

By: Senator(s) Michel, Chaney, Kirby, Hyde-Smith, King, Hewes, Dearing, Gordon, Flowers, Doxey, Morgan, Harvey, Lee (35th), Albritton, Walley, Ross, Thames, Pickering, Mettetal, Browning, Brown, Wilemon, Nunnelee, Moffatt, Robertson, Little, Chamberlin, Clarke, Horhn, White, Butler, Carmichael, Dawkins, Jackson (11th), Burton, Jordan, Williamson

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2623

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE
2 LICENSE TAGS IN SUPPORT OF THE NATIONAL RIFLE ASSOCIATION OF
3 AMERICA; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH
4 LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF MONIES DERIVED
5 FROM THE ADDITIONAL FEE; TO PROVIDE FOR THE ISSUANCE OF A
6 DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO SUPPORTERS OF THE BLAIR
7 E. BATSON HOSPITAL FOR CHILDREN; TO PROVIDE THE FEE FOR THE
8 ISSUANCE OF SUCH TAG; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE
9 DOWN SYNDROME AWARENESS MOTOR VEHICLE LICENSE TAGS; TO PRESCRIBE
10 AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO
11 PROVIDE FOR THE DISTRIBUTION OF MONIES DERIVED FROM THE ADDITIONAL
12 FEE; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE BREAST CANCER
13 AWARENESS MOTOR VEHICLE LICENSE TAGS; TO PRESCRIBE AN ADDITIONAL
14 FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE
15 DISTRIBUTION OF MONIES DERIVED FROM THE ADDITIONAL FEE; TO PROVIDE
16 FOR THE ISSUANCE OF A DISTINCTIVE "MISSISSIPPI, HOME OF THE BLUES"
17 MOTOR VEHICLE LICENSE TAG; TO PROVIDE THE FEE FOR THE ISSUANCE OF
18 SUCH TAG; TO CREATE THE BLUES HERITAGE FUND INTO WHICH A PORTION
19 OF THE FEE SHALL BE DEPOSITED; TO PROVIDE THAT MONEY IN THE FUND
20 SHALL BE APPROPRIATED BY THE LEGISLATURE FOR PROJECTS THAT
21 PRESERVE AND PROMOTE MISSISSIPPI'S BLUES HERITAGE; TO PROVIDE FOR
22 THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO
23 SUPPORTERS OF THE DELTA WATERFOWL FOUNDATION; TO PROVIDE THE FEE
24 FOR THE ISSUANCE OF SUCH TAG; TO AUTHORIZE THE ISSUANCE OF
25 DISTINCTIVE MOTOR VEHICLE LICENSE TAGS FOR MEMBERS OF PROFESSIONAL
26 HAIR DESIGNERS INCORPORATED; TO PRESCRIBE AN ADDITIONAL FEE FOR
27 THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION
28 OF MONIES DERIVED FROM THE ADDITIONAL FEE; TO AUTHORIZE THE
29 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS HONORING ELVIS
30 PRESLEY; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE
31 LICENSE TAGS FOR EACH MISSISSIPPI PUBLIC SCHOOL DISTRICT; TO
32 PROVIDE THE AMOUNT OF THE FEE FOR SUCH TAGS AND FOR THE
33 DISBURSEMENT OF SUCH FEES; AND FOR RELATED PURPOSES.

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

35 **SECTION 1.** (1) Any owner of a motor vehicle, who is a
36 resident of this state, upon complying with the motor vehicle laws
37 relating to registration and licensing of motor vehicles, and upon
38 payment of the road and bridge privilege taxes, ad valorem taxes
39 and registration fees as prescribed by law for private carriers of
40 passengers, pickup trucks and other noncommercial motor vehicles,
41 and upon payment of an additional annual fee in the amount
42 provided in subsection (3) of this section, shall be issued a

43 special license tag for each motor vehicle registered in his name
44 identifying such person as a supporter of the National Rifle
45 Association of America. The distinctive license tags so issued
46 shall be of such color and design as the State Tax Commission,
47 with the advice of the National Rifle Association of America, may
48 prescribe, and shall consist of such letters or numbers, or both,
49 as may be necessary to distinguish each license tag.

50 (2) Application for the distinctive license tags authorized
51 by this section shall be made to the county tax collector on forms
52 prescribed by the State Tax Commission. The application and the
53 additional fee imposed under subsection (3) of this section, less
54 Two Dollars (\$2.00) thereof to be retained by the tax collector,
55 shall be remitted to the State Tax Commission on a monthly basis
56 as prescribed by the commission. The portion of the additional
57 fee retained by the tax collector shall be deposited into the
58 county general fund.

