SENATE BILL NO. 2521

AN ACT TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE MOTOR
VEHICLE LICENSE TAG FOR SUPPORTERS OF THE BOBO VOLUNTEER FIRE
DEPARTMENT; TO PROVIDE FOR THE DISTRIBUTION OF THE FEES COLLECTED
FOR THE ISSUANCE OF SUCH LICENSE TAGS; AND FOR RELATED PURPOSES.

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

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

(2) Application for the distinctive license tags authorized
by this section shall be made to the county tax collector on forms
prescribed by the State Tax Commission. The application and the
additional fee imposed under subsection (3) of this section, less
Two Dollars ($2.00) to be retained by the tax collector, shall be
remitted to the State Tax Commission on a monthly basis as
prescribed by the commission. The portion of the additional fee
retained by the tax collector shall be deposited into the county
general fund.
(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

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

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

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

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.
(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

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

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

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