By: Senator(s) Cuevas

To: Finance

## SENATE BILL NO. 2608

AN ACT TO AUTHORIZE A DISTINCTIVE MOTOR VEHICLE LICENSE TAG
FOR PERSONS WHO HOLD A CERTIFICATION FROM THE NATIONAL ASSOCIATION
OF UNDERWATER INSTRUCTORS; AND FOR RELATED PURPOSES.

- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:
- 5 **SECTION 1.** (1) Any owner of a motor vehicle who is a holder
- 6 of any certification issued by the National Association of
- 7 Underwater Instructors, upon payment of the road and bridge
- 8 privilege taxes, ad valorem taxes and registration fees as
- 9 prescribed by law for private carriers of passengers, pickup
- 10 trucks and other noncommercial motor vehicles, and upon payment of
- 11 an additional fee in the amount provided in subsection (3) of this
- 12 section, shall be issued a distinctive license tag for any motor
- 13 vehicle registered in his name identifying such person as holding
- 14 a certification issued by the National Association of Underwater
- 15 Instructors. The distinctive license tags so issued shall be of
- 16 such color and design as the State Tax Commission may prescribe
- 17 and shall consist of such letters or numbers, or both, as may be
- 18 necessary to distinguish each license tag.
- 19 (2) Application for the distinctive license tags authorized
- $20\,$   $\,$  by this section shall be made to the county tax collector on forms
- 21 prescribed by the State Tax Commission. Proof of certification by
- 22 the National Association of Underwater Instructors shall be
- 23 presented at the time of the application. The application and the
- 24 additional fee imposed under subsection (3) of this section, less
- 25 Two Dollars (\$2.00) thereof to be retained by the tax collector,
- 26 shall be remitted to the State Tax Commission on a monthly basis
- 27 as prescribed by the commission. The portion of the additional

- fee retained by the tax collector shall be deposited into the county 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 to the State Treasurer the
- 47 total fees collected under this section from the issuance of the
- 48 distinctive license tags issued under this section. The State
- 49 Treasurer shall distribute such collections as follows:
- 50 (a) Twenty-four Dollars (\$24.00) of each additional fee
- 51 collected on distinctive license tags issued pursuant to this
- 52 section shall be distributed to the National Association of
- 53 Underwater Instructors.
- 54 (b) One Dollar (\$1.00) of each additional fee collected
- on distinctive license tags issued pursuant to this section shall
- 56 be deposited into the Mississippi Fire Fighter's Memorial Burn
- 57 Center Fund created pursuant to Section 7-9-70.
- 58 (c) Two Dollars (\$2.00) of each additional fee
- 59 collected on distinctive license tags issued pursuant to this
- 60 section shall be deposited to the credit of the State Highway Fund

- 61 to be expended solely for the repair, maintenance, construction or
- 62 reconstruction of highways.
- (d) One Dollar (\$1.00) of each additional fee collected
- on distinctive license tags issued pursuant to this section shall
- 65 be deposited to the credit of the special fund created in Section
- 66 27-19-44.2.
- 67 (5) A regular license tag must be properly displayed as
- 68 required by law until replaced by a distinctive license tag under
- 69 this section. The regular license tag must be surrendered to the
- 70 tax collector upon issuance of the distinctive license tag under
- 71 this section. The tax collector shall issue up to two (2) license
- 72 decals for each distinctive license tag issued under this section,
- 73 which will expire the same month and year as the regular license
- 74 tag.
- 75 (6) In the case of loss or theft of a distinctive license
- 76 tag issued under this section, the owner may make application and
- 77 affidavit for a replacement distinctive license tag as provided by
- 78 Section 27-19-37. The fee for a replacement distinctive license
- 79 tag shall be Ten Dollars (\$10.00). The tax collector receiving
- 80 such application and affidavit shall be entitled to retain and
- 81 deposit in the county general fund five percent (5%) of the fee
- 82 for such replacement license tag and the remainder shall be
- 83 distributed in the same manner as funds from the sale of regular
- 84 distinctive license tags issued under this section.
- 85 **SECTION 2**. This act shall take effect and be in force from
- 86 and after July 1, 2003.