59 (3) Beginning with any registration year commencing on or
60 after July 1, 2004, any person applying for a distinctive license
61 tag under this section shall pay an additional fee in the amount
62 of Thirty Dollars (\$30.00) for each distinctive license tag
63 applied for under this section, which shall be in addition to all
64 other taxes and fees. The additional fee paid shall be for a
65 period of time to run concurrent with the vehicle's established
66 license tag year. The additional fee is due and payable at the
67 time the original application is made for a distinctive license
68 tag under this section and thereafter annually at the time of
69 renewal registration as long as the owner retains the distinctive
70 license tag. If the owner does not wish to retain the distinctive
71 license tag, he must surrender it to the local county tax
72 collector.

73 (4) The State Tax Commission shall deposit all fees into the
74 State Treasury on the day collected. At the end of each month,
75 the State Tax Commission shall certify to the State Treasurer the

76 total fees collected under this section from the issuance of the
77 distinctive license tags issued under this section. The State
78 Treasurer shall distribute such collections as follows:

79 (a) Twenty-four Dollars (\$24.00) of each additional fee
80 collected on distinctive license tags issued pursuant to this
81 section shall be disbursed to the NRA Foundation State Fund
82 Account for Mississippi to be used for projects that qualify under
83 Section 501(c)(3) of the Internal Revenue Service Code, including,
84 but not restricted to, hunter education, firearms safety courses,
85 marksmanship training and wildlife conservation.

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

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

95 (d) One Dollar (\$1.00) of each additional fee collected
96 on distinctive license tags issued pursuant to this section shall
97 be deposited to the credit of the special fund created in Section
98 27-19-44.2.

99 (5) A regular license tag must be properly displayed as
100 required by law until replaced by a distinctive license tag under
101 this section. The regular license tag must be surrendered to the
102 tax collector upon issuance of the distinctive license tag under
103 this section. The tax collector shall issue month and year decals
104 for each distinctive license tag issued under this section, which
105 will expire the same month and year as the regular license tag.

106 (6) In the case of loss or theft of a distinctive license
107 tag issued under this section, the owner may make application and
108 affidavit for a replacement distinctive license tag as provided by

109 Section 27-19-37. The fee for a replacement distinctive license
110 tag shall be Ten Dollars (\$10.00). The tax collector receiving
111 such application and affidavit shall be entitled to retain and
112 deposit into the county general fund five percent (5%) of the fee
113 for such replacement license tag and the remainder shall be
114 distributed proportionately in the same manner as funds from the
115 sale of regular distinctive license tags issued under this
116 section.

117 **SECTION 2.** (1) Any owner of a motor vehicle who is a
118 resident of this state, upon payment of the road and bridge
119 privilege taxes, ad valorem taxes and registration fees as
120 prescribed by law for private carriers of passengers, pickup
121 trucks and other noncommercial motor vehicles, and upon payment of
122 an additional fee in the amount provided in subsection (3) of this
123 section, shall be issued a distinctive license tag for each motor
124 vehicle registered in his name identifying such person as a
125 supporter of the Blair E. Batson Hospital for Children. The
126 distinctive license tags so issued shall be of such color and
127 design as the State Tax Commission, with the advice of the Friends
128 of Children's Hospital, may prescribe and shall consist of such
129 letters or numbers, or both, as may be necessary to distinguish
130 each license tag.

131 (2) Application for the distinctive license tags authorized
132 by this section shall be made to the county tax collector on forms
133 prescribed by the State Tax Commission. The application and the
134 additional fee imposed under subsection (3) of this section, less
135 Two Dollars (\$2.00) to be retained by the tax collector, shall be
136 remitted to the State Tax Commission on a monthly basis as
137 prescribed by the commission. The portion of the additional fee
138 retained by the tax collector shall be deposited into the county
139 general fund.

140 (3) Beginning with any registration year commencing on or
141 after July 1, 2004, any person applying for a distinctive license

142 tag under this section shall pay an additional fee in the amount
143 of Thirty Dollars (\$30.00) for each distinctive license tag
144 applied for under this section, which shall be in addition to all
145 other taxes and fees. The additional fee paid shall be for a
146 period of time to run concurrent with the vehicle's established
147 license tag year. The additional fee is due and payable at the
148 time the original application is made for a distinctive license
149 tag under this section and thereafter annually at the time of
150 renewal registration as long as the owner retains the distinctive
151 license tag. If the owner does not wish to retain the distinctive
152 license tag, he must surrender it to the local county tax
153 collector.

