

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 Sent to Governor)

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 IN SUPPORT OF  
30 THE AMERICAN CANCER SOCIETY; TO PRESCRIBE AN ADDITIONAL FEE FOR  
31 THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION  
32 OF MONIES DERIVED FROM THE ADDITIONAL FEE; TO AUTHORIZE THE  
33 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS IN SUPPORT OF  
34 DECA, AN ASSOCIATION OF MARKETING STUDENTS; TO PRESCRIBE AN  
35 ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE  
36 FOR THE DISTRIBUTION OF MONIES DERIVED FROM THE ADDITIONAL FEE; TO  
37 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS  
38 IN SUPPORT OF THE CIVIL LEGAL ASSISTANCE FUND; TO PRESCRIBE AN  
39 ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE  
40 FOR THE DISTRIBUTION OF MONIES DERIVED FROM THE ADDITIONAL FEE; TO  
41 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS  
42 IN SUPPORT OF THE GULF STATES GOLF FOUNDATION; TO PRESCRIBE AN  
43 ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE  
44 FOR THE DISTRIBUTION OF MONIES DERIVED FROM THE ADDITIONAL FEE; TO  
45 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS  
46 IN SUPPORT OF THE MISSISSIPPI DEPARTMENT OF ARCHIVES AND HISTORY;  
47 TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE  
48 TAGS; TO PROVIDE FOR THE DISTRIBUTION OF MONIES DERIVED FROM THE  
49 ADDITIONAL FEE; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR  
50 VEHICLE LICENSE TAGS IN SUPPORT OF THE NATIONAL WILD TURKEY  
51 FEDERATION; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF  
52 SUCH LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF MONIES

53 DERIVED FROM THE ADDITIONAL FEE; TO AUTHORIZE THE ISSUANCE OF  
54 DISTINCTIVE MOTOR VEHICLE LICENSE TAGS IN SUPPORT OF THE KAPPA  
55 ALPHA ORDER; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF  
56 SUCH LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF MONIES  
57 DERIVED FROM THE ADDITIONAL FEE; TO AUTHORIZE THE ISSUANCE OF  
58 DISTINCTIVE LICENSE TAGS IN HONOR AND RECOGNITION OF THE CIVILIAN  
59 CONSERVATION CORPS; TO PROVIDE FOR THE ISSUANCE OF DISTINCTIVE  
60 LICENSE TAGS FOR MOTOR VEHICLES OWNED BY LAW ENFORCEMENT OFFICERS  
61 OR FIRE FIGHTERS, OR RETIRED LAW ENFORCEMENT OFFICERS OR FIRE  
62 FIGHTERS, WOUNDED IN THE LINE OF DUTY; TO AMEND SECTION  
63 27-19-44.4, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT DISTINCTIVE  
64 LICENSE TAGS AUTHORIZED FOR UNREMARRIED SURVIVING SPOUSES OF  
65 MEMBERS OF THE ARMED FORCES WHO WERE KILLED OR DIED IN THE TIME OF  
66 WAR OR NATIONAL EMERGENCY WILL BE EXEMPT FROM THE ADDITIONAL \$1.00  
67 FEE IMPOSED ON DISTINCTIVE LICENSE TAGS; TO AMEND SECTION  
68 27-19-53, MISSISSIPPI CODE OF 1972, TO AUTHORIZE A DISABLED  
69 AMERICAN VETERAN WHO IS ISSUED A TAX EXEMPT LICENSE TAG TO OBTAIN  
70 ONE ADDITIONAL SUCH LICENSE TAG FOR ANY OTHER VEHICLE REGISTERED  
71 IN HIS NAME UPON PAYMENT OF THE TAXES AND FEES PRESCRIBED BY LAW  
72 FOR SUCH OTHER VEHICLE; TO INCREASE THE PENALTY FOR FRAUDULENTLY  
73 OBTAINING DISABLED AMERICAN VETERAN DISTINCTIVE MOTOR VEHICLE  
74 LICENSE TAGS; TO AMEND SECTION 27-19-54, MISSISSIPPI CODE OF 1972,  
75 TO INCREASE THE PENALTY FOR FRAUDULENTLY OBTAINING CONGRESSIONAL  
76 MEDAL OF HONOR OR FORMER PRISONER OF WAR DISTINCTIVE MOTOR VEHICLE  
77 LICENSE TAGS; TO AMEND SECTION 27-19-56.5, MISSISSIPPI CODE OF  
78 1972, TO GRANT FREE PARKING PRIVILEGES TO PERSONS WHO HAVE BEEN  
79 ISSUED A DISTINCTIVE LICENSE PLATE IDENTIFYING THEM AS A PEARL  
80 HARBOR SURVIVOR OR PURPLE HEART RECIPIENT AND TO INCREASE THE  
81 PENALTY FOR FRAUDULENTLY OBTAINING PEARL HARBOR SURVIVOR OR PURPLE  
82 HEART DISTINCTIVE MOTOR VEHICLE LICENSE TAGS; TO AMEND SECTION  
83 27-19-56.7, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE  
84 OF A DISTINCTIVE LICENSE TAG DISPLAYING THE EMBLEM OF PUBLIC  
85 JUNIOR COLLEGES AND COMMUNITY COLLEGES; TO AMEND SECTION  
86 27-19-56.14, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE  
87 DISTINCTIVE LICENSE TAG AUTHORIZED TO BE ISSUED TO A MEMBER OF THE  
88 GRAND LODGE OF MISSISSIPPI MAY ALSO BE ISSUED TO THE WIFE, WIDOW,  
89 UNMARRIED DAUGHTER OR UNMARRIED SISTER OF SUCH MEMBER; TO AMEND  
90 SECTION 27-19-56.16, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE  
91 ISSUANCE OF A DISTINCTIVE LICENSE TAG FOR SUPPORTERS OF THE  
92 MISSISSIPPI COMMISSION ON VOLUNTEER SERVICES; TO AMEND SECTION  
93 27-19-56.35, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT A PORTION  
94 OF THE FEE CHARGED FOR THE DISTINCTIVE MOTOR VEHICLE LICENSE TAG  
95 COMMEMORATING SEPTEMBER 11, 2001, SHALL BE DISTRIBUTED TO THE  
96 MISSISSIPPI ASSOCIATION OF CONSERVATION DISTRICTS, INC.; TO AMEND  
97 SECTION 27-19-56.55, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT A  
98 PORTION OF THE FEE FOR DISTINCTIVE LICENSE TAGS FOR RETIRED  
99 MEMBERS OF THE MISSISSIPPI HIGHWAY SAFETY PATROL SHALL BE  
100 DISTRIBUTED TO THE MISSISSIPPI HIGHWAY SAFETY PATROL RETIRED  
101 TROOPERS ASSOCIATION; TO AMEND SECTION 27-19-56.58, MISSISSIPPI  
102 CODE OF 1972, TO PROVIDE THAT DELTA SIGMA THETA SORORITY  
103 DISTINCTIVE LICENSE TAGS MAY BE ISSUED ONLY TO MEMBERS OF THE  
104 SORORITY; TO REVISE THE DISTRIBUTION OF PROCEEDS COLLECTED FROM  
105 THE ISSUANCE OF DELTA SIGMA THETA SORORITY DISTINCTIVE MOTOR  
106 VEHICLE LICENSE TAGS; TO AMEND SECTION 27-19-56.60, MISSISSIPPI  
107 CODE OF 1972, TO REVISE THE DESIGN PLACED ON THE DISTINCTIVE MOTOR  
108 VEHICLE LICENSE TAGS THAT IDENTIFY A PERSON AS A SUPPORTER OF  
109 AGRICULTURE; TO PROVIDE THAT THE REVENUE FROM THE SALE OF SUCH  
110 TAGS THAT IS DEPOSITED INTO THE AGRICULTURE DISTINCTIVE LICENSE  
111 TAG FUND SHALL BE UTILIZED BY THE DEPARTMENT OF AGRICULTURE TO  
112 DEFRAY THE COST OF THE MARKETING ACTIVITIES OF THE DEPARTMENT THAT  
113 PROMOTE AGRICULTURAL PRODUCTS AND RESOURCES PRODUCED IN  
114 MISSISSIPPI; TO AMEND SECTION 27-19-56.63, MISSISSIPPI CODE OF  
115 1972, TO AUTHORIZE THE ISSUANCE OF MORE THAN ONE DISTINCTIVE  
116 LICENSE TAG TO A PERSON WHO IS DIABETIC OR WHO IS AN IMMEDIATE  
117 FAMILY MEMBER OR CARE GIVER OF A PERSON WHO IS DIABETIC; TO  
118 PROVIDE THAT A PORTION OF THE FEE PAID FOR DISTINCTIVE DIABETIC

119 MOTOR VEHICLE LICENSE TAGS SHALL BE DISTRIBUTED TO THE DIABETES  
120 FOUNDATION OF MISSISSIPPI, INC.; TO AMEND SECTION 27-19-56.67,  
121 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT OMEGA PSI PHI FRATERNITY  
122 DISTINCTIVE LICENSE TAGS MAY BE ISSUED ONLY TO MEMBERS OF THE  
123 FRATERNITY; TO AMEND SECTION 27-19-56.74, MISSISSIPPI CODE OF  
124 1972, TO PROVIDE THAT A CERTAIN AMOUNT OF THE FEE FOR THE  
125 DISTINCTIVE "STOP CHILD ABUSE" MOTOR VEHICLE LICENSE TAG SHALL BE  
126 DEPOSITED IN THE MISSISSIPPI CHILDREN'S TRUST FUND; AND FOR  
127 RELATED PURPOSES.

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

129 **SECTION 1.** (1) Any owner of a motor vehicle, who is a  
130 resident of this state, upon complying with the motor vehicle laws  
131 relating to registration and licensing of motor vehicles, and upon  
132 payment of the road and bridge privilege taxes, ad valorem taxes  
133 and registration fees as prescribed by law for private carriers of  
134 passengers, pickup trucks and other noncommercial motor vehicles,  
135 and upon payment of an additional annual fee in the amount  
136 provided in subsection (3) of this section, shall be issued a  
137 special license tag for each motor vehicle registered in his name  
138 identifying such person as a supporter of the National Rifle  
139 Association of America. The distinctive license tags so issued  
140 shall be of such color and design as the State Tax Commission,  
141 with the advice of the National Rifle Association of America, may  
142 prescribe, and shall consist of such letters or numbers, or both,  
143 as may be necessary to distinguish each license tag.

144 (2) Application for the distinctive license tags authorized  
145 by this section shall be made to the county tax collector on forms  
146 prescribed by the State Tax Commission. The application and the  
147 additional fee imposed under subsection (3) of this section, less  
148 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
149 shall be remitted to the State Tax Commission on a monthly basis  
150 as prescribed by the commission. The portion of the additional  
151 fee retained by the tax collector shall be deposited into the  
152 county general fund.

153 (3) Beginning with any registration year commencing on or  
154 after July 1, 2004, any person applying for a distinctive license  
155 tag under this section shall pay an additional fee in the amount

156 of Thirty Dollars (\$30.00) for each distinctive license tag  
157 applied for under this section, which shall be in addition to all  
158 other taxes and fees. The additional fee paid shall be for a  
159 period of time to run concurrent with the vehicle's established  
160 license tag year. The additional fee is due and payable at the  
161 time the original application is made for a distinctive license  
162 tag under this section and thereafter annually at the time of  
163 renewal registration as long as the owner retains the distinctive  
164 license tag. If the owner does not wish to retain the distinctive  
165 license tag, he must surrender it to the local county tax  
166 collector.

167 (4) The State Tax Commission shall deposit all fees into the  
168 State Treasury on the day collected. At the end of each month,  
169 the State Tax Commission shall certify to the State Treasurer the  
170 total fees collected under this section from the issuance of the  
171 distinctive license tags issued under this section. The State  
172 Treasurer shall distribute such collections as follows:

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

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

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

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

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

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

211           **SECTION 2.** (1) Any owner of a motor vehicle who is a  
212 resident of this state, upon payment of the road and bridge  
213 privilege taxes, ad valorem taxes and registration fees as  
214 prescribed by law for private carriers of passengers, pickup  
215 trucks and other noncommercial motor vehicles, and upon payment of  
216 an additional fee in the amount provided in subsection (3) of this  
217 section, shall be issued a distinctive license tag for each motor  
218 vehicle registered in his name identifying such person as a  
219 supporter of the Blair E. Batson Hospital for Children. The  
220 distinctive license tags so issued shall be of such color and  
221 design as the State Tax Commission, with the advice of the Friends

222 of Children's Hospital, may prescribe and shall consist of such  
223 letters or numbers, or both, as may be necessary to distinguish  
224 each license tag.

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

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

248 (4) The State Tax Commission shall deposit all fees into the  
249 State Treasury on the day collected. At the end of each month,  
250 the State Tax Commission shall certify the total fees collected  
251 under this section to the State Treasurer who shall distribute  
252 such collections as follows:

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

255 section shall be distributed to the Friends of Children's  
256 Hospital.

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

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

266 (d) One Dollar (\$1.00) of each additional fee collected  
267 on distinctive license tags issued pursuant to this section shall  
268 be deposited to the credit of the special fund created in Section  
269 27-19-44.2.

270 (5) A regular license tag must be properly displayed as  
271 required by law until replaced by a distinctive license tag under  
272 this section. The regular license tag must be surrendered to the  
273 tax collector upon issuance of the distinctive license tag under  
274 this section. The tax collector shall issue up to two (2) license  
275 decals for each distinctive license tag issued under this section,  
276 which will expire the same month and year as the regular license  
277 tag.

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

288           SECTION 3. (1) Any owner of a motor vehicle, who is a  
289 resident of this state, upon complying with the motor vehicle laws  
290 relating to registration and licensing of motor vehicles, and upon  
291 payment of the road and bridge privilege taxes, ad valorem taxes  
292 and registration fees as prescribed by law for private carriers of  
293 passengers, pickup trucks and other noncommercial motor vehicles,  
294 and upon payment of an additional annual fee in the amount  
295 provided in subsection (3) of this section, shall be issued a  
296 special down syndrome awareness license tag for each motor vehicle  
297 registered in his name. The distinctive license tags so issued  
298 shall be of such color and design as the State Tax Commission,  
299 with the advice of the Central Mississippi Down Syndrome Society,  
300 may prescribe, and shall consist of, such letters or numbers, or  
301 both, as may be necessary to distinguish each license tag.

