tag year. The additional fee is due and payable at the
75 time the original application is made for a distinctive license
76 tag under this section and thereafter annually at the time of
77 renewal registration as long as the owner retains the distinctive
78 license tag. If the owner does not wish to retain the distinctive



79 license tag, he must surrender it to the local county tax
80 collector.

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

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

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

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

101 (d) One Dollar (\$1.00) of each additional fee collected
102 on distinctive license tags issued pursuant to this section shall
103 be deposited to the credit of the special fund created in Section
104 27-19-44.2.

105 (5) A regular license tag must be properly displayed as
106 required by law until replaced by a distinctive license tag under
107 this section. The regular license tag must be surrendered to the
108 tax collector upon issuance of the distinctive license tag under
109 this section. The tax collector shall issue up to two (2) license
110 decals for each distinctive license tag issued under this section,



111 which will expire the same month and year as the regular license
112 tag.

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

123 **SECTION 2.** Section 27-19-44, Mississippi Code of 1972, is
124 amended as follows:

125 27-19-44. (1) For any distinctive license tag or plate
126 authorized by the Legislature from and after July 1, 2000, through
127 June 30, 2002, the requirements of this subsection must be met
128 before the State Tax Commission may prepare or issue any such
129 license tag or plate. The organization or other entity for which
130 the Legislature authorized the distinctive license tag or plate
131 must submit proof satisfactory to the State Tax Commission that at
132 least one hundred (100) of such license tags or plates will be
133 purchased and must deposit with the commission an amount necessary
134 to purchase one hundred (100) of such license tags or plates. The
135 organization or other entity for which the Legislature authorized
136 the distinctive license tag or plate must satisfy the requirements
137 of this subsection (1) within two (2) years after the effective
138 date of the law authorizing the license tag or plate in order to
139 permit the license tag or plate to be prepared and issued.

140 (2) For any distinctive license tag or plate authorized by
141 the Legislature from and after July 1, 2002, the requirements of
142 this subsection must be met before the State Tax Commission may
143 prepare or issue any such license tag or plate. The organization



144 or other entity for which the Legislature authorized the
145 distinctive license tag or plate must submit proof satisfactory to
146 the State Tax Commission that at least two hundred (200) of such
147 license tags or plates will be purchased and must deposit with the
148 commission an amount necessary to purchase two hundred (200) of
149 such license tags or plates. The organization or other entity for
150 which the Legislature authorized the distinctive license tag or
151 plate must satisfy the requirements of this subsection (2) within
152 three (3) years after the effective date of the law authorizing
153 the license tag or plate in order to permit the license tag or
154 plate to be prepared and issued.

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

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

168 (5) If a distinctive or special license tag or plate is
169 discontinued under subsection (4) of this section, the
170 organization or other entity for which the license tag or plate
171 was discontinued may prepare a distinctive or special license tag
172 or plate decal. The distinctive or special license tag or plate
173 decal shall be of such size, color and design as may be agreed
174 upon by the organization or other entity and the State Tax
175 Commission. However, the State Tax Commission shall have final
176 approval of the size, color and design of the decal. The



177 distinctive or special license tag or plate decals shall be
178 prepared and sold by the organization or other entity, and the
179 proceeds derived from the sale of such decals shall be retained by
180 the organization or other entity for any use deemed appropriate by
181 the organization or other entity.

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

184 (a) Which are issued under Section 27-19-45, 27-19-46,
185 27-19-47.1, 27-19-47.2, 27-19-48, 27-19-49, 27-19-53, 27-19-55,
186 27-19-56, 27-19-56.1, 27-19-56.2, 27-19-56.3, 27-19-56.5,
187 27-19-56.6, 27-19-56.9, 27-19-56.11, 27-19-56.12,
188 27-19-56.13, * * * 27-19-56.62 * * *, 27-19-56.69 or Section 1,
189 Senate Bill No. 2092, 2003 Regular Session; or

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

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

207 (2) Application for the distinctive license tags authorized
208 by this section shall be made to the county tax collector on forms
209 prescribed by the State Tax Commission. The application and the



210 additional fee imposed under subsection (3) of this section, less
211 Two Dollars (\$2.00) to be retained by the tax collector, shall be
212 remitted to the State Tax Commission on a monthly basis as
213 prescribed by the commission. The portion of the additional fee
214 retained by the tax collector shall be deposited into the county
215 general fund.

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

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

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

241 (b) Twelve Dollars (\$12.00) of each additional fee
242 collected on distinctive license tags issued pursuant to this



243 section shall be deposited into the Mississippi Veterans Monument
244 Trust Fund created in Section 55-15-59.

