

REPORT OF CONFERENCE COMMITTEE

MR. SPEAKER AND MADAM PRESIDENT:

We, the undersigned conferees, have had under consideration the amendments to the following entitled BILL:

H. B. No. 940: Distinctive license tags; authorize for members of the Mississippi Association of Realtors.

We, therefore, respectfully submit the following report and recommendation:

1. That the Senate recede from its Amendment No. 1.
2. That the House and Senate adopt the following amendment:

Amend by striking all after the enacting clause and inserting in lieu thereof the following:

127 SECTION 1. (1) Any owner of a motor vehicle, who is a
128 member of the Mississippi Association of Realtors, upon complying
129 with the motor vehicle laws relating to registration and licensing
130 of motor vehicles, and upon payment of the road and bridge
131 privilege taxes, ad valorem taxes and registration fees as
132 prescribed by law for private carriers of passengers, pickup
133 trucks and other noncommercial motor vehicles, and upon payment of
134 an additional annual fee in the amount provided in subsection (3),
135 shall be issued a special license tag which displays the blue and
136 gold REALTOR trademark logo on the left side of the license tag.
137 The distinctive license tags so issued shall be of a color and
138 design as the State Tax Commission, with the advice of the
139 Mississippi Association of Realtors, may prescribe, and shall
140 consist of such letters or numbers, or both, as may be necessary
141 to distinguish each license tag.

142 (2) Application for the special license tag shall be made to
143 the county tax collector on forms prescribed by the State Tax
144 Commission. Proof of membership in the Mississippi Association of
145 REALTORS shall be presented to the county tax collector at the
146 time of the application. An applicant's personal business card on
147 which the REALTOR trademark logo is also printed shall be accepted
148 as proof of membership in the Mississippi Association of Realtors.

149 The application and the additional fee, less Two Dollars (\$2.00)
150 thereof to be retained by the tax collector, shall be remitted to
151 the State Tax Commission on a monthly basis as prescribed by the
152 commission. The portion of the additional fee retained by the tax
153 collector shall be deposited into the county general fund.

154 (3) Beginning with any registration year commencing on or
155 after July 1, 2003, any person applying for a distinctive tag
156 under this section shall pay an additional fee in the amount of
157 Thirty Dollars (\$30.00) for each distinctive license tag applied
158 for under this section, which shall be in addition to all other
159 taxes and fees. The additional fee shall be for a period of time
160 to run concurrent with the vehicle's established license tag year.

161 The additional fee is due and payable at the time the original
162 application is made for distinctive license tags under this
163 section and thereafter annually at the time of renewal
164 registration as long as the owner retains the distinctive license
165 tag. If the owner does not wish to retain the distinctive license
166 tag or is no longer affiliated with the Mississippi Association of
167 Realtors, he must surrender it to the local county tax collector.

168
169 (4) The State Tax Commission shall deposit all fees into the
170 State Treasury on the day collected. At the end of each month,
171 the State Tax Commission shall certify the total fees collected
172 under this section to the State Treasurer who shall distribute
173 such collections as follows:

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

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

182 (c) Two Dollars (\$2.00) of each additional fee
183 collected on special tags issued pursuant to this section shall be
184 deposited to the credit of the State Highway Fund to be expended

185 only for the repair, maintenance, construction or reconstruction
186 of highways.

187 (d) One Dollar (\$1.00) of each additional fee collected
188 on distinctive license tags issued pursuant to this section shall
189 be deposited to the credit of the special fund created in Section
190 27-19-44.2.

191 (5) A regular license tag must be properly displayed as
192 required by law until replaced by a distinctive license tag under
193 this section. The regular license tag must be surrendered to the
194 tax collector upon issuance of the distinctive license tag under
195 this section. The tax collector shall issue a month and year
196 license decal for each distinctive license tag issued under this
197 section, which will expire the same month and year as the license
198 tag.

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

209 **SECTION 2.** (1) Any owner of a motor vehicle, who is a
210 resident of this state, upon complying with the motor vehicle laws
211 relating to registration and licensing of motor vehicles, and upon
212 payment of the road and bridge privilege taxes, ad valorem taxes
213 and registration fees as prescribed by law for private carriers of
214 passengers, pickup trucks and other noncommercial motor vehicles,
215 and upon payment of an additional annual fee in the amount
216 provided in subsection (3), shall be issued a special license tag
217 for each motor vehicle registered in his name identifying such
218 person as a supporter of the Mississippi Forestry Association.
219 The distinctive license tags so issued shall be of such color and
220 design as the State Tax Commission, with the advice of the

221 Mississippi Forestry Association, may prescribe, and shall consist
222 of such letters or numbers, or both, as may be necessary to
223 distinguish each license tag.

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

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

247 (4) The State Tax Commission shall deposit all fees into the
248 State Treasury on the day collected. At the end of each month,
249 the State Tax Commission shall certify to the State Treasurer the
250 total fees collected under this section from the issuance of the
251 distinctive license tags issued under this section. The State
252 Treasurer shall distribute such collections as follows:

253 (a) Twenty-four Dollars (\$24.00) of each additional fee
254 collected on distinctive license tags issued pursuant to this
255 section shall be disbursed to the Mississippi Forestry Association
256 to be used for public relations and educational programs informing

257 citizens about conservation practices.

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

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

267 (d) One Dollar (\$1.00) of each additional fee collected
268 on distinctive license tags issued pursuant to this section shall
269 be deposited to the credit of the special fund created in Section
270 27-19-44.2.

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

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

289 **SECTION 3.** (1) Owners of motor vehicles upon complying with
290 the motor vehicle laws relating to registration and licensing of
291 motor vehicles, and upon payment of the road and bridge privilege
292 taxes, ad valorem taxes and registration fees as prescribed by law

293 for private carriers of passengers, pickup trucks and other
294 noncommercial motor vehicles, and upon payment of an additional
295 annual fee in the amount provided in subsection (3) of this
296 section, shall be entitled to a distinctive license tag that
297 demonstrates their support for the prevention of child abuse. The
298 tags shall be of such color and design as the State Tax Commission
299 prescribes subject to the approval of the Mississippi License Tag
300 Commission; however, each tag shall display the words "Stop Child
301 Abuse" and shall consist of such letters or numbers, or both, as
302 may be necessary to distinguish each license tag.

303 (2) Application for the distinctive license tags shall be
304 made to the county tax collector on forms prescribed by the State
305 Tax Commission. The application and the additional fee imposed
306 under subsection (3) of this section, less Two Dollars (\$2.00)
307 thereof to be retained by the tax collector, shall be remitted to
308 the State Tax Commission on a monthly basis as prescribed by the
309 commission. The portion of the additional fee retained by the tax
310 collector shall be deposited into the county general fund.

311 (3) Beginning with any registration year commencing on or
312 after July 1, 2003, any person applying for a distinctive license
313 tag under this section shall pay an additional fee in the amount
314 of Thirty Dollars (\$30.00) for each distinctive license tag
315 applied for under this section, which shall be in addition to all
316 other taxes and fees. The additional fee paid shall be for a
317 period of time to run concurrent with the vehicle's established
318 license tag year. The additional fee is due and payable at the
319 time the original application is made for a distinctive license
320 tag under this section and thereafter annually at the time of
321 renewal registration as long as the owner retains the distinctive
322 license tag. If the owner does not wish to retain the distinctive
323 license tag, he must surrender it to the local county tax
324 collector.

325 (4) The State Tax Commission shall deposit all fees into the
326 State Treasury on the day collected. At the end of each month,
327 the State Tax Commission shall certify the total fees collected
328 under this section to the State Treasurer who shall distribute

329 such collections as follows:

330 (a) Twenty-four Dollars (\$24.00) of each additional fee
331 collected on distinctive license tags issued pursuant to this
332 section shall be deposited into the special fund created in
333 subsection (7) of this section.

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

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

343 (d) One Dollar (\$1.00) of each additional fee collected
344 on distinctive license tags issued pursuant to this section shall
345 be deposited to the credit of the special fund created in Section
346 27-19-44.2.

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

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

365 (7) There is established in the State Treasury a special
366 fund which shall consist of monies required to be deposited
367 therein under subsection (4) of this section. Monies in the
368 special fund, upon legislative appropriation, shall be expended by
369 the Mississippi Department of Human Services to help defray the
370 operational expenses of the Division of Family and Children's
371 Services at the county level. Unexpended amounts remaining in the
372 special fund at the end of the fiscal year shall not lapse into
373 the State General Fund, and any interest earned or investment
374 earnings on amounts in the special fund shall be deposited to the
375 credit of the special fund.

376 **SECTION 4.** (1) Any owner of a motor vehicle, who is a
377 resident of this state, upon complying with the motor vehicle laws
378 relating to registration and licensing of motor vehicles, and upon
379 payment of the road and bridge privilege taxes, ad valorem taxes
380 and registration fees as prescribed by law for private carriers of
381 passengers, pickup trucks and other noncommercial motor vehicles,
382 and upon payment of an additional annual fee in the amount
383 provided in subsection (3), shall be issued a special license tag
384 for each motor vehicle registered in his name identifying such
385 person as licensed by the State Board of Funeral Service. The
386 distinctive license tags so issued shall be of such color and
387 design as the State Tax Commission, with the advice of the State
388 Board of Funeral Service may prescribe, and shall consist of such
389 letters or numbers, or both, as may be necessary to distinguish
390 each license tag.

391 (2) Application for the distinctive license tags authorized
392 by this section shall be made to the county tax collector on forms
393 prescribed by the State Tax Commission. The applicant's license
394 by the State Board of Funeral Service shall be presented at that
395 time as proof of licensure by the board. The application and the
396 additional fee imposed under subsection (3) of this section, less
397 Two Dollars (\$2.00) thereof to be retained by the tax collector,
398 shall be remitted to the State Tax Commission on a monthly basis
399 as prescribed by the commission. The portion of the additional
400 fee retained by the tax collector shall be deposited into the

401 county general fund.

402 (3) Beginning with any registration year commencing on or
403 after July 1, 2003, any person applying for a distinctive license
404 tag under this section shall pay an additional fee in the amount
405 of Thirty Dollars (\$30.00) for each distinctive license tag
406 applied for under this section, which shall be in addition to all
407 other taxes and fees. The additional fee paid shall be for a
408 period of time to run concurrent with the vehicle's established
409 license tag year. The additional fee is due and payable at the
410 time the original application is made for a distinctive license
411 tag under this section and thereafter annually at the time of
412 renewal registration as long as the owner retains the distinctive
413 license tag. If the owner does not wish to retain the distinctive
414 license tag, he must surrender it to the local county tax
415 collector.

416 (4) The State Tax Commission shall deposit all fees into the
417 State Treasury on the day collected. At the end of each month,
418 the State Tax Commission shall certify to the State Treasurer the
419 total fees collected under this section from the issuance of the
420 distinctive license tags issued under this section. The State
421 Treasurer shall distribute such collections as follows:

422 (a) Twenty-four Dollars (\$24.00) of each additional fee
423 collected on distinctive license tags issued pursuant to this
424 section shall be disbursed to the State General Fund.

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

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

434 (d) One Dollar (\$1.00) of each additional fee collected
435 on distinctive license tags issued pursuant to this section shall
436 be deposited to the credit of the special fund created in Section

437 27-19-44.2.

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

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

456 **SECTION 5.** (1) Any owner of a motor vehicle, who is a
457 resident of this state, upon complying with the motor vehicle laws
458 relating to registration and licensing of motor vehicles, and upon
459 payment of the road and bridge privilege taxes, ad valorem taxes
460 and registration fees as prescribed by law for private carriers of
461 passengers, pickup trucks and other noncommercial motor vehicles,
462 and upon payment of an additional annual fee in the amount
463 provided in subsection (3) of this section, shall be issued a
464 special license tag for each motor vehicle registered in his name
465 identifying such person as a supporter of the Mississippi Nurses
466 Foundation. The distinctive license tags so issued shall be of
467 such color and design as the State Tax Commission, with the advice
468 of the Mississippi Nurses Association, may prescribe, and shall
469 consist of such letters or numbers, or both, as may be necessary
470 to distinguish each license tag.

471 (2) Application for the distinctive license tags authorized
472 by this section shall be made to the county tax collector on forms

473 prescribed by the State Tax Commission. The application and the
474 additional fee imposed under subsection (3) of this section, less
475 Two Dollars (\$2.00) thereof to be retained by the tax collector,
476 shall be remitted to the State Tax Commission on a monthly basis
477 as prescribed by the commission. The portion of the additional
478 fee retained by the tax collector shall be deposited into the
479 county general fund.

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

494 (4) The State Tax Commission shall deposit all fees into the
495 State Treasury on the day collected. At the end of each month,
496 the State Tax Commission shall certify to the State Treasurer the
497 total fees collected under this section from the issuance of the
498 distinctive license tags issued under this section. The State
499 Treasurer shall distribute such collections as follows:

500 (a) Twenty-four Dollars (\$24.00) of each additional fee
501 collected on distinctive license tags issued pursuant to this
502 section shall be disbursed to the Mississippi Nurses Foundation.

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

507 (c) Two Dollars (\$2.00) of each additional fee
508 collected on distinctive license tags issued pursuant to this

509 section shall be deposited to the credit of the State Highway Fund
510 to be expended solely for the repair, maintenance, construction or
511 reconstruction of highways.

512 (d) One Dollar (\$1.00) of each additional fee collected
513 on distinctive license tags issued pursuant to this section shall
514 be deposited to the credit of the special fund created in Section
515 27-19-44.2.

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

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

534 **SECTION 6.** (1) Any owner of a motor vehicle, who is a
535 resident of this state, upon complying with the motor vehicle laws
536 relating to registration and licensing of motor vehicles, and upon
537 payment of the road and bridge privilege taxes, ad valorem taxes
538 and registration fees as prescribed by law for private carriers of
539 passengers, pickup trucks and other noncommercial motor vehicles,
540 and upon payment of an additional annual fee in the amount
541 provided in subsection (3), shall be issued a special license tag
542 for each motor vehicle registered in his name identifying such
543 person as a supporter of the Mississippi Junior Golf Foundation.
544 The distinctive license tags so issued shall be of such color and

545 design as the State Tax Commission, with the advice of the
546 Mississippi Golf Association, may prescribe, and shall consist of
547 such letters or numbers, or both, as may be necessary to
548 distinguish each license tag.

549 (2) Application for the distinctive license tags authorized
550 by this section shall be made to the county tax collector on forms
551 prescribed by the State Tax Commission. The application and the
552 additional fee imposed under subsection (3) of this section, less
553 Two Dollars (\$2.00) thereof to be retained by the tax collector,
554 shall be remitted to the State Tax Commission on a monthly basis
555 as prescribed by the commission. The portion of the additional
556 fee retained by the tax collector shall be deposited into the
557 county general fund.

558 (3) Beginning with any registration year commencing on or
559 after July 1, 2003, any person applying for a distinctive license
560 tag under this section shall pay an additional fee in the amount
561 of Thirty Dollars (\$30.00) for each distinctive license tag
562 applied for under this section, which shall be in addition to all
563 other taxes and fees. The additional fee paid shall be for a
564 period of time to run concurrent with the vehicle's established
565 license tag year. The additional fee is due and payable at the
566 time the original application is made for a distinctive license
567 tag under this section and thereafter annually at the time of
568 renewal registration as long as the owner retains the distinctive
569 license tag. If the owner does not wish to retain the distinctive
570 license tag, he must surrender it to the local county tax
571 collector.

572 (4) The State Tax Commission shall deposit all fees into the
573 State Treasury on the day collected. At the end of each month,
574 the State Tax Commission shall certify to the State Treasurer the
575 total fees collected under this section from the issuance of the
576 distinctive license tags issued under this section. The State
577 Treasurer shall distribute such collections as follows:

578 (a) Twenty-four Dollars (\$24.00) of each additional fee
579 collected on distinctive license tags issued pursuant to this
580 section shall be disbursed to the Mississippi Junior Golf

581 Foundation.

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

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

591 (d) One Dollar (\$1.00) of each additional fee collected
592 on distinctive license tags issued pursuant to this section shall
593 be deposited to the credit of the special fund created in Section
594 27-19-44.2.

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

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

613 **SECTION 7.** (1) Any owner of a motor vehicle who is a
614 resident of this state, upon payment of the road and bridge
615 privilege taxes, ad valorem taxes and registration fees as
616 prescribed by law for private carriers of passengers, pickup

617 trucks and other noncommercial motor vehicles, and upon payment of
618 an additional fee in the amount provided in subsection (3) of this
619 section, shall be issued a distinctive license tag for each motor
620 vehicle registered in his name identifying such person as a
621 supporter of the Mississippi Association of Community Action
622 Agencies. The distinctive license tags so issued shall be of such
623 color and design as the State Tax Commission, with the advice of
624 the Mississippi Association of Community Action Agencies, may
625 prescribe and shall consist of such letters or numbers, or both,
626 as may be necessary to distinguish each license tag.

627 (2) Application for the distinctive license tags authorized
628 by this section shall be made to the county tax collector on forms
629 prescribed by the State Tax Commission. The application and the
630 additional fee imposed under subsection (3) of this section, less
631 Two Dollars (\$2.00) to be retained by the tax collector, shall be
632 remitted to the State Tax Commission on a monthly basis as
633 prescribed by the commission. The portion of the additional fee
634 retained by the tax collector shall be deposited into the county
635 general fund.

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

650 (4) The State Tax Commission shall deposit all fees into the
651 State Treasury on the day collected. At the end of each month,
652 the State Tax Commission shall certify the total fees collected

653 under this section to the State Treasurer who shall distribute
654 such collections as follows:

655 (a) Twenty-four Dollars (\$24.00) of each additional fee
656 collected on distinctive license tags issued pursuant to this
657 section shall be distributed to the Mississippi Association of
658 Community Action Agencies.

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

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

668 (d) One Dollar (\$1.00) of each additional fee collected
669 on distinctive license tags issued pursuant to this section shall
670 be deposited to the credit of the special fund created in Section
671 27-19-44.2.

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

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

689 distinctive license tags issued under this section.

