

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

SENATE BILL NO. 2623
(As Passed the Senate)

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; TO AUTHORIZE THE ISSUANCE OF
34 DISTINCTIVE MOTOR VEHICLE LICENSE TAGS IN SUPPORT OF THE AMERICAN
35 CANCER SOCIETY; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF
36 SUCH LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF MONIES
37 DERIVED FROM THE ADDITIONAL FEE; TO AMEND SECTION 27-19-56.55,
38 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT A PORTION OF THE FEE FOR
39 DISTINCTIVE LICENSE TAGS FOR RETIRED MEMBERS OF THE MISSISSIPPI
40 HIGHWAY SAFETY PATROL SHALL BE DISTRIBUTED TO THE MISSISSIPPI
41 HIGHWAY SAFETY PATROL RETIRED TROOPERS ASSOCIATION; TO AMEND
42 SECTION 27-19-56.60, MISSISSIPPI CODE OF 1972, TO REVISE THE
43 DESIGN PLACED ON THE DISTINCTIVE MOTOR VEHICLE LICENSE TAGS THAT
44 IDENTIFY A PERSON AS A SUPPORTER OF AGRICULTURE; TO PROVIDE THAT
45 THE REVENUE FROM THE SALE OF SUCH TAGS THAT IS DEPOSITED INTO THE
46 AGRICULTURE DISTINCTIVE LICENSE TAG FUND SHALL BE UTILIZED BY THE
47 DEPARTMENT OF AGRICULTURE TO DEFRAY THE COST OF THE MARKETING
48 ACTIVITIES OF THE DEPARTMENT THAT PROMOTE AGRICULTURAL PRODUCTS
49 AND RESOURCES PRODUCED IN MISSISSIPPI; TO AMEND SECTION
50 27-19-56.63, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT A PORTION
51 OF THE FEE PAID FOR DISTINCTIVE DIABETIC MOTOR VEHICLE LICENSE

52 TAGS SHALL BE DISTRIBUTED TO THE DIABETES FOUNDATION OF
53 MISSISSIPPI, INC.; AND FOR RELATED PURPOSES.

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

55 **SECTION 1.** (1) Any owner of a motor vehicle, who is a
56 resident of this state, upon complying with the motor vehicle laws
57 relating to registration and licensing of motor vehicles, and upon
58 payment of the road and bridge privilege taxes, ad valorem taxes
59 and registration fees as prescribed by law for private carriers of
60 passengers, pickup trucks and other noncommercial motor vehicles,
61 and upon payment of an additional annual fee in the amount
62 provided in subsection (3) of this section, shall be issued a
63 special license tag for each motor vehicle registered in his name
64 identifying such person as a supporter of the National Rifle
65 Association of America. The distinctive license tags so issued
66 shall be of such color and design as the State Tax Commission,
67 with the advice of the National Rifle Association of America, may
68 prescribe, and shall consist of such letters or numbers, or both,
69 as may be necessary to distinguish each license tag.

70 (2) Application for the distinctive license tags authorized
71 by this section shall be made to the county tax collector on forms
72 prescribed by the State Tax Commission. The application and the
73 additional fee imposed under subsection (3) of this section, less
74 Two Dollars (\$2.00) thereof to be retained by the tax collector,
75 shall be remitted to the State Tax Commission on a monthly basis
76 as prescribed by the commission. The portion of the additional
77 fee retained by the tax collector shall be deposited into the
78 county general fund.

79 (3) Beginning with any registration year commencing on or
80 after July 1, 2004, any person applying for a distinctive license
81 tag under this section shall pay an additional fee in the amount
82 of Thirty Dollars (\$30.00) for each distinctive license tag
83 applied for under this section, which shall be in addition to all
84 other taxes and fees. The additional fee paid shall be for a
85 period of time to run concurrent with the vehicle's established

86 license tag year. The additional fee is due and payable at the
87 time the original application is made for a distinctive license
88 tag under this section and thereafter annually at the time of
89 renewal registration as long as the owner retains the distinctive
90 license tag. If the owner does not wish to retain the distinctive
91 license tag, he must surrender it to the local county tax
92 collector.

93 (4) The State Tax Commission shall deposit all fees into the
94 State Treasury on the day collected. At the end of each month,
95 the State Tax Commission shall certify to the State Treasurer the
96 total fees collected under this section from the issuance of the
97 distinctive license tags issued under this section. The State
98 Treasurer shall distribute such collections as follows:

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

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

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

115 (d) One Dollar (\$1.00) of each additional fee collected
116 on distinctive license tags issued pursuant to this section shall
117 be deposited to the credit of the special fund created in Section
118 27-19-44.2.

119 (5) A regular license tag must be properly displayed as
120 required by law until replaced by a distinctive license tag under
121 this section. The regular license tag must be surrendered to the
122 tax collector upon issuance of the distinctive license tag under
123 this section. The tax collector shall issue month and year decals
124 for each distinctive license tag issued under this section, which
125 will expire the same month and year as the regular license tag.

126 (6) In the case of loss or theft of a distinctive license
127 tag issued under this section, the owner may make application and
128 affidavit for a replacement distinctive license tag as provided by
129 Section 27-19-37. The fee for a replacement distinctive license
130 tag shall be Ten Dollars (\$10.00). The tax collector receiving
131 such application and affidavit shall be entitled to retain and
132 deposit into the county general fund five percent (5%) of the fee
133 for such replacement license tag and the remainder shall be
134 distributed proportionately in the same manner as funds from the
135 sale of regular distinctive license tags issued under this
136 section.