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

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

254 (e) One Dollar (\$1.00) of each additional fee collected
255 on distinctive license tags issued pursuant to this section shall
256 be deposited to the credit of the special fund created in Section
257 27-19-44.2.

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

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



276 **SECTION 4.** Section 55-15-59, Mississippi Code of 1972, is
277 amended as follows:

278 55-15-59. The Mississippi Veterans Monument Commission is
279 hereby authorized to accept gifts, grants and donations from
280 individuals and organizations, to be deposited in the Veterans
281 Monument Trust Fund which is hereby created in the State Treasury.
282 The State Treasurer shall invest all monies in the Veterans
283 Monument Trust Fund and any interest earned shall be deposited
284 into the fund. All appropriated funds and funds deposited in the
285 Veterans Monument Trust Fund shall be used exclusively for the
286 purpose of designing, erecting, maintaining and dedication of the
287 veterans monument, except that not more than Seven Thousand Five
288 Hundred Dollars (\$7,500.00) may be expended annually to pay the
289 administrative costs of the commission. Costs associated with the
290 designing, erecting, maintaining and dedication of the veterans
291 monument are not considered commission administrative costs for
292 purposes of this section. * * * Upon completion of the monument,
293 money in the trust fund shall be utilized by the Mississippi War
294 Veterans Memorial Commission for maintenance of the veterans
295 monument and memorials.

296 **SECTION 5.** (1) Any owner of a motor vehicle who is a
297 resident of this state, upon payment of the road and bridge
298 privilege taxes, ad valorem taxes and registration fees as
299 prescribed by law for private carriers of passengers, pickup
300 trucks and other noncommercial motor vehicles, and upon payment of
301 an additional fee in the amount provided in subsection (3) of this
302 section, shall be issued a distinctive license tag for each motor
303 vehicle registered in his name identifying such person as a
304 supporter of the Mississippi Nurses Foundation. The distinctive
305 license tags so issued shall be of such color and design as the
306 State Tax Commission, with the advice of the Mississippi Nurses
307 Association, may prescribe and shall consist of such letters or



308 numbers, or both, as may be necessary to distinguish each license
309 tag.

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

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

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

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



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

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

350 (d) One Dollar (\$1.00) of each additional fee collected
351 on distinctive license tags issued pursuant to this section shall
352 be deposited to the credit of the special fund created in Section
353 27-19-44.2.

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

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

372 **SECTION 6.** (1) Any owner of a motor vehicle who is a
373 resident of this state, upon payment of the road and bridge



374 privilege taxes, ad valorem taxes and registration fees as
375 prescribed by law for private carriers of passengers, pickup
376 trucks and other noncommercial motor vehicles, and upon payment of
377 an additional fee in the amount provided in subsection (3) of this
378 section, shall be issued a distinctive license tag for each motor
379 vehicle registered in his name identifying such person as a
380 supporter of the Mississippi Loggers Association, Inc. The
381 distinctive license tags so issued shall be of such color and
382 design as the State Tax Commission, with the advice of the
383 Mississippi Loggers Association, Inc., may prescribe and shall
384 consist of such letters or numbers, or both, as may be necessary
385 to distinguish each license tag.

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

395 (3) Beginning with any registration year commencing on or
396 after July 1, 2003, any person applying for a distinctive license
397 tag under this section shall pay an additional fee in the amount
398 of Thirty Dollars (\$30.00) for each distinctive license tag
399 applied for under this section, which shall be in addition to all
400 other taxes and fees. The additional fee paid shall be for a
401 period of time to run concurrent with the vehicle's established
402 license tag year. The additional fee is due and payable at the
403 time the original application is made for a distinctive license
404 tag under this section and thereafter annually at the time of
405 renewal registration as long as the owner retains the distinctive
406 license tag. If the owner does not wish to retain the distinctive



407 license tag, he must surrender it to the local county tax
408 collector.

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

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

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

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

427 (d) One Dollar (\$1.00) of each additional fee collected
428 on distinctive license tags issued pursuant to this section shall
429 be deposited to the credit of the special fund created in Section
430 27-19-44.2.