690 **SECTION 8.** Section 27-19-56.63, Mississippi Code of 1972, is
691 amended as follows:

692 27-19-56.63. (1) Upon application by any legal resident of
693 the State of Mississippi who is diabetic or who is an immediate
694 family member or caregiver of a person who is diabetic, the State
695 Tax Commission shall prepare and issue through the county tax
696 collectors a special license plate for not more than one (1)
697 vehicle that is registered in the applicant's name. The initial
698 application shall be accompanied by the certification of a
699 licensed physician that the applicant (a) meets the definition of
700 a diabetic as set forth in subsection (2) of this section, or (b)
701 is an immediate family member or caregiver of a person who meets
702 the definition of a diabetic as set forth in subsection (2) of
703 this section. For the purposes of this section, the term
704 "immediate family member" means the applicant's spouse, father or
705 mother, or a brother, sister or child of the applicant. Except as
706 otherwise provided, an applicant for the special license plate
707 shall not be required to pay any fee or charge for the issuance of
708 such license plate separate from or in addition to the road and
709 bridge privilege taxes, ad valorem taxes and registration fees
710 otherwise required by law to be paid for the issuance of a regular
711 license plate for the vehicle. The special license plate shall be
712 of such color and design as the State Tax Commission may prescribe
713 and shall consist of such letters, numbers or both as may be
714 necessary to distinguish each license plate.

715 (2) For the purpose of this section, the term "diabetic"
716 means a person who is affected with diabetes, including, Type I,
717 Type II, gestational or any secondary form of diabetes regardless
718 of mode of treatment, age of onset or duration of the disease.

719 (3) Application for the distinctive license tags authorized
720 by this section shall be made to the county tax collector on forms
721 prescribed by the State Tax Commission. The application and the
722 additional fee imposed under subsection (4) of this section, less
723 Two Dollars (\$2.00) thereof to be retained by the tax collector,
724 shall be remitted to the State Tax Commission on a monthly basis

725 as prescribed by the commission. The portion of the additional
726 fee retained by the tax collector shall be deposited into the
727 county general fund.

728 (4) Beginning with any registration year commencing on or
729 after July 1, 2003, any person other than a person who is diabetic
730 applying for a distinctive tag under this section shall pay an
731 additional fee in the amount of Thirty Dollars (\$30.00) for each
732 distinctive license tag applied for under this section, which
733 shall be in addition to all other taxes and fees. The additional
734 fee shall be for a period of time to run concurrent with the
735 vehicle's established license tag year. The additional fee is due
736 and payable at the time the original application is made for
737 distinctive license tags under this section and thereafter
738 annually at the time of renewal registration as long as the owner
739 retains the distinctive license tag.

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

745 (a) Twenty-four Dollars (\$24.00) of each additional fee
746 collected on special license tags issued pursuant to this section
747 shall be deposited into the special fund created under Section
748 27-19-56.69(8).

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

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

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

761 27-19-44.2.

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

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

780 **SECTION 9.** Section 27-19-56.69, Mississippi Code of 1972, is
781 amended as follows:

782 27-19-56.69. (1) The State Tax Commission may enter into
783 agreements for the purchase of distinctive National Association
784 for Stock Car Auto Racing ("NASCAR") theme license tags. The
785 State Tax Commission may enter into any agreement with the
786 supplier of such distinctive license tags, or other entity,
787 necessary to carry out the purposes of this section. The
788 distinctive license tags shall be of such design as the supplier
789 of the tags, with the advice of the State Tax Commission, may
790 prescribe.

791 (2) Any owner of a motor vehicle who is a resident of this
792 state, upon payment of the road and bridge privilege taxes, ad
793 valorem taxes and registration fees as prescribed by law for
794 private carriers of passengers, pickup trucks and other
795 noncommercial motor vehicles, and upon payment of an additional
796 fee in the amount provided in subsection (4) of this section,

797 shall be issued a distinctive license tag for each motor vehicle
798 registered in his name a distinctive license tag displaying NASCAR
799 themes.

800 (3) Application for the distinctive license tags authorized
801 by this section shall be made to the county tax collector on forms
802 prescribed by the State Tax Commission. The application and the
803 additional fee imposed under subsection (5) of this section, less
804 Two Dollars (\$2.00) thereof to be retained by the tax collector,
805 shall be remitted to the State Tax Commission on a monthly basis
806 as prescribed by the commission. The portion of the additional
807 fee retained by the tax collector shall be deposited into the
808 county general fund.

809 (4) Except as otherwise provided in this subsection (4),
810 beginning with any registration year commencing on or after July
811 1, 2002, any person applying for a distinctive license tag under
812 this section shall pay an additional fee in the amount of
813 Thirty-five Dollars (\$35.00) for each distinctive license tag
814 applied for under this section, which shall be in addition to all
815 other taxes and fees. However, for the first one hundred (100)
816 license tags issued displaying a particular NASCAR theme, the
817 State Tax Commission may establish an auction or similar procedure
818 for the purpose of determining the order in which such distinctive
819 license tags are sold and the amount of the additional fee for the
820 distinctive license tags which shall be due at the time the
821 original application is made for such a distinctive license tag,
822 and Thirty-five Dollars (\$35.00) thereafter annually at the time
823 of renewal registration. The additional fee paid shall be for a
824 period of time to run concurrent with the vehicle's established
825 license tag year. The additional fee is due and payable at the
826 time the original application is made for a distinctive license
827 tag under this section and thereafter annually at the time of
828 renewal registration as long as the owner retains the distinctive
829 license tag. If the owner does not wish to retain the distinctive
830 license tag, he must surrender it to the local county tax
831 collector.

832 (5) The State Tax Commission shall deposit all fees into the

833 State Treasury on the day collected. At the end of each month,
834 the State Tax Commission shall certify to the State Treasurer the
835 total fees collected under this section from the issuance of the
836 distinctive license tags issued under this section. The State
837 Treasurer shall distribute such collections as follows:

838 (a) A portion of each additional fee collected on
839 distinctive license tags issued pursuant to this section shall be
840 distributed to the supplier of the license tags according to the
841 terms of any agreement between the State Tax Commission and the
842 supplier of the distinctive license tags.

843 (b) One Dollar (\$1.00) of the additional fees collected
844 on distinctive license tags issued pursuant to this section shall
845 be deposited into the special fund created in Section 27-19-44.2.

846 (c) The remainder of each additional fee collected on
847 distinctive license tags issued pursuant to this section shall be
848 deposited into the special fund created in subsection (8) of this
849 section.

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

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

869 (8) There is established in the State Treasury a special
870 fund which shall consist of monies required by law to be deposited
871 therein. Monies in the special fund, upon legislative
872 appropriation, may be expended by the Mississippi Department of
873 Archives and History for the purpose of paying the costs of repair
874 and renovation of the New Capitol, Old Capitol, Governor's Mansion
875 and War Memorial Building. Unexpended amounts remaining in the
876 special fund at the end of the fiscal year shall not lapse into
877 the State General Fund, and any interest earned or investment
878 earnings on amounts in the special fund shall be deposited to the
879 credit of the special fund.

880 **SECTION 10.** Section 27-19-56.64, Mississippi Code of 1972,
881 is amended as follows:

882 27-19-56.64. (1) Any owner of a motor vehicle who is a
883 resident of this state, upon payment of the road and bridge
884 privilege taxes, ad valorem taxes and registration fees as
885 prescribed by law for private carriers of passengers, pickup
886 trucks and other noncommercial motor vehicles, and upon payment of
887 an additional fee in the amount provided in subsection (3) of this
888 section, shall be issued a distinctive license tag for any motor
889 vehicle registered in his name identifying such person as a
890 supporter of the Petal, Mississippi, School District. The
891 distinctive license tags so issued shall display the words "Petal
892 School District" and shall be of such color and design as the
893 State Tax Commission, with the advice of the Petal Education
894 Foundation, may prescribe and shall consist of such letters or
895 numbers, or both, as may be necessary to distinguish each license
896 tag.

897 (2) Application for the distinctive license tags authorized
898 by this section shall be made to the county tax collector on forms
899 prescribed by the State Tax Commission. The application and the
900 additional fee imposed under subsection (3) of this section, less
901 Two Dollars (\$2.00) thereof to be retained by the tax collector,
902 shall be remitted to the State Tax Commission on a monthly basis
903 as prescribed by the commission. The portion of the additional
904 fee retained by the tax collector shall be deposited into the

905 county general fund.

906 (3) Beginning with any registration year commencing on or
907 after July 1, 2002, any person applying for a distinctive license
908 tag under this section shall pay an additional fee in the amount
909 of Thirty Dollars (\$30.00) for each distinctive license tag
910 applied for under this section, which shall be in addition to all
911 other taxes and fees. The additional fee paid shall be for a
912 period of time to run concurrent with the vehicle's established
913 license tag year. The additional fee is due and payable at the
914 time the original application is made for a distinctive license
915 tag under this section and thereafter annually at the time of
916 renewal registration as long as the owner retains the distinctive
917 license tag. If the owner does not wish to retain the distinctive
918 license tag, he must surrender it to the local county tax
919 collector.

920 (4) The State Tax Commission shall deposit all fees into the
921 State Treasury on the day collected. At the end of each month,
922 the State Tax Commission shall certify to the State Treasurer the
923 total fees collected under this section from the issuance of the
924 distinctive license tags issued under this section. The State
925 Treasurer shall distribute such collections as follows:

926 (a) Twenty-four Dollars (\$24.00) of each additional fee
927 collected on distinctive license tags issued pursuant to this
928 section shall be distributed to the Petal Education Foundation.

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

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

938 (d) One Dollar (\$1.00) of each additional fee collected
939 on distinctive license tags issued pursuant to this section shall
940 be deposited to the credit of the special fund created in Section

941 27-19-44.2.

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

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

960 * * *

961 **SECTION 11.** Section 27-19-56.65, Mississippi Code of 1972,
962 is amended as follows:

963 27-19-56.65. (1) Any owner of a motor vehicle who is a
964 resident of this state, upon payment of the road and bridge
965 privilege taxes, ad valorem taxes and registration fees as
966 prescribed by law for private carriers of passengers, pickup
967 trucks and other noncommercial motor vehicles, and upon payment of
968 an additional fee in the amount provided in subsection (3) of this
969 section, shall be issued a distinctive license tag for any motor
970 vehicle registered in his name identifying such person as a
971 supporter of the DeSoto County, Mississippi, School District. The
972 distinctive license tags so issued shall display the words "DeSoto
973 County School District" and shall be of such color and design as
974 the State Tax Commission, with the advice of the DeSoto County,
975 Mississippi, School District, may prescribe and shall consist of
976 such letters or numbers, or both, as may be necessary to

977 distinguish each license tag.

978 (2) Application for the distinctive license tags authorized
979 by this section shall be made to the county tax collector on forms
980 prescribed by the State Tax Commission. The application and the
981 additional fee imposed under subsection (3) of this section, less
982 Two Dollars (\$2.00) thereof to be retained by the tax collector,
983 shall be remitted to the State Tax Commission on a monthly basis
984 as prescribed by the commission. The portion of the additional
985 fee retained by the tax collector shall be deposited into the
986 county general fund.

987 (3) Beginning with any registration year commencing on or
988 after July 1, 2002, any person applying for a distinctive license
989 tag under this section shall pay an additional fee in the amount
990 of Thirty Dollars (\$30.00) for each distinctive license tag
991 applied for under this section, which shall be in addition to all
992 other taxes and fees. The additional fee paid shall be for a
993 period of time to run concurrent with the vehicle's established
994 license tag year. The additional fee is due and payable at the
995 time the original application is made for a distinctive license
996 tag under this section and thereafter annually at the time of
997 renewal registration as long as the owner retains the distinctive
998 license tag. If the owner does not wish to retain the distinctive
999 license tag, he must surrender it to the local county tax
1000 collector.

1001 (4) The State Tax Commission shall deposit all fees into the
1002 State Treasury on the day collected. At the end of each month,
1003 the State Tax Commission shall certify to the State Treasurer the
1004 total fees collected under this section from the issuance of the
1005 distinctive license tags issued under this section. The State
1006 Treasurer shall distribute such collections as follows:

1007 (a) Twenty-four Dollars (\$24.00) of each additional fee
1008 collected on distinctive license tags issued pursuant to this
1009 section shall be deposited into the Mississippi Public Education
1010 Support Fund created under Section 37-61-37.

1011 (b) One Dollar (\$1.00) of each additional fee collected
1012 on distinctive license tags issued pursuant to this section shall

1013 be deposited into the Mississippi Fire Fighter's Memorial Burn
1014 Center Fund created pursuant to Section 7-9-70.

1015 (c) Two Dollars (\$2.00) of each additional fee
1016 collected on distinctive license tags issued pursuant to this
1017 section shall be deposited to the credit of the State Highway Fund
1018 to be expended solely for the repair, maintenance, construction or
1019 reconstruction of highways.

1020 (d) One Dollar (\$1.00) of each additional fee collected
1021 on distinctive license tags issued pursuant to this section shall
1022 be deposited to the credit of the special fund created in Section
1023 27-19-44.2.

1024 (5) A regular license tag must be properly displayed as
1025 required by law until replaced by a distinctive license tag under
1026 this section. The regular license tag must be surrendered to the
1027 tax collector upon issuance of the distinctive license tag under
1028 this section. The tax collector shall issue up to two (2) license
1029 decals for each distinctive license tag issued under this section,
1030 which will expire the same month and year as the regular license
1031 tag.

1032 (6) In the case of loss or theft of a distinctive license
1033 tag issued under this section, the owner may make application and
1034 affidavit for a replacement distinctive license tag as provided by
1035 Section 27-19-37. The fee for a replacement distinctive license
1036 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1037 such application and affidavit shall be entitled to retain and
1038 deposit into the county general fund five percent (5%) of the fee
1039 for such replacement license tag and the remainder shall be
1040 distributed in the same manner as funds from the sale of regular
1041 distinctive license tags issued under this section.

1042 * * *

1043 **SECTION 12.** Section 27-19-56.66, Mississippi Code of 1972,
1044 is amended as follows:

1045 27-19-56.66. (1) Any owner of a motor vehicle who is a
1046 resident of this state, upon payment of the road and bridge
1047 privilege taxes, ad valorem taxes and registration fees as
1048 prescribed by law for private carriers of passengers, pickup

1049 trucks and other noncommercial motor vehicles, and upon payment of
1050 an additional fee in the amount provided in subsection (3) of this
1051 section, shall be issued a distinctive license tag for any motor
1052 vehicle registered in his name identifying such person as a
1053 supporter of the Simpson County, Mississippi, School District.
1054 The distinctive license tags so issued shall display the words
1055 "Simpson County School District" and shall be of such color and
1056 design as the State Tax Commission, with the advice of the Simpson
1057 County, Mississippi, School District, may prescribe and shall
1058 consist of such letters or numbers, or both, as may be necessary
1059 to distinguish each license tag.

1060 (2) Application for the distinctive license tags authorized
1061 by this section shall be made to the county tax collector on forms
1062 prescribed by the State Tax Commission. The application and the
1063 additional fee imposed under subsection (3) of this section, less
1064 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1065 shall be remitted to the State Tax Commission on a monthly basis
1066 as prescribed by the commission. The portion of the additional
1067 fee retained by the tax collector shall be deposited into the
1068 county general fund.

1069 (3) Beginning with any registration year commencing on or
1070 after July 1, 2002, any person applying for a distinctive license
1071 tag under this section shall pay an additional fee in the amount
1072 of Thirty Dollars (\$30.00) for each distinctive license tag
1073 applied for under this section, which shall be in addition to all
1074 other taxes and fees. The additional fee paid shall be for a
1075 period of time to run concurrent with the vehicle's established
1076 license tag year. The additional fee is due and payable at the
1077 time the original application is made for a distinctive license
1078 tag under this section and thereafter annually at the time of
1079 renewal registration as long as the owner retains the distinctive
1080 license tag. If the owner does not wish to retain the distinctive
1081 license tag, he must surrender it to the local county tax
1082 collector.

1083 (4) The State Tax Commission shall deposit all fees into the
1084 State Treasury on the day collected. At the end of each month,

1085 the State Tax Commission shall certify to the State Treasurer the
1086 total fees collected under this section from the issuance of the
1087 distinctive license tags issued under this section. The State
1088 Treasurer shall distribute such collections as follows:

1089 (a) Twenty-four Dollars (\$24.00) of each additional fee
1090 collected on distinctive license tags issued pursuant to this
1091 section shall be deposited into the Mississippi Public Education
1092 Support Fund created under Section 37-61-37.

1093 (b) One Dollar (\$1.00) of each additional fee collected
1094 on distinctive license tags issued pursuant to this section shall
1095 be deposited into the Mississippi Fire Fighter's Memorial Burn
1096 Center Fund created pursuant to Section 7-9-70.

1097 (c) Two Dollars (\$2.00) of each additional fee
1098 collected on distinctive license tags issued pursuant to this
1099 section shall be deposited to the credit of the State Highway Fund
1100 to be expended solely for the repair, maintenance, construction or
1101 reconstruction of highways.

1102 (d) One Dollar (\$1.00) of each additional fee collected
1103 on distinctive license tags issued pursuant to this section shall
1104 be deposited to the credit of the special fund created in Section
1105 27-19-44.2.

1106 (5) A regular license tag must be properly displayed as
1107 required by law until replaced by a distinctive license tag under
1108 this section. The regular license tag must be surrendered to the
1109 tax collector upon issuance of the distinctive license tag under
1110 this section. The tax collector shall issue up to two (2) license
1111 decals for each distinctive license tag issued under this section,
1112 which will expire the same month and year as the regular license
1113 tag.

1114 (6) In the case of loss or theft of a distinctive license
1115 tag issued under this section, the owner may make application and
1116 affidavit for a replacement distinctive license tag as provided by
1117 Section 27-19-37. The fee for a replacement distinctive license
1118 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1119 such application and affidavit shall be entitled to retain and
1120 deposit into the county general fund five percent (5%) of the fee

1121 for such replacement license tag and the remainder shall be
1122 distributed in the same manner as funds from the sale of regular
1123 distinctive license tags issued under this section.

1124 * * *

1125 **SECTION 13.** Section 27-19-56.22, Mississippi Code of 1972,
1126 is amended as follows:

1127 27-19-56.22. (1) Any owner of a motor vehicle who is a
1128 resident of this state and who is a member of Alpha Kappa Alpha
1129 sorority or Alpha Phi Alpha fraternity, upon payment of the road
1130 and bridge privilege taxes, ad valorem taxes and registration fees
1131 as prescribed by law for private carriers of passengers, pickup
1132 trucks and other noncommercial motor vehicles, and upon payment of
1133 an additional fee in the amount of Thirty Dollars (\$30.00), shall
1134 be issued a distinctive license tag for each motor vehicle
1135 registered in his name identifying such person as a member or
1136 supporter of such organization. The distinctive license tags so
1137 issued shall display the Greek letter of the organization and
1138 shall be of such color and design as the State Tax Commission may
1139 prescribe, and shall consist of such letters or numbers, or both,
1140 as may be necessary to distinguish each license tag.

