

By: Senator(s) Kirby, Smith

To: Finance

SENATE BILL NO. 2092
(As Passed the Senate)

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 STATE TAX COMMISSION TO PREPARE AND ISSUE DISTINCTIVE LICENSE TAGS
7 FOR CONSTABLES IF 100 OF SUCH TAGS WILL BE PURCHASED; TO AUTHORIZE
8 THE STATE TAX COMMISSION TO PREPARE AND ISSUE DISTINCTIVE LICENSE
9 TAGS AUTHORIZED FOR RETIRED MEMBERS OF THE MISSISSIPPI HIGHWAY
10 SAFETY PATROL IF 100 OF SUCH TAGS WILL BE PURCHASED; TO AUTHORIZE
11 THE ISSUANCE OF A SPECIAL MOTOR VEHICLE LICENSE TAG FOR SUPPORTERS
12 OF MEMBERS OF THE ARMED FORCES WHO ARE CLASSIFIED AS MISSING IN
13 ACTION OR PERSONS WHO WERE PRISONERS OF WAR WHILE SERVING IN THE
14 UNITED STATES ARMED FORCES; TO PROVIDE THAT A PORTION OF THE FEE
15 CHARGED FOR SUCH TAG SHALL BE DEPOSITED TO THE CREDIT OF A FUND TO
16 BE ADMINISTERED BY THE BOARD OVERSEEING THE VETERANS NURSING HOMES
17 IN THIS STATE FOR THE BENEFIT OF INDIGENT VETERANS WHO ARE
18 RESIDENTS OF SUCH NURSING HOMES; TO PROVIDE THAT A PORTION OF THE
19 FEE CHARGED FOR SUCH LICENSE TAG SHALL BE DEPOSITED TO THE CREDIT
20 OF THE VETERANS MONUMENT TRUST FUND; TO AMEND SECTION 55-15-59,
21 MISSISSIPPI CODE OF 1972, TO MAKE IT CLEAR THAT AFTER COMPLETION
22 OF THE MISSISSIPPI VETERANS MONUMENT, MONEY IN THE MISSISSIPPI
23 VETERANS MONUMENT TRUST FUND SHALL BE UTILIZED BY THE MISSISSIPPI
24 WAR VETERANS MEMORIAL COMMISSION FOR MAINTENANCE OF THE VETERANS
25 MONUMENT AND MEMORIALS; TO PROVIDE FOR THE ISSUANCE OF A
26 DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO SUPPORTERS OF THE
27 MISSISSIPPI NURSES FOUNDATION; TO AUTHORIZE THE ISSUANCE OF A
28 DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR SUPPORTERS OF THE
29 MISSISSIPPI LOGGERS ASSOCIATION, INC.; TO PROVIDE FOR THE ISSUANCE
30 OF A SPECIAL "STOP CHILD ABUSE" MOTOR VEHICLE LICENSE TAG; TO
31 PROVIDE THAT A PORTION OF THE ADDITIONAL FEE FOR SUCH TAG SHALL BE
32 DISBURSED TO THE COUNTY DEPARTMENT OF HUMAN SERVICES, DIVISION OF
33 FAMILY SERVICES OFFICE OF THE COUNTY IN WHICH THE TAG WAS
34 PURCHASED TO ASSIST IN DEFRAYING THE COST OF PROGRAMS; TO
35 AUTHORIZE THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG
36 FOR SUPPORTERS OF THE BOBO VOLUNTEER FIRE DEPARTMENT; TO AUTHORIZE
37 THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO
38 SUPPORTERS OF THE SONS OF CONFEDERATE VETERANS; TO PROVIDE THAT A
39 PORTION OF THE ADDITIONAL FEES FOR SUCH TAG SHALL BE DISTRIBUTED
40 TO THE MISSISSIPPI DIVISION, SONS OF CONFEDERATE VETERANS; TO
41 PROVIDE FOR A DISTINCTIVE LICENSE TAG FOR SUPPORTERS OF THE
42 MISSISSIPPI SCUBA DIVING ASSOCIATION; TO AUTHORIZE THE ISSUANCE OF
43 DISTINCTIVE LICENSE TAGS TO MEMBERS OF THE MISSISSIPPI ASSOCIATION
44 OF REALTORS; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS
45 FOR THE MISSISSIPPI FORESTRY ASSOCIATION; TO PROVIDE FOR THE
46 ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO SUPPORTERS
47 OF MISSISSIPPI BLOOD SERVICES, INC.; TO PROVIDE THE FEE FOR THE
48 ISSUANCE OF SUCH TAG; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE
49 MOTOR VEHICLE LICENSE PLATES FOR MISSISSIPPIANS WHO ARE HONORABLY
50 DISCHARGED VETERANS WHO SERVED IN THE UNITED STATES ARMED FORCES
51 DURING THE VIETNAM CONFLICT AND WERE AWARDED A VIETNAM SERVICE
52 RIBBON; TO AMEND SECTION 27-19-56.55, MISSISSIPPI CODE OF 1972, TO



