

By: Representative Fleming

To: Ways and Means

## HOUSE BILL NO. 221

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS  
2 DEPICTING FICTIONAL CARTOON CHARACTERS; AND FOR RELATED PURPOSES.

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

4 **SECTION 1.** (1) Any owner of a motor vehicle, who is a  
5 resident of this state, upon complying with the motor vehicle laws  
6 relating to registration and licensing of motor vehicles, and upon  
7 payment of the road and bridge privilege taxes, ad valorem taxes  
8 and registration fees as prescribed by law for private carriers of  
9 passengers, pickup trucks and other noncommercial motor vehicles,  
10 and upon payment of an additional annual fee in the amount  
11 provided in subsection (3) of this section, shall be issued a  
12 special license tag for each motor vehicle registered in his name  
13 depicting fictional cartoon characters created by Warner Brothers,  
14 Looney Tunes and Disney. The distinctive license tags so issued  
15 shall be subject to and shall be in compliance with all applicable  
16 copyright laws, shall be of such color and design as the State Tax  
17 Commission may prescribe, and shall consist of such letters or  
18 numbers, or both, as may be necessary to distinguish each license  
19 tag.

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

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

29 (3) Beginning with any registration year commencing on or  
30 after July 1, 2004, any person applying for a distinctive license  
31 tag under this section shall pay an additional fee in the amount  
32 of Thirty Dollars (\$30.00) for each distinctive license tag  
33 applied for under this section, which shall be in addition to all  
34 other taxes and fees. The additional fee paid shall be for a  
35 period of time to run concurrent with the vehicle's established  
36 license tag year. The additional fee is due and payable at the  
37 time the original application is made for a distinctive license  
38 tag under this section and thereafter annually at the time of  
39 renewal registration as long as the owner retains the distinctive  
40 license tag. If the owner does not wish to retain the distinctive  
41 license tag, he must surrender it to the local county tax  
42 collector.

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

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

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

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

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

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

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

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

83 **SECTION 2.** This act shall take effect and be in force from  
84 and after July 1, 2004.