

By: Senator(s) Little

To: Finance

SENATE BILL NO. 2447

1 AN ACT TO AMEND SECTION 27-19-56.1, MISSISSIPPI CODE OF 1972,
2 TO REDUCE THE AMOUNT OF THE FEE PAID FOR DISTINCTIVE FIRE FIGHTER
3 MOTOR VEHICLE LICENSE TAGS; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** Section 27-19-56.1, Mississippi Code of 1972, is
6 amended as follows:

7 27-19-56.1. (1) Any owner of a motor vehicle who is a fire
8 fighter, including a career fire fighter, a volunteer fire fighter
9 or an industrial fire fighter, employed by or in the service of
10 any municipality, county, fire district, state agency or industry
11 in the state who is a resident of this state, or who is a retired
12 fire fighter who is a resident of this state, upon payment of the
13 road and bridge privilege taxes, ad valorem taxes and registration
14 fees as prescribed by law for private carriers of passengers,
15 pickup trucks and other noncommercial motor vehicles, and upon
16 payment of an additional fee in the amount provided in subsection
17 (3) of this section, shall be issued a distinctive license tag for
18 each motor vehicle registered in his name identifying such person
19 as a fire fighter or retired fire fighter. The distinctive
20 license tags so issued shall be of such color and design as may be
21 agreed upon by the Executive Committee of the Mississippi Fire
22 Fighters Association and the State Tax Commission, shall consist
23 of such letters or numbers, or both, as may be necessary to
24 distinguish each license tag and may, in the discretion of the
25 State Tax Commission, display the county name.

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

28 prescribed by the State Tax Commission. Applicants for such
29 distinctive license tags (a) shall present to the issuing official
30 proof of their employment or service as a fire fighter by
31 presentation of the applicant's official fire fighter
32 identification card or a signed and notarized affidavit from the
33 governing authority or chief executive officer of the
34 municipality, county, fire district, agency or industry by or for
35 whom the applicant is employed or serves as a fire fighter; or (b)
36 shall present proof that they are a retired fire fighter by
37 presentation of a signed and notarized affidavit from the
38 governing authority or chief executive officer of the
39 municipality, county, fire district, agency or industry from whom
40 the fire fighter retired. The application and the additional fee
41 imposed under subsection (3) of this section, less three percent
42 (3%) thereof to be retained by the tax collector, shall be
43 remitted to the State Tax Commission on a monthly basis as
44 prescribed by the commission. The portion of the additional fee
45 retained by the tax collector shall be deposited into the county
46 general fund.

47 (3) Beginning with any registration year commencing on or
48 after July 1, 1992, any person applying for a distinctive license
49 tag under this section shall pay an additional fee in the amount
50 of Thirty Dollars (\$30.00) for each distinctive license tag
51 applied for under this section which shall be in addition to all
52 other taxes and fees. The additional fee paid shall be for a
53 period of time to run concurrent with the vehicle's established
54 license tag year. The additional fee is due and payable at the
55 time the original application is made for a distinctive license
56 tag under this section and thereafter annually at the time of
57 renewal registration as long as the owner retains the distinctive
58 license tag. If the owner does not wish to retain the distinctive
59 license tag, or if the owner resigns from or otherwise vacates his

60 employment or service as a fire fighter, he must surrender it to
61 the local county tax collector.

62 (4) The State Tax Commission shall deposit all fees into the
63 State Treasury on the day collected. At the end of each month,
64 the State Tax Commission shall certify to the State Treasurer the
65 total fees collected under this section from the issuance of
66 distinctive license tags. The State Treasurer shall distribute an
67 amount equal to Seven Dollars (\$7.00) of the additional fees
68 collected for each such distinctive license tag issued under this
69 section to the State General Fund, and the remainder of such
70 additional fees collected shall be distributed by the State
71 Treasurer to the credit of the special fund created in Section
72 7-9-70.

73 (5) A regular license tag must be properly displayed as
74 required by law until replaced by a distinctive license tag under
75 this section. The regular license tag must be surrendered to the
76 tax collector upon issuance of the distinctive license tag under
77 this section. The tax collector shall issue up to two (2) license
78 decals for each distinctive license tag issued under this section,
79 which will expire the same month and year as the regular license
80 tag.

81 (6) In the case of loss or theft of a distinctive license
82 tag issued under this section, the owner may make application and
83 affidavit for a replacement distinctive license tag as provided by
84 Section 27-19-37, Mississippi Code of 1972. The fee for a
85 replacement distinctive license tag shall be Ten Dollars (\$10.00).
86 The tax collector receiving such application and affidavit shall
87 be entitled to retain and deposit into the county general fund
88 five percent (5%) of the fee for such replacement license tag and
89 the remainder shall be distributed in the same manner as funds
90 from the sale of regular distinctive license tags issued under
91 this section.

92 (7) In lieu of the distinctive license tag authorized under
93 subsections (1) through (6) of this section, any person who
94 presents proof of his employment or service as a fire fighter in
95 the manner provided in subsection (2) of this section, may be
96 issued a distinctive license tag decal for each motor vehicle
97 registered in his name identifying such person as a fire fighter.
98 The distinctive license tag decal shall be of such size, color and
99 design as may be agreed upon by the Executive Committee of the
100 Mississippi Fire Fighters Association and the State Tax
101 Commission; however, the State Tax Commission shall have final
102 approval of the size, color and design. The distinctive license
103 tag decals shall be prepared and sold at Two Dollars (\$2.00) each
104 through the Mississippi Fire Fighters Training Academy.

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