137 **SECTION 2.** (1) Any owner of a motor vehicle who is a
138 resident of this state, upon payment of the road and bridge
139 privilege taxes, ad valorem taxes and registration fees as
140 prescribed by law for private carriers of passengers, pickup
141 trucks and other noncommercial motor vehicles, and upon payment of
142 an additional fee in the amount provided in subsection (3) of this
143 section, shall be issued a distinctive license tag for each motor
144 vehicle registered in his name identifying such person as a
145 supporter of the Blair E. Batson Hospital for Children. The
146 distinctive license tags so issued shall be of such color and
147 design as the State Tax Commission, with the advice of the Friends
148 of Children's Hospital, may prescribe and shall consist of such
149 letters or numbers, or both, as may be necessary to distinguish
150 each license tag.

151 (2) Application for the distinctive license tags authorized
152 by this section shall be made to the county tax collector on forms
153 prescribed by the State Tax Commission. The application and the
154 additional fee imposed under subsection (3) of this section, less
155 Two Dollars (\$2.00) to be retained by the tax collector, shall be
156 remitted to the State Tax Commission on a monthly basis as
157 prescribed by the commission. The portion of the additional fee
158 retained by the tax collector shall be deposited into the county
159 general fund.

160 (3) Beginning with any registration year commencing on or
161 after July 1, 2004, any person applying for a distinctive license
162 tag under this section shall pay an additional fee in the amount
163 of Thirty Dollars (\$30.00) for each distinctive license tag
164 applied for under this section, which shall be in addition to all
165 other taxes and fees. The additional fee paid shall be for a
166 period of time to run concurrent with the vehicle's established
167 license tag year. The additional fee is due and payable at the
168 time the original application is made for a distinctive license
169 tag under this section and thereafter annually at the time of
170 renewal registration as long as the owner retains the distinctive
171 license tag. If the owner does not wish to retain the distinctive
172 license tag, he must surrender it to the local county tax
173 collector.

174 (4) The State Tax Commission shall deposit all fees into the
175 State Treasury on the day collected. At the end of each month,
176 the State Tax Commission shall certify the total fees collected
177 under this section to the State Treasurer who shall distribute
178 such collections as follows:

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

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

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

192 (d) One Dollar (\$1.00) of each additional fee collected
193 on distinctive license tags issued pursuant to this section shall
194 be deposited to the credit of the special fund created in Section
195 27-19-44.2.

196 (5) A regular license tag must be properly displayed as
197 required by law until replaced by a distinctive license tag under
198 this section. The regular license tag must be surrendered to the
199 tax collector upon issuance of the distinctive license tag under
200 this section. The tax collector shall issue up to two (2) license
201 decals for each distinctive license tag issued under this section,
202 which will expire the same month and year as the regular license
203 tag.

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

214 **SECTION 3.** (1) Any owner of a motor vehicle, who is a
215 resident of this state, upon complying with the motor vehicle laws

216 relating to registration and licensing of motor vehicles, and upon
217 payment of the road and bridge privilege taxes, ad valorem taxes
218 and registration fees as prescribed by law for private carriers of
219 passengers, pickup trucks and other noncommercial motor vehicles,
220 and upon payment of an additional annual fee in the amount
221 provided in subsection (3) of this section, shall be issued a
222 special down syndrome awareness license tag for each motor vehicle
223 registered in his name. The distinctive license tags so issued
224 shall be of such color and design as the State Tax Commission,
225 with the advice of the Central Mississippi Down Syndrome Society,
226 may prescribe, and shall consist of, such letters or numbers, or
227 both, as may be necessary to distinguish each license tag.

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

237 (3) Beginning with any registration year commencing on or
238 after July 1, 2004, any person applying for a distinctive license
239 tag under this section shall pay an additional fee in the amount
240 of Thirty Dollars (\$30.00) for each distinctive license tag
241 applied for under this section, which shall be in addition to all
242 other taxes and fees. The additional fee paid shall be for a
243 period of time to run concurrent with the vehicle's established
244 license tag year. The additional fee is due and payable at the
245 time the original application is made for a distinctive license
246 tag under this section and thereafter annually at the time of
247 renewal registration as long as the owner retains the distinctive
248 license tag. If the owner does not wish to retain the distinctive

249 license tag, he must surrender it to the local county tax
250 collector.

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

257 (a) Twenty-four Dollars (\$24.00) of each additional fee
258 collected on distinctive license tags issued pursuant to this
259 section shall be disbursed to the Central Mississippi Down
260 Syndrome Society.

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

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

270 (d) One Dollar (\$1.00) of each additional fee collected
271 on distinctive license tags issued pursuant to this section shall
272 be deposited to the credit of the special fund created in Section
273 27-19-44.2.

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

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

292 **SECTION 4.** (1) Any owner of a motor vehicle, who is a
293 resident of this state, upon complying with the motor vehicle laws
294 relating to registration and licensing of motor vehicles, and upon
295 payment of the road and bridge privilege taxes, ad valorem taxes
296 and registration fees as prescribed by law for private carriers of
297 passengers, pickup trucks and other noncommercial motor vehicles,
298 and upon payment of an additional annual fee in the amount
299 provided in subsection (3) of this section, shall be issued a
300 special breast cancer awareness license tag for each motor vehicle
301 registered in his name. The distinctive license tags so issued
302 shall be of such color and design as the State Tax Commission,
303 with the advice of the Central Mississippi Steel Magnolia
304 Affiliate and the North Mississippi Affiliate of the Susan G.
305 Komen Breast Cancer Foundation, may prescribe, and shall consist
306 of, such letters or numbers, or both, as may be necessary to
307 distinguish each license tag.