53 REVISE THE MANNER IN WHICH THE FEE FOR THE DISTINCTIVE MOTOR
54 VEHICLE LICENSE TAG AUTHORIZED FOR RETIRED MEMBERS OF THE
55 MISSISSIPPI HIGHWAY SAFETY PATROL IS DISTRIBUTED; AND FOR RELATED
56 PURPOSES.

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

58 **SECTION 1.** (1) In recognition of the patriotic services
59 rendered the United States, Mississippi and the citizens thereof,
60 any resident of the state who is on active duty with the United
61 States Army Special Forces, upon payment of the road and bridge
62 privilege taxes, ad valorem taxes and registration fees as
63 prescribed by law for private carriers of passengers, pickup
64 trucks and other noncommercial motor vehicles, and upon payment of
65 an additional fee in the amount provided in subsection (3) of this
66 section, shall be issued a distinctive motor vehicle license plate
67 or tag identifying him as an active duty member of the United
68 States Army Special Forces. The distinctive license tags so
69 issued shall be of such color and design as the State Tax
70 Commission may prescribe and shall consist of such letters or
71 numbers, or both, as may be necessary to distinguish each license
72 tag.

73 (2) Application for the distinctive license tags authorized
74 by this section shall be made to the county tax collector on forms
75 prescribed by the State Tax Commission. Applicants for the
76 distinctive license tag shall present proof of their active duty
77 membership in the United States Army Special Forces to the county
78 tax collector. The application and the additional fee imposed
79 under subsection (3) of this section, less Two Dollars (\$2.00) to
80 be retained by the tax collector, shall be remitted to the State
81 Tax Commission on a monthly basis as prescribed by the commission.
82 The portion of the additional fee retained by the tax collector
83 shall be deposited into the county general fund.

84 (3) Beginning with any registration year commencing on or
85 after July 1, 2003, any person applying for a distinctive license
86 tag under this section shall pay an additional fee in the amount
87 of Thirty Dollars (\$30.00) for each distinctive license tag



88 applied for under this section, which shall be in addition to all
89 other taxes and fees. The additional fee paid shall be for a
90 period of time to run concurrent with the vehicle's established
91 license tag year. The additional fee is due and payable at the
92 time the original application is made for a distinctive license
93 tag under this section and thereafter annually at the time of
94 renewal registration as long as the owner retains the distinctive
95 license tag. If the owner does not wish to retain the distinctive
96 license tag, he must surrender it to the local county tax
97 collector.

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

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

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

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

118 (d) One Dollar (\$1.00) of each additional fee collected
119 on distinctive license tags issued pursuant to this section shall



120 be deposited to the credit of the special fund created in Section
121 27-19-44.2.

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

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

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

142 27-19-44. (1) For any distinctive license tag or plate
143 authorized by the Legislature from and after July 1, 2000, through
144 June 30, 2002, or authorized by Sections 27-19-56.37 and
145 27-19-56.55, the requirements of this subsection must be met
146 before the State Tax Commission may prepare or issue any such
147 license tag or plate. The organization or other entity for which
148 the Legislature authorized the distinctive license tag or plate
149 must submit proof satisfactory to the State Tax Commission that at
150 least one hundred (100) of such license tags or plates will be
151 purchased and must deposit with the commission an amount necessary
152 to purchase one hundred (100) of such license tags or plates. The



153 organization or other entity for which the Legislature authorized
154 the distinctive license tag or plate must satisfy the requirements
155 of this subsection (1) within two (2) years after the effective
156 date of the law authorizing the license tag or plate in order to
157 permit the license tag or plate to be prepared and issued.