154 (4) The State Tax Commission shall deposit all fees into the
155 State Treasury on the day collected. At the end of each month,
156 the State Tax Commission shall certify the total fees collected
157 under this section to the State Treasurer who shall distribute
158 such collections as follows:

159 (a) Twenty-four Dollars (\$24.00) of each additional fee
160 collected on distinctive license tags issued pursuant to this
161 section shall be distributed to the Friends of Children's
162 Hospital.

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

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

172 (d) One Dollar (\$1.00) of each additional fee collected
173 on distinctive license tags issued pursuant to this section shall

174 be deposited to the credit of the special fund created in Section
175 27-19-44.2.

176 (5) A regular license tag must be properly displayed as
177 required by law until replaced by a distinctive license tag under
178 this section. The regular license tag must be surrendered to the
179 tax collector upon issuance of the distinctive license tag under
180 this section. The tax collector shall issue up to two (2) license
181 decals for each distinctive license tag issued under this section,
182 which will expire the same month and year as the regular license
183 tag.

184 (6) In the case of loss or theft of a distinctive license
185 tag issued under this section, the owner may make application and
186 affidavit for a replacement distinctive license tag as provided by
187 Section 27-19-37. The fee for a replacement distinctive license
188 tag shall be Ten Dollars (\$10.00). The tax collector receiving
189 such application and affidavit shall be entitled to retain and
190 deposit into the county general fund five percent (5%) of the fee
191 for such replacement license tag and the remainder shall be
192 distributed in the same manner as funds from the sale of regular
193 distinctive license tags issued under this section.

194 **SECTION 3.** (1) Any owner of a motor vehicle, who is a
195 resident of this state, upon complying with the motor vehicle laws
196 relating to registration and licensing of motor vehicles, and upon
197 payment of the road and bridge privilege taxes, ad valorem taxes
198 and registration fees as prescribed by law for private carriers of
199 passengers, pickup trucks and other noncommercial motor vehicles,
200 and upon payment of an additional annual fee in the amount
201 provided in subsection (3) of this section, shall be issued a
202 special down syndrome awareness license tag for each motor vehicle
203 registered in his name. The distinctive license tags so issued
204 shall be of such color and design as the State Tax Commission,
205 with the advice of the Central Mississippi Down Syndrome Society,

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

208 (2) Application for the distinctive license tags authorized
209 by this section shall be made to the county tax collector on forms
210 prescribed by the State Tax Commission. The application and the
211 additional fee imposed under subsection (3) of this section, less
212 Two Dollars (\$2.00) thereof to be retained by the tax collector,
213 shall be remitted to the State Tax Commission on a monthly basis
214 as prescribed by the commission. The portion of the additional
215 fee retained by the tax collector shall be deposited into the
216 county general fund.

217 (3) Beginning with any registration year commencing on or
218 after July 1, 2004, any person applying for a distinctive license
219 tag under this section shall pay an additional fee in the amount
220 of Thirty Dollars (\$30.00) for each distinctive license tag
221 applied for under this section, which shall be in addition to all
222 other taxes and fees. The additional fee paid shall be for a
223 period of time to run concurrent with the vehicle's established
224 license tag year. The additional fee is due and payable at the
225 time the original application is made for a distinctive license
226 tag under this section and thereafter annually at the time of
227 renewal registration as long as the owner retains the distinctive
228 license tag. If the owner does not wish to retain the distinctive
229 license tag, he must surrender it to the local county tax
230 collector.

231 (4) The State Tax Commission shall deposit all fees into the
232 State Treasury on the day collected. At the end of each month,
233 the State Tax Commission shall certify to the State Treasurer the
234 total fees collected under this section from the issuance of the
235 distinctive license tags issued under this section. The State
236 Treasurer shall distribute such collections as follows:

237 (a) Twenty-four Dollars (\$24.00) of each additional fee
238 collected on distinctive license tags issued pursuant to this

239 section shall be disbursed to the Central Mississippi Down
240 Syndrome Society.

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

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

250 (d) One Dollar (\$1.00) of each additional fee collected
251 on distinctive license tags issued pursuant to this section shall
252 be deposited to the credit of the special fund created in Section
253 27-19-44.2.

254 (5) A regular license tag must be properly displayed as
255 required by law until replaced by a distinctive license tag under
256 this section. The regular license tag must be surrendered to the
257 tax collector upon issuance of the distinctive license tag under
258 this section. The tax collector shall issue month and year decals
259 for each distinctive license tag issued under this section, which
260 will expire the same month and year as the regular license tag.

