

By: Senator(s) Jordan, Jackson (11th),  
Chaney, Gollott, Dearing, Thomas, Williamson,  
Posey, Butler, Dawkins, Morgan, Nunnelee,  
Little, Browning, King, Doxey, Michel, Kirby,  
Lee (47th), Hyde-Smith, Thames, Jackson  
(15th), Chamberlin, Wilemon, Simmons

To: Finance

SENATE BILL NO. 2792

1 AN ACT TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE  
2 "MISSISSIPPI, HOME OF THE BLUES" MOTOR VEHICLE LICENSE TAG; TO  
3 PROVIDE THE FEE FOR THE ISSUANCE OF SUCH TAG; TO CREATE THE BLUES  
4 HERITAGE FUND INTO WHICH A PORTION OF THE FEE SHALL BE DEPOSITED;  
5 TO PROVIDE THAT MONEY IN THE FUND SHALL BE APPROPRIATED BY THE  
6 LEGISLATURE FOR PROJECTS THAT PRESERVE AND PROMOTE MISSISSIPPI'S  
7 BLUES HERITAGE; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** (1) Owners of motor vehicles upon complying with  
10 the motor vehicle laws relating to registration and licensing of  
11 motor vehicles, and upon payment of the road and bridge privilege  
12 taxes, ad valorem taxes and registration fees as prescribed by law  
13 for private carriers of passengers, pickup trucks and other  
14 noncommercial motor vehicles, and upon payment of an additional  
15 annual fee in the amount provided in subsection (3) of this  
16 section, shall be entitled to a distinctive license tag that  
17 demonstrates their appreciation of blues music. The tags shall be  
18 of such color and design as the State Tax Commission prescribes  
19 subject to the approval of the Mississippi License Tag Commission;  
20 however, each tag shall display the words "Mississippi, Home of  
21 the Blues" and shall consist of such letters or numbers, or both,  
22 as may be necessary to distinguish each license tag.

23 (2) Application for the distinctive license tags shall be  
24 made to the county tax collector on forms prescribed by the State  
25 Tax Commission. The application and the additional fee imposed  
26 under subsection (3) of this section, less Two Dollars (\$2.00)  
27 thereof to be retained by the tax collector, shall be remitted to  
28 the State Tax Commission on a monthly basis as prescribed by the

29 commission. The portion of the additional fee retained by the tax  
30 collector shall be deposited into the county general fund.

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

45 (4) The State Tax Commission shall deposit all fees into the  
46 State Treasury on the day collected. At the end of each month,  
47 the State Tax Commission shall certify the total fees collected  
48 under this section to the State Treasurer who shall distribute  
49 such collections as follows:

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

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

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

61 to be expended solely for the repair, maintenance, construction or  
62 reconstruction of highways.

63 (d) One Dollar (\$1.00) of each additional fee collected  
64 on distinctive license tags issued pursuant to this section shall  
65 be deposited to the credit of the special fund created in Section  
66 27-19-44.2.

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

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

85 (7) There is established in the State Treasury a special  
86 fund to be known as the Blues Heritage Fund which shall consist of  
87 monies required to be deposited therein under subsection (4) of  
88 this section. Monies in the special fund shall be appropriated by  
89 the Legislature for projects that preserve and promote  
90 Mississippi's blues music heritage. Unexpended amounts remaining  
91 in the special fund at the end of the fiscal year shall not lapse  
92 into the State General Fund, and any interest earned or investment

93 earnings on amounts in the special fund shall be deposited to the  
94 credit of the special fund.

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