302           (2) Application for the distinctive license tags authorized  
303 by this section shall be made to the county tax collector on forms  
304 prescribed by the State Tax Commission. The application and the  
305 additional fee imposed under subsection (3) of this section, less  
306 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
307 shall be remitted to the State Tax Commission on a monthly basis  
308 as prescribed by the commission. The portion of the additional  
309 fee retained by the tax collector shall be deposited into the  
310 county general fund.

311           (3) Beginning with any registration year commencing on or  
312 after July 1, 2004, any person applying for a distinctive license  
313 tag under this section shall pay an additional fee in the amount  
314 of Thirty Dollars (\$30.00) for each distinctive license tag  
315 applied for under this section, which shall be in addition to all  
316 other taxes and fees. The additional fee paid shall be for a  
317 period of time to run concurrent with the vehicle's established  
318 license tag year. The additional fee is due and payable at the  
319 time the original application is made for a distinctive license  
320 tag under this section and thereafter annually at the time of



321 renewal registration as long as the owner retains the distinctive  
322 license tag. If the owner does not wish to retain the distinctive  
323 license tag, he must surrender it to the local county tax  
324 collector.

325 (4) The State Tax Commission shall deposit all fees into the  
326 State Treasury on the day collected. At the end of each month,  
327 the State Tax Commission shall certify to the State Treasurer the  
328 total fees collected under this section from the issuance of the  
329 distinctive license tags issued under this section. The State  
330 Treasurer shall distribute such collections as follows:

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

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

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

344 (d) One Dollar (\$1.00) of each additional fee collected  
345 on distinctive license tags issued pursuant to this section shall  
346 be deposited to the credit of the special fund created in Section  
347 27-19-44.2.

348 (5) A regular license tag must be properly displayed as  
349 required by law until replaced by a distinctive license tag under  
350 this section. The regular license tag must be surrendered to the  
351 tax collector upon issuance of the distinctive license tag under  
352 this section. The tax collector shall issue month and year decals

353 for each distinctive license tag issued under this section, which  
354 will expire the same month and year as the regular license tag.

355 (6) In the case of loss or theft of a distinctive license  
356 tag issued under this section, the owner may make application and  
357 affidavit for a replacement distinctive license tag as provided by  
358 Section 27-19-37. The fee for a replacement distinctive license  
359 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
360 such application and affidavit shall be entitled to retain and  
361 deposit into the county general fund five percent (5%) of the fee  
362 for such replacement license tag and the remainder shall be  
363 distributed proportionately in the same manner as funds from the  
364 sale of regular distinctive license tags issued under this  
365 section.

366 **SECTION 4.** (1) Any owner of a motor vehicle, who is a  
367 resident of this state, upon complying with the motor vehicle laws  
368 relating to registration and licensing of motor vehicles, and upon  
369 payment of the road and bridge privilege taxes, ad valorem taxes  
370 and registration fees as prescribed by law for private carriers of  
371 passengers, pickup trucks and other noncommercial motor vehicles,  
372 and upon payment of an additional annual fee in the amount  
373 provided in subsection (3) of this section, shall be issued a  
374 special breast cancer awareness license tag for each motor vehicle  
375 registered in his name. The distinctive license tags so issued  
376 shall be of such color and design as the State Tax Commission,  
377 with the advice of the Central Mississippi Steel Magnolia  
378 Affiliate and the North Mississippi Affiliate of the Susan G.  
379 Komen Breast Cancer Foundation, may prescribe, and shall consist  
380 of, such letters or numbers, or both, as may be necessary to  
381 distinguish each license tag.

382 (2) Application for the distinctive license tags authorized  
383 by this section shall be made to the county tax collector on forms  
384 prescribed by the State Tax Commission. The application and the  
385 additional fee imposed under subsection (3) of this section, less

386 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
387 shall be remitted to the State Tax Commission on a monthly basis  
388 as prescribed by the commission. The portion of the additional  
389 fee retained by the tax collector shall be deposited into the  
390 county general fund.

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

405 (4) The State Tax Commission shall deposit all fees into the  
406 State Treasury on the day collected. At the end of each month,  
407 the State Tax Commission shall certify to the State Treasurer the  
408 total fees collected under this section from the issuance of the  
409 distinctive license tags issued under this section. The State  
410 Treasurer shall distribute such collections as follows:

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

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

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

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

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

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

439           (6) In the case of loss or theft of a distinctive license  
440 tag issued under this section, the owner may make application and  
441 affidavit for a replacement distinctive license tag as provided by  
442 Section 27-19-37. The fee for a replacement distinctive license  
443 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
444 such application and affidavit shall be entitled to retain and  
445 deposit into the county general fund five percent (5%) of the fee  
446 for such replacement license tag and the remainder shall be  
447 distributed proportionately in the same manner as funds from the  
448 sale of regular distinctive license tags issued under this  
449 section.

450           **SECTION 5.** (1) Owners of motor vehicles upon complying with  
451 the motor vehicle laws relating to registration and licensing of

452 motor vehicles, and upon payment of the road and bridge privilege  
453 taxes, ad valorem taxes and registration fees as prescribed by law  
454 for private carriers of passengers, pickup trucks and other  
455 noncommercial motor vehicles, and upon payment of an additional  
456 annual fee in the amount provided in subsection (3) of this  
457 section, shall be entitled to a distinctive license tag that  
458 demonstrates their appreciation of blues music. The tags shall be  
459 of such color and design as the State Tax Commission prescribes  
460 subject to the approval of the Mississippi License Tag Commission;  
461 however, each tag shall display the words "Mississippi, Home of  
462 the Blues" and shall consist of such letters or numbers, or both,  
463 as may be necessary to distinguish each license tag.

464 (2) Application for the distinctive license tags shall be  
465 made to the county tax collector on forms prescribed by the State  
466 Tax Commission. The application and the additional fee imposed  
467 under subsection (3) of this section, less Two Dollars (\$2.00)  
468 thereof to be retained by the tax collector, shall be remitted to  
469 the State Tax Commission on a monthly basis as prescribed by the  
470 commission. The portion of the additional fee retained by the tax  
471 collector shall be deposited into the county general fund.

472 (3) Beginning with any registration year commencing on or  
473 after July 1, 2004, any person applying for a distinctive license  
474 tag under this section shall pay an additional fee in the amount  
475 of Thirty Dollars (\$30.00) for each distinctive license tag  
476 applied for under this section, which shall be in addition to all  
477 other taxes and fees. The additional fee paid shall be for a  
478 period of time to run concurrent with the vehicle's established  
479 license tag year. The additional fee is due and payable at the  
480 time the original application is made for a distinctive license  
481 tag under this section and thereafter annually at the time of  
482 renewal registration as long as the owner retains the distinctive  
483 license tag. If the owner does not wish to retain the distinctive

484 license tag, he must surrender it to the local county tax  
485 collector.

486 (4) The State Tax Commission shall deposit all fees into the  
487 State Treasury on the day collected. At the end of each month,  
488 the State Tax Commission shall certify the total fees collected  
489 under this section to the State Treasurer who shall distribute  
490 such collections as follows:

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

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

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

504 (d) One Dollar (\$1.00) of each additional fee collected  
505 on distinctive license tags issued pursuant to this section shall  
506 be deposited to the credit of the special fund created in Section  
507 27-19-44.2.

508 (5) A regular license tag must be properly displayed as  
509 required by law until replaced by a distinctive license tag under  
510 this section. The regular license tag must be surrendered to the  
511 tax collector upon issuance of the distinctive license tag under  
512 this section. The tax collector shall issue up to two (2) license  
513 decals for each distinctive license tag issued under this section,  
514 which will expire the same month and year as the regular license  
515 tag.

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

526           (7) There is established in the State Treasury a special  
527 fund to be known as the Blues Heritage Fund which shall consist of  
528 monies required to be deposited therein under subsection (4) of  
529 this section. Monies in the special fund shall be appropriated by  
530 the Legislature for projects that preserve and promote  
531 Mississippi's blues music heritage. Unexpended amounts remaining  
532 in the special fund at the end of the fiscal year shall not lapse  
533 into the State General Fund, and any interest earned or investment  
534 earnings on amounts in the special fund shall be deposited to the  
535 credit of the special fund.

536           **SECTION 6.** (1) Any owner of a motor vehicle who is a  
537 resident of this state, upon payment of the road and bridge  
538 privilege taxes, ad valorem taxes and registration fees as  
539 prescribed by law for private carriers of passengers, pickup  
540 trucks and other noncommercial motor vehicles, and upon payment of  
541 an additional fee in the amount provided in subsection (3) of this  
542 section, shall be issued a distinctive license tag for each motor  
543 vehicle registered in his name identifying such person as a  
544 supporter of the Delta Waterfowl Foundation. The distinctive  
545 license tags so issued shall be of such color and design as the  
546 State Tax Commission, with the advice of the Delta Waterfowl  
547 Foundation, may prescribe and shall consist of such letters or

548 numbers, or both, as may be necessary to distinguish each license  
549 tag.

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

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

573 (4) The State Tax Commission shall deposit all fees into the  
574 State Treasury on the day collected. At the end of each month,  
575 the State Tax Commission shall certify the total fees collected  
576 under this section to the State Treasurer who shall distribute  
577 such collections as follows:

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



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

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

590           (d) One Dollar (\$1.00) of each additional fee collected  
591 on distinctive license tags issued pursuant to this section shall  
592 be deposited to the credit of the special fund created in Section  
593 27-19-44.2.

594           (5) A regular license tag must be properly displayed as  
595 required by law until replaced by a distinctive license tag under  
596 this section. The regular license tag must be surrendered to the  
597 tax collector upon issuance of the distinctive license tag under  
598 this section. The tax collector shall issue up to two (2) license  
599 decals for each distinctive license tag issued under this section,  
600 which will expire the same month and year as the regular license  
601 tag.

602           (6) In the case of loss or theft of a distinctive license  
603 tag issued under this section, the owner may make application and  
604 affidavit for a replacement distinctive license tag as provided by  
605 Section 27-19-37. The fee for a replacement distinctive license  
606 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
607 such application and affidavit shall be entitled to retain and  
608 deposit into the county general fund five percent (5%) of the fee  
609 for such replacement license tag and the remainder shall be  
610 distributed in the same manner as funds from the sale of regular  
611 distinctive license tags issued under this section.

612           **SECTION 7.** (1) Any owner of a motor vehicle, who is a  
613 resident of this state, upon complying with the motor vehicle laws

614 relating to registration and licensing of motor vehicles, and upon  
615 payment of the road and bridge privilege taxes, ad valorem taxes  
616 and registration fees as prescribed by law for private carriers of  
617 passengers, pickup trucks and other noncommercial motor vehicles,  
618 and upon payment of an additional annual fee in the amount  
619 provided in subsection (3) of this section, shall be issued a  
620 special license tag for each motor vehicle registered in his name  
621 identifying such person as a member of Professional Hair Designers  
622 Incorporated. The distinctive license tags so issued shall be of  
623 such color and design as the State Tax Commission, with the advice  
624 of Professional Hair Designers Incorporated, may prescribe, and  
625 shall consist of such letters or numbers, or both, as may be  
626 necessary to distinguish each license tag.

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

636 (3) Beginning with any registration year commencing on or  
637 after July 1, 2004, any person applying for a distinctive license  
638 tag under this section shall pay an additional fee in the amount  
639 of Thirty Dollars (\$30.00) for each distinctive license tag  
640 applied for under this section, which shall be in addition to all  
641 other taxes and fees. The additional fee paid shall be for a  
642 period of time to run concurrent with the vehicle's established  
643 license tag year. The additional fee is due and payable at the  
644 time the original application is made for a distinctive license  
645 tag under this section and thereafter annually at the time of  
646 renewal registration as long as the owner retains the distinctive

647 license tag. If the owner does not wish to retain the distinctive  
648 license tag, he must surrender it to the local county tax  
649 collector.

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

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

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

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

669 (d) One Dollar (\$1.00) of each additional fee collected  
670 on distinctive license tags issued pursuant to this section shall  
671 be deposited to the credit of the special fund created in Section  
672 27-19-44.2.

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

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

691           **SECTION 8.** (1) Any owner of a motor vehicle, who is a  
692 resident of this state, upon complying with the motor vehicle laws  
693 relating to registration and licensing of motor vehicles, and upon  
694 payment of the road and bridge privilege taxes, ad valorem taxes  
695 and registration fees as prescribed by law for private carriers of  
696 passengers, pickup trucks and other noncommercial motor vehicles,  
697 and upon payment of an additional annual fee in the amount  
698 provided in subsection (3) of this section, shall be issued a  
699 special license tag for each motor vehicle registered in his name  
700 identifying such person as a supporter of the American Cancer  
701 Society. The distinctive license tags so issued shall be of such  
702 color and design as the State Tax Commission, with the advice of  
703 the American Cancer Society, Mid-South Division, Inc., may  
704 prescribe, and shall consist of such letters or numbers, or both,  
705 as may be necessary to distinguish each license tag.

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

713 fee retained by the tax collector shall be deposited into the  
714 county general fund.

715 (3) Beginning with any registration year commencing on or  
716 after July 1, 2004, any person applying for a distinctive license  
717 tag under this section shall pay an additional fee in the amount  
718 of Thirty Dollars (\$30.00) for each distinctive license tag  
719 applied for under this section, which shall be in addition to all  
720 other taxes and fees. The additional fee paid shall be for a  
721 period of time to run concurrent with the vehicle's established  
722 license tag year. The additional fee is due and payable at the  
723 time the original application is made for a distinctive license  
724 tag under this section and thereafter annually at the time of  
725 renewal registration as long as the owner retains the distinctive  
726 license tag. If the owner does not wish to retain the distinctive  
727 license tag, he must surrender it to the local county tax  
728 collector.

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

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

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

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

746 to be expended solely for the repair, maintenance, construction or  
747 reconstruction of highways.

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

752 (5) A regular license tag must be properly displayed as  
753 required by law until replaced by a distinctive license tag under  
754 this section. The regular license tag must be surrendered to the  
755 tax collector upon issuance of the distinctive license tag under  
756 this section. The tax collector shall issue month and year decals  
757 for each distinctive license tag issued under this section, which  
758 will expire the same month and year as the regular license tag.