1141 (2) Application for the distinctive license tags authorized
1142 by this section shall be made to the county tax collector on forms
1143 prescribed by the State Tax Commission. Applicants for an Alpha
1144 Phi Alpha distinctive license tag must present either a current or
1145 past Alpha Phi Alpha membership card or documentation signed by
1146 the president of the local chapter of Alpha Phi Alpha in which the
1147 county is located verifying that the applicant is a member of
1148 Alpha Phi Alpha Fraternity. The application and the additional
1149 fee imposed under subsection (1) of this section, less Two Dollars
1150 (\$2.00) to be retained by the tax collector, shall be remitted to
1151 the State Tax Commission on a monthly basis as prescribed by the
1152 commission. The portion of the additional fee retained by the tax
1153 collector shall be deposited into the county general fund.

1154 (3) The distinctive license tag shall be issued for a
1155 one-year period. The additional annual fee shall be due and
1156 payable at the time of renewal registration.

1157 (4) The State Tax Commission shall deposit all fees into the
1158 State Treasury on the day collected. At the end of each month,
1159 the State Tax Commission shall certify the total fees collected
1160 under this section to the State Treasurer who shall distribute
1161 such collections as follows:

1162 (a) (i) Twenty-five Dollars (\$25.00) of each
1163 additional fee collected on the distinctive license tags issued to
1164 members of Alpha Kappa Alpha Sorority pursuant to this section
1165 shall be distributed to the Coleman, Alexander, Possner
1166 Foundation.

1167 (ii) Twenty-five Dollars (\$25.00) of each
1168 additional fee collected on the distinctive license tags issued to
1169 members of Alpha Phi Alpha Fraternity pursuant to this section
1170 shall be distributed to Alpha Foundation, Inc., of Jackson, MS.
1171 However, upon the request of a local chapter of Alpha Phi Alpha
1172 Fraternity, Alpha Foundation, Inc., of Jackson, MS, shall
1173 distribute to the local chapter an amount equal to the fees
1174 generated by the purchase of the distinctive license tags by
1175 members of the local chapter of Alpha Phi Alpha Fraternity and by
1176 those members who purchased distinctive license tags by
1177 documentation signed by the president of the local chapter of
1178 Alpha Phi Alpha Fraternity in which the county is located.

1179 (iii) It is the intent of the Legislature that
1180 fees paid to the Coleman, Alexander, Possner Foundation, which
1181 fees were collected on distinctive license tags issued to members
1182 of Alpha Phi Alpha Fraternity before the effective date of House
1183 Bill No. 940, 2003 Regular Session, shall be paid by the Coleman,
1184 Alexander, Possner Foundation to Alpha Foundation, Inc., of
1185 Jackson, MS.

1186 (b) One Dollar (\$1.00) of each additional fee collected
1187 on the distinctive license tags shall be deposited into the
1188 Mississippi Fire Fighter's Memorial Burn Center Fund created
1189 pursuant to Section 7-9-70.

1190 (c) Two Dollars (\$2.00) of each additional fee
1191 collected on distinctive license tags issued pursuant to this
1192 section shall be deposited to the credit of the State Highway Fund

1193 to be expended solely for the repair, maintenance, construction or
1194 reconstruction of highways.

1195 (5) A regular license tag must be properly displayed as
1196 required by law until replaced by a distinctive license tag under
1197 this section. The regular license tag must be surrendered to the
1198 tax collector upon issuance of the distinctive license tag under
1199 this section. The tax collector shall issue up to two (2) month
1200 and year license decals for each distinctive license tag issued
1201 under this section, which will expire the same month and year as
1202 the license tag.

1203 (6) In the case of loss or theft of a distinctive license
1204 tag issued under this section, the owner may make application and
1205 affidavit for a replacement distinctive license tag as provided by
1206 Section 27-19-37. The fee for a replacement distinctive license
1207 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1208 such application and affidavit shall be entitled to retain and
1209 deposit into the county general fund five percent (5%) of the fee
1210 for such replacement license tag and the remainder shall be
1211 distributed in the same manner as funds from the sale of regular
1212 distinctive license tags issued under this section.

1213 **SECTION 14.** Section 27-19-56.41, Mississippi Code of 1972,
1214 is amended as follows:

1215 27-19-56.41. (1) Any owner of a motor vehicle who is a
1216 member of any society such as academic, professional, honorary,
1217 Masonic, or so-called Greek letter fraternities or sororities, or
1218 similar organization whether of a local or connectional character
1219 that is established under Section 37-111-1 et seq., upon payment
1220 of the road and bridge privilege taxes, ad valorem taxes and
1221 registration fees as prescribed by law for private carriers of
1222 passengers, pickup trucks and other noncommercial motor vehicles,
1223 and upon payment of an additional fee in the amount provided in
1224 subsection (3) of this section, shall be issued a distinctive
1225 license tag for any motor vehicle registered in his name
1226 identifying such person as a member of such a society or
1227 organization. The distinctive license tags so issued shall be of
1228 such color and design as the State Tax Commission may prescribe

1229 and shall consist of such letters or numbers, or both, as may be
1230 necessary to distinguish each license tag.

1231 (2) Application for the distinctive license tags authorized
1232 by this section shall be made to the county tax collector on forms
1233 prescribed by the State Tax Commission. The application and the
1234 additional fee imposed under subsection (3) of this section, less
1235 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1236 shall be remitted to the State Tax Commission on a monthly basis
1237 as prescribed by the commission. The portion of the additional
1238 fee retained by the tax collector shall be deposited into the
1239 county general fund.

1240 (3) Beginning with any registration year commencing on or
1241 after July 1, 2002, any person applying for a distinctive license
1242 tag under this section shall pay an additional fee in the amount
1243 of Thirty Dollars (\$30.00) for each distinctive license tag
1244 applied for under this section, which shall be in addition to all
1245 other taxes and fees. The additional fee paid shall be for a
1246 period of time to run concurrent with the vehicle's established
1247 license tag year. The additional fee is due and payable at the
1248 time the original application is made for a distinctive license
1249 tag under this section and thereafter annually at the time of
1250 renewal registration as long as the owner retains the distinctive
1251 license tag. If the owner does not wish to retain the distinctive
1252 license tag, he must surrender it to the local county tax
1253 collector.

1254 (4) The State Tax Commission shall deposit all fees into the
1255 State Treasury on the day collected. At the end of each month,
1256 the State Tax Commission shall certify to the State Treasurer the
1257 total fees collected under this section from the issuance of the
1258 distinctive license tags issued under this section. The State
1259 Treasurer shall distribute such collections as follows:

1260 (a) Twenty-four Dollars (\$24.00) of each additional fee
1261 collected on distinctive license tags issued pursuant to this
1262 section shall be distributed to the state chapter of the
1263 organization for which a distinctive license tag was issued to a
1264 member of such organization.

1265 (b) One Dollar (\$1.00) of each additional fee collected
1266 on distinctive license tags issued pursuant to this section shall
1267 be deposited into the Mississippi Fire Fighter's Memorial Burn
1268 Center Fund created pursuant to Section 7-9-70.

1269 (c) Two Dollars (\$2.00) of each additional fee
1270 collected on distinctive license tags issued pursuant to this
1271 section shall be deposited to the credit of the State Highway Fund
1272 to be expended solely for the repair, maintenance, construction or
1273 reconstruction of highways.

1274 (d) One Dollar (\$1.00) of each additional fee collected
1275 on distinctive license tags issued pursuant to this section shall
1276 be deposited to the credit of the special fund created in Section
1277 27-19-44.2.

1278 (5) A regular license tag must be properly displayed as
1279 required by law until replaced by a distinctive license tag issued
1280 under this section. The regular license tag must be surrendered
1281 to the tax collector upon issuance of the distinctive license tag
1282 under this section. The tax collector shall issue up to two (2)
1283 license decals for each distinctive license tag issued under this
1284 section, which will expire the same month and year as the regular
1285 license tag.

1286 (6) In the case of loss or theft of a distinctive license
1287 tag issued under this section, the owner may make application and
1288 affidavit for a replacement distinctive license tag as provided by
1289 Section 27-19-37. The fee for a replacement distinctive license
1290 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1291 such application and affidavit shall be entitled to retain and
1292 deposit in the county general fund five percent (5%) of the fee
1293 for such replacement license tag and the remainder shall be
1294 distributed in the same manner as funds from the sale of regular
1295 distinctive license tags issued under this section.

1296 **SECTION 15.** Section 27-19-56.58, Mississippi Code of 1972,
1297 is amended as follows:

1298 27-19-56.58. (1) Any owner of a motor vehicle who is a
1299 resident of this state and who is a member or supporter of Delta
1300 Sigma Theta Sorority, upon payment of the road and bridge

1301 privilege taxes, ad valorem taxes and registration fees as
1302 prescribed by law for private carriers of passengers, pickup
1303 trucks and other noncommercial motor vehicles, and upon payment of
1304 an additional fee in the amount provided in subsection (3) of this
1305 section, shall be issued a distinctive license tag for any motor
1306 vehicle registered in his name identifying such person as a member
1307 or supporter of such organization. The distinctive license tags
1308 so issued shall display the Greek letters of the organization,
1309 shall be of such color and design as the State Tax Commission may
1310 prescribe, and shall consist of such letters or numbers, or both,
1311 as may be necessary to distinguish each license tag.

1312 (2) Application for the distinctive license tags authorized
1313 by this section shall be made to the county tax collector on forms
1314 prescribed by the State Tax Commission. The application and the
1315 additional fee imposed under subsection (3) of this section, less
1316 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1317 shall be remitted to the State Tax Commission on a monthly basis
1318 as prescribed by the commission. The portion of the additional
1319 fee retained by the tax collector shall be deposited into the
1320 county general fund.

1321 (3) Beginning with any registration year commencing on or
1322 after July 1, 2002, any person applying for a distinctive license
1323 tag under this section shall pay an additional fee in the amount
1324 of Thirty Dollars (\$30.00) for each distinctive license tag
1325 applied for under this section, which shall be in addition to all
1326 other taxes and fees. The additional fee paid shall be for a
1327 period of time to run concurrent with the vehicle's established
1328 license tag year. The additional fee is due and payable at the
1329 time the original application is made for a distinctive license
1330 tag under this section and thereafter annually at the time of
1331 renewal registration as long as the owner retains the distinctive
1332 license tag. If the owner does not wish to retain the distinctive
1333 license tag, he must surrender it to the local county tax
1334 collector.

1335 (4) The State Tax Commission shall deposit all fees into the
1336 State Treasury on the day collected. At the end of each month,

1337 the State Tax Commission shall certify to the State Treasurer the
1338 total fees collected under this section from the issuance of the
1339 distinctive license tags issued under this section. The State
1340 Treasurer shall distribute such collections as follows:

1341 (a) Twenty-four Dollars (\$24.00) of each additional fee
1342 collected on distinctive license tags issued pursuant to this
1343 section shall be distributed to the State Chapter of Delta Sigma
1344 Theta Sorority.

1345 (b) One Dollar (\$1.00) of each additional fee collected
1346 on distinctive license tags issued pursuant to this section shall
1347 be deposited into the Mississippi Fire Fighter's Memorial Burn
1348 Center Fund created pursuant to Section 7-9-70.

1349 (c) Two Dollars (\$2.00) of each additional fee
1350 collected on distinctive license tags issued pursuant to this
1351 section shall be deposited to the credit of the State Highway Fund
1352 to be expended solely for the repair, maintenance, construction or
1353 reconstruction of highways.

1354 (d) One Dollar (\$1.00) of each additional fee collected
1355 on distinctive license tags issued pursuant to this section shall
1356 be deposited to the credit of the special fund created in Section
1357 27-19-44.2.

1358 (5) A regular license tag must be properly displayed as
1359 required by law until replaced by a distinctive license tag under
1360 this section. The regular license tag must be surrendered to the
1361 tax collector upon issuance of the distinctive license tag under
1362 this section. The tax collector shall issue up to two (2) license
1363 decals for each distinctive license tag issued under this section,
1364 which will expire the same month and year as the regular license
1365 tag.

1366 (6) In the case of loss or theft of a distinctive license
1367 tag issued under this section, the owner may make application and
1368 affidavit for a replacement distinctive license tag as provided by
1369 Section 27-19-37. The fee for a replacement distinctive license
1370 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1371 such application and affidavit shall be entitled to retain and
1372 deposit into the county general fund five percent (5%) of the fee

1373 for such replacement license tag and the remainder shall be
1374 distributed in the same manner as funds from the sale of regular
1375 distinctive license tags issued under this section.

1376 **SECTION 16.** Section 27-19-56.67, Mississippi Code of 1972,
1377 is amended as follows:

1378 27-19-56.67. (1) Any owner of a motor vehicle who is a
1379 resident of this state and who is a member or supporter of Omega
1380 Psi Phi Fraternity, upon payment of the road and bridge privilege
1381 taxes, ad valorem taxes and registration fees as prescribed by law
1382 for private carriers of passengers, pickup trucks and other
1383 noncommercial motor vehicles, and upon payment of an additional
1384 fee in the amount provided in subsection (3) of this section,
1385 shall be issued a distinctive license tag for any motor vehicle
1386 registered in his name identifying such person as a member or
1387 supporter of such organization. The distinctive license tags so
1388 issued shall display the Greek letters of the organization, shall
1389 be of such color and design as the State Tax Commission may
1390 prescribe, and shall consist of such letters or numbers, or both,
1391 as may be necessary to distinguish each license tag.

1392 (2) Application for the distinctive license tags authorized
1393 by this section shall be made to the county tax collector on forms
1394 prescribed by the State Tax Commission. The application and the
1395 additional fee imposed under subsection (3) of this section, less
1396 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1397 shall be remitted to the State Tax Commission on a monthly basis
1398 as prescribed by the commission. The portion of the additional
1399 fee retained by the tax collector shall be deposited into the
1400 county general fund.

1401 (3) Beginning with any registration year commencing on or
1402 after July 1, 2002, any person applying for a distinctive license
1403 tag under this section shall pay an additional fee in the amount
1404 of Thirty Dollars (\$30.00) for each distinctive license tag
1405 applied for under this section, which shall be in addition to all
1406 other taxes and fees. The additional fee paid shall be for a
1407 period of time to run concurrent with the vehicle's established
1408 license tag year. The additional fee is due and payable at the

1409 time the original application is made for a distinctive license
1410 tag under this section and thereafter annually at the time of
1411 renewal registration as long as the owner retains the distinctive
1412 license tag. If the owner does not wish to retain the distinctive
1413 license tag, he must surrender it to the local county tax
1414 collector.

1415 (4) The State Tax Commission shall deposit all fees into the
1416 State Treasury on the day collected. At the end of each month,
1417 the State Tax Commission shall certify to the State Treasurer the
1418 total fees collected under this section from the issuance of the
1419 distinctive license tags issued under this section. The State
1420 Treasurer shall distribute such collections as follows:

1421 (a) Twenty-four Dollars (\$24.00) of each additional fee
1422 collected on distinctive license tags issued pursuant to this
1423 section shall be distributed to the State Chapter of Omega Psi Phi
1424 Fraternity.

1425 (b) One Dollar (\$1.00) of each additional fee collected
1426 on distinctive license tags issued pursuant to this section shall
1427 be deposited into the Mississippi Fire Fighter's Memorial Burn
1428 Center Fund created pursuant to Section 7-9-70.

1429 (c) Two Dollars (\$2.00) of each additional fee
1430 collected on distinctive license tags issued pursuant to this
1431 section shall be deposited to the credit of the State Highway Fund
1432 to be expended solely for the repair, maintenance, construction or
1433 reconstruction of highways.

1434 (d) One Dollar (\$1.00) of each additional fee collected
1435 on distinctive license tags issued pursuant to this section shall
1436 be deposited to the credit of the special fund created in Section
1437 27-19-44.2.

1438 (5) A regular license tag must be properly displayed as
1439 required by law until replaced by a distinctive license tag under
1440 this section. The regular license tag must be surrendered to the
1441 tax collector upon issuance of the distinctive license tag under
1442 this section. The tax collector shall issue up to two (2) license
1443 decals for each distinctive license tag issued under this section,
1444 which will expire the same month and year as the regular license

1445 tag.

1446 (6) In the case of loss or theft of a distinctive license
1447 tag issued under this section, the owner may make application and
1448 affidavit for a replacement distinctive license tag as provided by
1449 Section 27-19-37. The fee for a replacement distinctive license
1450 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1451 such application and affidavit shall be entitled to retain and
1452 deposit into the county general fund five percent (5%) of the fee
1453 for such replacement license tag and the remainder shall be
1454 distributed in the same manner as funds from the sale of regular
1455 distinctive license tags issued under this section.

1456 **SECTION 17.** (1) Notwithstanding any other provision of law
1457 to the contrary, fees collected from the issuance of distinctive
1458 or special license tags under this chapter which are designated
1459 for deposit into the Mississippi Fire Fighter's Memorial Burn
1460 Center Fund created pursuant to Section 7-9-70, shall be placed
1461 into an interest bearing escrow account until the Attorney General
1462 requests the State Tax Commission to release such funds. The
1463 Attorney General shall not request the release of such funds until
1464 he is satisfied that there is proper accountability for the
1465 expenditure of the funds by Mississippi Fire Fighter's Memorial
1466 Burn Center.

1467 (2) The Mississippi Fire Fighter's Memorial Burn Center
1468 shall file an annual report with the Secretary of the Senate and
1469 the Clerk of the House of Representatives not later than January
1470 10 of each year, describing the expenditure of funds received by
1471 the burn center from fees collected from the issuance of
1472 distinctive or special license tags under this chapter.

1473 **SECTION 18.** (1) Notwithstanding any other provision of law
1474 to the contrary, beginning with any registration year commencing
1475 on or after January 1, 2004, an additional fee of One Dollar
1476 (\$1.00) is imposed for any distinctive or special license tag or
1477 plate authorized under this chapter regardless of whether such a
1478 distinctive or special license tag or plate was authorized before
1479 or after the effective date of this act. The proceeds collected
1480 from the additional fee imposed under this section shall be

1481 deposited into the special fund created under Section
1482 27-19-56.69(8).