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



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

449 **SECTION 7.** (1) Any owner of a motor vehicle who is a
450 resident of this state, upon payment of the road and bridge
451 privilege taxes, ad valorem taxes and registration fees as
452 prescribed by law for private carriers of passengers, pickup
453 trucks and other noncommercial motor vehicles, and upon payment of
454 an additional fee in the amount provided in subsection (3) of this
455 section, shall be issued a distinctive license tag for each motor
456 vehicle registered in his name, which shall be produced in such
457 color and design as may be agreed upon by Pati Bannister and the
458 State Tax Commission. The words "Stop Child Abuse" shall be
459 centered at the bottom of the license tag. The State Tax
460 Commission shall prescribe such letters or numbers, or both, as
461 may be necessary to distinguish each license tag.

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



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

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

490 (a) Twenty-four Dollars (\$24.00) of each additional fee
491 collected on distinctive license tags issued pursuant to this
492 section shall be distributed to the board of supervisors of the
493 county in which the tag was purchased. The board of supervisors
494 shall distribute such fees to the Department of Human Services,
495 Division of Family and Child Services office of the county to
496 assist in defraying the cost of the programs of such office.

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

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



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

506 (d) One Dollar (\$1.00) of each additional fee collected
507 on distinctive license tags issued pursuant to this section shall
508 be deposited to the credit of the special fund created in Section
509 27-19-44.2.

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

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

528 **SECTION 8.** (1) Any owner of a motor vehicle who is a
529 resident of this state, upon payment of the road and bridge
530 privilege taxes, ad valorem taxes and registration fees as
531 prescribed by law for private carriers of passengers, pickup
532 trucks and other noncommercial motor vehicles, and upon payment of
533 an additional fee in the amount provided in subsection (3) of this
534 section, shall be issued a distinctive license tag for each motor
535 vehicle registered in his name identifying such person as a
536 supporter of the Bobo Volunteer Fire Department. The distinctive



537 license tags so issued shall be of such color and design as the
538 State Tax Commission, with the advice of the Bobo Volunteer Fire
539 Department, may prescribe and shall consist of such letters or
540 numbers, or both, as may be necessary to distinguish each license
541 tag.

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

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

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



570 (a) Twenty-four Dollars (\$24.00) of each additional fee
571 collected on distinctive license tags issued pursuant to this
572 section shall be distributed to the Bobo Volunteer Fire
573 Department.

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

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

583 (d) One Dollar (\$1.00) of each additional fee collected
584 on distinctive license tags issued pursuant to this section shall
585 be deposited to the credit of the special fund created in Section
586 27-19-44.2.

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

595 (6) In the case of loss or theft of a distinctive license
596 tag issued under this section, the owner may make application and
597 affidavit for a replacement distinctive license tag as provided by
598 Section 27-19-37. The fee for a replacement distinctive license
599 tag shall be Ten Dollars (\$10.00). The tax collector receiving
600 such application and affidavit shall be entitled to retain and
601 deposit into the county general fund five percent (5%) of the fee
602 for such replacement license tag and the remainder shall be



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

605 **SECTION 9.** (1) Any owner of a motor vehicle who is a
606 resident of this state, upon payment of the road and bridge
607 privilege taxes, ad valorem taxes and registration fees as
608 prescribed by law for private carriers of passengers, pickup
609 trucks and other noncommercial motor vehicles, and upon payment of
610 an additional fee in the amount provided in subsection (3) of this
611 section, shall be issued a distinctive license tag for each motor
612 vehicle registered in his name identifying such person as a
613 supporter of the Sons of Confederate Veterans. The distinctive
614 license tags so issued shall be of such color and design as the
615 State Tax Commission, with the advice of the Mississippi Division,
616 Sons of Confederate Veterans, may prescribe and shall consist of
617 such letters or numbers, or both, as may be necessary to
618 distinguish each license tag.

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

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



636 time the original application is made for a distinctive license
637 tag under this section and thereafter annually at the time of
638 renewal registration as long as the owner retains the distinctive
639 license tag. If the owner does not wish to retain the distinctive
640 license tag, he must surrender it to the local county tax
641 collector.

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

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

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

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

660 (d) One Dollar (\$1.00) of each additional fee collected
661 on distinctive license tags issued pursuant to this section shall
662 be deposited to the credit of the special fund created in Section
663 27-19-44.2.

664 (5) A regular license tag must be properly displayed as
665 required by law until replaced by a distinctive license tag under
666 this section. The regular license tag must be surrendered to the
667 tax collector upon issuance of the distinctive license tag under
668 this section. The tax collector shall issue up to two (2) license



669 decals for each distinctive license tag issued under this section,
670 which will expire the same month and year as the regular license
671 tag.