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

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

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



185 distinctive or special license tag or plate shall be discontinued
186 at the end of the period for the license tag or plate series.

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

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

203 (a) Which are issued under Section 27-19-45, 27-19-46,
204 27-19-47.1, 27-19-47.2, 27-19-48, 27-19-49, 27-19-53, 27-19-55,
205 27-19-56, 27-19-56.1, 27-19-56.2, 27-19-56.3, 27-19-56.5,
206 27-19-56.6, 27-19-56.9, 27-19-56.11, 27-19-56.12, 27-19-56.13,
207 27-19-56.13, * * * 27-19-56.62 * * *, 27-19-56.69 or Section 1,
208 Senate Bill No. 2092, 2003 Regular Session; or

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

210 **SECTION 3.** (1) Any owner of a motor vehicle who is a
211 resident of this state, upon payment of the road and bridge
212 privilege taxes, ad valorem taxes and registration fees as
213 prescribed by law for private carriers of passengers, pickup
214 trucks and other noncommercial motor vehicles, and upon payment of
215 an additional fee in the amount provided in subsection (3) of this
216 section, shall be issued a distinctive license tag for each motor
217 vehicle registered in his name identifying such person as a



218 supporter of members of the United States Armed Forces who are
219 classified as missing in action or persons who were prisoners of
220 war while serving in the United States Armed Forces. The
221 distinctive license tags so issued shall be of such color and
222 design as the State Tax Commission, with the advice of the
223 American Ex-POW's, Department of Mississippi, may prescribe and
224 shall consist of such letters or numbers, or both, as may be
225 necessary to distinguish each license tag.

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

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

249 (4) The State Tax Commission shall deposit all fees into the
250 State Treasury on the day collected. At the end of each month,



251 the State Tax Commission shall certify the total fees collected
252 under this section to the State Treasurer who shall distribute
253 such collections as follows:

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

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

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

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

273 (e) One Dollar (\$1.00) of each additional fee collected
274 on distinctive license tags issued pursuant to this section shall
275 be deposited to the credit of the special fund created in Section
276 27-19-44.2.

277 (5) A regular license tag must be properly displayed as
278 required by law until replaced by a distinctive license tag under
279 this section. The regular license tag must be surrendered to the
280 tax collector upon issuance of the distinctive license tag under
281 this section. The tax collector shall issue up to two (2) license
282 decals for each distinctive license tag issued under this section,



283 which will expire the same month and year as the regular license
284 tag.

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

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

297 55-15-59. The Mississippi Veterans Monument Commission is
298 hereby authorized to accept gifts, grants and donations from
299 individuals and organizations, to be deposited in the Veterans
300 Monument Trust Fund which is hereby created in the State Treasury.
301 The State Treasurer shall invest all monies in the Veterans
302 Monument Trust Fund and any interest earned shall be deposited
303 into the fund. All appropriated funds and funds deposited in the
304 Veterans Monument Trust Fund shall be used exclusively for the
305 purpose of designing, erecting, maintaining and dedication of the
306 veterans monument, except that not more than Seven Thousand Five
307 Hundred Dollars (\$7,500.00) may be expended annually to pay the
308 administrative costs of the commission. Costs associated with the
309 designing, erecting, maintaining and dedication of the veterans
310 monument are not considered commission administrative costs for
311 purposes of this section. * * * Upon completion of the monument,
312 money in the trust fund shall be utilized by the Mississippi War
313 Veterans Memorial Commission for maintenance of the veterans
314 monument and memorials.



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

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

338 (3) Beginning with any registration year commencing on or
339 after July 1, 2003, any person applying for a distinctive license
340 tag under this section shall pay an additional fee in the amount
341 of Thirty Dollars (\$30.00) for each distinctive license tag
342 applied for under this section, which shall be in addition to all
343 other taxes and fees. The additional fee paid shall be for a
344 period of time to run concurrent with the vehicle's established
345 license tag year. The additional fee is due and payable at the
346 time the original application is made for a distinctive license
347 tag under this section and thereafter annually at the time of



348 renewal registration as long as the owner retains the distinctive
349 license tag. If the owner does not wish to retain the distinctive
350 license tag, he must surrender it to the local county tax
351 collector.