1483 (2) The fee imposed under this section shall be in addition
1484 to any other fee imposed under this chapter for a distinctive or
1485 special license tag or plate.

1486 (3) The provisions of this section shall not apply to
1487 distinctive or special license tags or plates:

1488 (a) Which are issued under Sections 27-19-46, 27-19-51,
1489 27-19-53, 27-19-54, 27-19-56.5, 27-19-56.12, 27-19-56.13,
1490 27-19-56.33, 27-19-56.36, 27-19-56.38, 27-19-56.42, 27-19-56.48,
1491 27-19-56.49, 27-19-56.50, 27-19-56.51, 27-19-56.62, Section 21 of
1492 House Bill No. 940, 2003 Regular Session, or Section 29 of House
1493 Bill No. 940, 2003 Regular Session; or

1494 (b) For which no additional fee is required to be paid.

1495 **SECTION 19.** Section 27-19-56.10, Mississippi Code of 1972,
1496 is amended as follows:

1497 27-19-56.10. (1) Owners of motor vehicles upon complying
1498 with the motor vehicle laws relating to registration and licensing
1499 of motor vehicles, and upon payment of the road and bridge
1500 privilege taxes, ad valorem taxes and registration fees as
1501 prescribed by law for private carriers of passengers, pickup
1502 trucks and other noncommercial motor vehicles, and upon payment of
1503 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1504 shall be issued a special license tag which displays an emblem
1505 designed by the Department of Wildlife, Fisheries and Parks.

1506 (2) The Department of Wildlife, Fisheries and Parks shall
1507 design emblems which shall be displayed on the special license
1508 tag. The emblem shall be affixed during the production of the
1509 license tag.

1510 (3) Application for the special license tags shall be made
1511 to the county tax collector on forms prescribed by the State Tax
1512 Commission. The application and the additional fee, less five
1513 percent (5%) thereof to be retained by the tax collector, shall be
1514 remitted to the State Tax Commission on a monthly basis as
1515 prescribed by the commission. The portion of the additional fee
1516 retained by the tax collector shall be deposited into the county

1517 general fund.

1518 (4) The special license tag shall be issued for a one-year
1519 period. The additional annual fee shall be due and payable at the
1520 time of renewal registration.

1521 (5) The State Tax Commission shall deposit all fees into the
1522 State Treasury on the day received. At the end of each month, the
1523 State Tax Commission shall certify the total fees collected under
1524 this section to the State Treasurer who shall distribute such
1525 collections as follows:

1526 (a) Twenty Dollars (\$20.00) of each additional fee
1527 collected on special license tags issued pursuant to this section
1528 shall be deposited into the Wildlife Heritage Fund created
1529 pursuant to Section 49-5-77. However, such additional fees
1530 collected from the issuance of distinctive license tags from and
1531 after July 1, 2003, displaying an emblem depicting any salt water
1532 species shall be deposited into the Coastal Preserve Account in
1533 the Seafood Fund created pursuant to Section 49-15-17.

1534 (b) One Dollar (\$1.00) of each additional fee collected
1535 on special license tags shall be deposited into the Mississippi
1536 Fire Fighter's Memorial Burn Center Fund created pursuant to
1537 Section 7-9-70.

1538 (c) The remainder of each such additional fee shall be
1539 deposited to the credit of the State Highway Fund to be expended
1540 solely for the repair, maintenance, construction or reconstruction
1541 of highways.

1542 **SECTION 20.** Section 49-15-17, Mississippi Code of 1972, is
1543 amended as follows:

1544 49-15-17. (1) (a) All monies received or obtained by the
1545 commission under the provisions of this chapter shall be paid over
1546 by the commission to the State Treasurer and shall be deposited
1547 into the fund known as the "Seafood Fund." All revenues collected
1548 through the department, to include, but not limited to, commercial
1549 saltwater licenses and taxes, permits, fines and penalties, and
1550 confiscated catches, shall be deposited into the department
1551 operating account (Seafood Fund) and expended for the operation of
1552 the department, as authorized by the Legislature.

1553 (b) There is established a special account to be known
1554 as the "Artificial Reef Program Account" within the seafood fund.
1555 Any funds received from any public or private source for the
1556 purpose of promoting, constructing, monitoring or maintaining
1557 artificial reefs in the marine waters of the state or in federal
1558 waters adjacent to the marine waters of the state shall be
1559 credited to the account. Any unexpended funds remaining in the
1560 account at the end of the fiscal year shall not lapse into the
1561 seafood fund, but shall remain in the account. The department may
1562 expend any funds in the account, subject to appropriation by the
1563 Legislature, to accomplish the purpose of the account.

1564 (c) There is established a special account to be known
1565 as the "Coastal Preserve Account" within the seafood fund. Any
1566 funds received from any public or private source for the purpose
1567 of management, improvement and acquisition of coastal preserves in
1568 the state and money required to be deposited pursuant to Sections
1569 27-19-56.10 and 27-19-56.27, shall be credited to the account.
1570 Any unexpended funds remaining in the account at the end of the
1571 fiscal year shall not lapse into the seafood fund, but shall
1572 remain in the account. The department may expend any funds in the
1573 account, subject to appropriation by the Legislature, for the
1574 management, improvement and acquisition of coastal preserves.

1575 (2) The fund shall be treated as a special trust fund and
1576 interest earned on the principal shall be credited to the fund.

1577 (3) The secretary of the commission shall keep accurate
1578 reports of monies handled as a part of the permanent records of
1579 the commission, and the State Treasurer shall furnish the
1580 secretary of the commission such forms as may be needed, and the
1581 secretary shall account for such forms in his reports to the
1582 treasurer.

1583 **SECTION 21.** (1) In recognition of the patriotic services
1584 rendered the United States, Mississippi and the citizens thereof,
1585 any resident of the state who is on active duty with the United
1586 States Army Special Forces, upon payment of the road and bridge
1587 privilege taxes, ad valorem taxes and registration fees as
1588 prescribed by law for private carriers of passengers, pickup

1589 trucks and other noncommercial motor vehicles, and upon payment of
1590 an additional fee in the amount provided in subsection (3) of this
1591 section, shall be issued a distinctive motor vehicle license plate
1592 or tag identifying him as an active duty member of the United
1593 States Army Special Forces. The distinctive license tags so
1594 issued shall be of such color and design as the State Tax
1595 Commission may prescribe and shall consist of such letters or
1596 numbers, or both, as may be necessary to distinguish each license
1597 tag.

1598 (2) Application for the distinctive license tags authorized
1599 by this section shall be made to the county tax collector on forms
1600 prescribed by the State Tax Commission. Applicants for the
1601 distinctive license tag shall present proof of their active duty
1602 membership in the United States Army Special Forces to the county
1603 tax collector. The application and the additional fee imposed
1604 under subsection (3) of this section, less Two Dollars (\$2.00) to
1605 be retained by the tax collector, shall be remitted to the State
1606 Tax Commission on a monthly basis as prescribed by the commission.
1607 The portion of the additional fee retained by the tax collector
1608 shall be deposited into the county general fund.

1609 (3) Beginning with any registration year commencing on or
1610 after July 1, 2003, any person applying for a distinctive license
1611 tag under this section shall pay an additional fee in the amount
1612 of Thirty Dollars (\$30.00) for each distinctive license tag
1613 applied for under this section, which shall be in addition to all
1614 other taxes and fees. The additional fee paid shall be for a
1615 period of time to run concurrent with the vehicle's established
1616 license tag year. The additional fee is due and payable at the
1617 time the original application is made for a distinctive license
1618 tag under this section and thereafter annually at the time of
1619 renewal registration as long as the owner retains the distinctive
1620 license tag. If the owner does not wish to retain the distinctive
1621 license tag, he must surrender it to the local county tax
1622 collector.

1623 (4) The State Tax Commission shall deposit all fees into the
1624 State Treasury on the day collected. At the end of each month,

1625 the State Tax Commission shall certify the total fees collected
1626 under this section to the State Treasurer who shall distribute
1627 such collections as follows:

1628 (a) Twenty-four Dollars (\$24.00) of each additional fee
1629 collected on distinctive license tags issued pursuant to this
1630 section shall be deposited into a special fund that is created in
1631 the State Treasury. Monies in the fund may be expended by the
1632 Mississippi State Veterans Affairs Board for the maintenance,
1633 operation and administration of state veterans homes.

1634 (b) One Dollar (\$1.00) of each additional fee collected
1635 on distinctive license tags issued pursuant to this section shall
1636 be deposited into the Mississippi Fire Fighter's Memorial Burn
1637 Center Fund created pursuant to Section 7-9-70.

1638 (c) Two Dollars (\$2.00) of each additional fee
1639 collected on distinctive license tags issued pursuant to this
1640 section shall be deposited to the credit of the State Highway Fund
1641 to be expended solely for the repair, maintenance, construction or
1642 reconstruction of highways.

1643 (d) One Dollar (\$1.00) of each additional fee collected
1644 on distinctive license tags issued pursuant to this section shall
1645 be deposited to the credit of the special fund created in Section
1646 27-19-44.2.

1647 (5) A regular license tag must be properly displayed as
1648 required by law until replaced by a distinctive license tag under
1649 this section. The regular license tag must be surrendered to the
1650 tax collector upon issuance of the distinctive license tag under
1651 this section. The tax collector shall issue up to two (2) license
1652 decals for each distinctive license tag issued under this section,
1653 which will expire the same month and year as the regular license
1654 tag.

1655 (6) In the case of loss or theft of a distinctive license
1656 tag issued under this section, the owner may make application and
1657 affidavit for a replacement distinctive license tag as provided by
1658 Section 27-19-37. The fee for a replacement distinctive license
1659 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1660 such application and affidavit shall be entitled to retain and

1661 deposit into the county general fund five percent (5%) of the fee
1662 for such replacement license tag and the remainder shall be
1663 distributed in the same manner as funds from the sale of regular
1664 distinctive license tags issued under this section.

1665 **SECTION 22.** Section 27-19-44, Mississippi Code of 1972, is
1666 amended as follows:

1667 27-19-44. (1) For any distinctive license tag or plate
1668 authorized by the Legislature from and after July 1, 2000, through
1669 June 30, 2002, or authorized by Sections 27-19-56.37 and
1670 27-19-56.55, the requirements of this subsection must be met
1671 before the State Tax Commission may prepare or issue any such
1672 license tag or plate. The organization or other entity for which
1673 the Legislature authorized the distinctive license tag or plate
1674 must submit proof satisfactory to the State Tax Commission that at
1675 least one hundred (100) of such license tags or plates will be
1676 purchased and must deposit with the commission an amount necessary
1677 to purchase one hundred (100) of such license tags or plates. The
1678 organization or other entity for which the Legislature authorized
1679 the distinctive license tag or plate must satisfy the requirements
1680 of this subsection (1) within two (2) years after the effective
1681 date of the law authorizing the license tag or plate in order to
1682 permit the license tag or plate to be prepared and issued.

1683 (2) Except as otherwise provided in subsection (1) of this
1684 section, any distinctive license tag or plate authorized by the
1685 Legislature from and after July 1, 2002, the requirements of this
1686 subsection must be met before the State Tax Commission may prepare
1687 or issue any such license tag or plate. The organization or other
1688 entity for which the Legislature authorized the distinctive
1689 license tag or plate must submit proof satisfactory to the State
1690 Tax Commission that at least two hundred (200) of such license
1691 tags or plates will be purchased and must deposit with the
1692 commission an amount necessary to purchase two hundred (200) of
1693 such license tags or plates. The organization or other entity for
1694 which the Legislature authorized the distinctive license tag or
1695 plate must satisfy the requirements of this subsection (2) within
1696 three (3) years after the effective date of the law authorizing

1697 the license tag or plate in order to permit the license tag or
1698 plate to be prepared and issued.

1699 (3) If the organization or other entity for which the
1700 Legislature authorized the distinctive license tag or plate meets
1701 the requirements of subsection (1) or (2) of this section, the
1702 State Tax Commission shall prepare and issue the distinctive
1703 license tag or plate.

1704 (4) The State Tax Commission shall review the number of
1705 distinctive or special license tags or plates issued pursuant to
1706 this chapter during the period for the license tag or plate
1707 series. If the number of any distinctive or special license tag
1708 or plate issued pursuant to this chapter falls below one hundred
1709 (100) in the last year of the license tag or plate series, the
1710 distinctive or special license tag or plate shall be discontinued
1711 at the end of the period for the license tag or plate series.

1712 (5) If a distinctive or special license tag or plate is
1713 discontinued under subsection (4) of this section, the
1714 organization or other entity for which the license tag or plate
1715 was discontinued may prepare a distinctive or special license tag
1716 or plate decal. The distinctive or special license tag or plate
1717 decal shall be of such size, color and design as may be agreed
1718 upon by the organization or other entity and the State Tax
1719 Commission. However, the State Tax Commission shall have final
1720 approval of the size, color and design of the decal. The
1721 distinctive or special license tag or plate decals shall be
1722 prepared and sold by the organization or other entity, and the
1723 proceeds derived from the sale of such decals shall be retained by
1724 the organization or other entity for any use deemed appropriate by
1725 the organization or other entity.

1726 (6) The provisions of this section shall not apply to
1727 distinctive or special license tags or plates:

1728 (a) Which are issued under Section 27-19-45, 27-19-46,
1729 27-19-47.1, 27-19-47.2, 27-19-48, 27-19-49, 27-19-53, 27-19-55,
1730 27-19-56, 27-19-56.1, 27-19-56.2, 27-19-56.3, 27-19-56.5,
1731 27-19-56.6, 27-19-56.9, 27-19-56.11, 27-19-56.12,
1732 27-19-56.13, * * * 27-19-56.62 * * *, 27-19-56.69 or Section 21 of

1733 House Bill No. 940, 2003 Regular Session; or

1734 (b) For which no additional fee is required to be paid.

1735 **SECTION 23.** (1) Any owner of a motor vehicle who is a
1736 resident of this state, upon payment of the road and bridge
1737 privilege taxes, ad valorem taxes and registration fees as
1738 prescribed by law for private carriers of passengers, pickup
1739 trucks and other noncommercial motor vehicles, and upon payment of
1740 an additional fee in the amount provided in subsection (3) of this
1741 section, shall be issued a distinctive license tag for each motor
1742 vehicle registered in his name identifying such person as a
1743 supporter of members of the United States Armed Forces who are
1744 classified as missing in action or persons who were prisoners of
1745 war while serving in the United States Armed Forces. The
1746 distinctive license tags so issued shall be of such color and
1747 design as the State Tax Commission, with the advice of the
1748 American Ex-POW's, Department of Mississippi, may prescribe and
1749 shall consist of such letters or numbers, or both, as may be
1750 necessary to distinguish each license tag.

1751 (2) Application for the distinctive license tags authorized
1752 by this section shall be made to the county tax collector on forms
1753 prescribed by the State Tax Commission. The application and the
1754 additional fee imposed under subsection (3) of this section, less
1755 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1756 remitted to the State Tax Commission on a monthly basis as
1757 prescribed by the commission. The portion of the additional fee
1758 retained by the tax collector shall be deposited into the county
1759 general fund.

1760 (3) Beginning with any registration year commencing on or
1761 after July 1, 2003, any person applying for a distinctive license
1762 tag under this section shall pay an additional fee in the amount
1763 of Thirty Dollars (\$30.00) for each distinctive license tag
1764 applied for under this section, which shall be in addition to all
1765 other taxes and fees. The additional fee paid shall be for a
1766 period of time to run concurrent with the vehicle's established
1767 license tag year. The additional fee is due and payable at the
1768 time the original application is made for a distinctive license

1769 tag under this section and thereafter annually at the time of
1770 renewal registration as long as the owner retains the distinctive
1771 license tag. If the owner does not wish to retain the distinctive
1772 license tag, he must surrender it to the local county tax
1773 collector.

1774 (4) The State Tax Commission shall deposit all fees into the
1775 State Treasury on the day collected. At the end of each month,
1776 the State Tax Commission shall certify the total fees collected
1777 under this section to the State Treasurer who shall distribute
1778 such collections as follows:

1779 (a) Twelve Dollars (\$12.00) of each additional fee
1780 collected on distinctive license tags issued pursuant to this
1781 section shall be deposited to the credit of a fund to be
1782 administered by the board overseeing the veterans nursing homes in
1783 this state for the benefit of indigent veterans who are residents
1784 of such nursing homes.

1785 (b) Twelve Dollars (\$12.00) of each additional fee
1786 collected on distinctive license tags issued pursuant to this
1787 section shall be deposited into the Mississippi Veterans Monument
1788 Trust Fund created in Section 55-15-59.

1789 (c) One Dollar (\$1.00) of each additional fee collected
1790 on distinctive license tags issued pursuant to this section shall
1791 be deposited into the Mississippi Fire Fighter's Memorial Burn
1792 Center Fund created pursuant to Section 7-9-70.

1793 (d) Two Dollars (\$2.00) of each additional fee
1794 collected on distinctive license tags issued pursuant to this
1795 section shall be deposited to the credit of the State Highway Fund
1796 to be expended solely for the repair, maintenance, construction or
1797 reconstruction of highways.

1798 (e) One Dollar (\$1.00) of each additional fee collected
1799 on distinctive license tags issued pursuant to this section shall
1800 be deposited to the credit of the special fund created in Section
1801 27-19-44.2.

1802 (5) A regular license tag must be properly displayed as
1803 required by law until replaced by a distinctive license tag under
1804 this section. The regular license tag must be surrendered to the

1805 tax collector upon issuance of the distinctive license tag under
1806 this section. The tax collector shall issue up to two (2) license
1807 decals for each distinctive license tag issued under this section,
1808 which will expire the same month and year as the regular license
1809 tag.

1810 (6) In the case of loss or theft of a distinctive license
1811 tag issued under this section, the owner may make application and
1812 affidavit for a replacement distinctive license tag as provided by
1813 Section 27-19-37. The fee for a replacement distinctive license
1814 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1815 such application and affidavit shall be entitled to retain and
1816 deposit into the county general fund five percent (5%) of the fee
1817 for such replacement license tag and the remainder shall be
1818 distributed in the same manner as funds from the sale of regular
1819 distinctive license tags issued under this section.