261 (6) In the case of loss or theft of a distinctive license
262 tag issued under this section, the owner may make application and
263 affidavit for a replacement distinctive license tag as provided by
264 Section 27-19-37. The fee for a replacement distinctive license
265 tag shall be Ten Dollars (\$10.00). The tax collector receiving
266 such application and affidavit shall be entitled to retain and
267 deposit into the county general fund five percent (5%) of the fee
268 for such replacement license tag and the remainder shall be
269 distributed proportionately in the same manner as funds from the
270 sale of regular distinctive license tags issued under this
271 section.

272 **SECTION 4.** (1) Any owner of a motor vehicle, who is a
273 resident of this state, upon complying with the motor vehicle laws
274 relating to registration and licensing of motor vehicles, and upon
275 payment of the road and bridge privilege taxes, ad valorem taxes
276 and registration fees as prescribed by law for private carriers of
277 passengers, pickup trucks and other noncommercial motor vehicles,
278 and upon payment of an additional annual fee in the amount
279 provided in subsection (3) of this section, shall be issued a
280 special breast cancer awareness license tag for each motor vehicle
281 registered in his name. The distinctive license tags so issued
282 shall be of such color and design as the State Tax Commission,
283 with the advice of the Central Mississippi Steel Magnolia
284 Affiliate and the North Mississippi Affiliate of the Susan G.
285 Komen Breast Cancer Foundation, may prescribe, and shall consist
286 of, such letters or numbers, or both, as may be necessary to
287 distinguish each license tag.

288 (2) Application for the distinctive license tags authorized
289 by this section shall be made to the county tax collector on forms
290 prescribed by the State Tax Commission. The application and the
291 additional fee imposed under subsection (3) of this section, less
292 Two Dollars (\$2.00) thereof to be retained by the tax collector,
293 shall be remitted to the State Tax Commission on a monthly basis
294 as prescribed by the commission. The portion of the additional
295 fee retained by the tax collector shall be deposited into the
296 county general fund.

297 (3) Beginning with any registration year commencing on or
298 after July 1, 2004, any person applying for a distinctive license
299 tag under this section shall pay an additional fee in the amount
300 of Thirty Dollars (\$30.00) for each distinctive license tag
301 applied for under this section, which shall be in addition to all
302 other taxes and fees. The additional fee paid shall be for a
303 period of time to run concurrent with the vehicle's established
304 license tag year. The additional fee is due and payable at the

305 time the original application is made for a distinctive license
306 tag under this section and thereafter annually at the time of
307 renewal registration as long as the owner retains the distinctive
308 license tag. If the owner does not wish to retain the distinctive
309 license tag, he must surrender it to the local county tax
310 collector.

311 (4) The State Tax Commission shall deposit all fees into the
312 State Treasury on the day collected. At the end of each month,
313 the State Tax Commission shall certify to the State Treasurer the
314 total fees collected under this section from the issuance of the
315 distinctive license tags issued under this section. The State
316 Treasurer shall distribute such collections as follows:

317 (a) (i) Twelve Dollars (\$12.00) of each additional fee
318 collected on distinctive license tags issued pursuant to this
319 section shall be disbursed to the Central Mississippi Steel
320 Magnolia Affiliate of the Susan G. Komen Breast Cancer Foundation.

321 (ii) Twelve Dollars (\$12.00) of each additional
322 fee collected on distinctive license tags issued pursuant to this
323 section shall be disbursed to the North Mississippi Affiliate of
324 the Susan G. Komen Breast Cancer Foundation.

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

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

334 (d) One Dollar (\$1.00) of each additional fee collected
335 on distinctive license tags issued pursuant to this section shall
336 be deposited to the credit of the special fund created in Section
337 27-19-44.2.

338 (5) A regular license tag must be properly displayed as
339 required by law until replaced by a distinctive license tag under
340 this section. The regular license tag must be surrendered to the
341 tax collector upon issuance of the distinctive license tag under
342 this section. The tax collector shall issue month and year decals
343 for each distinctive license tag issued under this section, which
344 will expire the same month and year as the regular license tag.

345 (6) In the case of loss or theft of a distinctive license
346 tag issued under this section, the owner may make application and
347 affidavit for a replacement distinctive license tag as provided by
348 Section 27-19-37. The fee for a replacement distinctive license
349 tag shall be Ten Dollars (\$10.00). The tax collector receiving
350 such application and affidavit shall be entitled to retain and
351 deposit into the county general fund five percent (5%) of the fee
352 for such replacement license tag and the remainder shall be
353 distributed proportionately in the same manner as funds from the
354 sale of regular distinctive license tags issued under this
355 section.