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

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

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

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

369 (d) One Dollar (\$1.00) of each additional fee collected
370 on distinctive license tags issued pursuant to this section shall
371 be deposited to the credit of the special fund created in Section
372 27-19-44.2.

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



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

391 **SECTION 6.** (1) Any owner of a motor vehicle who is a
392 resident of this state, upon payment of the road and bridge
393 privilege taxes, ad valorem taxes and registration fees as
394 prescribed by law for private carriers of passengers, pickup
395 trucks and other noncommercial motor vehicles, and upon payment of
396 an additional fee in the amount provided in subsection (3) of this
397 section, shall be issued a distinctive license tag for each motor
398 vehicle registered in his name identifying such person as a
399 supporter of the Mississippi Loggers Association, Inc. The
400 distinctive license tags so issued shall be of such color and
401 design as the State Tax Commission, with the advice of the
402 Mississippi Loggers Association, Inc., may prescribe and shall
403 consist of such letters or numbers, or both, as may be necessary
404 to distinguish each license tag.

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



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

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

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

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

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



446 (d) One Dollar (\$1.00) of each additional fee collected
447 on distinctive license tags issued pursuant to this section shall
448 be deposited to the credit of the special fund created in Section
449 27-19-44.2.

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

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

468 **SECTION 7.** (1) Any owner of a motor vehicle who is a
469 resident of this state, upon payment of the road and bridge
470 privilege taxes, ad valorem taxes and registration fees as
471 prescribed by law for private carriers of passengers, pickup
472 trucks and other noncommercial motor vehicles, and upon payment of
473 an additional fee in the amount provided in subsection (3) of this
474 section, shall be issued a distinctive license tag for each motor
475 vehicle registered in his name, which shall be produced in such
476 color and design as may be agreed upon by Pati Bannister and the
477 State Tax Commission. The words "Stop Child Abuse" shall be
478 centered at the bottom of the license tag. The State Tax



479 Commission shall prescribe such letters or numbers, or both, as
480 may be necessary to distinguish each license tag.

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

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

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

509 (a) Twenty-four Dollars (\$24.00) of each additional fee
510 collected on distinctive license tags issued pursuant to this
511 section shall be distributed to the board of supervisors of the



512 county in which the tag was purchased. The board of supervisors
513 shall distribute such fees to the Department of Human Services,
514 Division of Family and Child Services office of the county to
515 assist in defraying the cost of the programs of such office.

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

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

525 (d) One Dollar (\$1.00) of each additional fee collected
526 on distinctive license tags issued pursuant to this section shall
527 be deposited to the credit of the special fund created in Section
528 27-19-44.2.

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

537 (6) In the case of loss or theft of a distinctive license
538 tag issued under this section, the owner may make application and
539 affidavit for a replacement distinctive license tag as provided by
540 Section 27-19-37. The fee for a replacement distinctive license
541 tag shall be Ten Dollars (\$10.00). The tax collector receiving
542 such application and affidavit shall be entitled to retain and
543 deposit into the county general fund five percent (5%) of the fee
544 for such replacement license tag and the remainder shall be



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

547 **SECTION 8.** (1) Any owner of a motor vehicle who is a
548 resident of this state, upon payment of the road and bridge
549 privilege taxes, ad valorem taxes and registration fees as
550 prescribed by law for private carriers of passengers, pickup
551 trucks and other noncommercial motor vehicles, and upon payment of
552 an additional fee in the amount provided in subsection (3) of this
553 section, shall be issued a distinctive license tag for each motor
554 vehicle registered in his name identifying such person as a
555 supporter of the Bobo Volunteer Fire Department. The distinctive
556 license tags so issued shall be of such color and design as the
557 State Tax Commission, with the advice of the Bobo Volunteer Fire
558 Department, may prescribe and shall consist of such letters or
559 numbers, or both, as may be necessary to distinguish each license
560 tag.

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

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



578 time the original application is made for a distinctive license
579 tag under this section and thereafter annually at the time of
580 renewal registration as long as the owner retains the distinctive
581 license tag. If the owner does not wish to retain the distinctive
582 license tag, he must surrender it to the local county tax
583 collector.

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

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

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

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

602 (d) One Dollar (\$1.00) of each additional fee collected
603 on distinctive license tags issued pursuant to this section shall
604 be deposited to the credit of the special fund created in Section
605 27-19-44.2.