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

770 **SECTION 9.** (1) Any owner of a motor vehicle, who is a  
771 resident of this state, upon complying with the motor vehicle laws  
772 relating to registration and licensing of motor vehicles, and upon  
773 payment of the road and bridge privilege taxes, ad valorem taxes  
774 and registration fees as prescribed by law for private carriers of  
775 passengers, pickup trucks and other noncommercial motor vehicles,  
776 and upon payment of an additional annual fee in the amount  
777 provided in subsection (3) of this section, shall be issued a  
778 special license tag for each motor vehicle registered in his name

779 identifying such person as a supporter of DECA, an association of  
780 marketing students. The distinctive license tags so issued shall  
781 be of such color and design as the State Tax Commission, with the  
782 advice of DECA, may prescribe, and shall consist of such letters  
783 or numbers, or both, as may be necessary to distinguish each  
784 license tag.

785 (2) Application for the distinctive license tags authorized  
786 by this section shall be made to the county tax collector on forms  
787 prescribed by the State Tax Commission. The application and the  
788 additional fee imposed under subsection (3) of this section, less  
789 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
790 shall be remitted to the State Tax Commission on a monthly basis  
791 as prescribed by the commission. The portion of the additional  
792 fee retained by the tax collector shall be deposited into the  
793 county general fund.

794 (3) Beginning with any registration year commencing on or  
795 after July 1, 2004, any person applying for a distinctive license  
796 tag under this section shall pay an additional fee in the amount  
797 of Thirty Dollars (\$30.00) for each distinctive license tag  
798 applied for under this section, which shall be in addition to all  
799 other taxes and fees. The additional fee paid shall be for a  
800 period of time to run concurrent with the vehicle's established  
801 license tag year. The additional fee is due and payable at the  
802 time the original application is made for a distinctive license  
803 tag under this section and thereafter annually at the time of  
804 renewal registration as long as the owner retains the distinctive  
805 license tag. If the owner does not wish to retain the distinctive  
806 license tag, he must surrender it to the local county tax  
807 collector.

808 (4) The State Tax Commission shall deposit all fees into the  
809 State Treasury on the day collected. At the end of each month,  
810 the State Tax Commission shall certify to the State Treasurer the  
811 total fees collected under this section from the issuance of the

812 distinctive license tags issued under this section. The State  
813 Treasurer shall distribute such collections as follows:

814 (a) Twenty-four Dollars (\$24.00) of each additional fee  
815 collected on distinctive license tags issued pursuant to this  
816 section shall be disbursed to the Mississippi DECA Foundation.

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

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

826 (d) One Dollar (\$1.00) of each additional fee collected  
827 on distinctive license tags issued pursuant to this section shall  
828 be deposited to the credit of the special fund created in Section  
829 27-19-44.2.

830 (5) A regular license tag must be properly displayed as  
831 required by law until replaced by a distinctive license tag under  
832 this section. The regular license tag must be surrendered to the  
833 tax collector upon issuance of the distinctive license tag under  
834 this section. The tax collector shall issue month and year decals  
835 for each distinctive license tag issued under this section, which  
836 will expire the same month and year as the regular license tag.

837 (6) In the case of loss or theft of a distinctive license  
838 tag issued under this section, the owner may make application and  
839 affidavit for a replacement distinctive license tag as provided by  
840 Section 27-19-37. The fee for a replacement distinctive license  
841 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
842 such application and affidavit shall be entitled to retain and  
843 deposit into the county general fund five percent (5%) of the fee  
844 for such replacement license tag and the remainder shall be



845 distributed proportionately in the same manner as funds from the  
846 sale of regular distinctive license tags issued under this  
847 section.

848       SECTION 10. (1) Any owner of a motor vehicle, who is a  
849 resident of this state, upon complying with the motor vehicle laws  
850 relating to registration and licensing of motor vehicles, and upon  
851 payment of the road and bridge privilege taxes, ad valorem taxes  
852 and registration fees as prescribed by law for private carriers of  
853 passengers, pickup trucks and other noncommercial motor vehicles,  
854 and upon payment of an additional annual fee in the amount  
855 provided in subsection (3) of this section, shall be issued a  
856 special license tag for each motor vehicle registered in his name  
857 identifying such person as a supporter of the Civil Legal  
858 Assistance Fund. The distinctive license tags so issued shall be  
859 of such color and design as the State Tax Commission, with the  
860 advice of the Administrative Office of Courts, may prescribe, and  
861 shall consist of such letters or numbers, or both, as may be  
862 necessary to distinguish each license tag.

863       (2) Application for the distinctive license tags authorized  
864 by this section shall be made to the county tax collector on forms  
865 prescribed by the State Tax Commission. The application and the  
866 additional fee imposed under subsection (3) of this section, less  
867 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
868 shall be remitted to the State Tax Commission on a monthly basis  
869 as prescribed by the commission. The portion of the additional  
870 fee retained by the tax collector shall be deposited into the  
871 county general fund.

872       (3) Beginning with any registration year commencing on or  
873 after July 1, 2004, any person applying for a distinctive license  
874 tag under this section shall pay an additional fee in the amount  
875 of Thirty Dollars (\$30.00) for each distinctive license tag  
876 applied for under this section, which shall be in addition to all  
877 other taxes and fees. The additional fee paid shall be for a

878 period of time to run concurrent with the vehicle's established  
879 license tag year. The additional fee is due and payable at the  
880 time the original application is made for a distinctive license  
881 tag under this section and thereafter annually at the time of  
882 renewal registration as long as the owner retains the distinctive  
883 license tag. If the owner does not wish to retain the distinctive  
884 license tag, he must surrender it to the local county tax  
885 collector.

886 (4) The State Tax Commission shall deposit all fees into the  
887 State Treasury on the day collected. At the end of each month,  
888 the State Tax Commission shall certify to the State Treasurer the  
889 total fees collected under this section from the issuance of the  
890 distinctive license tags issued under this section. The State  
891 Treasurer shall distribute such collections as follows:

892 (a) Twenty-four Dollars (\$24.00) of each additional fee  
893 collected on distinctive license tags issued pursuant to this  
894 section shall be disbursed to the Civil Legal Assistance Fund  
895 created under Section 9-21-43.

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

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

905 (d) One Dollar (\$1.00) of each additional fee collected  
906 on distinctive license tags issued pursuant to this section shall  
907 be deposited to the credit of the special fund created in Section  
908 27-19-44.2.

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

911 this section. The regular license tag must be surrendered to the  
912 tax collector upon issuance of the distinctive license tag under  
913 this section. The tax collector shall issue month and year decals  
914 for each distinctive license tag issued under this section, which  
915 will expire the same month and year as the regular license tag.

916 (6) In the case of loss or theft of a distinctive license  
917 tag issued under this section, the owner may make application and  
918 affidavit for a replacement distinctive license tag as provided by  
919 Section 27-19-37. The fee for a replacement distinctive license  
920 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
921 such application and affidavit shall be entitled to retain and  
922 deposit into the county general fund five percent (5%) of the fee  
923 for such replacement license tag and the remainder shall be  
924 distributed proportionately in the same manner as funds from the  
925 sale of regular distinctive license tags issued under this  
926 section.

927 **SECTION 11.** (1) Any owner of a motor vehicle, who is a  
928 resident of this state, upon complying with the motor vehicle laws  
929 relating to registration and licensing of motor vehicles, and upon  
930 payment of the road and bridge privilege taxes, ad valorem taxes  
931 and registration fees as prescribed by law for private carriers of  
932 passengers, pickup trucks and other noncommercial motor vehicles,  
933 and upon payment of an additional annual fee in the amount  
934 provided in subsection (3) of this section, shall be issued a  
935 special license tag for each motor vehicle registered in his name  
936 identifying such person as a supporter of the Gulf States Golf  
937 Foundation. The distinctive license tags so issued shall be of  
938 such color and design as the State Tax Commission, with the advice  
939 of the Gulf States Section, Professional Golfers' Association of  
940 America, may prescribe, and shall consist of such letters or  
941 numbers, or both, as may be necessary to distinguish each license  
942 tag.

943           (2) Application for the distinctive license tags authorized  
944 by this section shall be made to the county tax collector on forms  
945 prescribed by the State Tax Commission. The application and the  
946 additional fee imposed under subsection (3) of this section, less  
947 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
948 shall be remitted to the State Tax Commission on a monthly basis  
949 as prescribed by the commission. The portion of the additional  
950 fee retained by the tax collector shall be deposited into the  
951 county general fund.

952           (3) Beginning with any registration year commencing on or  
953 after July 1, 2004, any person applying for a distinctive license  
954 tag under this section shall pay an additional fee in the amount  
955 of Thirty Dollars (\$30.00) for each distinctive license tag  
956 applied for under this section, which shall be in addition to all  
957 other taxes and fees. The additional fee paid shall be for a  
958 period of time to run concurrent with the vehicle's established  
959 license tag year. The additional fee is due and payable at the  
960 time the original application is made for a distinctive license  
961 tag under this section and thereafter annually at the time of  
962 renewal registration as long as the owner retains the distinctive  
963 license tag. If the owner does not wish to retain the distinctive  
964 license tag, he must surrender it to the local county tax  
965 collector.

966           (4) The State Tax Commission shall deposit all fees into the  
967 State Treasury on the day collected. At the end of each month,  
968 the State Tax Commission shall certify to the State Treasurer the  
969 total fees collected under this section from the issuance of the  
970 distinctive license tags issued under this section. The State  
971 Treasurer shall distribute such collections as follows:

972                 (a) Twenty-four Dollars (\$24.00) of each additional fee  
973 collected on distinctive license tags issued pursuant to this  
974 section shall be disbursed to the Gulf States Section,  
975 Professional Golfers' Association of America.

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

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

985 (d) One Dollar (\$1.00) of each additional fee collected  
986 on distinctive license tags issued pursuant to this section shall  
987 be deposited to the credit of the special fund created in Section  
988 27-19-44.2.

989 (5) A regular license tag must be properly displayed as  
990 required by law until replaced by a distinctive license tag under  
991 this section. The regular license tag must be surrendered to the  
992 tax collector upon issuance of the distinctive license tag under  
993 this section. The tax collector shall issue month and year decals  
994 for each distinctive license tag issued under this section, which  
995 will expire the same month and year as the regular license tag.

996 (6) In the case of loss or theft of a distinctive license  
997 tag issued under this section, the owner may make application and  
998 affidavit for a replacement distinctive license tag as provided by  
999 Section 27-19-37. The fee for a replacement distinctive license  
1000 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1001 such application and affidavit shall be entitled to retain and  
1002 deposit into the county general fund five percent (5%) of the fee  
1003 for such replacement license tag and the remainder shall be  
1004 distributed proportionately in the same manner as funds from the  
1005 sale of regular distinctive license tags issued under this  
1006 section.

1007 **SECTION 12.** (1) Any owner of a motor vehicle, who is a  
1008 resident of this state, upon complying with the motor vehicle laws

1009 relating to registration and licensing of motor vehicles, and upon  
1010 payment of the road and bridge privilege taxes, ad valorem taxes  
1011 and registration fees as prescribed by law for private carriers of  
1012 passengers, pickup trucks and other noncommercial motor vehicles,  
1013 and upon payment of an additional annual fee in the amount  
1014 provided in subsection (3) of this section, shall be issued a  
1015 special license tag for each motor vehicle registered in his name  
1016 identifying such person as a supporter of the Mississippi  
1017 Department of Archives and History. The distinctive license tags  
1018 so issued shall be of such color and design as the State Tax  
1019 Commission, with the advice of the Mississippi Department of  
1020 Archives and History, may prescribe, and shall consist of such  
1021 letters or numbers, or both, as may be necessary to distinguish  
1022 each license tag.

1023       (2) Application for the distinctive license tags authorized  
1024 by this section shall be made to the county tax collector on forms  
1025 prescribed by the State Tax Commission. The application and the  
1026 additional fee imposed under subsection (3) of this section, less  
1027 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1028 shall be remitted to the State Tax Commission on a monthly basis  
1029 as prescribed by the commission. The portion of the additional  
1030 fee retained by the tax collector shall be deposited into the  
1031 county general fund.

1032       (3) Beginning with any registration year commencing on or  
1033 after July 1, 2004, any person applying for a distinctive license  
1034 tag under this section shall pay an additional fee in the amount  
1035 of Thirty Dollars (\$30.00) for each distinctive license tag  
1036 applied for under this section, which shall be in addition to all  
1037 other taxes and fees. The additional fee paid shall be for a  
1038 period of time to run concurrent with the vehicle's established  
1039 license tag year. The additional fee is due and payable at the  
1040 time the original application is made for a distinctive license  
1041 tag under this section and thereafter annually at the time of

1042 renewal registration as long as the owner retains the distinctive  
1043 license tag. If the owner does not wish to retain the distinctive  
1044 license tag, he must surrender it to the local county tax  
1045 collector.

1046 (4) The State Tax Commission shall deposit all fees into the  
1047 State Treasury on the day collected. At the end of each month,  
1048 the State Tax Commission shall certify to the State Treasurer the  
1049 total fees collected under this section from the issuance of the  
1050 distinctive license tags issued under this section. The State  
1051 Treasurer shall distribute such collections as follows:

1052 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1053 collected on distinctive license tags issued pursuant to this  
1054 section shall be deposited into the Historic Properties Trust Fund  
1055 created under Section 39-5-23.

1056 (b) One Dollar (\$1.00) of each additional fee collected  
1057 on distinctive license tags issued pursuant to this section shall  
1058 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1059 Center Fund created pursuant to Section 7-9-70.

1060 (c) Two Dollars (\$2.00) of each additional fee  
1061 collected on distinctive license tags issued pursuant to this  
1062 section shall be deposited to the credit of the State Highway Fund  
1063 to be expended solely for the repair, maintenance, construction or  
1064 reconstruction of highways.

1065 (d) One Dollar (\$1.00) of each additional fee collected  
1066 on distinctive license tags issued pursuant to this section shall  
1067 be deposited to the credit of the special fund created in Section  
1068 27-19-44.2.