356 **SECTION 5.** (1) Owners of motor vehicles upon complying with
357 the motor vehicle laws relating to registration and licensing of
358 motor vehicles, and upon payment of the road and bridge privilege
359 taxes, ad valorem taxes and registration fees as prescribed by law
360 for private carriers of passengers, pickup trucks and other
361 noncommercial motor vehicles, and upon payment of an additional
362 annual fee in the amount provided in subsection (3) of this
363 section, shall be entitled to a distinctive license tag that
364 demonstrates their appreciation of blues music. The tags shall be
365 of such color and design as the State Tax Commission prescribes
366 subject to the approval of the Mississippi License Tag Commission;
367 however, each tag shall display the words "Mississippi, Home of
368 the Blues" and shall consist of such letters or numbers, or both,
369 as may be necessary to distinguish each license tag.

370 (2) Application for the distinctive license tags shall be
371 made to the county tax collector on forms prescribed by the State
372 Tax Commission. The application and the additional fee imposed
373 under subsection (3) of this section, less Two Dollars (\$2.00)
374 thereof to be retained by the tax collector, shall be remitted to
375 the State Tax Commission on a monthly basis as prescribed by the
376 commission. The portion of the additional fee retained by the tax
377 collector shall be deposited into the county general fund.

378 (3) Beginning with any registration year commencing on or
379 after July 1, 2004, any person applying for a distinctive license
380 tag under this section shall pay an additional fee in the amount
381 of Thirty Dollars (\$30.00) for each distinctive license tag
382 applied for under this section, which shall be in addition to all
383 other taxes and fees. The additional fee paid shall be for a
384 period of time to run concurrent with the vehicle's established
385 license tag year. The additional fee is due and payable at the
386 time the original application is made for a distinctive license
387 tag under this section and thereafter annually at the time of
388 renewal registration as long as the owner retains the distinctive
389 license tag. If the owner does not wish to retain the distinctive
390 license tag, he must surrender it to the local county tax
391 collector.

392 (4) The State Tax Commission shall deposit all fees into the
393 State Treasury on the day collected. At the end of each month,
394 the State Tax Commission shall certify the total fees collected
395 under this section to the State Treasurer who shall distribute
396 such collections as follows:

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

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

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

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

410 (d) One Dollar (\$1.00) of each additional fee collected
411 on distinctive license tags issued pursuant to this section shall
412 be deposited to the credit of the special fund created in Section
413 27-19-44.2.

414 (5) A regular license tag must be properly displayed as
415 required by law until replaced by a distinctive license tag under
416 this section. The regular license tag must be surrendered to the
417 tax collector upon issuance of the distinctive license tag under
418 this section. The tax collector shall issue up to two (2) license
419 decals for each distinctive license tag issued under this section,
420 which will expire the same month and year as the regular license
421 tag.

422 (6) In the case of loss or theft of a distinctive license
423 tag issued under this section, the owner may make application and
424 affidavit for a replacement distinctive license tag as provided by
425 Section 27-19-37. The fee for a replacement distinctive license
426 tag shall be Ten Dollars (\$10.00). The tax collector receiving
427 such application and affidavit shall be entitled to retain and
428 deposit into the county general fund five percent (5%) of the fee
429 for such replacement license tag and the remainder shall be
430 distributed in the same manner as funds from the sale of regular
431 distinctive license tags issued under this section.

432 (7) There is established in the State Treasury a special
433 fund to be known as the Blues Heritage Fund which shall consist of
434 monies required to be deposited therein under subsection (4) of
435 this section. Monies in the special fund shall be appropriated by

436 the Legislature for projects that preserve and promote
437 Mississippi's blues music heritage. Unexpended amounts remaining
438 in the special fund at the end of the fiscal year shall not lapse
439 into the State General Fund, and any interest earned or investment
440 earnings on amounts in the special fund shall be deposited to the
441 credit of the special fund.

442 **SECTION 6.** (1) Any owner of a motor vehicle who is a
443 resident of this state, upon payment of the road and bridge
444 privilege taxes, ad valorem taxes and registration fees as
445 prescribed by law for private carriers of passengers, pickup
446 trucks and other noncommercial motor vehicles, and upon payment of
447 an additional fee in the amount provided in subsection (3) of this
448 section, shall be issued a distinctive license tag for each motor
449 vehicle registered in his name identifying such person as a
450 supporter of the Delta Waterfowl Foundation. The distinctive
451 license tags so issued shall be of such color and design as the
452 State Tax Commission, with the advice of the Delta Waterfowl
453 Foundation, may prescribe and shall consist of such letters or
454 numbers, or both, as may be necessary to distinguish each license
455 tag.