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

682 **SECTION 10.** (1) Any owner of a motor vehicle who is a
683 resident of this state, upon payment of the road and bridge
684 privilege taxes, ad valorem taxes and registration fees as
685 prescribed by law for private carriers of passengers, pickup
686 trucks and other noncommercial motor vehicles, and upon payment of
687 an additional fee in the amount provided in subsection (3) of this
688 section, shall be issued a distinctive license tag for any motor
689 vehicle registered in his name identifying such person as a
690 supporter of the Mississippi Scuba Diving Association, Inc. The
691 distinctive license tags so issued shall be of such color and
692 design as the State Tax Commission, with the advice of the
693 Mississippi Scuba Diving Association, Inc., may prescribe and
694 shall consist of such letters or numbers, or both, as may be
695 necessary to distinguish each license tag.

696 (2) Application for the distinctive license tags authorized
697 by this section shall be made to the county tax collector on forms
698 prescribed by the State Tax Commission. The application and the
699 additional fee imposed under subsection (3) of this section, less
700 Two Dollars (\$2.00) thereof to be retained by the tax collector,
701 shall be remitted to the State Tax Commission on a monthly basis



702 as prescribed by the commission. The portion of the additional
703 fee retained by the tax collector shall be deposited into the
704 county general fund.

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

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

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

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

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



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

737 (d) One Dollar (\$1.00) of each additional fee collected
738 on distinctive license tags issued pursuant to this section shall
739 be deposited to the credit of the special fund created in Section
740 27-19-44.2.

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

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

759 **SECTION 11.** (1) Any owner of a motor vehicle, who is a
760 member of the Mississippi Association of REALTORS, upon complying
761 with the motor vehicle laws relating to registration and licensing
762 of motor vehicles, and upon payment of the road and bridge
763 privilege taxes, ad valorem taxes and registration fees as
764 prescribed by law for private carriers of passengers, pickup
765 trucks and other noncommercial motor vehicles, and upon payment of
766 an additional annual fee in the amount provided in subsection (3),
767 shall be issued a special license tag which displays the blue and



768 gold REALTOR trademark logo on the left side of the license tag.
769 The distinctive license tags so issued shall be of a color and
770 design as the State Tax Commission, with the advice of the
771 Mississippi Association of REALTORS, may prescribe, and shall
772 consist of such letters or numbers, or both, as may be necessary
773 to distinguish each license tag.

774 (2) Application for the special license tag shall be made to
775 the county tax collector on forms prescribed by the State Tax
776 Commission. Proof of membership in the Mississippi Association of
777 REALTORS shall be presented to the county tax collector at the
778 time of the application. An applicant's personal business card on
779 which the REALTOR trademark logo is also printed shall be accepted
780 as proof of membership in the Mississippi Association of REALTORS.
781 The application and the additional fee, less Two Dollars (\$2.00)
782 thereof to be retained by the tax collector, shall be remitted to
783 the State Tax Commission on a monthly basis as prescribed by the
784 commission. The portion of the additional fee retained by the tax
785 collector shall be deposited into the county general fund.

786 (3) Beginning with any registration year commencing on or
787 after July 1, 2003, any person applying for a distinctive tag
788 under this section shall pay an additional fee in the amount of
789 Thirty Dollars (\$30.00) for each distinctive license tag applied
790 for under this section, which shall be in addition to all other
791 taxes and fees. The additional fee shall be for a period of time
792 to run concurrent with the vehicle's established license tag year.
793 The additional fee is due and payable at the time the original
794 application is made for distinctive license tags under this
795 section and thereafter annually at the time of renewal
796 registration as long as the owner retains the distinctive license
797 tag. If the owner does not wish to retain the distinctive license
798 tag or is no longer affiliated with the Mississippi Association of
799 REALTORS, he must surrender it to the local county tax collector.



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

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

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

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

818 (d) One Dollar (\$1.00) of each additional fee collected
819 on distinctive license tags issued pursuant to this section shall
820 be deposited to the credit of the special fund created in Section
821 27-19-44.2.

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

830 (6) In case of loss or theft of a distinctive license tag
831 issued under this section, the owner may make application and
832 affidavit for a replacement distinctive license tag as provided in



833 Section 27-19-37. The fee for a replacement distinctive license
834 tag shall be Ten Dollars (\$10.00). The tax collector receiving
835 such application and affidavit shall be entitled to retain and
836 deposit into the county general fund five percent (5%) of the fee
837 for such replacement license tag and the remainder shall be
838 distributed in the same manner as funds from the sale of regular
839 distinctive license tags issued under this section.

840 **SECTION 12.** This act shall take effect and be in force from
841 and after July 1, 2003.

