

By: Senator(s) Hewes, Gollott

To: Finance

SENATE BILL NO. 2145

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE
2 LICENSE TAGS HONORING ELVIS PRESLEY; 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), shall be issued a special license tag
12 for each motor vehicle registered in his name identifying such
13 person as a fan of Elvis Presley. The distinctive license tags so
14 issued shall be of such color and design as the State Tax
15 Commission may prescribe, and shall consist of such letters or
16 numbers, or both, as may be necessary to distinguish each license
17 tag.

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

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

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

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

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

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

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

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

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

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