1820 **SECTION 24.** Section 55-15-59, Mississippi Code of 1972, is
1821 amended as follows:

1822 55-15-59. The Mississippi Veterans Monument Commission is
1823 hereby authorized to accept gifts, grants and donations from
1824 individuals and organizations, to be deposited in the Veterans
1825 Monument Trust Fund which is hereby created in the State Treasury.

1826 The State Treasurer shall invest all monies in the Veterans
1827 Monument Trust Fund and any interest earned shall be deposited
1828 into the fund. All appropriated funds and funds deposited in the
1829 Veterans Monument Trust Fund shall be used exclusively for the
1830 purpose of designing, erecting, maintaining and dedication of the
1831 veterans monument, except that not more than Seven Thousand Five
1832 Hundred Dollars (\$7,500.00) may be expended annually to pay the
1833 administrative costs of the commission. Costs associated with the
1834 designing, erecting, maintaining and dedication of the veterans
1835 monument are not considered commission administrative costs for
1836 purposes of this section. * * * Upon completion of the monument,
1837 money in the trust fund shall be utilized by the Mississippi War
1838 Veterans Memorial Commission for maintenance of the veterans
1839 monument and memorials.

1840 **SECTION 25.** (1) Any owner of a motor vehicle who is a

1841 resident of this state, upon payment of the road and bridge
1842 privilege taxes, ad valorem taxes and registration fees as
1843 prescribed by law for private carriers of passengers, pickup
1844 trucks and other noncommercial motor vehicles, and upon payment of
1845 an additional fee in the amount provided in subsection (3) of this
1846 section, shall be issued a distinctive license tag for each motor
1847 vehicle registered in his name identifying such person as a
1848 supporter of the Mississippi Loggers Association, Inc. The
1849 distinctive license tags so issued shall be of such color and
1850 design as the State Tax Commission, with the advice of the
1851 Mississippi Loggers Association, Inc., may prescribe and shall
1852 consist of such letters or numbers, or both, as may be necessary
1853 to distinguish each license tag.

1854 (2) Application for the distinctive license tags authorized
1855 by this section shall be made to the county tax collector on forms
1856 prescribed by the State Tax Commission. The application and the
1857 additional fee imposed under subsection (3) of this section, less
1858 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1859 remitted to the State Tax Commission on a monthly basis as
1860 prescribed by the commission. The portion of the additional fee
1861 retained by the tax collector shall be deposited into the county
1862 general fund.

1863 (3) Beginning with any registration year commencing on or
1864 after July 1, 2003, any person applying for a distinctive license
1865 tag under this section shall pay an additional fee in the amount
1866 of Thirty Dollars (\$30.00) for each distinctive license tag
1867 applied for under this section, which shall be in addition to all
1868 other taxes and fees. The additional fee paid shall be for a
1869 period of time to run concurrent with the vehicle's established
1870 license tag year. The additional fee is due and payable at the
1871 time the original application is made for a distinctive license
1872 tag under this section and thereafter annually at the time of
1873 renewal registration as long as the owner retains the distinctive
1874 license tag. If the owner does not wish to retain the distinctive
1875 license tag, he must surrender it to the local county tax
1876 collector.

1877 (4) The State Tax Commission shall deposit all fees into the
1878 State Treasury on the day collected. At the end of each month,
1879 the State Tax Commission shall certify the total fees collected
1880 under this section to the State Treasurer who shall distribute
1881 such collections as follows:

1882 (a) Twenty-four Dollars (\$24.00) of each additional fee
1883 collected on distinctive license tags issued pursuant to this
1884 section shall be distributed to the Mississippi Loggers
1885 Association, Inc.

1886 (b) One Dollar (\$1.00) of each additional fee collected
1887 on distinctive license tags issued pursuant to this section shall
1888 be deposited into the Mississippi Fire Fighter's Memorial Burn
1889 Center Fund created pursuant to Section 7-9-70.

1890 (c) Two Dollars (\$2.00) of each additional fee
1891 collected on distinctive license tags issued pursuant to this
1892 section shall be deposited to the credit of the State Highway Fund
1893 to be expended solely for the repair, maintenance, construction or
1894 reconstruction of highways.

1895 (d) One Dollar (\$1.00) of each additional fee collected
1896 on distinctive license tags issued pursuant to this section shall
1897 be deposited to the credit of the special fund created in Section
1898 27-19-44.2.

1899 (5) A regular license tag must be properly displayed as
1900 required by law until replaced by a distinctive license tag under
1901 this section. The regular license tag must be surrendered to the
1902 tax collector upon issuance of the distinctive license tag under
1903 this section. The tax collector shall issue up to two (2) license
1904 decals for each distinctive license tag issued under this section,
1905 which will expire the same month and year as the regular license
1906 tag.

1907 (6) In the case of loss or theft of a distinctive license
1908 tag issued under this section, the owner may make application and
1909 affidavit for a replacement distinctive license tag as provided by
1910 Section 27-19-37. The fee for a replacement distinctive license
1911 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1912 such application and affidavit shall be entitled to retain and

1913 deposit into the county general fund five percent (5%) of the fee
1914 for such replacement license tag and the remainder shall be
1915 distributed in the same manner as funds from the sale of regular
1916 distinctive license tags issued under this section.

1917 SECTION 26. (1) Any owner of a motor vehicle who is a
1918 resident of this state, upon payment of the road and bridge
1919 privilege taxes, ad valorem taxes and registration fees as
1920 prescribed by law for private carriers of passengers, pickup
1921 trucks and other noncommercial motor vehicles, and upon payment of
1922 an additional fee in the amount provided in subsection (3) of this
1923 section, shall be issued a distinctive license tag for each motor
1924 vehicle registered in his name identifying such person as a
1925 supporter of the Sons of Confederate Veterans. The distinctive
1926 license tags so issued shall be of such color and design as the
1927 State Tax Commission, with the advice of the Mississippi Division,
1928 Sons of Confederate Veterans, may prescribe and shall consist of
1929 such letters or numbers, or both, as may be necessary to
1930 distinguish each license tag.

1931 (2) Application for the distinctive license tags authorized
1932 by this section shall be made to the county tax collector on forms
1933 prescribed by the State Tax Commission. The application and the
1934 additional fee imposed under subsection (3) of this section, less
1935 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1936 remitted to the State Tax Commission on a monthly basis as
1937 prescribed by the commission. The portion of the additional fee
1938 retained by the tax collector shall be deposited into the county
1939 general fund.

1940 (3) Beginning with any registration year commencing on or
1941 after July 1, 2003, any person applying for a distinctive license
1942 tag under this section shall pay an additional fee in the amount
1943 of Thirty Dollars (\$30.00) for each distinctive license tag
1944 applied for under this section, which shall be in addition to all
1945 other taxes and fees. The additional fee paid shall be for a
1946 period of time to run concurrent with the vehicle's established
1947 license tag year. The additional fee is due and payable at the
1948 time the original application is made for a distinctive license

1949 tag under this section and thereafter annually at the time of
1950 renewal registration as long as the owner retains the distinctive
1951 license tag. If the owner does not wish to retain the distinctive
1952 license tag, he must surrender it to the local county tax
1953 collector.

1954 (4) The State Tax Commission shall deposit all fees into the
1955 State Treasury on the day collected. At the end of each month,
1956 the State Tax Commission shall certify the total fees collected
1957 under this section to the State Treasurer who shall distribute
1958 such collections as follows:

1959 (a) Twenty-four Dollars (\$24.00) of each additional fee
1960 collected on distinctive license tags issued pursuant to this
1961 section shall be distributed to the Mississippi Division, Sons of
1962 Confederate Veterans.

1963 (b) One Dollar (\$1.00) of each additional fee collected
1964 on distinctive license tags issued pursuant to this section shall
1965 be deposited into the Mississippi Fire Fighter's Memorial Burn
1966 Center Fund created pursuant to Section 7-9-70.

1967 (c) Two Dollars (\$2.00) of each additional fee
1968 collected on distinctive license tags issued pursuant to this
1969 section shall be deposited to the credit of the State Highway Fund
1970 to be expended solely for the repair, maintenance, construction or
1971 reconstruction of highways.

1972 (d) One Dollar (\$1.00) of each additional fee collected
1973 on distinctive license tags issued pursuant to this section shall
1974 be deposited to the credit of the special fund created in Section
1975 27-19-44.2.

1976 (5) A regular license tag must be properly displayed as
1977 required by law until replaced by a distinctive license tag under
1978 this section. The regular license tag must be surrendered to the
1979 tax collector upon issuance of the distinctive license tag under
1980 this section. The tax collector shall issue up to two (2) license
1981 decals for each distinctive license tag issued under this section,
1982 which will expire the same month and year as the regular license
1983 tag.

1984 (6) In the case of loss or theft of a distinctive license

1985 tag issued under this section, the owner may make application and
1986 affidavit for a replacement distinctive license tag as provided by
1987 Section 27-19-37. The fee for a replacement distinctive license
1988 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1989 such application and affidavit shall be entitled to retain and
1990 deposit into the county general fund five percent (5%) of the fee
1991 for such replacement license tag and the remainder shall be
1992 distributed in the same manner as funds from the sale of regular
1993 distinctive license tags issued under this section.

1994 **SECTION 27.** (1) Any owner of a motor vehicle who is a
1995 resident of this state, upon payment of the road and bridge
1996 privilege taxes, ad valorem taxes and registration fees as
1997 prescribed by law for private carriers of passengers, pickup
1998 trucks and other noncommercial motor vehicles, and upon payment of
1999 an additional fee in the amount provided in subsection (3) of this
2000 section, shall be issued a distinctive license tag for any motor
2001 vehicle registered in his name identifying such person as a
2002 supporter of the Mississippi Scuba Diving Association, Inc. The
2003 distinctive license tags so issued shall be of such color and
2004 design as the State Tax Commission, with the advice of the
2005 Mississippi Scuba Diving Association, Inc., may prescribe and
2006 shall consist of such letters or numbers, or both, as may be
2007 necessary to distinguish each license tag.

2008 (2) Application for the distinctive license tags authorized
2009 by this section shall be made to the county tax collector on forms
2010 prescribed by the State Tax Commission. The application and the
2011 additional fee imposed under subsection (3) of this section, less
2012 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2013 shall be remitted to the State Tax Commission on a monthly basis
2014 as prescribed by the commission. The portion of the additional
2015 fee retained by the tax collector shall be deposited into the
2016 county general fund.

2017 (3) Beginning with any registration year commencing on or
2018 after July 1, 2003, any person applying for a distinctive license
2019 tag under this section shall pay an additional fee in the amount
2020 of Thirty Dollars (\$30.00) for each distinctive license tag

2021 applied for under this section, which shall be in addition to all
2022 other taxes and fees. The additional fee paid shall be for a
2023 period of time to run concurrent with the vehicle's established
2024 license tag year. The additional fee is due and payable at the
2025 time the original application is made for a distinctive license
2026 tag under this section and thereafter annually at the time of
2027 renewal registration as long as the owner retains the distinctive
2028 license tag. If the owner does not wish to retain the distinctive
2029 license tag, he must surrender it to the local county tax
2030 collector.

2031 (4) The State Tax Commission shall deposit all fees into the
2032 State Treasury on the day collected. At the end of each month,
2033 the State Tax Commission shall certify the total fees collected
2034 under this section to the State Treasurer, who shall distribute
2035 such collections as follows:

2036 (a) Twenty-four Dollars (\$24.00) of each additional fee
2037 collected on distinctive license tags issued pursuant to this
2038 section shall be distributed to the Mississippi Scuba Diving
2039 Association, Inc.

2040 (b) One Dollar (\$1.00) of each additional fee collected
2041 on distinctive license tags issued pursuant to this section shall
2042 be deposited into the Mississippi Fire Fighter's Memorial Burn
2043 Center Fund created pursuant to Section 7-9-70.

2044 (c) Two Dollars (\$2.00) of each additional fee
2045 collected on distinctive license tags issued pursuant to this
2046 section shall be deposited to the credit of the State Highway Fund
2047 to be expended solely for the repair, maintenance, construction or
2048 reconstruction of highways.

2049 (d) One Dollar (\$1.00) of each additional fee collected
2050 on distinctive license tags issued pursuant to this section shall
2051 be deposited to the credit of the special fund created in Section
2052 27-19-44.2.

2053 (5) A regular license tag must be properly displayed as
2054 required by law until replaced by a distinctive license tag under
2055 this section. The regular license tag must be surrendered to the
2056 tax collector upon issuance of the distinctive license tag under

2057 this section. The tax collector shall issue up to two (2) license
2058 decals for each distinctive license tag issued under this section,
2059 which will expire the same month and year as the regular license
2060 tag.

2061 (6) In the case of loss or theft of a distinctive license
2062 tag issued under this section, the owner may make application and
2063 affidavit for a replacement distinctive license tag as provided by
2064 Section 27-19-37. The fee for a replacement distinctive license
2065 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2066 such application and affidavit shall be entitled to retain and
2067 deposit in the county general fund five percent (5%) of the fee
2068 for such replacement license tag and the remainder shall be
2069 distributed in the same manner as funds from the sale of regular
2070 distinctive license tags issued under this section.

2071 **SECTION 28.** (1) Any owner of a motor vehicle who is a
2072 resident of this state, upon payment of the road and bridge
2073 privilege taxes, ad valorem taxes and registration fees as
2074 prescribed by law for private carriers of passengers, pickup
2075 trucks and other noncommercial motor vehicles, and upon payment of
2076 an additional fee in the amount provided in subsection (3) of this
2077 section, shall be issued a distinctive license tag for each motor
2078 vehicle registered in his name identifying such person as a
2079 supporter of Mississippi Blood Services, Inc. The distinctive
2080 license tags so issued shall be of such color and design as the
2081 State Tax Commission, with the advice of Mississippi Blood
2082 Services, Inc., may prescribe and shall consist of such letters or
2083 numbers, or both, as may be necessary to distinguish each license
2084 tag.

2085 (2) Application for the distinctive license tags authorized
2086 by this section shall be made to the county tax collector on forms
2087 prescribed by the State Tax Commission. The application and the
2088 additional fee imposed under subsection (3) of this section, less
2089 Two Dollars (\$2.00) to be retained by the tax collector, shall be
2090 remitted to the State Tax Commission on a monthly basis as
2091 prescribed by the commission. The portion of the additional fee
2092 retained by the tax collector shall be deposited into the county

2093 general fund.

2094 (3) Beginning with any registration year commencing on or
2095 after July 1, 2003, any person applying for a distinctive license
2096 tag under this section shall pay an additional fee in the amount
2097 of Thirty Dollars (\$30.00) for each distinctive license tag
2098 applied for under this section, which shall be in addition to all
2099 other taxes and fees. The additional fee paid shall be for a
2100 period of time to run concurrent with the vehicle's established
2101 license tag year. The additional fee is due and payable at the
2102 time the original application is made for a distinctive license
2103 tag under this section and thereafter annually at the time of
2104 renewal registration as long as the owner retains the distinctive
2105 license tag. If the owner does not wish to retain the distinctive
2106 license tag, he must surrender it to the local county tax
2107 collector.

2108 (4) The State Tax Commission shall deposit all fees into the
2109 State Treasury on the day collected. At the end of each month,
2110 the State Tax Commission shall certify the total fees collected
2111 under this section to the State Treasurer who shall distribute
2112 such collections as follows:

2113 (a) Twenty-four Dollars (\$24.00) of each additional fee
2114 collected on distinctive license tags issued pursuant to this
2115 section shall be distributed to Mississippi Blood Services, Inc.

2116 (b) One Dollar (\$1.00) of each additional fee collected
2117 on distinctive license tags issued pursuant to this section shall
2118 be deposited into the Mississippi Fire Fighter's Memorial Burn
2119 Center Fund created pursuant to Section 7-9-70.

2120 (c) Two Dollars (\$2.00) of each additional fee
2121 collected on distinctive license tags issued pursuant to this
2122 section shall be deposited to the credit of the State Highway Fund
2123 to be expended solely for the repair, maintenance, construction or
2124 reconstruction of highways.

2125 (d) One Dollar (\$1.00) of each additional fee collected
2126 on distinctive license tags issued pursuant to this section shall
2127 be deposited to the credit of the special fund created in Section
2128 27-19-44.2.

2129 (5) A regular license tag must be properly displayed as
2130 required by law until replaced by a distinctive license tag under
2131 this section. The regular license tag must be surrendered to the
2132 tax collector upon issuance of the distinctive license tag under
2133 this section. The tax collector shall issue up to two (2) license
2134 decals for each distinctive license tag issued under this section,
2135 which will expire the same month and year as the regular license
2136 tag.

2137 (6) In the case of loss or theft of a distinctive license
2138 tag issued under this section, the owner may make application and
2139 affidavit for a replacement distinctive license tag as provided by
2140 Section 27-19-37. The fee for a replacement distinctive license
2141 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2142 such application and affidavit shall be entitled to retain and
2143 deposit into the county general fund five percent (5%) of the fee
2144 for such replacement license tag and the remainder shall be
2145 distributed in the same manner as funds from the sale of regular
2146 distinctive license tags issued under this section.

2147 **SECTION 29.** In recognition of the patriotic service rendered
2148 by Mississippians who are honorably discharged veterans who served
2149 in the United States Armed Forces during the Vietnam Conflict and
2150 were awarded a Vietnam Service Ribbon, any such person is
2151 privileged to obtain distinctive motor vehicle license plates or
2152 tags for each motor vehicle registered in his name identifying his
2153 status as a Vietnam veteran. The State Tax Commission, with
2154 concurrence by the State Veterans Affairs Board, shall develop
2155 decals to be affixed to the license tag indicating branch and
2156 period of military service. The distinctive plates or tags shall
2157 be of a color and design designated by the Tax Commission with
2158 concurrence by the State Veterans Affairs Board.

2159 The distinctive license plates shall be prepared by the Tax
2160 Commission and shall be issued through the tax collectors of the
2161 counties in the same manner as are other motor vehicle license
2162 plates or tags. An additional annual tag fee of Thirty Dollars
2163 (\$30.00) shall be collected by the tax collector for such license
2164 plates or tags and shall be remitted to the Tax Commission on a

2165 monthly basis as prescribed by the commission. The additional fee
2166 is due and payable at the time the original application is made
2167 for a distinctive tag under this section and thereafter annually
2168 at the time of renewal registration as long as the owner retains
2169 the distinctive license tag. The State Tax Commission shall
2170 deposit such fee to the credit of a fund to be administered by the
2171 board overseeing the veterans nursing homes in this state for the
2172 benefit of indigent veterans who are residents of such nursing
2173 homes.