606 (5) A regular license tag must be properly displayed as
607 required by law until replaced by a distinctive license tag under
608 this section. The regular license tag must be surrendered to the
609 tax collector upon issuance of the distinctive license tag under
610 this section. The tax collector shall issue up to two (2) license



611 decals for each distinctive license tag issued under this section,
612 which will expire the same month and year as the regular license
613 tag.

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

624 **SECTION 9.** (1) Any owner of a motor vehicle who is a
625 resident of this state, upon payment of the road and bridge
626 privilege taxes, ad valorem taxes and registration fees as
627 prescribed by law for private carriers of passengers, pickup
628 trucks and other noncommercial motor vehicles, and upon payment of
629 an additional fee in the amount provided in subsection (3) of this
630 section, shall be issued a distinctive license tag for each motor
631 vehicle registered in his name identifying such person as a
632 supporter of the Sons of Confederate Veterans. The distinctive
633 license tags so issued shall be of such color and design as the
634 State Tax Commission, with the advice of the Mississippi Division,
635 Sons of Confederate Veterans, may prescribe and shall consist of
636 such letters or numbers, or both, as may be necessary to
637 distinguish each license tag.

638 (2) Application for the distinctive license tags authorized
639 by this section shall be made to the county tax collector on forms
640 prescribed by the State Tax Commission. The application and the
641 additional fee imposed under subsection (3) of this section, less
642 Two Dollars (\$2.00) to be retained by the tax collector, shall be
643 remitted to the State Tax Commission on a monthly basis as



644 prescribed by the commission. The portion of the additional fee
645 retained by the tax collector shall be deposited into the county
646 general fund.

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

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

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

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

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



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

679 (d) One Dollar (\$1.00) of each additional fee collected
680 on distinctive license tags issued pursuant to this section shall
681 be deposited to the credit of the special fund created in Section
682 27-19-44.2.

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

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

701 **SECTION 10.** (1) Any owner of a motor vehicle who is a
702 resident of this state, upon payment of the road and bridge
703 privilege taxes, ad valorem taxes and registration fees as
704 prescribed by law for private carriers of passengers, pickup
705 trucks and other noncommercial motor vehicles, and upon payment of
706 an additional fee in the amount provided in subsection (3) of this
707 section, shall be issued a distinctive license tag for any motor
708 vehicle registered in his name identifying such person as a
709 supporter of the Mississippi Scuba Diving Association, Inc. The



710 distinctive license tags so issued shall be of such color and
711 design as the State Tax Commission, with the advice of the
712 Mississippi Scuba Diving Association, Inc., may prescribe and
713 shall consist of such letters or numbers, or both, as may be
714 necessary to distinguish each license tag.

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

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

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



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

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

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

756 (d) One Dollar (\$1.00) of each additional fee collected
757 on distinctive license tags issued pursuant to this section shall
758 be deposited to the credit of the special fund created in Section
759 27-19-44.2.

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

768 (6) In the case of loss or theft of a distinctive license
769 tag issued under this section, the owner may make application and
770 affidavit for a replacement distinctive license tag as provided by
771 Section 27-19-37. The fee for a replacement distinctive license
772 tag shall be Ten Dollars (\$10.00). The tax collector receiving
773 such application and affidavit shall be entitled to retain and
774 deposit in the county general fund five percent (5%) of the fee
775 for such replacement license tag and the remainder shall be



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

778 SECTION 11. (1) Any owner of a motor vehicle, who is a
779 member of the Mississippi Association of REALTORS, upon complying
780 with the motor vehicle laws relating to registration and licensing
781 of motor vehicles, and upon payment of the road and bridge
782 privilege taxes, ad valorem taxes and registration fees as
783 prescribed by law for private carriers of passengers, pickup
784 trucks and other noncommercial motor vehicles, and upon payment of
785 an additional annual fee in the amount provided in subsection (3),
786 shall be issued a special license tag which displays the blue and
787 gold REALTOR trademark logo on the left side of the license tag.
788 The distinctive license tags so issued shall be of a color and
789 design as the State Tax Commission, with the advice of the
790 Mississippi Association of REALTORS, may prescribe, and shall
791 consist of such letters or numbers, or both, as may be necessary
792 to distinguish each license tag.