1069 (5) A regular license tag must be properly displayed as  
1070 required by law until replaced by a distinctive license tag under  
1071 this section. The regular license tag must be surrendered to the  
1072 tax collector upon issuance of the distinctive license tag under  
1073 this section. The tax collector shall issue month and year decals

1074 for each distinctive license tag issued under this section, which  
1075 will expire the same month and year as the regular license tag.

1076 (6) In the case of loss or theft of a distinctive license  
1077 tag issued under this section, the owner may make application and  
1078 affidavit for a replacement distinctive license tag as provided by  
1079 Section 27-19-37. The fee for a replacement distinctive license  
1080 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1081 such application and affidavit shall be entitled to retain and  
1082 deposit into the county general fund five percent (5%) of the fee  
1083 for such replacement license tag and the remainder shall be  
1084 distributed proportionately in the same manner as funds from the  
1085 sale of regular distinctive license tags issued under this  
1086 section.

1087 **SECTION 13.** (1) Any owner of a motor vehicle, who is a  
1088 resident of this state, upon complying with the motor vehicle laws  
1089 relating to registration and licensing of motor vehicles, and upon  
1090 payment of the road and bridge privilege taxes, ad valorem taxes  
1091 and registration fees as prescribed by law for private carriers of  
1092 passengers, pickup trucks and other noncommercial motor vehicles,  
1093 and upon payment of an additional annual fee in the amount  
1094 provided in subsection (3) of this section, shall be issued a  
1095 special license tag for each motor vehicle registered in his name  
1096 identifying such person as a supporter of the National Wild Turkey  
1097 Federation. The distinctive license tags so issued shall be of  
1098 such color and design as the State Tax Commission, with the advice  
1099 of the President of the Mississippi Chapter of the National Wild  
1100 Turkey Federation, may prescribe, and shall consist of such  
1101 letters or numbers, or both, as may be necessary to distinguish  
1102 each license tag.

1103 (2) Application for the distinctive license tags authorized  
1104 by this section shall be made to the county tax collector on forms  
1105 prescribed by the State Tax Commission. The application and the  
1106 additional fee imposed under subsection (3) of this section, less



1107 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1108 shall be remitted to the State Tax Commission on a monthly basis  
1109 as prescribed by the commission. The portion of the additional  
1110 fee retained by the tax collector shall be deposited into the  
1111 county general fund.

1112 (3) Beginning with any registration year commencing on or  
1113 after July 1, 2004, any person applying for a distinctive license  
1114 tag under this section shall pay an additional fee in the amount  
1115 of Thirty Dollars (\$30.00) for each distinctive license tag  
1116 applied for under this section, which shall be in addition to all  
1117 other taxes and fees. The additional fee paid shall be for a  
1118 period of time to run concurrent with the vehicle's established  
1119 license tag year. The additional fee is due and payable at the  
1120 time the original application is made for a distinctive license  
1121 tag under this section and thereafter annually at the time of  
1122 renewal registration as long as the owner retains the distinctive  
1123 license tag. If the owner does not wish to retain the distinctive  
1124 license tag, he must surrender it to the local county tax  
1125 collector.

1126 (4) The State Tax Commission shall deposit all fees into the  
1127 State Treasury on the day collected. At the end of each month,  
1128 the State Tax Commission shall certify to the State Treasurer the  
1129 total fees collected under this section from the issuance of the  
1130 distinctive license tags issued under this section. The State  
1131 Treasurer shall distribute such collections as follows:

1132 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1133 collected on distinctive license tags issued pursuant to this  
1134 section shall be disbursed to the Mississippi Chapter of the  
1135 National Wild Turkey Federation.

1136 (b) One Dollar (\$1.00) of each additional fee collected  
1137 on distinctive license tags issued pursuant to this section shall  
1138 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1139 Center Fund created pursuant to Section 7-9-70.

1140 (c) Two Dollars (\$2.00) of each additional fee  
1141 collected on distinctive license tags issued pursuant to this  
1142 section shall be deposited to the credit of the State Highway Fund  
1143 to be expended solely for the repair, maintenance, construction or  
1144 reconstruction of highways.

1145 (d) One Dollar (\$1.00) of each additional fee collected  
1146 on distinctive license tags issued pursuant to this section shall  
1147 be deposited to the credit of the special fund created in Section  
1148 27-19-44.2.

1149 (5) A regular license tag must be properly displayed as  
1150 required by law until replaced by a distinctive license tag under  
1151 this section. The regular license tag must be surrendered to the  
1152 tax collector upon issuance of the distinctive license tag under  
1153 this section. The tax collector shall issue month and year decals  
1154 for each distinctive license tag issued under this section, which  
1155 will expire the same month and year as the regular license tag.

1156 (6) In the case of loss or theft of a distinctive license  
1157 tag issued under this section, the owner may make application and  
1158 affidavit for a replacement distinctive license tag as provided by  
1159 Section 27-19-37. The fee for a replacement distinctive license  
1160 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1161 such application and affidavit shall be entitled to retain and  
1162 deposit into the county general fund five percent (5%) of the fee  
1163 for such replacement license tag and the remainder shall be  
1164 distributed proportionately in the same manner as funds from the  
1165 sale of regular distinctive license tags issued under this  
1166 section.

1167 **SECTION 14.** (1) Any owner of a motor vehicle, who is a  
1168 resident of this state, upon complying with the motor vehicle laws  
1169 relating to registration and licensing of motor vehicles, and upon  
1170 payment of the road and bridge privilege taxes, ad valorem taxes  
1171 and registration fees as prescribed by law for private carriers of  
1172 passengers, pickup trucks and other noncommercial motor vehicles,

1173 and upon payment of an additional annual fee in the amount  
1174 provided in subsection (3) of this section, shall be issued a  
1175 special license tag for each motor vehicle registered in his name  
1176 identifying such person as a supporter of the Kappa Alpha Order.  
1177 The distinctive license tags so issued shall be of such color and  
1178 design as the State Tax Commission, with the advice of the  
1179 Mississippi Pine Belt Alumni Chapter of Kappa Alpha Order, may  
1180 prescribe, and shall consist of such letters or numbers, or both,  
1181 as may be necessary to distinguish each license tag.

1182       (2) Application for the distinctive license tags authorized  
1183 by this section shall be made to the county tax collector on forms  
1184 prescribed by the State Tax Commission. The application and the  
1185 additional fee imposed under subsection (3) of this section, less  
1186 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1187 shall be remitted to the State Tax Commission on a monthly basis  
1188 as prescribed by the commission. The portion of the additional  
1189 fee retained by the tax collector shall be deposited into the  
1190 county general fund.

1191       (3) Beginning with any registration year commencing on or  
1192 after July 1, 2004, any person applying for a distinctive license  
1193 tag under this section shall pay an additional fee in the amount  
1194 of Thirty Dollars (\$30.00) for each distinctive license tag  
1195 applied for under this section, which shall be in addition to all  
1196 other taxes and fees. The additional fee paid shall be for a  
1197 period of time to run concurrent with the vehicle's established  
1198 license tag year. The additional fee is due and payable at the  
1199 time the original application is made for a distinctive license  
1200 tag under this section and thereafter annually at the time of  
1201 renewal registration as long as the owner retains the distinctive  
1202 license tag. If the owner does not wish to retain the distinctive  
1203 license tag, he must surrender it to the local county tax  
1204 collector.

1205           (4) The State Tax Commission shall deposit all fees into the  
1206 State Treasury on the day collected. At the end of each month,  
1207 the State Tax Commission shall certify to the State Treasurer the  
1208 total fees collected under this section from the issuance of the  
1209 distinctive license tags issued under this section. The State  
1210 Treasurer shall distribute such collections as follows:

1211           (a) Twenty-four Dollars (\$24.00) of each additional fee  
1212 collected on distinctive license tags issued pursuant to this  
1213 section shall be disbursed to the Province Commander of Irwin  
1214 Province of Kappa Alpha Order.

1215           (b) One Dollar (\$1.00) of each additional fee collected  
1216 on distinctive license tags issued pursuant to this section shall  
1217 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1218 Center Fund created pursuant to Section 7-9-70.

1219           (c) Two Dollars (\$2.00) of each additional fee  
1220 collected on distinctive license tags issued pursuant to this  
1221 section shall be deposited to the credit of the State Highway Fund  
1222 to be expended solely for the repair, maintenance, construction or  
1223 reconstruction of highways.

1224           (d) One Dollar (\$1.00) of each additional fee collected  
1225 on distinctive license tags issued pursuant to this section shall  
1226 be deposited to the credit of the special fund created in Section  
1227 27-19-44.2.

1228           (5) A regular license tag must be properly displayed as  
1229 required by law until replaced by a distinctive license tag under  
1230 this section. The regular license tag must be surrendered to the  
1231 tax collector upon issuance of the distinctive license tag under  
1232 this section. The tax collector shall issue month and year decals  
1233 for each distinctive license tag issued under this section, which  
1234 will expire the same month and year as the regular license tag.

1235           (6) In the case of loss or theft of a distinctive license  
1236 tag issued under this section, the owner may make application and  
1237 affidavit for a replacement distinctive license tag as provided by

1238 Section 27-19-37. The fee for a replacement distinctive license  
1239 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1240 such application and affidavit shall be entitled to retain and  
1241 deposit into the county general fund five percent (5%) of the fee  
1242 for such replacement license tag and the remainder shall be  
1243 distributed proportionately in the same manner as funds from the  
1244 sale of regular distinctive license tags issued under this  
1245 section.

1246        SECTION 15. (1) Any owner of a motor vehicle, who is a  
1247 resident of this state, upon complying with the motor vehicle laws  
1248 relating to registration and licensing of motor vehicles, and upon  
1249 payment of the road and bridge privilege taxes, ad valorem taxes  
1250 and registration fees as prescribed by law for private carriers of  
1251 passengers, pickup trucks and other noncommercial motor vehicles,  
1252 and upon payment of an additional annual fee in the amount  
1253 provided in subsection (3) of this section, shall be issued a  
1254 special license tag for each motor vehicle registered in his name  
1255 in honor and recognition of the Civilian Conservation Corps, its  
1256 participants and its many outstanding projects and  
1257 accomplishments. The distinctive license tags so issued shall be  
1258 of such color and design as the State Tax Commission may  
1259 prescribe, and shall consist of such letters or numbers, or both,  
1260 as may be necessary to distinguish each license tag.

1261        (2) Application for the distinctive license tags authorized  
1262 by this section shall be made to the county tax collector on forms  
1263 prescribed by the State Tax Commission. The application and the  
1264 additional fee imposed under subsection (3) of this section, less  
1265 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1266 shall be remitted to the State Tax Commission on a monthly basis  
1267 as prescribed by the commission. The portion of the additional  
1268 fee retained by the tax collector shall be deposited into the  
1269 county general fund.

1270           (3) Beginning with any registration year commencing on or  
1271 after July 1, 2004, any person applying for a distinctive license  
1272 tag under this section shall pay an additional fee in the amount  
1273 of Thirty Dollars (\$30.00) for each distinctive license tag  
1274 applied for under this section, which shall be in addition to all  
1275 other taxes and fees. The additional fee paid shall be for a  
1276 period of time to run concurrent with the vehicle's established  
1277 license tag year. The additional fee is due and payable at the  
1278 time the original application is made for a distinctive license  
1279 tag under this section and thereafter annually at the time of  
1280 renewal registration as long as the owner retains the distinctive  
1281 license tag. If the owner does not wish to retain the distinctive  
1282 license tag, he must surrender it to the local county tax  
1283 collector.

1284           (4) The State Tax Commission shall deposit all fees into the  
1285 State Treasury on the day collected. At the end of each month,  
1286 the State Tax Commission shall certify to the State Treasurer the  
1287 total fees collected under this section from the issuance of the  
1288 distinctive license tags issued under this section. The State  
1289 Treasurer shall distribute such collections as follows:

1290                   (a) Twenty-four Dollars (\$24.00) of each additional fee  
1291 collected on distinctive license tags issued pursuant to this  
1292 section shall be disbursed to the State General Fund.

1293                   (b) One Dollar (\$1.00) of each additional fee collected  
1294 on distinctive license tags issued pursuant to this section shall  
1295 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1296 Center Fund created pursuant to Section 7-9-70.

1297                   (c) Two Dollars (\$2.00) of each additional fee  
1298 collected on distinctive license tags issued pursuant to this  
1299 section shall be deposited to the credit of the State Highway Fund  
1300 to be expended solely for the repair, maintenance, construction or  
1301 reconstruction of highways.

1302           (d) One Dollar (\$1.00) of each additional fee collected  
1303 on distinctive license tags issued pursuant to this section shall  
1304 be deposited to the credit of the special fund created in Section  
1305 27-19-44.2.

1306           (5) A regular license tag must be properly displayed as  
1307 required by law until replaced by a distinctive license tag under  
1308 this section. The regular license tag must be surrendered to the  
1309 tax collector upon issuance of the distinctive license tag under  
1310 this section. The tax collector shall issue month and year decals  
1311 for each distinctive license tag issued under this section, which  
1312 will expire the same month and year as the regular license tag.

1313           (6) In the case of loss or theft of a distinctive license  
1314 tag issued under this section, the owner may make application and  
1315 affidavit for a replacement distinctive license tag as provided by  
1316 Section 27-19-37. The fee for a replacement distinctive license  
1317 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1318 such application and affidavit shall be entitled to retain and  
1319 deposit into the county general fund five percent (5%) of the fee  
1320 for such replacement license tag and the remainder shall be  
1321 distributed proportionately in the same manner as funds from the  
1322 sale of regular distinctive license tags issued under this  
1323 section.