308 (2) Application for the distinctive license tags authorized
309 by this section shall be made to the county tax collector on forms
310 prescribed by the State Tax Commission. The application and the
311 additional fee imposed under subsection (3) of this section, less
312 Two Dollars (\$2.00) thereof to be retained by the tax collector,
313 shall be remitted to the State Tax Commission on a monthly basis

314 as prescribed by the commission. The portion of the additional
315 fee retained by the tax collector shall be deposited into the
316 county general fund.

317 (3) Beginning with any registration year commencing on or
318 after July 1, 2004, any person applying for a distinctive license
319 tag under this section shall pay an additional fee in the amount
320 of Thirty Dollars (\$30.00) for each distinctive license tag
321 applied for under this section, which shall be in addition to all
322 other taxes and fees. The additional fee paid shall be for a
323 period of time to run concurrent with the vehicle's established
324 license tag year. The additional fee is due and payable at the
325 time the original application is made for a distinctive license
326 tag under this section and thereafter annually at the time of
327 renewal registration as long as the owner retains the distinctive
328 license tag. If the owner does not wish to retain the distinctive
329 license tag, he must surrender it to the local county tax
330 collector.

331 (4) The State Tax Commission shall deposit all fees into the
332 State Treasury on the day collected. At the end of each month,
333 the State Tax Commission shall certify to the State Treasurer the
334 total fees collected under this section from the issuance of the
335 distinctive license tags issued under this section. The State
336 Treasurer shall distribute such collections as follows:

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

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

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

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

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

354 (d) One Dollar (\$1.00) of each additional fee collected
355 on distinctive license tags issued pursuant to this section shall
356 be deposited to the credit of the special fund created in Section
357 27-19-44.2.

358 (5) A regular license tag must be properly displayed as
359 required by law until replaced by a distinctive license tag under
360 this section. The regular license tag must be surrendered to the
361 tax collector upon issuance of the distinctive license tag under
362 this section. The tax collector shall issue month and year decals
363 for each distinctive license tag issued under this section, which
364 will expire the same month and year as the regular license tag.

365 (6) In the case of loss or theft of a distinctive license
366 tag issued under this section, the owner may make application and
367 affidavit for a replacement distinctive license tag as provided by
368 Section 27-19-37. The fee for a replacement distinctive license
369 tag shall be Ten Dollars (\$10.00). The tax collector receiving
370 such application and affidavit shall be entitled to retain and
371 deposit into the county general fund five percent (5%) of the fee
372 for such replacement license tag and the remainder shall be
373 distributed proportionately in the same manner as funds from the
374 sale of regular distinctive license tags issued under this
375 section.

376 **SECTION 5.** (1) Owners of motor vehicles upon complying with
377 the motor vehicle laws relating to registration and licensing of
378 motor vehicles, and upon payment of the road and bridge privilege
379 taxes, ad valorem taxes and registration fees as prescribed by law

380 for private carriers of passengers, pickup trucks and other
381 noncommercial motor vehicles, and upon payment of an additional
382 annual fee in the amount provided in subsection (3) of this
383 section, shall be entitled to a distinctive license tag that
384 demonstrates their appreciation of blues music. The tags shall be
385 of such color and design as the State Tax Commission prescribes
386 subject to the approval of the Mississippi License Tag Commission;
387 however, each tag shall display the words "Mississippi, Home of
388 the Blues" and shall consist of such letters or numbers, or both,
389 as may be necessary to distinguish each license tag.

390 (2) Application for the distinctive license tags shall be
391 made to the county tax collector on forms prescribed by the State
392 Tax Commission. The application and the additional fee imposed
393 under subsection (3) of this section, less Two Dollars (\$2.00)
394 thereof to be retained by the tax collector, shall be remitted to
395 the State Tax Commission on a monthly basis as prescribed by the
396 commission. The portion of the additional fee retained by the tax
397 collector shall be deposited into the county general fund.

398 (3) Beginning with any registration year commencing on or
399 after July 1, 2004, any person applying for a distinctive license
400 tag under this section shall pay an additional fee in the amount
401 of Thirty Dollars (\$30.00) for each distinctive license tag
402 applied for under this section, which shall be in addition to all
403 other taxes and fees. The additional fee paid shall be for a
404 period of time to run concurrent with the vehicle's established
405 license tag year. The additional fee is due and payable at the
406 time the original application is made for a distinctive license
407 tag under this section and thereafter annually at the time of
408 renewal registration as long as the owner retains the distinctive
409 license tag. If the owner does not wish to retain the distinctive
410 license tag, he must surrender it to the local county tax
411 collector.

412 (4) The State Tax Commission shall deposit all fees into the
413 State Treasury on the day collected. At the end of each month,
414 the State Tax Commission shall certify the total fees collected
415 under this section to the State Treasurer who shall distribute
416 such collections as follows:

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

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

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

430 (d) One Dollar (\$1.00) of each additional fee collected
431 on distinctive license tags issued pursuant to this section shall
432 be deposited to the credit of the special fund created in Section
433 27-19-44.2.