793 (2) Application for the special license tag shall be made to
794 the county tax collector on forms prescribed by the State Tax
795 Commission. Proof of membership in the Mississippi Association of
796 REALTORS shall be presented to the county tax collector at the
797 time of the application. An applicant's personal business card on
798 which the REALTOR trademark logo is also printed shall be accepted
799 as proof of membership in the Mississippi Association of REALTORS.
800 The application and the additional fee, less Two Dollars (\$2.00)
801 thereof to be retained by the tax collector, shall be remitted to
802 the State Tax Commission on a monthly basis as prescribed by the
803 commission. The portion of the additional fee retained by the tax
804 collector shall be deposited into the county general fund.

805 (3) Beginning with any registration year commencing on or
806 after July 1, 2003, any person applying for a distinctive tag
807 under this section shall pay an additional fee in the amount of
808 Thirty Dollars (\$30.00) for each distinctive license tag applied



809 for under this section, which shall be in addition to all other
810 taxes and fees. The additional fee shall be for a period of time
811 to run concurrent with the vehicle's established license tag year.
812 The additional fee is due and payable at the time the original
813 application is made for distinctive license tags under this
814 section and thereafter annually at the time of renewal
815 registration as long as the owner retains the distinctive license
816 tag. If the owner does not wish to retain the distinctive license
817 tag or is no longer affiliated with the Mississippi Association of
818 REALTORS, he must surrender it to the local county tax collector.

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

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

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

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

837 (d) One Dollar (\$1.00) of each additional fee collected
838 on distinctive license tags issued pursuant to this section shall
839 be deposited to the credit of the special fund created in Section
840 27-19-44.2.



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

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

859 **SECTION 12.** (1) Any owner of a motor vehicle, who is a
860 resident of this state, upon complying with the motor vehicle laws
861 relating to registration and licensing of motor vehicles, and upon
862 payment of the road and bridge privilege taxes, ad valorem taxes
863 and registration fees as prescribed by law for private carriers of
864 passengers, pickup trucks and other noncommercial motor vehicles,
865 and upon payment of an additional annual fee in the amount
866 provided in subsection (3), shall be issued a special license tag
867 for each motor vehicle registered in his name identifying such
868 person as a supporter of the Mississippi Forestry Association.
869 The distinctive license tags so issued shall be of such color and
870 design as the State Tax Commission, with the advice of the
871 Mississippi Forestry Association, may prescribe, and shall consist
872 of such letters or numbers, or both, as may be necessary to
873 distinguish each license tag.



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

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

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

903 (a) Twenty-four Dollars (\$24.00) of each additional fee
904 collected on distinctive license tags issued pursuant to this
905 section shall be disbursed to the Mississippi Forestry Association



906 to be used for public relations and educational programs informing
907 citizens about conservation practices.

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

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

917 (d) One Dollar (\$1.00) of each additional fee collected
918 on distinctive license tags issued pursuant to this section shall
919 be deposited to the credit of the special fund created in Section
920 27-19-44.2.

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

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



939 SECTION 13. (1) Any owner of a motor vehicle who is a
940 resident of this state, upon payment of the road and bridge
941 privilege taxes, ad valorem taxes and registration fees as
942 prescribed by law for private carriers of passengers, pickup
943 trucks and other noncommercial motor vehicles, and upon payment of
944 an additional fee in the amount provided in subsection (3) of this
945 section, shall be issued a distinctive license tag for each motor
946 vehicle registered in his name identifying such person as a
947 supporter of Mississippi Blood Services, Inc. The distinctive
948 license tags so issued shall be of such color and design as the
949 State Tax Commission, with the advice of Mississippi Blood
950 Services, Inc., may prescribe and shall consist of such letters or
951 numbers, or both, as may be necessary to distinguish each license
952 tag.

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

962 (3) Beginning with any registration year commencing on or
963 after July 1, 2003, any person applying for a distinctive license
964 tag under this section shall pay an additional fee in the amount
965 of Thirty Dollars (\$30.00) for each distinctive license tag
966 applied for under this section, which shall be in addition to all
967 other taxes and fees. The additional fee paid shall be for a
968 period of time to run concurrent with the vehicle's established
969 license tag year. The additional fee is due and payable at the
970 time the original application is made for a distinctive license
971 tag under this section and thereafter annually at the time of



972 renewal registration as long as the owner retains the distinctive
973 license tag. If the owner does not wish to retain the distinctive
974 license tag, he must surrender it to the local county tax
975 collector.