1324           **SECTION 16.** (1) Any owner of a motor vehicle who is a duly  
1325 sworn law enforcement officer employed by or in the service of the  
1326 state, a county, a municipality or other political subdivision of  
1327 the state, or who is a retired law enforcement officer who is a  
1328 resident of this state, and who was wounded in the line of duty,  
1329 or any owner of a motor vehicle who is a fire fighter, including a  
1330 career fire fighter, a volunteer fire fighter or an industrial  
1331 fire fighter, employed by or in the service of the state, a  
1332 county, a municipality or other political subdivision of the  
1333 state, or who is a retired fire fighter who is a resident of this  
1334 state, and who was wounded in the line of duty, is privileged to

1335 obtain not more than two (2) distinctive motor vehicle license  
1336 tags identifying him as a law enforcement officer or fire fighter,  
1337 or as a retired law enforcement officer or fire fighter, who was  
1338 wounded in the line of duty. The distinctive tag for law  
1339 enforcement officers shall be of a color and design as may be  
1340 agreed upon by the Executive Committee of the Mississippi Law  
1341 Enforcement Officer's Association, the Legislative Committee of  
1342 the Mississippi Sheriff's Association, the Executive Board of the  
1343 Police Chiefs Association and the State Tax Commission. The  
1344 distinctive tag for fire fighters shall be of a color and design  
1345 as may be agreed upon by the Executive Committee of the  
1346 Mississippi Fire Fighters Association and the State Tax  
1347 Commission. Both of such distinctive tags shall consist of such  
1348 letters or numbers, or both, as may be necessary to distinguish  
1349 each license tag and, in the discretion of the State Tax  
1350 Commission, may display the county name.

1351 (2) The distinctive license tags shall be prepared by the  
1352 State Tax Commission and shall be issued through the tax  
1353 collectors of the counties in the same manner as are other motor  
1354 vehicle license tags. The surviving spouse of a deceased person  
1355 who was issued a distinctive license tag under this section shall  
1356 be entitled to apply for or retain one (1) such license tag and  
1357 may continue annually to renew registration for such distinctive  
1358 motor vehicle license tag for as long as the spouse remains  
1359 unmarried. At the time of application or renewal registration, a  
1360 surviving spouse who desires to retain such distinctive tag shall  
1361 file with the county tax collector a sworn statement that the  
1362 spouse is unmarried. An applicant for a distinctive license tag  
1363 under this section shall present to the issuing official written  
1364 proof that the applicant is a law enforcement officer or fire  
1365 fighter, or is a retired law enforcement officer or fire fighter,  
1366 who was wounded in the line of duty.



1367           (3) The distinctive license tags issued under this section  
1368 shall be used only upon a personally or jointly owned private  
1369 passenger vehicle (to include station wagons, recreational motor  
1370 vehicles and pickup trucks) registered in the name, or jointly in  
1371 the name, of the person applying, and when issued to such person  
1372 shall be used upon the vehicle for which issued in lieu of the  
1373 standard license tag normally issued for such vehicle.

1374           (4) The distinctive license tags shall not be transferable  
1375 between motor vehicle owners. If the owner of a vehicle bearing a  
1376 distinctive license tag sells, trades, exchanges or otherwise  
1377 disposes of the vehicle, the tag shall be retained by the owner  
1378 and returned to the tax collector.

1379           **SECTION 17.** Section 27-19-44.4, Mississippi Code of 1972, is  
1380 amended as follows:

1381           27-19-44.4. (1) Notwithstanding any other provision of law  
1382 to the contrary, beginning with any registration year commencing  
1383 on or after January 1, 2004, an additional fee of One Dollar  
1384 (\$1.00) is imposed for any distinctive or special license tag or  
1385 plate authorized under this chapter regardless of whether such a  
1386 distinctive or special license tag or plate was authorized before  
1387 or after the effective date of this act. The proceeds collected  
1388 from the additional fee imposed under this section shall be  
1389 deposited into the special fund created under Section  
1390 27-19-56.69(8).

1391           (2) The fee imposed under this section shall be in addition  
1392 to any other fee imposed under this chapter for a distinctive or  
1393 special license tag or plate.

1394           (3) The provisions of this section shall not apply to  
1395 distinctive or special license tags or plates:

1396           (a) Which are issued under Section 27-19-46, 27-19-51,  
1397 27-19-53, 27-19-54, 27-19-56.5, 27-19-56.12, 27-19-56.13,  
1398 27-19-56.33, 27-19-56.36, 27-19-56.38, 27-19-56.42, 27-19-56.48,

1399 27-19-56.49, 27-19-56.50, 27-19-56.51, 27-19-56.62, 27-19-56.79,  
1400 27-19-56.85 or 27-19-169; or

1401 (b) For which no additional fee is required to be paid.

1402 **SECTION 18.** Section 27-19-53, Mississippi Code of 1972, is  
1403 amended as follows:

1404 27-19-53. (1) Any legal resident of the State of  
1405 Mississippi who is a veteran of service in the Armed Forces of the  
1406 United States, and who is rated as having one hundred percent  
1407 (100%) permanent service-connected disability by the Veterans'  
1408 Administration is privileged to purchase annually under this  
1409 subsection one (1) motor vehicle license plate or tag in his or  
1410 her county of legal residence, for the sum of One Dollar (\$1.00)  
1411 in total cost, regardless of make or model of motor vehicle. The  
1412 registration year of such motor vehicle shall commence the first  
1413 day of the month in which application for registration is made, as  
1414 provided in Section 27-19-31.

1415 (a) Not more than one (1) such motor vehicle license  
1416 plate or tag shall be issued under this subsection to each such  
1417 qualified veteran.

1418 (b) This section pertains only to taxes or plates for  
1419 private passenger motor vehicles or pickup trucks.

1420 (c) Proof of ownership of a particular motor vehicle  
1421 for which a license plate or tag is requested must be shown at  
1422 time of application for such plate or tag.

1423 (d) Vehicles owned by such veterans are \* \* \* exempt  
1424 under this subsection from all ad valorem and privilege taxes;  
1425 however, the surviving spouse of a deceased person who was issued  
1426 a license plate or tag under this subsection shall be entitled to  
1427 apply for or retain a license tag issued under this subsection and  
1428 may continue annually to renew registration for one (1) motor  
1429 vehicle license plate or tag under this subsection for as long as  
1430 the spouse remains unmarried. At the time of application or  
1431 renewal registration, a surviving spouse who desires to retain the

1432 distinctive plate or tag issued under this subsection shall file  
1433 with the county tax collector a sworn statement that the spouse is  
1434 unmarried. Any such vehicle when so registered shall be exempt  
1435 from all ad valorem and privilege taxes.

1436 (2) Any person who is entitled to obtain a license tag under  
1437 subsection (1) of this section may be issued one (1) additional  
1438 such license tag for any other vehicle registered in his or her  
1439 name upon payment of the road and bridge privilege taxes, ad  
1440 valorem taxes and registration fees as otherwise prescribed by law  
1441 for the particular vehicle.

1442 (3) The State Tax Commission is directed to furnish each  
1443 veteran obtaining a license tag under this section an emblem,  
1444 which the veteran shall attach securely to the tag, showing that  
1445 the tag was issued to a disabled American veteran.

1446 (4) A license issued under this section shall not be  
1447 transferable to any other person.

1448 (5) Any person evading or violating any of the provisions of  
1449 this section, or attempting to secure benefits under this section  
1450 to which he is not entitled, shall be guilty of a misdemeanor and,  
1451 upon conviction, shall be fined not less than \* \* \* One Thousand  
1452 Dollars (\$1,000.00).

1453 **SECTION 19.** Section 27-19-54, Mississippi Code of 1972, is  
1454 amended as follows:

1455 27-19-54. (1) Any legal resident of the State of  
1456 Mississippi who was a prisoner of war or who is a recipient of the  
1457 Congressional Medal of Honor is privileged to obtain one (1) motor  
1458 vehicle license plate or tag on an annual basis in his county of  
1459 legal residence. The registration year of such motor vehicle  
1460 shall commence the first day of the month in which application for  
1461 registration is made, as provided in Section 27-19-31, Mississippi  
1462 Code of 1972.

1463 (2) This section pertains only to tags or plates for private  
1464 passenger motor vehicles or pickup trucks.

1465           (3) Proof of ownership of each particular motor vehicle for  
1466 which a license plate or tag is requested and proof that the owner  
1467 thereof is a former prisoner of war or a recipient of the  
1468 Congressional Medal of Honor must be shown at time of application  
1469 for such plate or tag. A certificate from the State Veterans  
1470 Affairs Board stating that said individual is a former prisoner of  
1471 war or a recipient of the Congressional Medal of Honor shall be  
1472 sufficient proof.

1473           (4) Vehicles owned by such former prisoners of war, a  
1474 recipient of the Congressional Medal of Honor or the unmarried  
1475 surviving spouse of any such person are hereby exempt from all  
1476 motor vehicle registration fees and privilege taxes.

1477           (5) The State Tax Commission is directed to furnish to the  
1478 tax collector of each county a sufficient number of distinctive  
1479 motor vehicle license plates or tags which shall be of such color  
1480 and design as the State Tax Commission shall prescribe subject to  
1481 the approval of the Mississippi License Tag Commission and in  
1482 accordance with the provisions of Section 27-19-41. However, such  
1483 distinctive plates or tags shall bear and include the words  
1484 "Ex-POW."

1485           (6) A license issued under this section shall not be  
1486 transferable to any other person; however, the surviving spouse of  
1487 a deceased person who was issued a license plate or tag under this  
1488 section shall be entitled to apply for or retain a license issued  
1489 under this section and may continue annually to renew registration  
1490 for one (1) motor vehicle license plate or tag under this section  
1491 for as long as the spouse remains unmarried. At the time of  
1492 application or renewal registration, a surviving spouse who  
1493 desires to retain the distinctive plate or tag issued under this  
1494 section shall file with the county tax collector a sworn statement  
1495 that the spouse is unmarried.

1496           (7) Any person evading or violating any of the provisions of  
1497 this section, or attempting to secure benefits under this section

1498 to which he is not entitled, shall be guilty of a misdemeanor and,  
1499 upon conviction, shall be fined not less than \* \* \* One Thousand  
1500 Dollars (\$1,000.00) or by imprisonment in the county jail for not  
1501 less than six (6) months, or both.

1502 (8) As used in this section, the term "prisoner of war"  
1503 means any regularly appointed, enrolled, enlisted or inducted  
1504 member of the military or naval forces of the United States who  
1505 was held as a prisoner of war for any period of time by any  
1506 government of any nation with which the United States has been at  
1507 war; and it also means any regularly appointed, enrolled, enlisted  
1508 or inducted member of the Armed Forces of the United States who  
1509 was held as a prisoner of war for any period of time subsequent to  
1510 June 25, 1950, by any hostile force with which the Armed Forces of  
1511 the United States were actually engaged in armed conflict  
1512 subsequent to such date and prior to August 21, 1954, or any  
1513 person (military or civilian) assigned to duty on the U.S.S.  
1514 Pueblo who was captured by the military forces of North Korea on  
1515 January 23, 1968, and thereafter held prisoner by the government  
1516 of North Korea for any period of time ending on or before December  
1517 23, 1968, except any person who, at any time, voluntarily,  
1518 knowingly and without duress, gave aid to or collaborated with or  
1519 in any manner served any such hostile force; and it also means any  
1520 regularly appointed, enrolled, enlisted or inducted member of the  
1521 Armed Forces of the United States who was held as a prisoner of  
1522 war for any period of time during the Vietnam Conflict by any  
1523 force hostile to the United States, except any such member who, at  
1524 any time, voluntarily, knowingly and without duress, gave aid to  
1525 or collaborated with, or in any manner served, such hostile force.  
1526 The term "Vietnam Conflict" relates to the period beginning  
1527 February 28, 1961, and ending on such date as shall thereafter be  
1528 determined by presidential proclamation or concurrent resolution  
1529 of the Congress.

1530           **SECTION 20.** Section 27-19-56.5, Mississippi Code of 1972, is  
1531 amended as follows:

1532           27-19-56.5. (1) In recognition of the patriotic service  
1533 rendered by Mississippians who survived the attack on Pearl Harbor  
1534 and by Mississippians who are recipients of the Purple Heart  
1535 Medal, any such person is privileged to obtain one (1) distinctive  
1536 motor vehicle license plate or tag identifying him as a Pearl  
1537 Harbor survivor or not more than two (2) distinctive motor vehicle  
1538 license plates or tags identifying him as a Purple Heart Medal  
1539 recipient. The distinctive plates or tags shall be of a color and  
1540 design designated by the State Tax Commission.

1541           (2) The distinctive license plates shall be prepared by the  
1542 State Tax Commission and shall be issued through the tax  
1543 collectors of the counties in the same manner as are other motor  
1544 vehicle license plates or tags. A tag fee of Fifteen Dollars  
1545 (\$15.00), in addition to all other taxes and fees, shall be  
1546 collected by the tax collector for the Pearl Harbor distinctive  
1547 tag. The first distinctive tag issued to Purple Heart Medal  
1548 recipients under the provisions of this section shall be exempt  
1549 from ad valorem taxes, privilege taxes and all other taxes and  
1550 fees. There shall be no exemption from ad valorem taxes,  
1551 privilege taxes or other taxes and fees for the issuance of a  
1552 second distinctive tag to Purple Heart Medal recipients. However,  
1553 the surviving spouse of a deceased person who was issued a Purple  
1554 Heart Medal distinctive license plate or tag under this section  
1555 shall be entitled to apply for or retain one (1) such license tag  
1556 and may continue annually to renew registration for such  
1557 distinctive motor vehicle license plate or tag for as long as the  
1558 spouse remains unmarried. At the time of application or renewal  
1559 registration, a surviving spouse who desires to retain such  
1560 distinctive plate or tag shall file with the county tax collector  
1561 a sworn statement that the spouse is unmarried, and any such  
1562 vehicle when so registered shall be exempt from ad valorem taxes,

1563 privilege taxes and all other taxes and fees. The tax collector  
1564 shall monthly forward the additional fee of Fifteen Dollars  
1565 (\$15.00) charged for issuance of a Pearl Harbor distinctive tag to  
1566 the State Tax Commission which shall deposit such fee to the  
1567 credit of the State General Fund. An applicant for a distinctive  
1568 tag under this section shall present to the issuing official  
1569 either (a) written proof that the applicant is an honorably  
1570 discharged former member of one (1) of the Armed Forces of the  
1571 United States and, while serving in the Armed Forces of the United  
1572 States, was present during the attack on the island of Oahu,  
1573 Territory of Hawaii, on December 7, 1941, between the hours of  
1574 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof that  
1575 the applicant is a Purple Heart Medal recipient. The distinctive  
1576 license plates or tags so issued shall be used only upon a  
1577 personally or jointly owned private passenger vehicle (to include  
1578 station wagons, recreational motor vehicles and pickup trucks)  
1579 registered in the name, or jointly in the name, of the person  
1580 making application therefor, and when issued to such person shall  
1581 be used upon the vehicle for which issued in lieu of the standard  
1582 license plate or license tag normally issued for such vehicle.

