

By: Senator(s) Ross

To: Finance

SENATE BILL NO. 2908

1 AN ACT TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE MOTOR
2 VEHICLE LICENSE TAG TO SUPPORTERS OF THE DELTA WATERFOWL
3 FOUNDATION; TO PROVIDE THE FEE FOR THE ISSUANCE OF SUCH TAG; AND
4 FOR RELATED PURPOSES.

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

6 **SECTION 1.** (1) Any owner of a motor vehicle who is a
7 resident of this state, upon payment of the road and bridge
8 privilege taxes, ad valorem taxes and registration fees as
9 prescribed by law for private carriers of passengers, pickup
10 trucks and other noncommercial motor vehicles, and upon payment of
11 an additional fee in the amount provided in subsection (3) of this
12 section, shall be issued a distinctive license tag for each motor
13 vehicle registered in his name identifying such person as a
14 supporter of the Delta Waterfowl Foundation. The distinctive
15 license tags so issued shall be of such color and design as the
16 State Tax Commission, with the advice of the Delta Waterfowl
17 Foundation, may prescribe and shall consist of such letters or
18 numbers, or both, as may be necessary to distinguish each license
19 tag.

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

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

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

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

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

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

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

62 be deposited to the credit of the special fund created in Section
63 27-19-44.2.

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

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

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