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

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

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

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

993 (d) One Dollar (\$1.00) of each additional fee collected
994 on distinctive license tags issued pursuant to this section shall
995 be deposited to the credit of the special fund created in Section
996 27-19-44.2.

997 (5) A regular license tag must be properly displayed as
998 required by law until replaced by a distinctive license tag under
999 this section. The regular license tag must be surrendered to the
1000 tax collector upon issuance of the distinctive license tag under
1001 this section. The tax collector shall issue up to two (2) license
1002 decals for each distinctive license tag issued under this section,
1003 which will expire the same month and year as the regular license
1004 tag.



1005 (6) In the case of loss or theft of a distinctive license
1006 tag issued under this section, the owner may make application and
1007 affidavit for a replacement distinctive license tag as provided by
1008 Section 27-19-37. The fee for a replacement distinctive license
1009 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1010 such application and affidavit shall be entitled to retain and
1011 deposit into the county general fund five percent (5%) of the fee
1012 for such replacement license tag and the remainder shall be
1013 distributed in the same manner as funds from the sale of regular
1014 distinctive license tags issued under this section.

1015 **SECTION 14.** In recognition of the patriotic service rendered
1016 by Mississippians who are honorably discharged veterans who served
1017 in the United States Armed Forces during the Vietnam Conflict and
1018 were awarded a Vietnam Service Ribbon, any such person is
1019 privileged to obtain distinctive motor vehicle license plates or
1020 tags for each motor vehicle registered in his name identifying his
1021 status as a Vietnam veteran. The State Tax Commission, with
1022 concurrence by the State Veterans Affairs Board, shall develop
1023 decals to be affixed to the license tag indicating branch and
1024 period of military service. The distinctive plates or tags shall
1025 be of a color and design designated by the Tax Commission with
1026 concurrence by the State Veterans Affairs Board.

1027 The distinctive license plates shall be prepared by the Tax
1028 Commission and shall be issued through the tax collectors of the
1029 counties in the same manner as are other motor vehicle license
1030 plates or tags. An additional annual tag fee of Thirty Dollars
1031 (\$30.00) shall be collected by the tax collector for such license
1032 plates or tags and shall be remitted to the Tax Commission on a
1033 monthly basis as prescribed by the commission. The additional fee
1034 is due and payable at the time the original application is made
1035 for a distinctive tag under this section and thereafter annually
1036 at the time of renewal registration as long as the owner retains
1037 the distinctive license tag. The State Tax Commission shall



1038 deposit such fee to the credit of a fund to be administered by the
1039 board overseeing the veterans nursing homes in this state for the
1040 benefit of indigent veterans who are residents of such nursing
1041 homes.

1042 An applicant for such distinctive plates shall present to the
1043 issuing official written evidence of the veteran's service. Such
1044 evidence shall include a copy of the applicant's DD-214 form, a
1045 Report of Separation from Military Service, a military discharge
1046 document, or a written certification of military service from the
1047 State Veterans Affairs Board. The distinctive license plates or
1048 tags so issued shall be used only upon a personally or jointly
1049 owned private passenger vehicle (to include station wagons,
1050 recreational motor vehicles and pickup trucks) registered in the
1051 name, or jointly in the name, of the person making application
1052 therefor, and when issued to such person shall be used upon the
1053 vehicle for which issued in lieu of the standard license plate or
1054 license tag normally issued for such vehicle.

1055 The distinctive license plates shall not be transferable
1056 between motor vehicle owners; and in the event the owner of a
1057 vehicle bearing a distinctive plate shall sell, trade, exchange or
1058 otherwise dispose of the vehicle, such plate shall be retained by
1059 such owner and returned to the tax collector.