434 (5) A regular license tag must be properly displayed as
435 required by law until replaced by a distinctive license tag under
436 this section. The regular license tag must be surrendered to the
437 tax collector upon issuance of the distinctive license tag under
438 this section. The tax collector shall issue up to two (2) license
439 decals for each distinctive license tag issued under this section,
440 which will expire the same month and year as the regular license
441 tag.

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

445 Section 27-19-37. The fee for a replacement distinctive license
446 tag shall be Ten Dollars (\$10.00). The tax collector receiving
447 such application and affidavit shall be entitled to retain and
448 deposit into the county general fund five percent (5%) of the fee
449 for such replacement license tag and the remainder shall be
450 distributed in the same manner as funds from the sale of regular
451 distinctive license tags issued under this section.

452 (7) There is established in the State Treasury a special
453 fund to be known as the Blues Heritage Fund which shall consist of
454 monies required to be deposited therein under subsection (4) of
455 this section. Monies in the special fund shall be appropriated by
456 the Legislature for projects that preserve and promote
457 Mississippi's blues music heritage. Unexpended amounts remaining
458 in the special fund at the end of the fiscal year shall not lapse
459 into the State General Fund, and any interest earned or investment
460 earnings on amounts in the special fund shall be deposited to the
461 credit of the special fund.

462 **SECTION 6.** (1) Any owner of a motor vehicle who is a
463 resident of this state, upon payment of the road and bridge
464 privilege taxes, ad valorem taxes and registration fees as
465 prescribed by law for private carriers of passengers, pickup
466 trucks and other noncommercial motor vehicles, and upon payment of
467 an additional fee in the amount provided in subsection (3) of this
468 section, shall be issued a distinctive license tag for each motor
469 vehicle registered in his name identifying such person as a
470 supporter of the Delta Waterfowl Foundation. The distinctive
471 license tags so issued shall be of such color and design as the
472 State Tax Commission, with the advice of the Delta Waterfowl
473 Foundation, may prescribe and shall consist of such letters or
474 numbers, or both, as may be necessary to distinguish each license
475 tag.

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

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

485 (3) Beginning with any registration year commencing on or
486 after July 1, 2004, any person applying for a distinctive license
487 tag under this section shall pay an additional fee in the amount
488 of Thirty Dollars (\$30.00) for each distinctive license tag
489 applied for under this section, which shall be in addition to all
490 other taxes and fees. The additional fee paid shall be for a
491 period of time to run concurrent with the vehicle's established
492 license tag year. The additional fee is due and payable at the
493 time the original application is made for a distinctive license
494 tag under this section and thereafter annually at the time of
495 renewal registration as long as the owner retains the distinctive
496 license tag. If the owner does not wish to retain the distinctive
497 license tag, he must surrender it to the local county tax
498 collector.

499 (4) The State Tax Commission shall deposit all fees into the
500 State Treasury on the day collected. At the end of each month,
501 the State Tax Commission shall certify the total fees collected
502 under this section to the State Treasurer who shall distribute
503 such collections as follows:

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

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

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

516 (d) One Dollar (\$1.00) of each additional fee collected
517 on distinctive license tags issued pursuant to this section shall
518 be deposited to the credit of the special fund created in Section
519 27-19-44.2.

520 (5) A regular license tag must be properly displayed as
521 required by law until replaced by a distinctive license tag under
522 this section. The regular license tag must be surrendered to the
523 tax collector upon issuance of the distinctive license tag under
524 this section. The tax collector shall issue up to two (2) license
525 decals for each distinctive license tag issued under this section,
526 which will expire the same month and year as the regular license
527 tag.

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

538 **SECTION 7.** (1) Any owner of a motor vehicle, who is a
539 resident of this state, upon complying with the motor vehicle laws
540 relating to registration and licensing of motor vehicles, and upon
541 payment of the road and bridge privilege taxes, ad valorem taxes
542 and registration fees as prescribed by law for private carriers of
543 passengers, pickup trucks and other noncommercial motor vehicles,

544 and upon payment of an additional annual fee in the amount
545 provided in subsection (3) of this section, shall be issued a
546 special license tag for each motor vehicle registered in his name
547 identifying such person as a member of Professional Hair Designers
548 Incorporated. The distinctive license tags so issued shall be of
549 such color and design as the State Tax Commission, with the advice
550 of Professional Hair Designers Incorporated, may prescribe, and
551 shall consist of such letters or numbers, or both, as may be
552 necessary to distinguish each license tag.

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

562 (3) Beginning with any registration year commencing on or
563 after July 1, 2004, any person applying for a distinctive license
564 tag under this section shall pay an additional fee in the amount
565 of Thirty Dollars (\$30.00) for each distinctive license tag
566 applied for under this section, which shall be in addition to all
567 other taxes and fees. The additional fee paid shall be for a
568 period of time to run concurrent with the vehicle's established
569 license tag year. The additional fee is due and payable at the
570 time the original application is made for a distinctive license
571 tag under this section and thereafter annually at the time of
572 renewal registration as long as the owner retains the distinctive
573 license tag. If the owner does not wish to retain the distinctive
574 license tag, he must surrender it to the local county tax
575 collector.