2174 An applicant for such distinctive plates shall present to the
2175 issuing official written evidence of the veteran's service. Such
2176 evidence shall include a copy of the applicant's DD-214 form, a
2177 Report of Separation from Military Service, a military discharge
2178 document, or a written certification of military service from the
2179 State Veterans Affairs Board. The distinctive license plates or
2180 tags so issued shall be used only upon a personally or jointly
2181 owned private passenger vehicle (to include station wagons,
2182 recreational motor vehicles and pickup trucks) registered in the
2183 name, or jointly in the name, of the person making application
2184 therefor, and when issued to such person shall be used upon the
2185 vehicle for which issued in lieu of the standard license plate or
2186 license tag normally issued for such vehicle.

2187 The distinctive license plates shall not be transferable
2188 between motor vehicle owners; and in the event the owner of a
2189 vehicle bearing a distinctive plate shall sell, trade, exchange or
2190 otherwise dispose of the vehicle, such plate shall be retained by
2191 such owner and returned to the tax collector.

2192 **SECTION 30.** Section 27-19-56.55, Mississippi Code of 1972,
2193 is amended as follows:

2194 27-19-56.55. (1) Any owner of a motor vehicle who is a
2195 retired member of the Mississippi Highway Safety Patrol and who is
2196 a resident of this state, upon payment of the road and bridge
2197 privilege taxes, ad valorem taxes and registration fees as
2198 prescribed by law for private carriers of passengers, pickup
2199 trucks and other noncommercial motor vehicles, and upon payment of
2200 an additional fee in the amount provided in subsection (3) of this

2201 section, shall be issued a distinctive license tag for each motor
2202 vehicle registered in his name identifying such person as a
2203 retired member of the Mississippi Highway Safety Patrol. The
2204 distinctive license tags so issued shall be of such color and
2205 design as the State Tax Commission may prescribe and shall consist
2206 of such letters or numbers, or both, as may be necessary to
2207 distinguish each license tag and may, in the discretion of the
2208 State Tax Commission, display the county name.

2209 (2) Application for the distinctive license tags authorized
2210 by this section shall be made to the county tax collector on forms
2211 prescribed by the State Tax Commission. Applicants for such
2212 distinctive license tags shall present proof that they are a
2213 retired member of the Mississippi Highway Safety Patrol by
2214 presentation of a signed and notarized affidavit from the
2215 Commissioner of Public Safety. The application and the additional
2216 fee imposed under subsection (3) of this section, less Two Dollars
2217 (\$2.00) thereof to be retained by the tax collector, shall be
2218 remitted to the State Tax Commission on a monthly basis as
2219 prescribed by the commission. The portion of the additional fee
2220 retained by the tax collector shall be deposited into the county
2221 general fund.

2222 (3) Beginning with any registration year commencing on or
2223 after July 1, 2002, any person applying for a distinctive license
2224 tag under this section shall pay an additional fee in the amount
2225 of Thirty Dollars (\$30.00) for each distinctive license tag
2226 applied for under this section, which shall be in addition to all
2227 other taxes and fees. The additional fee paid shall be for a
2228 period of time to run concurrent with the vehicle's established
2229 license tag year. The additional fee is due and payable at the
2230 time the original application is made for a distinctive license
2231 tag under this section and thereafter annually at the time of
2232 renewal registration as long as the owner retains the distinctive
2233 license tag. If the owner does not wish to retain the distinctive
2234 license tag, he must surrender it to the local county tax
2235 collector.

2236 (4) The State Tax Commission shall deposit all fees into the

2237 State Treasury on the day collected. At the end of each month,
2238 the State Tax Commission shall certify * * * the total fees
2239 collected under this section * * * to the State Treasurer who
2240 shall distribute * * * such collections as follows:

2241 (a) Twenty-four Dollars (\$24.00) of each additional fee
2242 collected on distinctive license tags issued pursuant to this
2243 section shall be distributed to the Mississippi Troopers
2244 Association, Inc.

2245 (b) One Dollar (\$1.00) of each additional fee collected
2246 on distinctive license tags issued pursuant to this section shall
2247 be deposited into the Mississippi Fire Fighter's Memorial Burn
2248 Center Fund created pursuant to Section 7-9-70.

2249 (c) Two Dollars (\$2.00) of each additional fee
2250 collected on distinctive license tags issued pursuant to this
2251 section shall be deposited to the credit of the State Highway Fund
2252 to be expended solely for the repair, maintenance, construction or
2253 reconstruction of highways.

2254 (d) One Dollar (\$1.00) of each additional fee collected
2255 on distinctive license tags issued pursuant to this section shall
2256 be deposited to the credit of the special fund created in Section
2257 27-19-44.2.

2258 (5) A regular license tag must be properly displayed as
2259 required by law until replaced by a distinctive license tag under
2260 this section. The regular license tag must be surrendered to the
2261 tax collector upon issuance of the distinctive license tag under
2262 this section. The tax collector shall issue up to two (2) license
2263 decals for each distinctive license tag issued under this section,
2264 which will expire the same month and year as the regular license
2265 tag.

2266 (6) In the case of loss or theft of a distinctive license
2267 tag issued under this section, the owner may make application and
2268 affidavit for a replacement distinctive license tag as provided by
2269 Section 27-19-37. The fee for a replacement distinctive license
2270 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2271 such application and affidavit shall be entitled to retain and
2272 deposit into the county general fund five percent (5%) of the fee

2273 for such replacement license tag and the remainder shall be
2274 distributed in the same manner as funds from the sale of regular
2275 distinctive license tags issued under this section.

2276 **SECTION 31.** Section 27-19-56.71, Mississippi Code of 1972,
2277 is amended as follows:

2278 27-19-56.71. (1) Any owner of a motor vehicle who is a
2279 resident of this state, upon payment of the road and bridge
2280 privilege taxes, ad valorem taxes and registration fees as
2281 prescribed by law for private carriers of passengers, pickup
2282 trucks and other noncommercial motor vehicles, and upon payment of
2283 an additional fee in the amount provided in subsection (3) of this
2284 section, shall be issued a distinctive license tag for each motor
2285 vehicle registered in his name identifying such person as a
2286 supporter of Mothers Against Drunk Driving (MADD). The
2287 distinctive license tags so issued shall be of such color and
2288 design as the State Tax Commission, with the advice of the
2289 Mississippi State Chapter of Mothers Against Drunk Driving, may
2290 prescribe, and shall consist of such letters or numbers, or both,
2291 as may be necessary to distinguish each license tag.

2292 (2) Application for the distinctive license tags authorized
2293 by this section shall be made to the county tax collector on forms
2294 prescribed by the State Tax Commission. The application and the
2295 additional fee imposed under subsection (3) of this section, less
2296 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2297 shall be remitted to the State Tax Commission on a monthly basis
2298 as prescribed by the commission. The portion of the additional
2299 fee retained by the tax collector shall be deposited into the
2300 county general fund.

2301 (3) Beginning with any registration year commencing on or
2302 after July 1, 2002, any person applying for a distinctive license
2303 tag under this section shall pay an additional fee in the amount
2304 of Thirty Dollars (\$30.00) for each distinctive license tag
2305 applied for under this section, which shall be in addition to all
2306 other taxes and fees. The additional fee paid shall be for a
2307 period of time to run concurrent with the vehicle's established
2308 license tag year. The additional fee is due and payable at the

2309 time the original application is made for a distinctive license
2310 tag under this section and thereafter annually at the time of
2311 renewal registration as long as the owner retains the distinctive
2312 license tag. If the owner does not wish to retain the distinctive
2313 license tag, he must surrender it to the local county tax
2314 collector.

2315 (4) The State Tax Commission shall deposit all fees into the
2316 State Treasury on the day collected. At the end of each month,
2317 the State Tax Commission shall certify to the State Treasurer the
2318 total fees collected under this section from the issuance of the
2319 distinctive license tags issued under this section. The State
2320 Treasurer shall distribute such collections as follows:

2321 (a) Twenty-four Dollars (\$24.00) of each additional fee
2322 collected on distinctive license tags issued pursuant to this
2323 section shall be disbursed to the Mississippi State Office of
2324 Mothers Against Drunk Driving.

2325 (b) One Dollar (\$1.00) of each additional fee collected
2326 on distinctive license tags issued pursuant to this section shall
2327 be deposited into the Mississippi Fire Fighter's Memorial Burn
2328 Center Fund created pursuant to Section 7-9-70.

2329 (c) Two Dollars (\$2.00) of each additional fee
2330 collected on distinctive license tags issued pursuant to this
2331 section shall be deposited to the credit of the State Highway Fund
2332 to be expended solely for the repair, maintenance, construction or
2333 reconstruction of highways.

2334 (d) One Dollar (\$1.00) of each additional fee collected
2335 on distinctive license tags issued pursuant to this section shall
2336 be deposited to the credit of the special fund created in Section
2337 27-19-44.2.

2338 (5) A regular license tag must be properly displayed as
2339 required by law until replaced by a distinctive license tag under
2340 this section. The regular license tag must be surrendered to the
2341 tax collector upon issuance of the distinctive license tag under
2342 this section. The tax collector shall issue up to two (2) license
2343 decals for each distinctive license tag issued under this section,
2344 which will expire the same month and year as the regular license

2345 tag.

2346 (6) In the case of loss or theft of a distinctive license
2347 tag issued under this section, the owner may make application and
2348 affidavit for a replacement distinctive license tag as provided by
2349 Section 27-19-37. The fee for a replacement distinctive license
2350 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2351 such application and affidavit shall be entitled to retain and
2352 deposit into the county general fund five percent (5%) of the fee
2353 for such replacement license tag and the remainder shall be
2354 distributed proportionately in the same manner as funds from the
2355 sale of regular distinctive license tags issued under this
2356 section.

2357 **SECTION 32.** (1) Any owner of a motor vehicle who is a
2358 resident of this state, upon payment of the road and bridge
2359 privilege taxes, ad valorem taxes and registration fees as
2360 prescribed by law for private carriers of passengers, pickup
2361 trucks and other noncommercial motor vehicles, and upon payment of
2362 an additional fee in the amount provided in subsection (3) of this
2363 section, shall be issued a distinctive license tag for each motor
2364 vehicle registered in his name identifying such person as a
2365 supporter of Campus Life. The distinctive license tags so issued
2366 shall be of such color and design as the State Tax Commission,
2367 with the advice of Campus Life, may prescribe, and shall consist
2368 of such letters or numbers, or both, as may be necessary to
2369 distinguish each license tag.

2370 (2) Application for the distinctive license tags authorized
2371 by this section shall be made to the county tax collector on forms
2372 prescribed by the State Tax Commission. The application and the
2373 additional fee imposed under subsection (3) of this section, less
2374 Two Dollars (\$2.00) to be retained by the tax collector, shall be
2375 remitted to the State Tax Commission on a monthly basis as
2376 prescribed by the commission. The portion of the additional fee
2377 retained by the tax collector shall be deposited into the county
2378 general fund.

2379 (3) Beginning with any registration year commencing on or
2380 after July 1, 2003, any person applying for a distinctive license

2381 tag under this section shall pay an additional fee in the amount
2382 of Thirty Dollars (\$30.00) for each distinctive license tag
2383 applied for under this section, which shall be in addition to all
2384 other taxes and fees. The additional fee paid shall be for a
2385 period of time to run concurrent with the vehicle's established
2386 license tag year. The additional fee is due and payable at the
2387 time the original application is made for a distinctive license
2388 tag under this section and thereafter annually at the time of
2389 renewal registration as long as the owner retains the distinctive
2390 license tag. If the owner does not wish to retain the distinctive
2391 license tag, he must surrender it to the local county tax
2392 collector.

2393 (4) The State Tax Commission shall deposit all fees into the
2394 State Treasury on the day collected. At the end of each month,
2395 the State Tax Commission shall certify the total fees collected
2396 under this section to the State Treasurer who shall distribute
2397 such collections as follows:

2398 (a) Twenty-four Dollars (\$24.00) of each additional fee
2399 collected on distinctive license tags issued pursuant to this
2400 section shall be distributed to Youth for Christ, Inc.

2401 (b) One Dollar (\$1.00) of each additional fee collected
2402 on distinctive license tags issued pursuant to this section shall
2403 be deposited into the Mississippi Fire Fighter's Memorial Burn
2404 Center Fund created pursuant to Section 7-9-70.

2405 (c) Two Dollars (\$2.00) of each additional fee
2406 collected on distinctive license tags issued pursuant to this
2407 section shall be deposited to the credit of the State Highway Fund
2408 to be expended solely for the repair, maintenance, construction or
2409 reconstruction of highways.

2410 (d) One Dollar (\$1.00) of each additional fee collected
2411 on distinctive license tags issued pursuant to this section shall
2412 be deposited to the credit of the special fund created in Section
2413 27-19-44.2.

2414 (5) A regular license tag must be properly displayed as
2415 required by law until replaced by a distinctive license tag under
2416 this section. The regular license tag must be surrendered to the

2417 tax collector upon issuance of the distinctive license tag under
2418 this section. The tax collector shall issue up to two (2) license
2419 decals for each distinctive license tag issued under this section,
2420 which will expire the same month and year as the regular license
2421 tag.

2422 (6) In the case of loss or theft of a distinctive license
2423 tag issued under this section, the owner may make application and
2424 affidavit for a replacement distinctive license tag as provided by
2425 Section 27-19-37. The fee for a replacement distinctive license
2426 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2427 such application and affidavit shall be entitled to retain and
2428 deposit into the county general fund five percent (5%) of the fee
2429 for such replacement license tag and the remainder shall be
2430 distributed in the same manner as funds from the sale of regular
2431 distinctive license tags issued under this section.

2432 **SECTION 33.** Section 27-19-56.5, Mississippi Code of 1972, is
2433 amended as follows:

2434 27-19-56.5. In recognition of the patriotic service rendered
2435 by Mississippians who survived the attack on Pearl Harbor and by
2436 Mississippians who are recipients of the Purple Heart Medal, any
2437 such person is privileged to obtain one (1) distinctive motor
2438 vehicle license plate or tag identifying him as a Pearl Harbor
2439 survivor or not more than two (2) distinctive motor vehicle
2440 license plates or tags identifying him as a Purple Heart Medal
2441 recipient. The distinctive plates or tags shall be of a color and
2442 design designated by the State Tax Commission.

2443 The distinctive license plates shall be prepared by the State
2444 Tax Commission and shall be issued through the tax collectors of
2445 the counties in the same manner as are other motor vehicle license
2446 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in
2447 addition to all other taxes and fees, shall be collected by the
2448 tax collector for the Pearl Harbor distinctive tag. The first
2449 distinctive tag issued to Purple Heart Medal recipients under the
2450 provisions of this section shall be exempt from ad valorem taxes,
2451 privilege taxes and all other taxes and fees. There shall be no
2452 exemption from ad valorem taxes, privilege taxes or other taxes

2453 and fees for the issuance of a second distinctive tag to Purple
2454 Heart Medal recipients. However, the surviving spouse of a
2455 deceased person who was issued a Purple Heart Medal distinctive
2456 license plate or tag under this section shall be entitled to apply
2457 for or retain one (1) such license tag and may continue annually
2458 to renew registration for such distinctive motor vehicle license
2459 plate or tag for as long as the spouse remains unmarried. At the
2460 time of application or renewal registration, a surviving spouse
2461 who desires to retain such distinctive plate or tag shall file
2462 with the county tax collector a sworn statement that the spouse is
2463 unmarried, and any such vehicle when so registered shall * * * be
2464 exempt from ad valorem taxes, privilege taxes and all other taxes
2465 and fees. The tax collector shall monthly forward the additional
2466 fee of Fifteen Dollars (\$15.00) charged for issuance of a Pearl
2467 Harbor distinctive tag to the State Tax Commission which shall
2468 deposit such fee to the credit of the State General Fund. An
2469 applicant for a distinctive tag under this section shall present
2470 to the issuing official either (a) written proof that the
2471 applicant is an honorably discharged former member of one (1) of
2472 the Armed Forces of the United States and, while serving in the
2473 Armed Forces of the United States, was present during the attack
2474 on the island of Oahu, Territory of Hawaii, on December 7, 1941,
2475 between the hours of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b)
2476 written proof that the applicant is a Purple Heart Medal
2477 recipient. The distinctive license plates or tags so issued shall
2478 be used only upon a personally or jointly owned private passenger
2479 vehicle (to include station wagons, recreational motor vehicles
2480 and pickup trucks) registered in the name, or jointly in the name,
2481 of the person making application therefor, and when issued to such
2482 person shall be used upon the vehicle for which issued in lieu of
2483 the standard license plate or license tag normally issued for such
2484 vehicle.

2485 The distinctive license plates shall not be transferable
2486 between motor vehicle owners; and in the event the owner of a
2487 vehicle bearing a distinctive plate shall sell, trade, exchange or
2488 otherwise dispose of the vehicle, such plate shall be retained by

2489 such owner and returned to the tax collector.

2490 **SECTION 34.** Section 27-51-41, Mississippi Code of 1972, is
2491 amended as follows:

2492 27-51-41. (1) The exemptions from the provisions of this
2493 chapter shall be confined to those persons or property exempted by
2494 this chapter or by the provisions of the Constitution of the
2495 United States or the State of Mississippi. No exemption as now
2496 provided by any other statute shall be valid as against the tax
2497 levied by this chapter. Any subsequent exemption from the tax
2498 levied hereunder shall be provided by amendment to this section
2499 which shall be inserted in the bill at length.

2500 (2) The following shall be exempt from ad valorem taxation:

2501 (a) All motor vehicles, as defined in this chapter, and
2502 including motor-propelled farm implements and vehicles, while in
2503 the hands of bona fide dealers as merchandise and which are not
2504 being operated upon the highways of this state.

2505 (b) All motor vehicles belonging to the federal
2506 government or the State of Mississippi or any agencies or
2507 instrumentalities thereof.

2508 (c) All motor vehicles owned by any school district in
2509 the state.

2510 (d) All motor vehicles owned by any fire protection
2511 district incorporated in accordance with Sections 19-5-151 through
2512 19-5-207 or by any fire protection grading district incorporated
2513 in accordance with Sections 19-5-215 through 19-5-241.

