

By: Senator(s) Kirby

To: Finance

SENATE BILL NO. 2092

1 AN ACT TO CREATE A NEW CODE SECTION 27-19-56.32, MISSISSIPPI
2 CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE
3 TAGS FOR MEMBERS OF THE UNITED STATES ARMED SERVICES SPECIAL
4 FORCES; TO AMEND SECTION 27-19-44, MISSISSIPPI CODE OF 1972, TO
5 EXEMPT SUCH DISTINCTIVE LICENSE TAGS FROM CERTAIN REQUIREMENTS FOR
6 NEW DISTINCTIVE TAGS AUTHORIZED AFTER JULY 1, 2000; AND FOR
7 RELATED PURPOSES.

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

9 **SECTION 1.** The following shall be codified as Section
10 27-19-56.32, Mississippi Code of 1972:

11 27-19-56.32. (1) In recognition of their patriotic services
12 rendered the state and the citizens thereof, any owner of a motor
13 vehicle who is a member of the United States Armed Services
14 Special Forces, upon application and payment of the road and
15 bridge privilege taxes, ad valorem taxes and registration fees as
16 prescribed by law for private carriers of passengers, pickup
17 trucks and other noncommercial motor vehicles, and subject to the
18 provisions of this section, shall be issued a distinctive license
19 tag for any motor vehicle registered in his name identifying the
20 person as a member of the United States Armed Services Special
21 Forces. The distinctive license tags so issued shall be of such
22 color and design as the State Tax Commission, subject to the
23 approval of the Mississippi License Tag Commission, may prescribe,
24 shall bear the words "United States Armed Services Special
25 Forces," and shall consist of such letters or numbers, or both, as
26 may be necessary to distinguish each license tag.

27 (2) The distinctive license tags authorized in this section
28 shall be prepared by the State Tax Commission and shall be issued
29 through the tax collectors of the several counties of the state in



30 the same manner as are other motor vehicle license tags, and the
31 tax collectors shall be entitled to their regular fees for their
32 services. Application for the distinctive license tags authorized
33 by this section shall be made to the county tax collector on forms
34 prescribed by the State Tax Commission. Applicants for the
35 distinctive license tags shall present to the tax collector proof
36 of their membership in the United States Armed Services Special
37 Forces by means of a certificate signed by the commanding officer
38 of the applicant on forms prescribed by the State Tax Commission.
39 The application shall be remitted to the State Tax Commission
40 within seven (7) days of the date the application is made.

41 (3) The distinctive license tags shall be used only upon and
42 for personally or jointly owned private passenger vehicles
43 (including station wagons, recreational motor vehicles and pickup
44 trucks) registered in the name, or jointly in the name, of the
45 member making application therefor, and when so issued to the
46 applicant, shall be used upon the vehicle for which issued in lieu
47 of the standard license tag normally issued for the vehicle.

48 (4) The distinctive license tags issued under this section
49 shall not be transferable between motor vehicle owners. If the
50 owner of a vehicle bearing a distinctive license tag sells,
51 trades, exchanges or otherwise disposes of the vehicle, the tag
52 shall be retained by the owner to whom issued and returned by the
53 owner to the tax collector of the county.

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



62 (6) In the case of loss or theft of a distinctive license
63 tag issued under this section, the owner may make application and
64 affidavit for a replacement distinctive license tag as provided by
65 Section 27-19-37.

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

68 27-19-44. (1) For any distinctive license tag or plate
69 authorized by the Legislature from and after July 1, 2000, through
70 June 30, 2002, the requirements of this subsection must be met
71 before the State Tax Commission may prepare or issue any such
72 license tag or plate. The organization or other entity for which
73 the Legislature authorized the distinctive license tag or plate
74 must submit proof satisfactory to the State Tax Commission that at
75 least one hundred (100) of such license tags or plates will be
76 purchased and must deposit with the commission an amount necessary
77 to purchase one hundred (100) of such license tags or plates. The
78 organization or other entity for which the Legislature authorized
79 the distinctive license tag or plate must satisfy the requirements
80 of this subsection (1) within two (2) years after the effective
81 date of the law authorizing the license tag or plate in order to
82 permit the license tag or plate to be prepared and issued.

83 (2) For any distinctive license tag or plate authorized by
84 the Legislature from and after July 1, 2002, the requirements of
85 this subsection must be met before the State Tax Commission may
86 prepare or issue any such license tag or plate. The organization
87 or other entity for which the Legislature authorized the
88 distinctive license tag or plate must submit proof satisfactory to
89 the State Tax Commission that at least two hundred (200) of such
90 license tags or plates will be purchased and must deposit with the
91 commission an amount necessary to purchase two hundred (200) of
92 such license tags or plates. The organization or other entity for
93 which the Legislature authorized the distinctive license tag or
94 plate must satisfy the requirements of this subsection (2) within



95 three (3) years after the effective date of the law authorizing
96 the license tag or plate in order to permit the license tag or
97 plate to be prepared and issued.

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

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

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

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



127 (a) Which are issued under Section 27-19-45, 27-19-46,
128 27-19-47.1, 27-19-47.2, 27-19-48, 27-19-49, 27-19-53, 27-19-55,
129 27-19-56, 27-19-56.1, 27-19-56.2, 27-19-56.3, 27-19-56.5,
130 27-19-56.6, 27-19-56.9, 27-19-56.11, 27-19-56.12, 27-19-56.13 or
131 27-19-56.32, or under Sections 27-19-56.62 and 27-19-56.69; or

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

133 **SECTION 3.** This act shall take effect and be in force from
134 and after July 1, 2003.