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

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

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

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

595 (d) One Dollar (\$1.00) of each additional fee collected
596 on distinctive license tags issued pursuant to this section shall
597 be deposited to the credit of the special fund created in Section
598 27-19-44.2.

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

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

609 Section 27-19-37. The fee for a replacement distinctive license
610 tag shall be Ten Dollars (\$10.00). The tax collector receiving
611 such application and affidavit shall be entitled to retain and
612 deposit into the county general fund five percent (5%) of the fee
613 for such replacement license tag and the remainder shall be
614 distributed proportionately in the same manner as funds from the
615 sale of regular distinctive license tags issued under this
616 section.

617 **SECTION 8.** (1) Any owner of a motor vehicle, who is a
618 resident of this state, upon complying with the motor vehicle laws
619 relating to registration and licensing of motor vehicles, and upon
620 payment of the road and bridge privilege taxes, ad valorem taxes
621 and registration fees as prescribed by law for private carriers of
622 passengers, pickup trucks and other noncommercial motor vehicles,
623 and upon payment of an additional annual fee in the amount
624 provided in subsection (3), shall be issued a special license tag
625 for each motor vehicle registered in his name identifying such
626 person as a fan of Elvis Presley. The distinctive license tags so
627 issued shall be of such color and design as the State Tax
628 Commission may prescribe, and shall consist of such letters or
629 numbers, or both, as may be necessary to distinguish each license
630 tag.

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

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

642 tag under this section shall pay an additional fee in the amount
643 of Thirty Dollars (\$30.00) for each distinctive license tag
644 applied for under this section, which shall be in addition to all
645 other taxes and fees. The additional fee paid shall be for a
646 period of time to run concurrent with the vehicle's established
647 license tag year. The additional fee is due and payable at the
648 time the original application is made for a distinctive license
649 tag under this section and thereafter annually at the time of
650 renewal registration as long as the owner retains the distinctive
651 license tag. If the owner does not wish to retain the distinctive
652 license tag, he must surrender it to the local county tax
653 collector.

654 (4) The State Tax Commission shall deposit all fees into the
655 State Treasury on the day collected. At the end of each month,
656 the State Tax Commission shall certify to the State Treasurer the
657 total fees collected under this section from the issuance of the
658 distinctive license tags issued under this section. The State
659 Treasurer shall distribute such collections as follows:

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

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

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

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

674 be deposited to the credit of the special fund created in Section
675 27-19-44.2.

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

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

694 **SECTION 9.** (1) Any owner of a motor vehicle who is a
695 resident of this state, upon payment of the road and bridge
696 privilege taxes, ad valorem taxes and registration fees as
697 prescribed by law for private carriers of passengers, pickup
698 trucks and other noncommercial motor vehicles, and upon payment of
699 an additional fee in the amount provided in subsection (3) of this
700 section, shall be issued a distinctive license tag for any motor
701 vehicle registered in his name identifying such person as a
702 supporter of the Mississippi public school district of his choice.
703 The distinctive license tags so issued shall display the name of
704 the selected school district and shall be of such color and design
705 as the State Tax Commission, with the advice of the school
706 district, may prescribe and shall consist of such letters or

707 numbers, or both, as may be necessary to distinguish each license
708 tag.

709 (2) Application for the distinctive license tags authorized
710 by this section shall be made to the county tax collector on forms
711 prescribed by the State Tax Commission. The application and the
712 additional fee imposed under subsection (3) of this section, less
713 Two Dollars (\$2.00) thereof to be retained by the tax collector,
714 shall be remitted to the State Tax Commission on a monthly basis
715 as prescribed by the commission. The portion of the additional
716 fee retained by the tax collector shall be deposited into the
717 county general fund.

718 (3) Beginning with any registration year commencing on or
719 after July 1, 2004, any person applying for a distinctive license
720 tag under this section shall pay an additional fee in the amount
721 of Fifty Dollars (\$50.00) for each distinctive license tag applied
722 for under this section, which shall be in addition to all other
723 taxes and fees. The additional fee paid shall be for a period of
724 time to run concurrent with the vehicle's established license tag
725 year. The additional fee is due and payable at the time the
726 original application is made for a distinctive license tag under
727 this section and thereafter annually at the time of renewal
728 registration as long as the owner retains the distinctive license
729 tag. If the owner does not wish to retain the distinctive license
730 tag, he must surrender it to the local county tax collector.

731 (4) The State Tax Commission shall deposit all fees into the
732 State Treasury on the day collected. At the end of each month,
733 the State Tax Commission shall certify to the State Treasurer the
734 total fees collected under this section from the issuance of the
735 distinctive license tags issued under this section. The State
736 Treasurer shall distribute such collections as follows:

737 (a) Forty-four Dollars (\$44.00) of each additional fee
738 collected on distinctive license tags issued pursuant to this

739 section shall be disbursed to the Mississippi public school
740 district of which the purchaser is a supporter.

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

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

750 (d) One Dollar (\$1.00) of each additional fee collected
751 on distinctive license tags issued pursuant to this section shall
752 be deposited to the credit of the special fund created in Section
753 27-19-44.2.

754 (5) (a) In order for a distinctive license tag to be issued
755 for a school district under this section, the school district must
756 request the tag and comply with the provisions of Section
757 27-19-44.

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

760 (i) Acquiring or improving technology for use in
761 classroom;

762 (ii) The purchase of textbooks; or

763 (iii) Any other educational purpose.