2514 (e) All motor vehicles owned by units of the
2515 Mississippi National Guard.

2516 (f) All motor vehicles which are exempted from highway
2517 privilege taxes under Section 27-19-1 et seq.

2518 (g) All motor vehicles operated in this state as common
2519 and contract carriers of property, private commercial carriers of
2520 property, private carriers of property and buses, all of which
2521 have a gross weight in excess of ten thousand (10,000) pounds.

2522 (h) Antique automobiles as defined in Section 27-19-47,
2523 and antique pickup trucks as provided for under Section
2524 27-19-47.2, Mississippi Code of 1972.

2525 (i) Street rods as defined in Section 27-19-56.6.

2526 (j) Motor vehicles owned by disabled American veterans,
2527 or by spouses of deceased disabled American veterans, in
2528 accordance with Section 27-19-53.

2529 (k) One (1) motor vehicle owned by the unremarried
2530 surviving spouse of a member of the Armed Forces of the United
2531 States who, while on active duty, is killed or dies and one (1)
2532 motor vehicle owned by the unremarried surviving spouse of a
2533 member of a reserve component of the Armed Forces of the United
2534 States or of the National Guard who, while on active duty for
2535 training, is killed or dies.

2536 (l) Motor vehicles owned by recipients of the
2537 Congressional Medal of Honor or by former prisoners of war, or by
2538 spouses of such deceased persons, in accordance with Section
2539 27-19-54.

2540 (m) (i) One (1) private carrier of passengers, as
2541 defined in Section 27-19-3, owned by any religious society,
2542 ecclesiastical body or any congregation thereof which is used
2543 exclusively for such society and not for profit.

2544 (ii) All motor vehicles owned by any such
2545 religious society or any educational institution having a seating
2546 capacity greater than seven (7) passengers and used exclusively
2547 for transporting passengers for religious or educational purposes
2548 and not for profit.

2549 (n) All motor vehicles primarily used as rentals under
2550 rental agreements with a term of not more than thirty (30)
2551 continuous days each and under the control of persons who are
2552 engaged in the business of renting such motor vehicles and who are
2553 subject to the tax under Section 27-65-231.

2554 (o) Antique motorcycles as defined in Section
2555 27-19-47.1.

2556 (p) One (1) motor vehicle owned by a recipient of the
2557 Purple Heart, and one (1) motor vehicle owned by the unremarried
2558 surviving spouse of a recipient of the Purple Heart, as provided
2559 in Section 27-19-56.5.

2560 (q) Motor vehicles that are eligible to display an

2561 authentic historical license plate as provided for in Section
2562 27-19-56.11.

2563 (3) Any claim for tax exemption by authority of the
2564 above-mentioned code sections or by any other legal authority
2565 shall be set out in the application for the road and bridge
2566 privilege license, and the specific legal authority for such tax
2567 exemption claim shall be cited in said application, and such
2568 authority cited shall be shown by the tax collector on the tax
2569 receipt as his authority for not collecting such ad valorem taxes,
2570 and the tax collector shall carry forward such information in his
2571 tax collection reports.

2572 (4) Any motor vehicle driven over the highways of this state
2573 to the extent that the owner of such motor vehicle is required to
2574 purchase a road and bridge privilege license in this state, yet
2575 the legal situs of such motor vehicle is located in another state,
2576 shall be exempt from ad valorem taxes authorized by this chapter.

2577 (5) If a taxpayer shall sell, trade or otherwise dispose of
2578 a vehicle on which the ad valorem and road and bridge privilege
2579 taxes have been paid in any county in the state, he shall remove
2580 the license plate from the vehicle. Such license plate must be
2581 surrendered to the issuing authority with the corresponding tax
2582 receipt, if required, and credit shall be allowed for the taxes
2583 paid for the remaining tax year on like privilege or ad valorem
2584 taxes due on another vehicle owned by the seller or transferor or
2585 by the seller's or transferor's spouse or dependent child. If the
2586 seller or transferor does not elect to receive such credit at the
2587 time the license plate is surrendered, the issuing authority shall
2588 issue a certificate of credit to the seller or transferor, or to
2589 the seller's or transferor's spouse or dependent child, or to any
2590 other person, business or corporation, at the direction of the
2591 seller or transferor, for the remaining unexpired taxes prorated
2592 from the first day of the month following the month in which the
2593 license plate is surrendered. The total of such credit may be
2594 used by the person or entity to whom the certificate of credit is
2595 issued, regardless of the relative amounts attributed to privilege
2596 taxes or to county, school or municipal ad valorem taxes. Any

2597 credit allowed for taxes due or any certificate of credit issued
2598 may be applied to like taxes owed in any county by the person to
2599 whom the credit is allowed or by the person possessing the
2600 certificate of credit. No credit, however, shall be allowed on
2601 the charge made for the license plate. Such license plates
2602 surrendered to the tax collector shall be retained by him, and in
2603 no event shall such license plate be attached to any vehicle after
2604 being surrendered to the tax collector, nor shall any license
2605 plate be transferred from one (1) vehicle to any other vehicle.

2606 (6) If the person owning a vehicle subject to taxation under
2607 the provisions of this chapter does not operate such vehicle on
2608 the highways of this state from the date of acquisition or, if
2609 previously registered, from the end of the anniversary month of
2610 the tag and decals to the date on which he makes application for a
2611 current license tag or decals, he shall pay such ad valorem tax
2612 for a period of twelve (12) months beginning with the first day of
2613 the month in which he applies for a current license tag or decals
2614 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
2615 shall submit an affidavit with an application attesting to the
2616 fact that the vehicle was not operated on the highways of this
2617 state from the date of acquisition or, if previously registered,
2618 from the end of the anniversary month of the tag and decals to the
2619 date on which he makes application for the current license tag or
2620 decals.

2621 (7) Any person found violating any of the provisions of this
2622 section shall be arrested and tried, and if found guilty shall be
2623 fined in an amount double the total amount of taxes involved.

2624 **SECTION 35.** (1) Any owner of a motor vehicle, who is a
2625 resident of this state, upon complying with the motor vehicle laws
2626 relating to registration and licensing of motor vehicles, and upon
2627 payment of the road and bridge privilege taxes, ad valorem taxes
2628 and registration fees as prescribed by law for private carriers of
2629 passengers, pickup trucks and other noncommercial motor vehicles,
2630 and upon payment of an additional annual fee in the amount
2631 provided in subsection (3) of this section, shall be issued a
2632 special license tag for each motor vehicle registered in his name

2633 identifying such person as a supporter of St. Jude Children's
2634 Research Hospital. The distinctive license tags so issued shall
2635 be of such color and design as the State Tax Commission, with the
2636 advice of the ALSAC/St. Jude Children's Research Hospital, may
2637 prescribe, and shall consist of such letters or numbers, or both,
2638 as may be necessary to distinguish each license tag.

2639 (2) Application for the distinctive license tags authorized
2640 by this section shall be made to the county tax collector on forms
2641 prescribed by the State Tax Commission. The application and the
2642 additional fee imposed under subsection (3) of this section, less
2643 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2644 shall be remitted to the State Tax Commission on a monthly basis
2645 as prescribed by the commission. The portion of the additional
2646 fee retained by the tax collector shall be deposited into the
2647 county general fund.

2648 (3) Beginning with any registration year commencing on or
2649 after July 1, 2003, any person applying for a distinctive license
2650 tag under this section shall pay an additional fee in the amount
2651 of Thirty Dollars (\$30.00) for each distinctive license tag
2652 applied for under this section, which shall be in addition to all
2653 other taxes and fees. The additional fee paid shall be for a
2654 period of time to run concurrent with the vehicle's established
2655 license tag year. The additional fee is due and payable at the
2656 time the original application is made for a distinctive license
2657 tag under this section and thereafter annually at the time of
2658 renewal registration as long as the owner retains the distinctive
2659 license tag. If the owner does not wish to retain the distinctive
2660 license tag, he must surrender it to the local county tax
2661 collector.

2662 (4) The State Tax Commission shall deposit all fees into the
2663 State Treasury on the day collected. At the end of each month,
2664 the State Tax Commission shall certify to the State Treasurer the
2665 total fees collected under this section from the issuance of the
2666 distinctive license tags issued under this section. The State
2667 Treasurer shall distribute such collections as follows:

2668 (a) Twenty-four Dollars (\$24.00) of each additional fee

2669 collected on distinctive license tags issued pursuant to this
2670 section shall be disbursed to ALSAC/St. Jude Children's Research
2671 Hospital.

2672 (b) One Dollar (\$1.00) of each additional fee collected
2673 on distinctive license tags issued pursuant to this section shall
2674 be deposited into the Mississippi Fire Fighter's Memorial Burn
2675 Center Fund created pursuant to Section 7-9-70.

2676 (c) Two Dollars (\$2.00) of each additional fee
2677 collected on distinctive license tags issued pursuant to this
2678 section shall be deposited to the credit of the State Highway Fund
2679 to be expended solely for the repair, maintenance, construction or
2680 reconstruction of highways.

2681 (d) One Dollar (\$1.00) of each additional fee collected
2682 on distinctive license tags issued pursuant to this section shall
2683 be deposited to the credit of the special fund created in Section
2684 27-19-44.2.

2685 (5) A regular license tag must be properly displayed as
2686 required by law until replaced by a distinctive license tag under
2687 this section. The regular license tag must be surrendered to the
2688 tax collector upon issuance of the distinctive license tag under
2689 this section. The tax collector shall issue month and year decals
2690 for each distinctive license tag issued under this section, which
2691 will expire the same month and year as the regular license tag.

2692 (6) In the case of loss or theft of a distinctive license
2693 tag issued under this section, the owner may make application and
2694 affidavit for a replacement distinctive license tag as provided by
2695 Section 27-19-37. The fee for a replacement distinctive license
2696 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2697 such application and affidavit shall be entitled to retain and
2698 deposit into the county general fund five percent (5%) of the fee
2699 for such replacement license tag and the remainder shall be
2700 distributed proportionately in the same manner as funds from the
2701 sale of regular distinctive license tags issued under this
2702 section.

2703 **SECTION 36.** (1) Any owner of a motor vehicle, who is a
2704 resident of this state, upon complying with the motor vehicle laws

2705 relating to registration and licensing of motor vehicles, and upon
2706 payment of the road and bridge privilege taxes, ad valorem taxes
2707 and registration fees as prescribed by law for private carriers of
2708 passengers, pickup trucks and other noncommercial motor vehicles,
2709 and upon payment of an additional annual fee in the amount
2710 provided in subsection (3) of this section, shall be issued a
2711 special license tag for each motor vehicle registered in his name
2712 identifying such person as a supporter of Friends of the MED,
2713 Coahoma County. The distinctive license tags so issued shall be
2714 of such color and design as the State Tax Commission, with the
2715 advice of Friends of the MED, Coahoma County, may prescribe, and
2716 shall consist of such letters or numbers, or both, as may be
2717 necessary to distinguish each license tag.

2718 (2) Application for the distinctive license tags authorized
2719 by this section shall be made to the county tax collector on forms
2720 prescribed by the State Tax Commission. The application and the
2721 additional fee imposed under subsection (3) of this section, less
2722 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2723 shall be remitted to the State Tax Commission on a monthly basis
2724 as prescribed by the commission. The portion of the additional
2725 fee retained by the tax collector shall be deposited into the
2726 county general fund.

2727 (3) Beginning with any registration year commencing on or
2728 after July 1, 2003, any person applying for a distinctive license
2729 tag under this section shall pay an additional fee in the amount
2730 of Thirty Dollars (\$30.00) for each distinctive license tag
2731 applied for under this section, which shall be in addition to all
2732 other taxes and fees. The additional fee paid shall be for a
2733 period of time to run concurrent with the vehicle's established
2734 license tag year. The additional fee is due and payable at the
2735 time the original application is made for a distinctive license
2736 tag under this section and thereafter annually at the time of
2737 renewal registration as long as the owner retains the distinctive
2738 license tag. If the owner does not wish to retain the distinctive
2739 license tag, he must surrender it to the local county tax
2740 collector.

2741 (4) The State Tax Commission shall deposit all fees into the
2742 State Treasury on the day collected. At the end of each month,
2743 the State Tax Commission shall certify to the State Treasurer the
2744 total fees collected under this section from the issuance of the
2745 distinctive license tags issued under this section. The State
2746 Treasurer shall distribute such collections as follows:

2747 (a) Twenty-four Dollars (\$24.00) of each additional fee
2748 collected on distinctive license tags issued pursuant to this
2749 section shall be disbursed to Friends of the MED, Coahoma County
2750 to be used on behalf of citizens of North Mississippi and all of
2751 Mississippi to support the Level I Trauma Center of the Regional
2752 Medical Center (The MED) in Memphis, Tennessee.

2753 (b) One Dollar (\$1.00) of each additional fee collected
2754 on distinctive license tags issued pursuant to this section shall
2755 be deposited into the Mississippi Fire Fighter's Memorial Burn
2756 Center Fund created pursuant to Section 7-9-70.

2757 (c) Two Dollars (\$2.00) of each additional fee
2758 collected on distinctive license tags issued pursuant to this
2759 section shall be deposited to the credit of the State Highway Fund
2760 to be expended solely for the repair, maintenance, construction or
2761 reconstruction of highways.

2762 (d) One Dollar (\$1.00) of each additional fee collected
2763 on distinctive license tags issued pursuant to this section shall
2764 be deposited to the credit of the special fund created in Section
2765 27-19-44.2.

2766 (5) A regular license tag must be properly displayed as
2767 required by law until replaced by a distinctive license tag under
2768 this section. The regular license tag must be surrendered to the
2769 tax collector upon issuance of the distinctive license tag under
2770 this section. The tax collector shall issue month and year decals
2771 for each distinctive license tag issued under this section, which
2772 will expire the same month and year as the regular license tag.

2773 (6) In the case of loss or theft of a distinctive license
2774 tag issued under this section, the owner may make application and
2775 affidavit for a replacement distinctive license tag as provided by
2776 Section 27-19-37. The fee for a replacement distinctive license

2777 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2778 such application and affidavit shall be entitled to retain and
2779 deposit into the county general fund five percent (5%) of the fee
2780 for such replacement license tag and the remainder shall be
2781 distributed proportionately in the same manner as funds from the
2782 sale of regular distinctive license tags issued under this
2783 section.

2784 **SECTION 37.** (1) Any owner of a motor vehicle who is a
2785 resident of this state, upon payment of the road and bridge
2786 privilege taxes, ad valorem taxes and registration fees as
2787 prescribed by law for private carriers of passengers, pickup
2788 trucks and other noncommercial motor vehicles, and upon payment of
2789 an additional fee in the amount provided in subsection (3) of this
2790 section, shall be issued a distinctive license tag for any motor
2791 vehicle registered in his name identifying such person as a
2792 supporter of the Mississippi Arts Commission. The distinctive
2793 license tags so issued shall be of such color and design as the
2794 State Tax Commission, with the advice of the Mississippi Arts
2795 Commission, may prescribe, and shall consist of such letters or
2796 numbers, or both, as may be necessary to distinguish each license
2797 tag.

2798 (2) Application for the distinctive license tags authorized
2799 by this section shall be made to the county tax collector on forms
2800 prescribed by the State Tax Commission. The application and the
2801 additional fee imposed under subsection (3) of this section, less
2802 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2803 shall be remitted to the State Tax Commission on a monthly basis
2804 as prescribed by the commission. The portion of the additional
2805 fee retained by the tax collector shall be deposited into the
2806 county general fund.

2807 (3) Beginning with any registration year commencing on or
2808 after July 1, 2003, any person applying for a distinctive license
2809 tag under this section shall pay an additional fee in the amount
2810 of Thirty Dollars (\$30.00) for each distinctive license tag
2811 applied for under this section, which shall be in addition to all
2812 other taxes and fees. The additional fee paid shall be for a

2813 period of time to run concurrent with the vehicle's established
2814 license tag year. The additional fee is due and payable at the
2815 time the original application is made for a distinctive license
2816 tag under this section and thereafter annually at the time of
2817 renewal registration as long as the owner retains the distinctive
2818 license tag. If the owner does not wish to retain the distinctive
2819 license tag, he must surrender it to the local county tax
2820 collector.

2821 (4) The State Tax Commission shall deposit all fees into the
2822 State Treasury on the day collected. At the end of each month,
2823 the State Tax Commission shall certify to the State Treasurer the
2824 total fees collected under this section from the issuance of the
2825 distinctive license tags issued under this section. The State
2826 Treasurer shall distribute such collections as follows:

2827 (a) Twenty-four Dollars (\$24.00) of each additional fee
2828 collected on distinctive license tags issued pursuant to this
2829 section shall be deposited into the special fund created in
2830 subsection (7) of this section.

2831 (b) One Dollar (\$1.00) of each additional fee collected
2832 on distinctive license tags issued pursuant to this section shall
2833 be deposited into the Mississippi Fire Fighter's Memorial Burn
2834 Center Fund created pursuant to Section 7-9-70.

2835 (c) Two Dollars (\$2.00) of each additional fee
2836 collected on distinctive license tags issued pursuant to this
2837 section shall be deposited to the credit of the State Highway Fund
2838 to be expended solely for the repair, maintenance, construction or
2839 reconstruction of highways.

2840 (d) One Dollar (\$1.00) of each additional fee collected
2841 on distinctive license tags issued pursuant to this section shall
2842 be deposited to the credit of the special fund created in Section
2843 43 of this act.

2844 (5) A regular license tag must be properly displayed as
2845 required by law until replaced by a distinctive license tag under
2846 this section. The regular license tag must be surrendered to the
2847 tax collector upon issuance of the distinctive license tag under
2848 this section. The tax collector shall issue up to two (2) license

2849 decals for each distinctive license tag issued under this section,
2850 which will expire the same month and year as the regular license
2851 tag.

2852 (6) In the case of loss or theft of a distinctive license
2853 tag issued under this section, the owner may make application and
2854 affidavit for a replacement distinctive license tag as provided by
2855 Section 27-19-37. The fee for a replacement distinctive license
2856 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2857 such application and affidavit shall be entitled to retain and
2858 deposit into the county general fund five percent (5%) of the fee
2859 for such replacement license tag and the remainder shall be
2860 distributed in the same manner as funds from the sale of regular
2861 distinctive license tags issued under this section.

