

By: Senator(s) Canon

To: Finance

SENATE BILL NO. 2599

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE  
2 LICENSE TAG TO SUPPORTERS OF THE SONS OF CONFEDERATE VETERANS; TO  
3 PROVIDE THAT A PORTION OF THE ADDITIONAL FEES FOR SUCH TAG SHALL  
4 BE DISTRIBUTED TO THE MISSISSIPPI DIVISION, SONS OF CONFEDERATE  
5 VETERANS; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** (1) Any owner of a motor vehicle who is a  
8 resident of this state, upon payment of the road and bridge  
9 privilege taxes, ad valorem taxes and registration fees as  
10 prescribed by law for private carriers of passengers, pickup  
11 trucks and other noncommercial motor vehicles, and upon payment of  
12 an additional fee in the amount provided in subsection (3) of this  
13 section, shall be issued a distinctive license tag for each motor  
14 vehicle registered in his name identifying such person as a  
15 supporter of the Sons of Confederate Veterans. The distinctive  
16 license tags so issued shall be of such color and design as the  
17 State Tax Commission, with the advice of the Mississippi Division,  
18 Sons of Confederate Veterans, may prescribe and shall consist of  
19 such letters or numbers, or both, as may be necessary to  
20 distinguish each license tag.

21 (2) Application for the distinctive license tags authorized  
22 by this section shall be made to the county tax collector on forms  
23 prescribed by the State Tax Commission. The application and the  
24 additional fee imposed under subsection (3) of this section, less  
25 Two Dollars (\$2.00) to be retained by the tax collector, shall be  
26 remitted to the State Tax Commission on a monthly basis as  
27 prescribed by the commission. The portion of the additional fee



28 retained by the tax collector shall be deposited into the county  
29 general fund.

30 (3) Beginning with any registration year commencing on or  
31 after July 1, 2003, any person applying for a distinctive license  
32 tag under this section shall pay an additional fee in the amount  
33 of Thirty Dollars (\$30.00) for each distinctive license tag  
34 applied for under this section, which shall be in addition to all  
35 other taxes and fees. The additional fee paid shall be for a  
36 period of time to run concurrent with the vehicle's established  
37 license tag year. The additional fee is due and payable at the  
38 time the original application is made for a distinctive license  
39 tag under this section and thereafter annually at the time of  
40 renewal registration as long as the owner retains the distinctive  
41 license tag. If the owner does not wish to retain the distinctive  
42 license tag, he must surrender it to the local county tax  
43 collector.

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

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

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

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



60 to be expended solely for the repair, maintenance, construction or  
61 reconstruction of highways.

62 (d) One Dollar (\$1.00) of each additional fee collected  
63 on distinctive license tags issued pursuant to this section shall  
64 be deposited to the credit of the special fund created in Section  
65 27-19-44.2.

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

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

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