764 (6) A regular license tag must be properly displayed as
765 required by law until replaced by a distinctive license tag under
766 this section. The regular license tag must be surrendered to the
767 tax collector upon issuance of the distinctive license tag under
768 this section. The tax collector shall issue up to two (2) license
769 decals for each distinctive license tag issued under this section,
770 which will expire the same month and year as the regular license
771 tag.

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

782 SECTION 10. (1) Any owner of a motor vehicle, who is a
783 resident of this state, upon complying with the motor vehicle laws
784 relating to registration and licensing of motor vehicles, and upon
785 payment of the road and bridge privilege taxes, ad valorem taxes
786 and registration fees as prescribed by law for private carriers of
787 passengers, pickup trucks and other noncommercial motor vehicles,
788 and upon payment of an additional annual fee in the amount
789 provided in subsection (3) of this section, shall be issued a
790 special license tag for each motor vehicle registered in his name
791 identifying such person as a supporter of the American Cancer
792 Society. The distinctive license tags so issued shall be of such
793 color and design as the State Tax Commission, with the advice of
794 the American Cancer Society, Mid-South Division, Inc., may
795 prescribe, and shall consist of such letters or numbers, or both,
796 as may be necessary to distinguish each license tag.

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

804 fee retained by the tax collector shall be deposited into the
805 county general fund.

806 (3) Beginning with any registration year commencing on or
807 after July 1, 2004, any person applying for a distinctive license
808 tag under this section shall pay an additional fee in the amount
809 of Thirty Dollars (\$30.00) for each distinctive license tag
810 applied for under this section, which shall be in addition to all
811 other taxes and fees. The additional fee paid shall be for a
812 period of time to run concurrent with the vehicle's established
813 license tag year. The additional fee is due and payable at the
814 time the original application is made for a distinctive license
815 tag under this section and thereafter annually at the time of
816 renewal registration as long as the owner retains the distinctive
817 license tag. If the owner does not wish to retain the distinctive
818 license tag, he must surrender it to the local county tax
819 collector.

820 (4) The State Tax Commission shall deposit all fees into the
821 State Treasury on the day collected. At the end of each month,
822 the State Tax Commission shall certify to the State Treasurer the
823 total fees collected under this section from the issuance of the
824 distinctive license tags issued under this section. The State
825 Treasurer shall distribute such collections as follows:

826 (a) Twenty-four Dollars (\$24.00) of each additional fee
827 collected on distinctive license tags issued pursuant to this
828 section shall be disbursed to the American Cancer Society,
829 Mid-South Division, Inc.

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

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

837 to be expended solely for the repair, maintenance, construction or
838 reconstruction of highways.

839 (d) One Dollar (\$1.00) of each additional fee collected
840 on distinctive license tags issued pursuant to this section shall
841 be deposited to the credit of the special fund created in Section
842 27-19-44.2.

843 (5) A regular license tag must be properly displayed as
844 required by law until replaced by a distinctive license tag under
845 this section. The regular license tag must be surrendered to the
846 tax collector upon issuance of the distinctive license tag under
847 this section. The tax collector shall issue month and year decals
848 for each distinctive license tag issued under this section, which
849 will expire the same month and year as the regular license tag.

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

861 **SECTION 11.** Section 27-19-56.55, Mississippi Code of 1972,
862 is amended as follows:

863 27-19-56.55. (1) Any owner of a motor vehicle who is a
864 retired member of the Mississippi Highway Safety Patrol and who is
865 a resident of this state, upon payment of the road and bridge
866 privilege taxes, ad valorem taxes and registration fees as
867 prescribed by law for private carriers of passengers, pickup
868 trucks and other noncommercial motor vehicles, and upon payment of
869 an additional fee in the amount provided in subsection (3) of this

870 section, shall be issued a distinctive license tag for each motor
871 vehicle registered in his name identifying such person as a
872 retired member of the Mississippi Highway Safety Patrol. The
873 distinctive license tags so issued shall be of such color and
874 design as the State Tax Commission may prescribe and shall consist
875 of such letters or numbers, or both, as may be necessary to
876 distinguish each license tag and may, in the discretion of the
877 State Tax Commission, display the county name.

878 (2) Application for the distinctive license tags authorized
879 by this section shall be made to the county tax collector on forms
880 prescribed by the State Tax Commission. Applicants for such
881 distinctive license tags shall present proof that they are a
882 retired member of the Mississippi Highway Safety Patrol by
883 presentation of a signed and notarized affidavit from the
884 Commissioner of Public Safety. The application and the additional
885 fee imposed under subsection (3) of this section, less Two Dollars
886 (\$2.00) thereof to be retained by the tax collector, shall be
887 remitted to the State Tax Commission on a monthly basis as
888 prescribed by the commission. The portion of the additional fee
889 retained by the tax collector shall be deposited into the county
890 general fund.

891 (3) Beginning with any registration year commencing on or
892 after July 1, 2002, any person applying for a distinctive license
893 tag under this section shall pay an additional fee in the amount
894 of Thirty Dollars (\$30.00) for each distinctive license tag
895 applied for under this section, which shall be in addition to all
896 other taxes and fees. The additional fee paid shall be for a
897 period of time to run concurrent with the vehicle's established
898 license tag year. The additional fee is due and payable at the
899 time the original application is made for a distinctive license
900 tag under this section and thereafter annually at the time of
901 renewal registration as long as the owner retains the distinctive
902 license tag. If the owner does not wish to retain the distinctive

903 license tag, he must surrender it to the local county tax
904 collector.