1583 (3) The distinctive license plates shall not be transferable  
1584 between motor vehicle owners; and in the event the owner of a  
1585 vehicle bearing a distinctive plate shall sell, trade, exchange or  
1586 otherwise dispose of the vehicle, such plate shall be retained by  
1587 such owner and returned to the tax collector.

1588 (4) A vehicle that displays a distinctive license plate  
1589 issued under this section may park free of charge in any state  
1590 parking space or state parking facility when the person to whom  
1591 the license plate was issued is operating or occupying the  
1592 vehicle.

1593 (5) Any person evading or violating any of the provisions of  
1594 this section, or attempting to secure benefits under this section  
1595 to which he is not entitled, shall be guilty of a misdemeanor and,

1596 upon conviction, shall be fined not less than One Thousand Dollars  
1597 (\$1,000.00) or imprisoned in the county jail for not less than six  
1598 (6) months, or both.

1599         **SECTION 21.** Section 27-19-56.7, Mississippi Code of 1972, is  
1600 amended as follows:

1601         27-19-56.7. (1) Beginning with any registration year  
1602 commencing on or after July 1, 2004, owners of motor vehicles upon  
1603 complying with the motor vehicle laws relating to registration and  
1604 licensing of motor vehicles, and upon payment of the road and  
1605 bridge privilege taxes, ad valorem taxes and registration fees as  
1606 prescribed by law for private carriers of passengers, pickup  
1607 trucks and other noncommercial motor vehicles, and upon payment of  
1608 an additional annual fee in the amount of Fifty Dollars (\$50.00),  
1609 shall be issued a special license tag which displays the emblem of  
1610 the public junior college or community college of his choice  
1611 located in this state.

1612         (2) Each junior college and community college shall design  
1613 the emblem which shall be displayed on the special license tag.  
1614 The emblem shall be affixed during the production of the license  
1615 tag.

1616         (3) Application for the special license tags shall be made  
1617 to the county tax collector on forms prescribed by the State Tax  
1618 Commission. The application and the additional fee, less five  
1619 percent (5%) thereof to be retained by the tax collector, shall be  
1620 remitted to the State Tax Commission on a monthly basis as  
1621 prescribed by the commission. The portion of the additional fee  
1622 retained by the tax collector shall be deposited into the county  
1623 general fund.

1624         (4) The special license tag shall be issued for a one-year  
1625 period. The additional annual fee shall be due and payable at the  
1626 time of renewal registration.

1627         (5) The State Tax Commission shall deposit all fees into the  
1628 State Treasury on the day received. At the end of each month, the



1629 State Tax Commission shall certify the total fees collected under  
1630 this section to the State Treasurer who shall distribute such  
1631 collections as follows:

1632 (a) Thirty-two Dollars and Fifty Cents (\$32.50) of each  
1633 additional fee collected on special license tags shall be  
1634 deposited in a special fund hereby created in the State Treasury  
1635 to the credit of the public junior college or community college  
1636 named on the special license tag. The funds shall be available  
1637 for expenditure at the discretion of the public junior college or  
1638 community college.

1639 (b) One Dollar (\$1.00) of each additional fee collected  
1640 on special license tags shall be deposited into the Mississippi  
1641 Fire Fighter's Memorial Burn Center Fund created pursuant to  
1642 Section 7-9-70.

1643 (c) The remainder of each such additional fee shall be  
1644 deposited to the credit of the State Highway Fund to be expended  
1645 solely for the repair, maintenance, construction or reconstruction  
1646 of highways.

1647 (6) In order for a license tag for a community or junior  
1648 college to be prepared and issued by the State Tax Commission,  
1649 the provisions of Section 27-19-44(2) shall be satisfied prior to  
1650 July 1, 2007.

1651 **SECTION 22.** Section 27-19-56.14, Mississippi Code of 1972,  
1652 is amended as follows:

1653 27-19-56.14. (1) Any owner of a motor vehicle who is a  
1654 member of the Grand Lodge of Mississippi, Free and Accepted  
1655 Masons, his wife, widow, unmarried daughter or unmarried sister,  
1656 upon complying with the motor vehicle laws relating to  
1657 registration and licensing of motor vehicles, and upon payment of  
1658 the road and bridge privilege taxes, ad valorem taxes and  
1659 registration fees as prescribed by law for private carriers of  
1660 passengers, pickup trucks and other noncommercial motor vehicles,  
1661 and upon payment of an additional annual fee in the amount of

1662 Thirty Dollars (\$30.00), shall be entitled to a special license  
1663 tag which displays the Freemason emblem and displays the words  
1664 "Grand Lodge of Mississippi."

1665 (2) The tags shall be of such color and design as the State  
1666 Tax Commission shall prescribe subject to the approval of the  
1667 Mississippi License Tag Commission.

1668 (3) Application for the special license tags shall be made  
1669 to the county tax collector on forms prescribed by the State Tax  
1670 Commission. Applicants for such distinctive license tags shall  
1671 present to the issuing official documentation from the Grand Lodge  
1672 of Mississippi as prescribed by the State Tax Commission showing  
1673 their membership or relationship to a member in the Grand Lodge of  
1674 Mississippi. The application and the additional fee, less five  
1675 percent (5%) thereof to be retained by the tax collector, shall be  
1676 remitted to the State Tax Commission on a monthly basis as  
1677 prescribed by the commission. The portion of the additional fee  
1678 retained by the tax collector shall be deposited into the county  
1679 general fund.

1680 (4) The special license tag shall be issued for a one-year  
1681 period. The additional annual fee shall be due and payable at the  
1682 time of renewal registration.

1683 (5) The State Tax Commission shall deposit all fees into the  
1684 State Treasury on the day received. At the end of each month, the  
1685 State Tax Commission shall certify the total fees collected under  
1686 this section to the State Treasurer who shall distribute such  
1687 collections as follows:

1688 (a) Twenty-five Dollars (\$25.00) of each additional fee  
1689 collected on special license tags shall be deposited in a special  
1690 fund hereby created in the State Treasury to the credit of the  
1691 Grand Lodge of Mississippi. The funds shall be available for  
1692 expenditure at the discretion of the Grand Lodge of Mississippi.

1693 (b) The remainder of each such additional fee shall be  
1694 deposited to the credit of the State Highway Fund to be expended

1695 solely for the repair, maintenance, construction or reconstruction  
1696 of highways.

1697         **SECTION 23.** Section 27-19-56.16, Mississippi Code of 1972,  
1698 is amended as follows:

1699         27-19-56.16. (1) From and after July 1, 2004, any owner of  
1700 a motor vehicle who is a resident of this state, upon payment of  
1701 the road and bridge privilege taxes, ad valorem taxes and  
1702 registration fees as prescribed by law for private carriers of  
1703 passengers, pickup trucks and other noncommercial motor vehicles,  
1704 and upon payment of an additional fee in the amount provided in  
1705 subsection (3) of this section, shall be issued a distinctive  
1706 license tag for each motor vehicle registered in his name  
1707 identifying such person as a supporter of the Mississippi  
1708 Commission for Volunteer Service. The distinctive license tags so  
1709 issued shall be of such color and design as the State Tax  
1710 Commission, with the advice of the Mississippi Commission on  
1711 Volunteer Service, may prescribe and shall consist of such letters  
1712 or numbers, or both, as may be necessary to distinguish each  
1713 license tag.

1714         (2) Application for the distinctive license tags authorized  
1715 by this section shall be made to the county tax collector on forms  
1716 prescribed by the State Tax Commission. The application and the  
1717 additional fee imposed under subsection (3) of this section, less  
1718 Two Dollars (\$2.00) to be retained by the tax collector, shall be  
1719 remitted to the State Tax Commission on a monthly basis as  
1720 prescribed by the commission. The portion of the additional fee  
1721 retained by the tax collector shall be deposited into the county  
1722 general fund.

1723         (3) Beginning with any registration year commencing on or  
1724 after July 1, 2004, any person applying for a distinctive license  
1725 tag under this section shall pay an additional fee in the amount  
1726 of Thirty Dollars (\$30.00) for each distinctive license tag  
1727 applied for under this section, which shall be in addition to all

1728 other taxes and fees. The additional fee paid shall be for a  
1729 period of time to run concurrent with the vehicle's established  
1730 license tag year. The additional fee is due and payable at the  
1731 time the original application is made for a distinctive license  
1732 tag under this section and thereafter annually at the time of  
1733 renewal registration as long as the owner retains the distinctive  
1734 license tag. If the owner does not wish to retain the distinctive  
1735 license tag, he must surrender it to the local county tax  
1736 collector.

1737 (4) The State Tax Commission shall deposit all fees into the  
1738 State Treasury on the day collected. At the end of each month,  
1739 the State Tax Commission shall certify the total fees collected  
1740 under this section to the State Treasurer who shall distribute  
1741 such collections as follows:

1742 (a) Twenty-five Dollars (\$25.00) of each additional fee  
1743 collected on distinctive license tags issued pursuant to this  
1744 section shall be deposited into the Mississippi Commission for  
1745 Volunteer Service Fund created under Section 43-55-29.

1746 (b) One Dollar (\$1.00) of each additional fee collected  
1747 on distinctive license tags issued pursuant to this section shall  
1748 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1749 Center Fund created pursuant to Section 7-9-70.

1750 (c) Two Dollars (\$2.00) of each additional fee  
1751 collected on distinctive license tags issued pursuant to this  
1752 section shall be deposited to the credit of the State Highway Fund  
1753 to be expended solely for the repair, maintenance, construction or  
1754 reconstruction of highways.

1755 (5) A regular license tag must be properly displayed as  
1756 required by law until replaced by a distinctive license tag under  
1757 this section. The regular license tag must be surrendered to the  
1758 tax collector upon issuance of the distinctive license tag under  
1759 this section. The tax collector shall issue up to two (2) license  
1760 decals for each distinctive license tag issued under this section,

1761 which will expire the same month and year as the regular license  
1762 tag.

1763 (6) In the case of loss or theft of a distinctive license  
1764 tag issued under this section, the owner may make application and  
1765 affidavit for a replacement distinctive license tag as provided by  
1766 Section 27-19-37. The fee for a replacement distinctive license  
1767 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1768 such application and affidavit shall be entitled to retain and  
1769 deposit into the county general fund five percent (5%) of the fee  
1770 for such replacement license tag and the remainder shall be  
1771 distributed in the same manner as funds from the sale of regular  
1772 distinctive license tags issued under this section.

1773 (7) In order for the license tag authorized under this  
1774 section to be prepared and issued by the State Tax Commission, the  
1775 provisions of Section 27-19-44(2) shall be satisfied prior to July  
1776 1, 2007.

1777 **SECTION 24.** Section 27-19-56.35, Mississippi Code of 1972,  
1778 is amended as follows:

1779 27-19-56.35. (1) Any owner of a motor vehicle who is a  
1780 resident of this state, upon payment of the road and bridge  
1781 privilege taxes, ad valorem taxes and registration fees as  
1782 prescribed by law for private carriers of passengers, pickup  
1783 trucks and other noncommercial motor vehicles, and upon payment of  
1784 an additional fee in the amount provided in subsection (3) of this  
1785 section, shall be issued a distinctive license tag of such color  
1786 and design as the State Tax Commission may prescribe commemorating  
1787 September 11, 2001, and containing the phrase "Mississippi  
1788 Remembers and Cares." The tag shall consist of such letters or  
1789 numbers, or both, as may be necessary to distinguish each license  
1790 tag.

1791 (2) Application for the distinctive license tags authorized  
1792 by this section shall be made to the county tax collector on forms  
1793 prescribed by the State Tax Commission. The application and the

1794 additional fee imposed under subsection (3) of this section, less  
1795 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1796 shall be remitted to the State Tax Commission on a monthly basis  
1797 as prescribed by the commission. The portion of the additional  
1798 fee retained by the tax collector shall be deposited into the  
1799 county general fund.

1800 (3) Beginning with any registration year commencing on or  
1801 after July 1, 2002, any person applying for a distinctive license  
1802 tag under this section shall pay an additional fee in the amount  
1803 of Thirty Dollars (\$30.00) for each distinctive license tag  
1804 applied for under this section, which shall be in addition to all  
1805 other taxes and fees. The additional fee paid shall be for a  
1806 period of time to run concurrent with the vehicle's established  
1807 license tag year. The additional fee is due and payable at the  
1808 time the original application is made for a distinctive license  
1809 tag under this section and thereafter annually at the time of  
1810 renewal registration as long as the owner retains the distinctive  
1811 license tag. If the owner does not wish to retain the distinctive  
1812 license tag, he must surrender it to the local county tax  
1813 collector.

1814 (4) The State Tax Commission shall deposit all fees into the  
1815 State Treasury on the day collected. At the end of each month,  
1816 the State Tax Commission shall certify to the State Treasurer the  
1817 total fees collected under this section from the issuance of the  
1818 distinctive license tags issued under this section. The State  
1819 Treasurer shall distribute such collections as follows:

1820 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1821 collected on distinctive license tags issued pursuant to this  
1822 section shall be distributed to the Mississippi Association of  
1823 Conservation Districts, Inc.

1824 (b) One Dollar (\$1.00) of each additional fee collected  
1825 on distinctive license tags issued pursuant to this section shall

1826 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1827 Center Fund created pursuant to Section 7-9-70.

1828           (c) Two Dollars (\$2.00) of each additional fee  
1829 collected on distinctive license tags issued pursuant to this  
1830 section shall be deposited to the credit of the State Highway Fund  
1831 to be expended solely for the repair, maintenance, construction or  
1832 reconstruction of highways.

1833           (d) One Dollar (\$1.00) of each additional fee collected  
1834 on distinctive license tags issued pursuant to this section shall  
1835 be deposited to the credit of the special fund created in Section  
1836 27-19-44.2.

1837           (5) A regular license tag must be properly displayed as  
1838 required by law until replaced by a distinctive license tag under  
1839 this section. The regular license tag must be surrendered to the  
1840 tax collector upon issuance of the distinctive license tag under  
1841 this section. The tax collector shall issue up to two (2) license  
1842 decals for each distinctive license tag issued under this section,  
1843 which will expire the same month and year as the regular license  
1844 tag.