456 (2) Application for the distinctive license tags authorized
457 by this section shall be made to the county tax collector on forms
458 prescribed by the State Tax Commission. The application and the
459 additional fee imposed under subsection (3) of this section, less
460 Two Dollars (\$2.00) to be retained by the tax collector, shall be
461 remitted to the State Tax Commission on a monthly basis as
462 prescribed by the commission. The portion of the additional fee
463 retained by the tax collector shall be deposited into the county
464 general fund.

465 (3) Beginning with any registration year commencing on or
466 after July 1, 2004, any person applying for a distinctive license
467 tag under this section shall pay an additional fee in the amount
468 of Thirty Dollars (\$30.00) for each distinctive license tag

469 applied for under this section, which shall be in addition to all
470 other taxes and fees. The additional fee paid shall be for a
471 period of time to run concurrent with the vehicle's established
472 license tag year. The additional fee is due and payable at the
473 time the original application is made for a distinctive license
474 tag under this section and thereafter annually at the time of
475 renewal registration as long as the owner retains the distinctive
476 license tag. If the owner does not wish to retain the distinctive
477 license tag, he must surrender it to the local county tax
478 collector.

479 (4) The State Tax Commission shall deposit all fees into the
480 State Treasury on the day collected. At the end of each month,
481 the State Tax Commission shall certify the total fees collected
482 under this section to the State Treasurer who shall distribute
483 such collections as follows:

484 (a) Twenty-four Dollars (\$24.00) of each additional fee
485 collected on distinctive license tags issued pursuant to this
486 section shall be distributed to the Delta Waterfowl Foundation.

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

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

496 (d) One Dollar (\$1.00) of each additional fee collected
497 on distinctive license tags issued pursuant to this section shall
498 be deposited to the credit of the special fund created in Section
499 27-19-44.2.

500 (5) A regular license tag must be properly displayed as
501 required by law until replaced by a distinctive license tag under

502 this section. The regular license tag must be surrendered to the
503 tax collector upon issuance of the distinctive license tag under
504 this section. The tax collector shall issue up to two (2) license
505 decals for each distinctive license tag issued under this section,
506 which will expire the same month and year as the regular license
507 tag.

508 (6) In the case of loss or theft of a distinctive license
509 tag issued under this section, the owner may make application and
510 affidavit for a replacement distinctive license tag as provided by
511 Section 27-19-37. The fee for a replacement distinctive license
512 tag shall be Ten Dollars (\$10.00). The tax collector receiving
513 such application and affidavit shall be entitled to retain and
514 deposit into the county general fund five percent (5%) of the fee
515 for such replacement license tag and the remainder shall be
516 distributed in the same manner as funds from the sale of regular
517 distinctive license tags issued under this section.

518 **SECTION 7.** (1) Any owner of a motor vehicle, who is a
519 resident of this state, upon complying with the motor vehicle laws
520 relating to registration and licensing of motor vehicles, and upon
521 payment of the road and bridge privilege taxes, ad valorem taxes
522 and registration fees as prescribed by law for private carriers of
523 passengers, pickup trucks and other noncommercial motor vehicles,
524 and upon payment of an additional annual fee in the amount
525 provided in subsection (3) of this section, shall be issued a
526 special license tag for each motor vehicle registered in his name
527 identifying such person as a member of Professional Hair Designers
528 Incorporated. The distinctive license tags so issued shall be of
529 such color and design as the State Tax Commission, with the advice
530 of Professional Hair Designers Incorporated, may prescribe, and
531 shall consist of such letters or numbers, or both, as may be
532 necessary to distinguish each license tag.

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

535 prescribed by the State Tax Commission. The application and the
536 additional fee imposed under subsection (3) of this section, less
537 Two Dollars (\$2.00) thereof to be retained by the tax collector,
538 shall be remitted to the State Tax Commission on a monthly basis
539 as prescribed by the commission. The portion of the additional
540 fee retained by the tax collector shall be deposited into the
541 county general fund.

542 (3) Beginning with any registration year commencing on or
543 after July 1, 2004, any person applying for a distinctive license
544 tag under this section shall pay an additional fee in the amount
545 of Thirty Dollars (\$30.00) for each distinctive license tag
546 applied for under this section, which shall be in addition to all
547 other taxes and fees. The additional fee paid shall be for a
548 period of time to run concurrent with the vehicle's established
549 license tag year. The additional fee is due and payable at the
550 time the original application is made for a distinctive license
551 tag under this section and thereafter annually at the time of
552 renewal registration as long as the owner retains the distinctive
553 license tag. If the owner does not wish to retain the distinctive
554 license tag, he must surrender it to the local county tax
555 collector.