1060 **SECTION 15.** Section 27-19-56.55, Mississippi Code of 1972,
1061 is amended as follows:

1062 27-19-56.55. (1) Any owner of a motor vehicle who is a
1063 retired member of the Mississippi Highway Safety Patrol and who is
1064 a resident of this state, upon payment of the road and bridge
1065 privilege taxes, ad valorem taxes and registration fees as
1066 prescribed by law for private carriers of passengers, pickup
1067 trucks and other noncommercial motor vehicles, and upon payment of
1068 an additional fee in the amount provided in subsection (3) of this
1069 section, shall be issued a distinctive license tag for each motor
1070 vehicle registered in his name identifying such person as a



1071 retired member of the Mississippi Highway Safety Patrol. The
1072 distinctive license tags so issued shall be of such color and
1073 design as the State Tax Commission may prescribe and shall consist
1074 of such letters or numbers, or both, as may be necessary to
1075 distinguish each license tag and may, in the discretion of the
1076 State Tax Commission, display the county name.

1077 (2) Application for the distinctive license tags authorized
1078 by this section shall be made to the county tax collector on forms
1079 prescribed by the State Tax Commission. Applicants for such
1080 distinctive license tags shall present proof that they are a
1081 retired member of the Mississippi Highway Safety Patrol by
1082 presentation of a signed and notarized affidavit from the
1083 Commissioner of Public Safety. The application and the additional
1084 fee imposed under subsection (3) of this section, less Two Dollars
1085 (\$2.00) thereof to be retained by the tax collector, shall be
1086 remitted to the State Tax Commission on a monthly basis as
1087 prescribed by the commission. The portion of the additional fee
1088 retained by the tax collector shall be deposited into the county
1089 general fund.

1090 (3) Beginning with any registration year commencing on or
1091 after July 1, 2002, any person applying for a distinctive license
1092 tag under this section shall pay an additional fee in the amount
1093 of Thirty Dollars (\$30.00) for each distinctive license tag
1094 applied for under this section, which shall be in addition to all
1095 other taxes and fees. The additional fee paid shall be for a
1096 period of time to run concurrent with the vehicle's established
1097 license tag year. The additional fee is due and payable at the
1098 time the original application is made for a distinctive license
1099 tag under this section and thereafter annually at the time of
1100 renewal registration as long as the owner retains the distinctive
1101 license tag. If the owner does not wish to retain the distinctive
1102 license tag, he must surrender it to the local county tax
1103 collector.



1104 (4) The State Tax Commission shall deposit all fees into the
1105 State Treasury on the day collected. At the end of each month,
1106 the State Tax Commission shall certify * * * the total fees
1107 collected under this section * * * to the State Treasurer who
1108 shall distribute * * * such collections as follows:

1109 (a) Twenty-four Dollars (\$24.00) of each additional fee
1110 collected on distinctive license tags issued pursuant to this
1111 section shall be distributed to the Mississippi Troopers
1112 Association, Inc.

1113 (b) One Dollar (\$1.00) of each additional fee collected
1114 on distinctive license tags issued pursuant to this section shall
1115 be deposited into the Mississippi Fire Fighter's Memorial Burn
1116 Center Fund created pursuant to Section 7-9-70.

1117 (c) Two Dollars (\$2.00) of each additional fee
1118 collected on distinctive license tags issued pursuant to this
1119 section shall be deposited to the credit of the State Highway Fund
1120 to be expended solely for the repair, maintenance, construction or
1121 reconstruction of highways.

1122 (d) One Dollar (\$1.00) of each additional fee collected
1123 on distinctive license tags issued pursuant to this section shall
1124 be deposited to the credit of the special fund created in Section
1125 27-19-44.2.

1126 (5) A regular license tag must be properly displayed as
1127 required by law until replaced by a distinctive license tag under
1128 this section. The regular license tag must be surrendered to the
1129 tax collector upon issuance of the distinctive license tag under
1130 this section. The tax collector shall issue up to two (2) license
1131 decals for each distinctive license tag issued under this section,
1132 which will expire the same month and year as the regular license
1133 tag.

1134 (6) In the case of loss or theft of a distinctive license
1135 tag issued under this section, the owner may make application and
1136 affidavit for a replacement distinctive license tag as provided by



1137 Section 27-19-37. The fee for a replacement distinctive license
1138 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1139 such application and affidavit shall be entitled to retain and
1140 deposit into the county general fund five percent (5%) of the fee
1141 for such replacement license tag and the remainder shall be
1142 distributed in the same manner as funds from the sale of regular
1143 distinctive license tags issued under this section.

1144 **SECTION 16**. This act shall take effect and be in force from
1145 and after July 1, 2003.