905 (4) The State Tax Commission shall deposit all fees into the
906 State Treasury on the day collected. At the end of each month,
907 the State Tax Commission shall certify the total fees collected
908 under this section to the State Treasurer who shall distribute
909 such collections as follows:

910 (a) Twenty-four Dollars (\$24.00) of each additional fee
911 collected on distinctive license tags issued pursuant to this
912 section shall be distributed to the Mississippi Highway Safety
913 Patrol Retired Troopers Association.

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

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

923 (d) One Dollar (\$1.00) of each additional fee collected
924 on distinctive license tags issued pursuant to this section shall
925 be deposited to the credit of the special fund created in Section
926 27-19-44.2.

927 (5) A regular license tag must be properly displayed as
928 required by law until replaced by a distinctive license tag under
929 this section. The regular license tag must be surrendered to the
930 tax collector upon issuance of the distinctive license tag under
931 this section. The tax collector shall issue up to two (2) license
932 decals for each distinctive license tag issued under this section,
933 which will expire the same month and year as the regular license
934 tag.

935 (6) In the case of loss or theft of a distinctive license
936 tag issued under this section, the owner may make application and
937 affidavit for a replacement distinctive license tag as provided by
938 Section 27-19-37. The fee for a replacement distinctive license
939 tag shall be Ten Dollars (\$10.00). The tax collector receiving
940 such application and affidavit shall be entitled to retain and
941 deposit into the county general fund five percent (5%) of the fee
942 for such replacement license tag and the remainder shall be
943 distributed in the same manner as funds from the sale of regular
944 distinctive license tags issued under this section.

945 SECTION 12. Section 27-19-56.60, Mississippi Code of 1972,
946 is amended as follows:

947 27-19-56.60. (1) Any owner of a motor vehicle who is a
948 resident of this state, upon complying with the motor vehicle laws
949 relating to registration and licensing of motor vehicles, and upon
950 payment of the road and bridge privilege taxes, ad valorem taxes
951 and registration fees as prescribed by law for private carriers of
952 passengers, pickup trucks and other noncommercial motor vehicles,
953 and upon payment of an additional annual fee in the amount
954 provided in subsection (3) of this section, shall be privileged to
955 obtain one distinctive motor vehicle license plate or tag for each
956 motor vehicle registered in his name identifying him as a
957 supporter of Mississippi agriculture. The tags shall depict an
958 agricultural scene, shall be of such color and design as the State
959 Tax Commission, with the advice of the Commissioner of
960 Agriculture, may prescribe * * *, and shall consist of such
961 letters or numbers or both as may be necessary to distinguish each
962 license tag.

963 (2) Application for the distinctive license tags authorized
964 by this section shall be made to the county tax collector on forms
965 prescribed by the State Tax Commission. The application and the
966 additional fee imposed under subsection (3) of this section, less
967 Two Dollars (\$2.00) to be retained by the tax collector, shall be

968 remitted to the State Tax Commission on a monthly basis as
969 prescribed by the commission. The portion of the additional fee
970 retained by the tax collector shall be deposited into the county
971 general fund.

972 (3) Beginning with any registration year commencing on or
973 after July 1, 2002, any person applying for a distinctive license
974 tag under this section shall pay an additional fee in the amount
975 of Thirty Dollars (\$30.00) for each distinctive license tag
976 applied for under this section, which shall be in addition to all
977 other taxes and fees. The additional fee paid shall be for a
978 period of time to run concurrent with the vehicle's established
979 license tag year. The additional fee is due and payable at the
980 time the original application is made for a distinctive license
981 tag under this section and thereafter annually at the time of
982 renewal registration as long as the owner retains the distinctive
983 license tag. If the owner does not wish to retain the distinctive
984 license tag, he must surrender it to the local county tax
985 collector.

986 (4) The State Tax Commission shall deposit all fees into the
987 State Treasury on the day received. At the end of each month, the
988 State Tax Commission shall certify the total fees collected under
989 this section to the State Treasurer who shall distribute such
990 collections as follows:

991 (a) Twenty-four Dollars (\$24.00) of each additional fee
992 collected on distinctive license tags issued under this section
993 shall be deposited into a special fund that is created in the
994 State Treasury to be known as the "Agriculture Distinctive License
995 Tag Fund." Monies in the fund may be expended, upon legislative
996 appropriation, by the Mississippi Department of Agriculture to
997 help defray the cost of the marketing activities of the department
998 that promote agricultural commodities and resources produced in
999 Mississippi.

1000 (b) One Dollar (\$1.00) of each additional fee collected
1001 on distinctive license tags issued pursuant to this section shall
1002 be deposited into the Mississippi Fire Fighter's Memorial Burn
1003 Center Fund created pursuant to Section 7-9-70.

1004 (c) Two Dollars (\$2.00) of each additional fee
1005 collected on distinctive license tags issued pursuant to this
1006 section shall be deposited to the credit of the State Highway Fund
1007 to be expended solely for the repair, maintenance, construction or
1008 reconstruction of highways.

1009 (d) One Dollar (\$1.00) of each additional fee collected
1010 on distinctive license tags issued pursuant to this section shall
1011 be deposited to the credit of the special fund created in Section
1012 27-19-44.2.