1845           (6) In the case of loss or theft of a distinctive license  
1846 tag issued under this section, the owner may make application and  
1847 affidavit for a replacement distinctive license tag as provided by  
1848 Section 27-19-37. The fee for a replacement distinctive license  
1849 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1850 such application and affidavit shall be entitled to retain and  
1851 deposit into the county general fund five percent (5%) of the fee  
1852 for such replacement license tag and the remainder shall be  
1853 distributed proportionately in the same manner as funds from the  
1854 sale of regular distinctive license tags issued under this  
1855 section.

1856           **SECTION 25.** Section 27-19-56.55, Mississippi Code of 1972,  
1857 is amended as follows:

1858           27-19-56.55. (1) Any owner of a motor vehicle who is a  
1859 retired member of the Mississippi Highway Safety Patrol and who is  
1860 a resident of this state, upon payment of the road and bridge  
1861 privilege taxes, ad valorem taxes and registration fees as  
1862 prescribed by law for private carriers of passengers, pickup  
1863 trucks and other noncommercial motor vehicles, and upon payment of  
1864 an additional fee in the amount provided in subsection (3) of this  
1865 section, shall be issued a distinctive license tag for each motor  
1866 vehicle registered in his name identifying such person as a  
1867 retired member of the Mississippi Highway Safety Patrol. The  
1868 distinctive license tags so issued shall be of such color and  
1869 design as the State Tax Commission may prescribe and shall consist  
1870 of such letters or numbers, or both, as may be necessary to  
1871 distinguish each license tag and may, in the discretion of the  
1872 State Tax Commission, display the county name.

1873           (2) Application for the distinctive license tags authorized  
1874 by this section shall be made to the county tax collector on forms  
1875 prescribed by the State Tax Commission. Applicants for such  
1876 distinctive license tags shall present proof that they are a  
1877 retired member of the Mississippi Highway Safety Patrol by  
1878 presentation of a signed and notarized affidavit from the  
1879 Commissioner of Public Safety. The application and the additional  
1880 fee imposed under subsection (3) of this section, less Two Dollars  
1881 (\$2.00) thereof to be retained by the tax collector, shall be  
1882 remitted to the State Tax Commission on a monthly basis as  
1883 prescribed by the commission. The portion of the additional fee  
1884 retained by the tax collector shall be deposited into the county  
1885 general fund.

1886           (3) Beginning with any registration year commencing on or  
1887 after July 1, 2002, any person applying for a distinctive license  
1888 tag under this section shall pay an additional fee in the amount  
1889 of Thirty Dollars (\$30.00) for each distinctive license tag  
1890 applied for under this section, which shall be in addition to all



1891 other taxes and fees. The additional fee paid shall be for a  
1892 period of time to run concurrent with the vehicle's established  
1893 license tag year. The additional fee is due and payable at the  
1894 time the original application is made for a distinctive license  
1895 tag under this section and thereafter annually at the time of  
1896 renewal registration as long as the owner retains the distinctive  
1897 license tag. If the owner does not wish to retain the distinctive  
1898 license tag, he must surrender it to the local county tax  
1899 collector.

1900 (4) The State Tax Commission shall deposit all fees into the  
1901 State Treasury on the day collected. At the end of each month,  
1902 the State Tax Commission shall certify the total fees collected  
1903 under this section to the State Treasurer who shall distribute  
1904 such collections as follows:

1905 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1906 collected on distinctive license tags issued pursuant to this  
1907 section shall be distributed to the Mississippi Highway Safety  
1908 Patrol Retired Troopers Association.

1909 (b) One Dollar (\$1.00) of each additional fee collected  
1910 on distinctive license tags issued pursuant to this section shall  
1911 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1912 Center Fund created pursuant to Section 7-9-70.

1913 (c) Two Dollars (\$2.00) of each additional fee  
1914 collected on distinctive license tags issued pursuant to this  
1915 section shall be deposited to the credit of the State Highway Fund  
1916 to be expended solely for the repair, maintenance, construction or  
1917 reconstruction of highways.

1918 (d) One Dollar (\$1.00) of each additional fee collected  
1919 on distinctive license tags issued pursuant to this section shall  
1920 be deposited to the credit of the special fund created in Section  
1921 27-19-44.2.

1922 (5) A regular license tag must be properly displayed as  
1923 required by law until replaced by a distinctive license tag under

1924 this section. The regular license tag must be surrendered to the  
1925 tax collector upon issuance of the distinctive license tag under  
1926 this section. The tax collector shall issue up to two (2) license  
1927 decals for each distinctive license tag issued under this section,  
1928 which will expire the same month and year as the regular license  
1929 tag.

1930 (6) In the case of loss or theft of a distinctive license  
1931 tag issued under this section, the owner may make application and  
1932 affidavit for a replacement distinctive license tag as provided by  
1933 Section 27-19-37. The fee for a replacement distinctive license  
1934 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1935 such application and affidavit shall be entitled to retain and  
1936 deposit into the county general fund five percent (5%) of the fee  
1937 for such replacement license tag and the remainder shall be  
1938 distributed in the same manner as funds from the sale of regular  
1939 distinctive license tags issued under this section.

1940 **SECTION 26.** Section 27-19-56.58, Mississippi Code of 1972,  
1941 is amended as follows:

1942 27-19-56.58. (1) Except as otherwise provided in this  
1943 subsection (1), any owner of a motor vehicle who is a resident of  
1944 this state and who is a member or supporter of Delta Sigma Theta  
1945 Sorority, upon payment of the road and bridge privilege taxes, ad  
1946 valorem taxes and registration fees as prescribed by law for  
1947 private carriers of passengers, pickup trucks and other  
1948 noncommercial motor vehicles, and upon payment of an additional  
1949 fee in the amount provided in subsection (3) of this section,  
1950 shall be issued a distinctive license tag for any motor vehicle  
1951 registered in his name identifying such person as a member or  
1952 supporter of such organization. From and after July 1, 2004, only  
1953 persons who are members of Delta Sigma Theta Sorority may apply  
1954 for and receive a distinctive license tag authorized under this  
1955 section. The distinctive license tags so issued shall display the  
1956 Greek letters of the organization, shall be of such color and

1957 design as the State Tax Commission may prescribe, and shall  
1958 consist of such letters or numbers, or both, as may be necessary  
1959 to distinguish each license tag.

1960 (2) Application for the distinctive license tags authorized  
1961 by this section shall be made to the county tax collector on forms  
1962 prescribed by the State Tax Commission. The application and the  
1963 additional fee imposed under subsection (3) of this section, less  
1964 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1965 shall be remitted to the State Tax Commission on a monthly basis  
1966 as prescribed by the commission. The portion of the additional  
1967 fee retained by the tax collector shall be deposited into the  
1968 county general fund.

1969 (3) Beginning with any registration year commencing on or  
1970 after July 1, 2002, any person applying for a distinctive license  
1971 tag under this section shall pay an additional fee in the amount  
1972 of Thirty Dollars (\$30.00) for each distinctive license tag  
1973 applied for under this section, which shall be in addition to all  
1974 other taxes and fees. The additional fee paid shall be for a  
1975 period of time to run concurrent with the vehicle's established  
1976 license tag year. The additional fee is due and payable at the  
1977 time the original application is made for a distinctive license  
1978 tag under this section and thereafter annually at the time of  
1979 renewal registration as long as the owner retains the distinctive  
1980 license tag. If the owner does not wish to retain the distinctive  
1981 license tag, he must surrender it to the local county tax  
1982 collector.

1983 (4) The State Tax Commission shall deposit all fees into the  
1984 State Treasury on the day collected. At the end of each month,  
1985 the State Tax Commission shall certify to the State Treasurer the  
1986 total fees collected under this section from the issuance of the  
1987 distinctive license tags issued under this section. The State  
1988 Treasurer shall distribute such collections as follows:

1989                   (a) Twenty-four Dollars (\$24.00) of each additional fee  
1990 collected on distinctive license tags issued pursuant to this  
1991 section shall be distributed to the Oxford Alumnae Chapter of  
1992 Delta Sigma Theta Sorority.

1993                   (b) One Dollar (\$1.00) of each additional fee collected  
1994 on distinctive license tags issued pursuant to this section shall  
1995 be deposited into the Mississippi Fire Fighter's Memorial Burn  
1996 Center Fund created pursuant to Section 7-9-70.

1997                   (c) Two Dollars (\$2.00) of each additional fee  
1998 collected on distinctive license tags issued pursuant to this  
1999 section shall be deposited to the credit of the State Highway Fund  
2000 to be expended solely for the repair, maintenance, construction or  
2001 reconstruction of highways.

2002                   (d) One Dollar (\$1.00) of each additional fee collected  
2003 on distinctive license tags issued pursuant to this section shall  
2004 be deposited to the credit of the special fund created in Section  
2005 27-19-44.2.

2006                   (5) A regular license tag must be properly displayed as  
2007 required by law until replaced by a distinctive license tag under  
2008 this section. The regular license tag must be surrendered to the  
2009 tax collector upon issuance of the distinctive license tag under  
2010 this section. The tax collector shall issue up to two (2) license  
2011 decals for each distinctive license tag issued under this section,  
2012 which will expire the same month and year as the regular license  
2013 tag.

2014                   (6) In the case of loss or theft of a distinctive license  
2015 tag issued under this section, the owner may make application and  
2016 affidavit for a replacement distinctive license tag as provided by  
2017 Section 27-19-37. The fee for a replacement distinctive license  
2018 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
2019 such application and affidavit shall be entitled to retain and  
2020 deposit into the county general fund five percent (5%) of the fee  
2021 for such replacement license tag and the remainder shall be

2022 distributed in the same manner as funds from the sale of regular  
2023 distinctive license tags issued under this section.

2024         **SECTION 27.** Section 27-19-56.60, Mississippi Code of 1972,  
2025 is amended as follows:

2026             27-19-56.60. (1) Any owner of a motor vehicle who is a  
2027 resident of this state, upon complying with the motor vehicle laws  
2028 relating to registration and licensing of motor vehicles, and upon  
2029 payment of the road and bridge privilege taxes, ad valorem taxes  
2030 and registration fees as prescribed by law for private carriers of  
2031 passengers, pickup trucks and other noncommercial motor vehicles,  
2032 and upon payment of an additional annual fee in the amount  
2033 provided in subsection (3) of this section, shall be privileged to  
2034 obtain one distinctive motor vehicle license plate or tag for each  
2035 motor vehicle registered in his name identifying him as a  
2036 supporter of Mississippi agriculture. The tags shall depict an  
2037 agricultural scene, shall be of such color and design as the State  
2038 Tax Commission, with the advice of the Commissioner of  
2039 Agriculture, may prescribe \* \* \*, and shall consist of such  
2040 letters or numbers or both as may be necessary to distinguish each  
2041 license tag.

2042             (2) Application for the distinctive license tags authorized  
2043 by this section shall be made to the county tax collector on forms  
2044 prescribed by the State Tax Commission. The application and the  
2045 additional fee imposed under subsection (3) of this section, less  
2046 Two Dollars (\$2.00) to be retained by the tax collector, shall be  
2047 remitted to the State Tax Commission on a monthly basis as  
2048 prescribed by the commission. The portion of the additional fee  
2049 retained by the tax collector shall be deposited into the county  
2050 general fund.

2051             (3) Beginning with any registration year commencing on or  
2052 after July 1, 2002, any person applying for a distinctive license  
2053 tag under this section shall pay an additional fee in the amount  
2054 of Thirty Dollars (\$30.00) for each distinctive license tag

2055 applied for under this section, which shall be in addition to all  
2056 other taxes and fees. The additional fee paid shall be for a  
2057 period of time to run concurrent with the vehicle's established  
2058 license tag year. The additional fee is due and payable at the  
2059 time the original application is made for a distinctive license  
2060 tag under this section and thereafter annually at the time of  
2061 renewal registration as long as the owner retains the distinctive  
2062 license tag. If the owner does not wish to retain the distinctive  
2063 license tag, he must surrender it to the local county tax  
2064 collector.

2065 (4) The State Tax Commission shall deposit all fees into the  
2066 State Treasury on the day received. At the end of each month, the  
2067 State Tax Commission shall certify the total fees collected under  
2068 this section to the State Treasurer who shall distribute such  
2069 collections as follows:

2070 (a) Twenty-four Dollars (\$24.00) of each additional fee  
2071 collected on distinctive license tags issued under this section  
2072 shall be deposited into a special fund that is created in the  
2073 State Treasury to be known as the "Agriculture Distinctive License  
2074 Tag Fund." Monies in the fund may be expended, upon legislative  
2075 appropriation, by the Mississippi Department of Agriculture to  
2076 help defray the cost of the marketing activities of the department  
2077 that promote agricultural commodities and resources produced in  
2078 Mississippi.

2079 (b) One Dollar (\$1.00) of each additional fee collected  
2080 on distinctive license tags issued pursuant to this section shall  
2081 be deposited into the Mississippi Fire Fighter's Memorial Burn  
2082 Center Fund created pursuant to Section 7-9-70.

2083 (c) Two Dollars (\$2.00) of each additional fee  
2084 collected on distinctive license tags issued pursuant to this  
2085 section shall be deposited to the credit of the State Highway Fund  
2086 to be expended solely for the repair, maintenance, construction or  
2087 reconstruction of highways.

2088           (d) One Dollar (\$1.00) of each additional fee collected  
2089 on distinctive license tags issued pursuant to this section shall  
2090 be deposited to the credit of the special fund created in Section  
2091 27-19-44.2.

2092           (5) A regular license tag must be properly displayed as  
2093 required by law until replaced by a distinctive license tag under  
2094 this section. The regular license tag must be surrendered to the  
2095 tax collector upon issuance of the distinctive license tag under  
2096 this section. The tax collector shall issue up to two (2) license  
2097 decals for each distinctive license tag issued under this section,  
2098 which will expire the same month and year as the regular license  
2099 tag.