556 (4) The State Tax Commission shall deposit all fees into the
557 State Treasury on the day collected. At the end of each month,
558 the State Tax Commission shall certify to the State Treasurer the
559 total fees collected under this section from the issuance of the
560 distinctive license tags issued under this section. The State
561 Treasurer shall distribute such collections as follows:

562 (a) Twenty-four Dollars (\$24.00) of each additional fee
563 collected on distinctive license tags issued pursuant to this
564 section shall be disbursed to Professional Hair Designers
565 Incorporated.

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

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

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

575 (d) One Dollar (\$1.00) of each additional fee collected
576 on distinctive license tags issued pursuant to this section shall
577 be deposited to the credit of the special fund created in Section
578 27-19-44.2.

579 (5) A regular license tag must be properly displayed as
580 required by law until replaced by a distinctive license tag under
581 this section. The regular license tag must be surrendered to the
582 tax collector upon issuance of the distinctive license tag under
583 this section. The tax collector shall issue month and year decals
584 for each distinctive license tag issued under this section, which
585 will expire the same month and year as the regular license tag.

586 (6) In the case of loss or theft of a distinctive license
587 tag issued under this section, the owner may make application and
588 affidavit for a replacement distinctive license tag as provided by
589 Section 27-19-37. The fee for a replacement distinctive license
590 tag shall be Ten Dollars (\$10.00). The tax collector receiving
591 such application and affidavit shall be entitled to retain and
592 deposit into the county general fund five percent (5%) of the fee
593 for such replacement license tag and the remainder shall be
594 distributed proportionately in the same manner as funds from the
595 sale of regular distinctive license tags issued under this
596 section.

597 **SECTION 8.** (1) Any owner of a motor vehicle, who is a
598 resident of this state, upon complying with the motor vehicle laws
599 relating to registration and licensing of motor vehicles, and upon
600 payment of the road and bridge privilege taxes, ad valorem taxes

601 and registration fees as prescribed by law for private carriers of
602 passengers, pickup trucks and other noncommercial motor vehicles,
603 and upon payment of an additional annual fee in the amount
604 provided in subsection (3), shall be issued a special license tag
605 for each motor vehicle registered in his name identifying such
606 person as a fan of Elvis Presley. The distinctive license tags so
607 issued shall be of such color and design as the State Tax
608 Commission may prescribe, and shall consist of such letters or
609 numbers, or both, as may be necessary to distinguish each license
610 tag.

611 (2) Application for the distinctive license tags authorized
612 by this section shall be made to the county tax collector on forms
613 prescribed by the State Tax Commission. The application and the
614 additional fee imposed under subsection (3) of this section, less
615 Two Dollars (\$2.00) thereof to be retained by the tax collector,
616 shall be remitted to the State Tax Commission on a monthly basis
617 as prescribed by the commission. The portion of the additional
618 fee retained by the tax collector shall be deposited into the
619 county general fund.

620 (3) Beginning with any registration year commencing on or
621 after July 1, 2004, any person applying for a distinctive license
622 tag under this section shall pay an additional fee in the amount
623 of Thirty Dollars (\$30.00) for each distinctive license tag
624 applied for under this section, which shall be in addition to all
625 other taxes and fees. The additional fee paid shall be for a
626 period of time to run concurrent with the vehicle's established
627 license tag year. The additional fee is due and payable at the
628 time the original application is made for a distinctive license
629 tag under this section and thereafter annually at the time of
630 renewal registration as long as the owner retains the distinctive
631 license tag. If the owner does not wish to retain the distinctive
632 license tag, he must surrender it to the local county tax
633 collector.

634 (4) The State Tax Commission shall deposit all fees into the
635 State Treasury on the day collected. At the end of each month,
636 the State Tax Commission shall certify to the State Treasurer the
637 total fees collected under this section from the issuance of the
638 distinctive license tags issued under this section. The State
639 Treasurer shall distribute such collections as follows:

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

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

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

652 (d) One Dollar (\$1.00) of each additional fee collected
653 on distinctive license tags issued pursuant to this section shall
654 be deposited to the credit of the special fund created in Section
655 27-19-44.2.

656 (5) A regular license tag must be properly displayed as
657 required by law until replaced by a distinctive license tag under
658 this section. The regular license tag must be surrendered to the
659 tax collector upon issuance of the distinctive license tag under
660 this section. The tax collector shall issue month and year decals
661 for each distinctive license tag issued under this section, which
662 will expire the same month and year as the regular license tag.