1013 (5) A regular license tag must be properly displayed as
1014 required by law until replaced by a distinctive license tag under
1015 this section. The regular license tag must be surrendered to the
1016 tax collector upon issuance of the distinctive license tag under
1017 this section. The tax collector shall issue up to two (2) license
1018 decals for each distinctive license tag issued under this section,
1019 which will expire the same month and year as the regular license
1020 tag.

1021 (6) In the case of loss or theft of a distinctive license
1022 tag issued under this section, the owner may make application and
1023 affidavit for a replacement distinctive license tag as provided by
1024 Section 27-19-37. The fee for a replacement distinctive license
1025 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1026 such application and affidavit shall be entitled to retain and
1027 deposit into the county general fund five percent (5%) of the fee
1028 for such replacement license tag and the remainder shall be
1029 distributed in the same manner as funds from the sale of regular
1030 distinctive license tags issued under this section.

1031 **SECTION 13.** Section 27-19-56.63, Mississippi Code of 1972,
1032 is amended as follows:

1033 27-19-56.63. (1) Upon application by any legal resident of
1034 the State of Mississippi who is diabetic or who is an immediate
1035 family member or caregiver of a person who is diabetic, the State
1036 Tax Commission shall prepare and issue through the county tax
1037 collectors a special license plate for not more than one (1)
1038 vehicle that is registered in the applicant's name. The initial
1039 application shall be accompanied by the certification of a
1040 licensed physician that the applicant (a) meets the definition of
1041 a diabetic as set forth in subsection (2) of this section, or (b)
1042 is an immediate family member or caregiver of a person who meets
1043 the definition of a diabetic as set forth in subsection (2) of
1044 this section. For the purposes of this section, the term
1045 "immediate family member" means the applicant's spouse, father or
1046 mother, or a brother, sister or child of the applicant. Except as
1047 otherwise provided, an applicant for the special license plate
1048 shall not be required to pay any fee or charge for the issuance of
1049 such license plate separate from or in addition to the road and
1050 bridge privilege taxes, ad valorem taxes and registration fees
1051 otherwise required by law to be paid for the issuance of a regular
1052 license plate for the vehicle. The special license plate shall be
1053 of such color and design as the State Tax Commission may prescribe
1054 and shall consist of such letters, numbers or both as may be
1055 necessary to distinguish each license plate.

1056 (2) For the purpose of this section, the term "diabetic"
1057 means a person who is affected with diabetes, including Type I,
1058 Type II, gestational or any secondary form of diabetes regardless
1059 of mode of treatment, age of onset or duration of the disease.

1060 (3) 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 (4) 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 (4) Beginning with any registration year commencing on or
1070 after July 1, 2003, any person other than a person who is diabetic
1071 applying for a distinctive tag under this section shall pay an
1072 additional fee in the amount of Thirty Dollars (\$30.00) for each
1073 distinctive license tag applied for under this section, which
1074 shall be in addition to all other taxes and fees. The additional
1075 fee shall be for a period of time to run concurrent with the
1076 vehicle's established license tag year. The additional fee is due
1077 and payable at the time the original application is made for
1078 distinctive license tags under this section and thereafter
1079 annually at the time of renewal registration as long as the owner
1080 retains the distinctive license tag.

1081 (5) The State Tax Commission shall deposit all fees into the
1082 State Treasury on the day collected. At the end of each month,
1083 the State Tax Commission shall certify the total fees collected
1084 under this section to the State Treasurer who shall distribute
1085 such collections as follows:

1086 (a) Twenty-four Dollars (\$24.00) of each additional fee
1087 collected on special license tags issued pursuant to this section
1088 shall be distributed to the Diabetes Foundation of Mississippi,
1089 Inc.

1090 (b) One Dollar (\$1.00) of each additional fee collected
1091 on special license tags issued pursuant to this section shall be
1092 deposited into the Mississippi Fire Fighter's Memorial Burn Center
1093 Fund created pursuant to Section 7-9-70.

1094 (c) Two Dollars (\$2.00) of each additional fee
1095 collected on special tags issued pursuant to this section shall be
1096 deposited to the credit of the State Highway Fund to be expended
1097 only for the repair, maintenance, construction or reconstruction
1098 of highways.

1099 (d) One Dollar (\$1.00) of each additional fee collected
1100 on distinctive license tags issued pursuant to this section shall
1101 be deposited to the credit of the special fund created in Section
1102 27-19-44.2.

1103 (6) A regular license tag must be properly displayed as
1104 required by law until replaced by a distinctive license tag under
1105 this section. The regular license tag must be surrendered to the
1106 tax collector upon issuance of the distinctive license tag under
1107 this section. The tax collector shall issue a month and year
1108 license decal for each distinctive license tag issued under this
1109 section, which will expire the same month and year as the license
1110 tag.

1111 (7) In case of loss or theft of a distinctive license tag
1112 issued under this section, the owner may make application and
1113 affidavit for a replacement distinctive license tag as provided in
1114 Section 27-19-37. The fee for a replacement distinctive license
1115 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1116 such application and affidavit shall be entitled to retain and
1117 deposit into the county general fund five percent (5%) of the fee
1118 for such replacement license tag and the remainder shall be
1119 distributed in the same manner as funds from the sale of regular
1120 distinctive license tags issued under this section.

1121 **SECTION 14.** This act shall take effect and be in force from
1122 and after July 1, 2004.