2100           (6) In the case of loss or theft of a distinctive license  
2101 tag issued under this section, the owner may make application and  
2102 affidavit for a replacement distinctive license tag as provided by  
2103 Section 27-19-37. The fee for a replacement distinctive license  
2104 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
2105 such application and affidavit shall be entitled to retain and  
2106 deposit into the county general fund five percent (5%) of the fee  
2107 for such replacement license tag and the remainder shall be  
2108 distributed in the same manner as funds from the sale of regular  
2109 distinctive license tags issued under this section.

2110           **SECTION 28.** Section 27-19-56.63, Mississippi Code of 1972,  
2111 is amended as follows:

2112           27-19-56.63. (1) Upon application by any legal resident of  
2113 the State of Mississippi who is diabetic or who is an immediate  
2114 family member or caregiver of a person who is diabetic, the State  
2115 Tax Commission shall prepare and issue through the county tax  
2116 collectors a special license plate for each motor vehicle that is  
2117 registered in the applicant's name. The initial application shall  
2118 be accompanied by the certification of a licensed physician that  
2119 the applicant (a) meets the definition of a diabetic as set forth  
2120 in subsection (2) of this section, or (b) is an immediate family

2121 member or caregiver of a person who meets the definition of a  
2122 diabetic as set forth in subsection (2) of this section. For the  
2123 purposes of this section, the term "immediate family member" means  
2124 the applicant's spouse, father or mother, or a brother, sister or  
2125 child of the applicant. Except as otherwise provided, an  
2126 applicant for the special license plate shall not be required to  
2127 pay any fee or charge for the issuance of such license plate  
2128 separate from or in addition to the road and bridge privilege  
2129 taxes, ad valorem taxes and registration fees otherwise required  
2130 by law to be paid for the issuance of a regular license plate for  
2131 the vehicle. The special license plate shall be of such color and  
2132 design as the State Tax Commission may prescribe and shall consist  
2133 of such letters, numbers or both as may be necessary to  
2134 distinguish each license plate.

2135 (2) For the purpose of this section, the term "diabetic"  
2136 means a person who is affected with diabetes, including Type I,  
2137 Type II, gestational or any secondary form of diabetes regardless  
2138 of mode of treatment, age of onset or duration of the disease.

2139 (3) Application for the distinctive license tags authorized  
2140 by this section shall be made to the county tax collector on forms  
2141 prescribed by the State Tax Commission. The application and the  
2142 additional fee imposed under subsection (4) of this section, less  
2143 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
2144 shall be remitted to the State Tax Commission on a monthly basis  
2145 as prescribed by the commission. The portion of the additional  
2146 fee retained by the tax collector shall be deposited into the  
2147 county general fund.

2148 (4) Beginning with any registration year commencing on or  
2149 after July 1, 2003, any person other than a person who is diabetic  
2150 applying for a distinctive tag under this section shall pay an  
2151 additional fee in the amount of Thirty Dollars (\$30.00) for each  
2152 distinctive license tag applied for under this section, which  
2153 shall be in addition to all other taxes and fees. The additional



2154 fee shall be for a period of time to run concurrent with the  
2155 vehicle's established license tag year. The additional fee is due  
2156 and payable at the time the original application is made for  
2157 distinctive license tags under this section and thereafter  
2158 annually at the time of renewal registration as long as the owner  
2159 retains the distinctive license tag.

2160 (5) The State Tax Commission shall deposit all fees into the  
2161 State Treasury on the day collected. At the end of each month,  
2162 the State Tax Commission shall certify the total fees collected  
2163 under this section to the State Treasurer who shall distribute  
2164 such collections as follows:

2165 (a) Twenty-four Dollars (\$24.00) of each additional fee  
2166 collected on special license tags issued pursuant to this section  
2167 shall be distributed to the Diabetes Foundation of Mississippi,  
2168 Inc.

2169 (b) One Dollar (\$1.00) of each additional fee collected  
2170 on special license tags issued pursuant to this section shall be  
2171 deposited into the Mississippi Fire Fighter's Memorial Burn Center  
2172 Fund created pursuant to Section 7-9-70.

2173 (c) Two Dollars (\$2.00) of each additional fee  
2174 collected on special tags issued pursuant to this section shall be  
2175 deposited to the credit of the State Highway Fund to be expended  
2176 only for the repair, maintenance, construction or reconstruction  
2177 of highways.

2178 (d) One Dollar (\$1.00) of each additional fee collected  
2179 on distinctive license tags issued pursuant to this section shall  
2180 be deposited to the credit of the special fund created in Section  
2181 27-19-44.2.

2182 (6) A regular license tag must be properly displayed as  
2183 required by law until replaced by a distinctive license tag under  
2184 this section. The regular license tag must be surrendered to the  
2185 tax collector upon issuance of the distinctive license tag under  
2186 this section. The tax collector shall issue a month and year

2187 license decal for each distinctive license tag issued under this  
2188 section, which will expire the same month and year as the license  
2189 tag.

2190 (7) In case of loss or theft of a distinctive license tag  
2191 issued under this section, the owner may make application and  
2192 affidavit for a replacement distinctive license tag as provided in  
2193 Section 27-19-37. The fee for a replacement distinctive license  
2194 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
2195 such application and affidavit shall be entitled to retain and  
2196 deposit into the county general fund five percent (5%) of the fee  
2197 for such replacement license tag and the remainder shall be  
2198 distributed in the same manner as funds from the sale of regular  
2199 distinctive license tags issued under this section.

2200 **SECTION 29.** Section 27-19-56.67, Mississippi Code of 1972,  
2201 is amended as follows:

2202 27-19-56.67. (1) Except as otherwise provided in this  
2203 subsection (1), any owner of a motor vehicle who is a resident of  
2204 this state and who is a member or supporter of Omega Psi Phi  
2205 Fraternity, upon payment of the road and bridge privilege taxes,  
2206 ad valorem taxes and registration fees as prescribed by law for  
2207 private carriers of passengers, pickup trucks and other  
2208 noncommercial motor vehicles, and upon payment of an additional  
2209 fee in the amount provided in subsection (3) of this section,  
2210 shall be issued a distinctive license tag for any motor vehicle  
2211 registered in his name identifying such person as a member or  
2212 supporter of such organization. From and after July 1, 2004, only  
2213 persons who are members of Omega Psi Phi Fraternity may apply for  
2214 and receive a distinctive license tag authorized under this  
2215 section. The distinctive license tags so issued shall display the  
2216 Greek letters of the organization, shall be of such color and  
2217 design as the State Tax Commission may prescribe, and shall  
2218 consist of such letters or numbers, or both, as may be necessary  
2219 to distinguish each license tag.

2220           (2) Application for the distinctive license tags authorized  
2221 by this section shall be made to the county tax collector on forms  
2222 prescribed by the State Tax Commission. The application and the  
2223 additional fee imposed under subsection (3) of this section, less  
2224 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
2225 shall be remitted to the State Tax Commission on a monthly basis  
2226 as prescribed by the commission. The portion of the additional  
2227 fee retained by the tax collector shall be deposited into the  
2228 county general fund.

2229           (3) Beginning with any registration year commencing on or  
2230 after July 1, 2002, any person applying for a distinctive license  
2231 tag under this section shall pay an additional fee in the amount  
2232 of Thirty Dollars (\$30.00) for each distinctive license tag  
2233 applied for under this section, which shall be in addition to all  
2234 other taxes and fees. The additional fee paid shall be for a  
2235 period of time to run concurrent with the vehicle's established  
2236 license tag year. The additional fee is due and payable at the  
2237 time the original application is made for a distinctive license  
2238 tag under this section and thereafter annually at the time of  
2239 renewal registration as long as the owner retains the distinctive  
2240 license tag. If the owner does not wish to retain the distinctive  
2241 license tag, he must surrender it to the local county tax  
2242 collector.

2243           (4) The State Tax Commission shall deposit all fees into the  
2244 State Treasury on the day collected. At the end of each month,  
2245 the State Tax Commission shall certify to the State Treasurer the  
2246 total fees collected under this section from the issuance of the  
2247 distinctive license tags issued under this section. The State  
2248 Treasurer shall distribute such collections as follows:

2249           (a) Twenty-four Dollars (\$24.00) of each additional fee  
2250 collected on distinctive license tags issued pursuant to this  
2251 section shall be distributed to the State Chapter of Omega Psi Phi  
2252 Fraternity.

2253           (b) One Dollar (\$1.00) of each additional fee collected  
2254 on distinctive license tags issued pursuant to this section shall  
2255 be deposited into the Mississippi Fire Fighter's Memorial Burn  
2256 Center Fund created pursuant to Section 7-9-70.

2257           (c) Two Dollars (\$2.00) of each additional fee  
2258 collected on distinctive license tags issued pursuant to this  
2259 section shall be deposited to the credit of the State Highway Fund  
2260 to be expended solely for the repair, maintenance, construction or  
2261 reconstruction of highways.

2262           (d) One Dollar (\$1.00) of each additional fee collected  
2263 on distinctive license tags issued pursuant to this section shall  
2264 be deposited to the credit of the special fund created in Section  
2265 27-19-44.2.

2266           (5) A regular license tag must be properly displayed as  
2267 required by law until replaced by a distinctive license tag under  
2268 this section. The regular license tag must be surrendered to the  
2269 tax collector upon issuance of the distinctive license tag under  
2270 this section. The tax collector shall issue up to two (2) license  
2271 decals for each distinctive license tag issued under this section,  
2272 which will expire the same month and year as the regular license  
2273 tag.

2274           (6) In the case of loss or theft of a distinctive license  
2275 tag issued under this section, the owner may make application and  
2276 affidavit for a replacement distinctive license tag as provided by  
2277 Section 27-19-37. The fee for a replacement distinctive license  
2278 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
2279 such application and affidavit shall be entitled to retain and  
2280 deposit into the county general fund five percent (5%) of the fee  
2281 for such replacement license tag and the remainder shall be  
2282 distributed in the same manner as funds from the sale of regular  
2283 distinctive license tags issued under this section.

2284           **SECTION 30.** Section 27-19-56.74, Mississippi Code of 1972,  
2285 is amended as follows:

2286           27-19-56.74. (1) Owners of motor vehicles upon complying  
2287 with the motor vehicle laws relating to registration and licensing  
2288 of motor vehicles, and upon payment of the road and bridge  
2289 privilege taxes, ad valorem taxes and registration fees as  
2290 prescribed by law for private carriers of passengers, pickup  
2291 trucks and other noncommercial motor vehicles, and upon payment of  
2292 an additional annual fee in the amount provided in subsection (3)  
2293 of this section, shall be entitled to a distinctive license tag  
2294 that demonstrates their support for the prevention of child abuse.  
2295 The tags shall be of such color and design as the State Tax  
2296 Commission prescribes subject to the approval of the Mississippi  
2297 License Tag Commission; however, each tag shall display the words  
2298 "Stop Child Abuse" and shall consist of such letters or numbers,  
2299 or both, as may be necessary to distinguish each license tag.

2300           (2) Application for the distinctive license tags shall be  
2301 made to the county tax collector on forms prescribed by the State  
2302 Tax Commission. The application and the additional fee imposed  
2303 under subsection (3) of this section, less Two Dollars (\$2.00)  
2304 thereof to be retained by the tax collector, shall be remitted to  
2305 the State Tax Commission on a monthly basis as prescribed by the  
2306 commission. The portion of the additional fee retained by the tax  
2307 collector shall be deposited into the county general fund.

2308           (3) Beginning with any registration year commencing on or  
2309 after July 1, 2003, any person applying for a distinctive license  
2310 tag under this section shall pay an additional fee in the amount  
2311 of Thirty Dollars (\$30.00) for each distinctive license tag  
2312 applied for under this section, which shall be in addition to all  
2313 other taxes and fees. The additional fee paid shall be for a  
2314 period of time to run concurrent with the vehicle's established  
2315 license tag year. The additional fee is due and payable at the  
2316 time the original application is made for a distinctive license  
2317 tag under this section and thereafter annually at the time of  
2318 renewal registration as long as the owner retains the distinctive

2319 license tag. If the owner does not wish to retain the distinctive  
2320 license tag, he must surrender it to the local county tax  
2321 collector.

2322 (4) The State Tax Commission shall deposit all fees into the  
2323 State Treasury on the day collected. At the end of each month,  
2324 the State Tax Commission shall certify the total fees collected  
2325 under this section to the State Treasurer who shall distribute  
2326 such collections as follows:

2327 (a) Twenty-four Dollars (\$24.00) of each additional fee  
2328 collected on distinctive license tags issued pursuant to this  
2329 section shall be deposited into the Mississippi Children's Trust  
2330 Fund created in \* \* \* Section 93-21-305.

2331 (b) One Dollar (\$1.00) of each additional fee collected  
2332 on distinctive license tags issued pursuant to this section shall  
2333 be deposited into the Mississippi Fire Fighter's Memorial Burn  
2334 Center Fund created pursuant to Section 7-9-70.

2335 (c) Two Dollars (\$2.00) of each additional fee  
2336 collected on distinctive license tags issued pursuant to this  
2337 section shall be deposited to the credit of the State Highway Fund  
2338 to be expended solely for the repair, maintenance, construction or  
2339 reconstruction of highways.

2340 (d) One Dollar (\$1.00) of each additional fee collected  
2341 on distinctive license tags issued pursuant to this section shall  
2342 be deposited to the credit of the special fund created in Section  
2343 27-19-44.2.

2344 (5) A regular license tag must be properly displayed as  
2345 required by law until replaced by a distinctive license tag under  
2346 this section. The regular license tag must be surrendered to the  
2347 tax collector upon issuance of the distinctive license tag under  
2348 this section. The tax collector shall issue up to two (2) license  
2349 decals for each distinctive license tag issued under this section,  
2350 which will expire the same month and year as the regular license  
2351 tag.

2352           (6) In the case of loss or theft of a distinctive license  
2353 tag issued under this section, the owner may make application and  
2354 affidavit for a replacement distinctive license tag as provided by  
2355 Section 27-19-37. The fee for a replacement distinctive license  
2356 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
2357 such application and affidavit shall be entitled to retain and  
2358 deposit into the county general fund five percent (5%) of the fee  
2359 for such replacement license tag and the remainder shall be  
2360 distributed in the same manner as funds from the sale of regular  
2361 distinctive license tags issued under this section.

2362           \* \* \*

2363           **SECTION 31.** This act shall take effect and be in force from  
2364 and after July 1, 2004.