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

667 tag shall be Ten Dollars (\$10.00). The tax collector receiving
668 such application and affidavit shall be entitled to retain and
669 deposit into the county general fund five percent (5%) of the fee
670 for such replacement license tag and the remainder shall be
671 distributed proportionately in the same manner as funds from the
672 sale of regular distinctive license tags issued under this
673 section.

674 **SECTION 9.** (1) Any owner of a motor vehicle who is a
675 resident of this state, upon payment of the road and bridge
676 privilege taxes, ad valorem taxes and registration fees as
677 prescribed by law for private carriers of passengers, pickup
678 trucks and other noncommercial motor vehicles, and upon payment of
679 an additional fee in the amount provided in subsection (3) of this
680 section, shall be issued a distinctive license tag for any motor
681 vehicle registered in his name identifying such person as a
682 supporter of the Mississippi public school district of his choice.
683 The distinctive license tags so issued shall display the name of
684 the selected school district and shall be of such color and design
685 as the State Tax Commission, with the advice of the school
686 district, may prescribe and shall consist of such letters or
687 numbers, or both, as may be necessary to distinguish each license
688 tag.

689 (2) Application for the distinctive license tags authorized
690 by this section shall be made to the county tax collector on forms
691 prescribed by the State Tax Commission. The application and the
692 additional fee imposed under subsection (3) of this section, less
693 Two Dollars (\$2.00) thereof to be retained by the tax collector,
694 shall be remitted to the State Tax Commission on a monthly basis
695 as prescribed by the commission. The portion of the additional
696 fee retained by the tax collector shall be deposited into the
697 county general fund.

698 (3) Beginning with any registration year commencing on or
699 after July 1, 2004, any person applying for a distinctive license

700 tag under this section shall pay an additional fee in the amount
701 of Fifty Dollars (\$50.00) for each distinctive license tag applied
702 for under this section, which shall be in addition to all other
703 taxes and fees. The additional fee paid shall be for a period of
704 time to run concurrent with the vehicle's established license tag
705 year. The additional fee is due and payable at the time the
706 original application is made for a distinctive license tag under
707 this section and thereafter annually at the time of renewal
708 registration as long as the owner retains the distinctive license
709 tag. If the owner does not wish to retain the distinctive license
710 tag, he must surrender it to the local county tax collector.

711 (4) The State Tax Commission shall deposit all fees into the
712 State Treasury on the day collected. At the end of each month,
713 the State Tax Commission shall certify to the State Treasurer the
714 total fees collected under this section from the issuance of the
715 distinctive license tags issued under this section. The State
716 Treasurer shall distribute such collections as follows:

717 (a) Forty-four Dollars (\$44.00) of each additional fee
718 collected on distinctive license tags issued pursuant to this
719 section shall be disbursed to the Mississippi public school
720 district of which the purchaser is a supporter.

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

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

730 (d) One Dollar (\$1.00) of each additional fee collected
731 on distinctive license tags issued pursuant to this section shall

732 be deposited to the credit of the special fund created in Section
733 27-19-44.2.

734 (5) (a) In order for a distinctive license tag to be issued
735 for a school district under this section, the school district must
736 request the tag and comply with the provisions of Section
737 27-19-44.

738 (b) Money disbursed to a school district under this
739 section shall be utilized for:

740 (i) Acquiring or improving technology for use in
741 classroom;

742 (ii) The purchase of textbooks; or

743 (iii) Any other educational purpose.

744 (6) A regular license tag must be properly displayed as
745 required by law until replaced by a distinctive license tag under
746 this section. The regular license tag must be surrendered to the
747 tax collector upon issuance of the distinctive license tag under
748 this section. The tax collector shall issue up to two (2) license
749 decals for each distinctive license tag issued under this section,
750 which will expire the same month and year as the regular license
751 tag.

752 (7) In the case of loss or theft of a distinctive license
753 tag issued under this section, the owner may make application and
754 affidavit for a replacement distinctive license tag as provided by
755 Section 27-19-37. The fee for a replacement distinctive license
756 tag shall be Ten Dollars (\$10.00). The tax collector receiving
757 such application and affidavit shall be entitled to retain and
758 deposit into the county general fund five percent (5%) of the fee
759 for such replacement license tag and the remainder shall be
760 distributed in the same manner as funds from the sale of regular
761 distinctive license tags issued under this section.

762 **SECTION 10.** This act shall take effect and be in force from
763 and after July 1, 2004.