SENATE BILL NO. 2599

AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO SUPPORTERS OF THE SONS OF CONFEDERATE VETERANS; TO PROVIDE THAT A PORTION OF THE ADDITIONAL FEES FOR SUCH TAG SHALL BE DISTRIBUTED TO THE MISSISSIPPI DIVISION, SONS OF CONFEDERATE VETERANS; 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 Sons of Confederate Veterans. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Division, Sons of Confederate Veterans, 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 Mississippi Division, Sons of
Confederate Veterans.

(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.