2862 (7) There is established in the State Treasury a special
2863 fund which shall consist of monies required to be deposited
2864 therein under subsection (4) of this section. Monies in the
2865 special fund, upon legislative appropriation, may be expended by
2866 the Mississippi Arts Commission for miscellaneous grants and
2867 programs administered by the Mississippi Arts Commission.
2868 Unexpended amounts remaining in the special fund at the end of the
2869 fiscal year shall not lapse into the State General Fund, and any
2870 interest earned or investment earnings on amounts in the special
2871 fund shall be deposited to the credit of the special fund.

2872 **SECTION 38.** Section 27-19-56.70, Mississippi Code of 1972,
2873 is amended as follows:

2874 27-19-56.70. (1) Any owner of a motor vehicle who is a
2875 resident of this state, upon payment of the road and bridge
2876 privilege taxes, ad valorem taxes and registration fees as
2877 prescribed by law for private carriers of passengers, pickup
2878 trucks and other noncommercial motor vehicles, and upon payment of
2879 an additional fee in the amount provided in subsection (4) of this
2880 section, shall be issued a distinctive license tag for each motor
2881 vehicle registered in his name, which shall be produced in such
2882 color and design as the State Tax Commission, with the advice of
2883 the Choose Life Advisory Committee, may prescribe. The words
2884 "Choose Life" shall be centered at the bottom of the license tag.

2885 The State Tax Commission shall prescribe such letters or numbers,
2886 or both, as may be necessary to distinguish each license tag.

2887 (2) Application for the distinctive license tags authorized
2888 by this section shall be made to the county tax collector on forms
2889 prescribed by the State Tax Commission. The application and the
2890 additional fee imposed under subsection (4) of this section, less
2891 Two Dollars (\$2.00) to be retained by the tax collector, shall be
2892 remitted to the State Tax Commission on a monthly basis as
2893 prescribed by the commission. The portion of the additional fee
2894 retained by the tax collector shall be deposited into the county
2895 general fund.

2896 (3) Beginning with any registration year commencing on or
2897 after July 1, 2002, any person applying for a distinctive license
2898 tag under this section shall pay an additional fee in the amount
2899 of Thirty Dollars (\$30.00) for each distinctive license tag
2900 applied for under this section, which shall be in addition to all
2901 other taxes and fees. The additional fee paid shall be for a
2902 period of time to run concurrent with the vehicle's established
2903 license tag year. The additional fee is due and payable at the
2904 time the original application is made for a distinctive license
2905 tag under this section and thereafter annually at the time of
2906 renewal registration as long as the owner retains the distinctive
2907 license tag. If the owner does not wish to retain the distinctive
2908 license tag, he must surrender it to the local county tax
2909 collector.

2910 (4) The State Tax Commission shall deposit all fees into the
2911 State Treasury on the day collected. At the end of each month,
2912 the State Tax Commission shall certify the total fees collected
2913 under this section to the State Treasurer who shall distribute
2914 such collections as follows:

2915 (a) Twenty-four Dollars (\$24.00) of each additional fee
2916 collected on distinctive license tags issued pursuant to this
2917 section shall be disbursed to the Choose Life Advisory Committee
2918 to be used as provided for in subsection (5) of this section.

2919 (b) One Dollar (\$1.00) of each additional fee collected
2920 on distinctive license tags issued pursuant to this section shall

2921 be deposited into the Mississippi Fire Fighter's Memorial Burn
2922 Center Fund created pursuant to Section 7-9-70.

2923 (c) Two Dollars (\$2.00) of each additional fee
2924 collected on distinctive license tags issued pursuant to this
2925 section shall be deposited to the credit of the State Highway Fund
2926 to be expended solely for the repair, maintenance, construction or
2927 reconstruction of highways.

2928 (d) One Dollar (\$1.00) of each additional fee collected
2929 on distinctive license tags issued pursuant to this section shall
2930 be deposited to the credit of the special fund created in Section
2931 27-19-44.2.

2932 (5) * * * Funds disbursed to the Choose Life Advisory
2933 Committee under this section may be used for any purpose other
2934 than for administrative expenses, legal expenses, capital
2935 expenditures, attempting to influence any legislation or any
2936 political campaign on behalf or in opposition to any candidate for
2937 public office.

2938 (6) A regular license tag must be properly displayed as
2939 required by law until replaced by a distinctive license tag under
2940 this section. The regular license tag must be surrendered to the
2941 tax collector upon issuance of the distinctive license tag under
2942 this section. The tax collector shall issue up to two (2) month
2943 and year license decals for each distinctive license tag issued
2944 under this section, which will expire the same month and year as
2945 the license tag.

2946 (7) In the case of loss or theft of a distinctive license
2947 tag issued under this section, the owner may make application and
2948 affidavit for a replacement distinctive license tag as provided by
2949 Section 27-19-37. The fee for a replacement distinctive license
2950 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2951 such application and affidavit shall be entitled to retain and
2952 deposit into the county general fund five percent (5%) of the fee
2953 for such replacement license tag and the remainder shall be
2954 distributed in the same manner as funds from the sale of regular
2955 distinctive license tags issued under this section.

2956 **SECTION 39.** Notwithstanding any other provision of law to

2957 the contrary, any entity receiving funds that are derived from
2958 fees collected from the issuance of distinctive or special license
2959 tags under this chapter shall not use such funds to attempt to
2960 influence any legislation or any political campaign on behalf of
2961 or in opposition to any candidate for public office.

2962 **SECTION 40.** Section 17 of this act shall take effect and be
2963 in force from and after its passage. The remainder of this act
2964 shall take effect and be in force from and after July 1, 2003.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS
2 TO MEMBERS OF THE MISSISSIPPI ASSOCIATION OF REALTORS; TO
3 AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF
4 THE MISSISSIPPI FORESTRY ASSOCIATION; TO AUTHORIZE THE ISSUANCE OF
5 DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE PREVENTION OF CHILD
6 ABUSE; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR
7 PERSONS LICENSED BY THE STATE BOARD OF FUNERAL SERVICE; TO
8 AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS IN SUPPORT OF
9 THE MISSISSIPPI NURSES FOUNDATION; TO AUTHORIZE THE ISSUANCE OF
10 DISTINCTIVE LICENSE TAGS IN SUPPORT OF THE MISSISSIPPI JUNIOR GOLF
11 FOUNDATION; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS
12 IN SUPPORT OF THE MISSISSIPPI ASSOCIATION OF COMMUNITY ACTION
13 AGENCIES; TO AMEND SECTION 27-19-56.63, MISSISSIPPI CODE OF 1972,
14 TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR
15 IMMEDIATE FAMILY MEMBERS AND CAREGIVERS OF PERSONS WHO ARE
16 DIABETICS; TO AMEND SECTION 27-19-56.69, TO REVISE THE PURPOSES
17 FOR WHICH MONIES IN THE SPECIAL FUND CREATED UNDER SUCH SECTION
18 MAY BE USED TO INCLUDE REPAIR AND RENOVATION OF THE OLD CAPITOL,
19 GOVERNOR'S MANSION AND WAR MEMORIAL BUILDING; TO AMEND SECTIONS
20 27-19-56.64, 27-19-56.65 AND 27-19-56.66, MISSISSIPPI CODE OF
21 1972, TO REVISE THE DISTRIBUTION OF THE PROCEEDS COLLECTED FROM
22 THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO SUPPORTERS OF THE
23 PETAL SCHOOL DISTRICT, DESOTO COUNTY SCHOOL DISTRICT AND THE
24 SIMPSON COUNTY SCHOOL DISTRICT, TO PROVIDE THAT A PORTION OF SUCH
25 PROCEEDS SHALL BE DEPOSITED INTO THE MISSISSIPPI PUBLIC EDUCATION
26 SUPPORT FUND; TO AMEND SECTION 27-19-56.22, MISSISSIPPI CODE OF
27 1972, TO REVISE THE DISTRIBUTION OF PROCEEDS COLLECTED FROM THE
28 ISSUANCE OF DISTINCTIVE LICENSE TAGS TO MEMBERS OF ALPHA KAPPA
29 ALPHA SORORITY AND ALPHA PHI ALPHA FRATERNITY; TO AMEND SECTION
30 27-19-56.41, MISSISSIPPI CODE OF 1972, TO REVISE THE DISTRIBUTION
31 OF THE PROCEEDS COLLECTED FROM THE ISSUANCE OF DISTINCTIVE LICENSE
32 TAGS TO MEMBERS OF SOCIETIES SUCH AS ACADEMIC, PROFESSIONAL,
33 HONORARY, MASONIC OR SO-CALLED GREEK LETTER FRATERNITIES OR
34 SORORITIES, OR SIMILAR ORGANIZATIONS THAT ARE IN GOOD STANDING AT
35 ANY OF THE EIGHT STATE INSTITUTIONS OF HIGHER LEARNING; TO AMEND
36 SECTION 27-19-56.58, MISSISSIPPI CODE OF 1972, TO REVISE THE
37 DISTRIBUTION OF PROCEEDS COLLECTED FROM THE ISSUANCE OF
38 DISTINCTIVE LICENSE TAGS TO MEMBERS AND SUPPORTERS OF DELTA SIGMA
39 THETA SORORITY; TO AMEND SECTION 27-19-56.67, MISSISSIPPI CODE OF
40 1972, TO REVISE THE DISTRIBUTION OF PROCEEDS COLLECTED FROM THE
41 ISSUANCE OF DISTINCTIVE LICENSE TAGS TO MEMBERS AND SUPPORTERS OF
42 OMEGA PSI PHI FRATERNITY; TO AUTHORIZE AN ADDITIONAL FEE FOR
43 DISTINCTIVE LICENSE TAGS AUTHORIZED UNDER THIS ACT AND OTHER STATE
44 LAWS; TO PROVIDE THAT THE PROCEEDS OF SUCH ADDITIONAL FEE SHALL BE
45 DEPOSITED INTO THE SPECIAL FUND CREATED UNDER SECTION 27-19-56.69,
46 MISSISSIPPI CODE OF 1972, TO BE USED FOR REPAIR AND RENOVATION OF
47 THE NEW CAPITOL, OLD CAPITOL, GOVERNOR'S MANSION AND WAR MEMORIAL
48 BUILDING; TO PROVIDE THAT FEES COLLECTED FROM THE ISSUANCE OF
49 DISTINCTIVE OR SPECIAL LICENSE TAGS WHICH ARE DESIGNATED FOR
50 DEPOSIT INTO THE MISSISSIPPI FIRE FIGHTER'S MEMORIAL BURN CENTER
51 FUND SHALL BE PLACED INTO AN INTEREST BEARING ESCROW ACCOUNT UNTIL

52 THE ATTORNEY GENERAL OF THE STATE OF MISSISSIPPI REQUESTS THE
53 STATE TAX COMMISSION TO RELEASE SUCH FUNDS; TO PROVIDE THAT THE
54 ATTORNEY GENERAL SHALL NOT REQUEST THE RELEASE OF SUCH FUNDS UNTIL
55 HE IS SATISFIED THAT THERE IS PROPER ACCOUNTABILITY FOR THE
56 EXPENDITURE OF THE FUNDS BY MISSISSIPPI FIRE FIGHTER'S MEMORIAL
57 BURN CENTER; TO PROVIDE THAT THE MISSISSIPPI FIRE FIGHTER'S
58 MEMORIAL BURN CENTER SHALL FILE AN ANNUAL REPORT WITH THE
59 SECRETARY OF THE SENATE AND THE CLERK OF THE HOUSE OF
60 REPRESENTATIVES NOT LATER THAN JANUARY 10 OF EACH YEAR, DESCRIBING
61 THE EXPENDITURE OF FUNDS RECEIVED BY THE BURN CENTER FROM FEES
62 COLLECTED FROM THE ISSUANCE OF DISTINCTIVE OR SPECIAL LICENSE
63 TAGS; TO AMEND SECTIONS 27-19-56.10 AND 49-15-17, MISSISSIPPI CODE
64 OF 1972, TO REVISE THE DISPOSITION OF THE PROCEEDS COLLECTED FROM
65 THE ISSUANCE OF CERTAIN DISTINCTIVE LICENSE TAGS DISPLAYING
66 EMBLEMS DESIGNED BY THE DEPARTMENT OF WILDLIFE, FISHERIES AND
67 PARKS; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO
68 MEMBERS OF THE UNITED STATES ARMY SPECIAL FORCES; TO AMEND SECTION
69 27-19-44, MISSISSIPPI CODE OF 1972, TO EXEMPT SUCH LICENSE TAG
70 FROM THE REQUIREMENT THAT A CERTAIN NUMBER OF DISTINCTIVE TAGS
71 MUST BE PURCHASE BEFORE SUCH TAGS MAY BE ISSUED; TO AUTHORIZE THE
72 STATE TAX COMMISSION TO PREPARE AND ISSUE DISTINCTIVE LICENSE TAGS
73 FOR CONSTABLES IF 100 OF SUCH TAGS WILL BE PURCHASED; TO AUTHORIZE
74 THE STATE TAX COMMISSION TO PREPARE AND ISSUE DISTINCTIVE LICENSE
75 TAGS AUTHORIZED FOR RETIRED MEMBERS OF THE MISSISSIPPI HIGHWAY
76 SAFETY PATROL IF 100 OF SUCH TAGS WILL BE PURCHASED; TO AUTHORIZE
77 THE ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR SUPPORTERS OF MEMBERS
78 OF THE ARMED FORCES WHO ARE CLASSIFIED AS MISSING IN ACTION OR
79 PERSONS WHO WERE PRISONERS OF WAR WHILE SERVING IN THE UNITED
80 STATES ARMED FORCES; TO AMEND SECTION 55-15-59, MISSISSIPPI CODE
81 OF 1972, TO MAKE IT CLEAR THAT AFTER COMPLETION OF THE MISSISSIPPI
82 VETERANS MONUMENT, MONEY IN THE MISSISSIPPI VETERANS MONUMENT
83 TRUST FUND SHALL BE UTILIZED BY THE MISSISSIPPI WAR VETERANS
84 MEMORIAL COMMISSION FOR MAINTENANCE OF THE VETERANS MONUMENT AND
85 MEMORIALS; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS
86 FOR SUPPORTERS OF THE MISSISSIPPI LOGGERS ASSOCIATION, INC.; TO
87 AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR SUPPORTERS
88 OF THE SONS OF CONFEDERATE VETERANS; TO AUTHORIZE THE ISSUANCE OF
89 DISTINCTIVE LICENSE TAGS FOR SUPPORTERS OF THE MISSISSIPPI SCUBA
90 DIVING ASSOCIATION, INC.; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE
91 LICENSE TAGS FOR SUPPORTERS OF MISSISSIPPI BLOOD SERVICES, INC.;
92 TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE PLATES FOR
93 MISSISSIPPIANS WHO ARE HONORABLY DISCHARGED VETERANS WHO SERVED IN
94 THE UNITED STATES ARMED FORCES DURING THE VIETNAM CONFLICT AND
95 WERE AWARDED A VIETNAM SERVICE RIBBON; TO AMEND SECTION
96 27-19-56.55, MISSISSIPPI CODE OF 1972, TO REVISE THE MANNER IN
97 WHICH THE FEE FOR THE DISTINCTIVE MOTOR VEHICLE LICENSE TAG
98 AUTHORIZED FOR RETIRED MEMBERS OF THE MISSISSIPPI HIGHWAY SAFETY
99 PATROL IS DISTRIBUTED; TO AMEND SECTION 27-19-56.71, MISSISSIPPI
100 CODE OF 1972, TO PROVIDE THAT A PORTION OF THE FEE FOR THE
101 DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR SUPPORTERS OF MOTHERS
102 AGAINST DRUNK DRIVING SHALL BE DISBURSED TO THE MISSISSIPPI OFFICE
103 OF MOTHERS AGAINST DRUNK DRIVING; TO AUTHORIZE THE ISSUANCE OF
104 DISTINCTIVE LICENSE TAGS FOR SUPPORTERS OF CAMPUS LIFE; TO AMEND
105 SECTIONS 27-19-56.5 AND 27-51-41, MISSISSIPPI CODE OF 1972, TO
106 PROVIDE THAT THE UNREMARIED SURVIVING SPOUSE OF A PURPLE HEART
107 MEDAL RECIPIENT SHALL BE ENTITLED TO EXEMPTION FROM MOTOR VEHICLE
108 AD VALOREM TAXES, PRIVILEGE TAXES AND OTHER TAXES AND FEES FOR ONE
109 PURPLE HEART DISTINCTIVE MOTOR VEHICLE LICENSE TAG; TO AUTHORIZE
110 THE ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR SUPPORTERS OF ST.
111 JUDE CHILDREN'S RESEARCH HOSPITAL; TO AUTHORIZE THE ISSUANCE OF
112 DISTINCTIVE LICENSE TAGS FOR FRIENDS OF THE MED; TO AUTHORIZE THE
113 ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR SUPPORTERS OF THE
114 MISSISSIPPI ARTS COMMISSION; TO IMPOSE AN ADDITIONAL FEE FOR
115 DISTINCTIVE LICENSE TAGS AUTHORIZED UNDER THIS ACT; TO AMEND
116 SECTION 27-19-56.70, MISSISSIPPI CODE OF 1972, TO REVISE THE
117 DISTRIBUTION OF PROCEEDS COLLECTED FROM THE ISSUANCE OF CHOOSE
118 LIFE DISTINCTIVE LICENSE TAGS; TO PROVIDE THAT ANY ENTITY
119 RECEIVING FUNDS THAT ARE DERIVED FROM FEES COLLECTED FROM THE
120 ISSUANCE OF DISTINCTIVE OR SPECIAL LICENSE TAGS SHALL NOT USE SUCH
121 FUNDS TO ATTEMPT TO INFLUENCE ANY LEGISLATION OR ANY POLITICAL
122 CAMPAIGN ON BEHALF OF OR IN OPPOSITION TO ANY CANDIDATE FOR PUBLIC
123 OFFICE; TO IMPOSE AN ADDITIONAL FEE FOR DISTINCTIVE LICENSE TAGS

124 AUTHORIZED IN THIS ACT; TO PROVIDE FOR THE DISTRIBUTION OF SUCH
125 ADDITIONAL FEES; AND FOR RELATED PURPOSES.

CONFEREES FOR THE HOUSE

X _____
Bobby Moak

X _____
Harvey Moss

X _____
Clint Rotenberry

CONFEREES FOR THE SENATE

X _____
William R. Minor

X _____
Delma Furniss

X _____
Tom King