

By: Representatives Markham, Horne

To: Ways and Means

HOUSE BILL NO. 32
(As Sent to Governor)

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE
2 LICENSE TAGS TO SUPPORTERS OF THE HOMEBUILDERS ASSOCIATION OF
3 MISSISSIPPI; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF
4 SUCH LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF MONIES
5 DERIVED FROM THE ADDITIONAL FEE; TO AMEND SECTION 27-19-56.27,
6 MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE OF A
7 DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR SUPPORTERS OF THE
8 MISSISSIPPI DEPARTMENT OF MARINE RESOURCES; TO AMEND SECTION
9 49-15-17, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; TO
10 AMEND SECTION 27-19-56.14, MISSISSIPPI CODE OF 1972, TO PROVIDE
11 THAT THE GRAND LODGE OF MISSISSIPPI, FREE AND ACCEPTED MASONS,
12 DISTINCTIVE LICENSE TAGS MAY BE ISSUED ONLY TO MEMBERS OF THE
13 LODGE; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE
14 LICENSE TAGS TO SUPPORTERS OF MISSISSIPPI FAMILIES FOR KIDS; TO
15 PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS;
16 TO PROVIDE FOR THE DISTRIBUTION OF MONIES DERIVED FROM THE
17 ADDITIONAL FEE; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR
18 VEHICLE LICENSE TAGS TO SUPPORTERS OF ROTARY INTERNATIONAL; TO
19 PRESCRIBE AN ADDITIONAL FEE THAT SHALL BE IMPOSED FOR THE ISSUANCE
20 OF SUCH LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF MONIES
21 DERIVED FROM THE ADDITIONAL FEE; TO AUTHORIZE THE ISSUANCE OF
22 DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORT TEACHERS; TO
23 PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS;
24 TO PROVIDE THAT MONIES COLLECTED FROM THE ADDITIONAL FEES SHALL BE
25 DISTRIBUTED BY THE MISSISSIPPI DEPARTMENT OF EDUCATION AMONG ALL
26 THE SCHOOL DISTRICTS IN THE STATE AND EXPENDED FOR TEACHERS'
27 CLASSROOM SUPPLIES; TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE
28 MOTOR VEHICLE LICENSE TAG TO SUPPORTERS OF THE MISSISSIPPI POULTRY
29 ASSOCIATION, INC.; TO PROVIDE THE FEE FOR THE ISSUANCE OF SUCH
30 TAG; TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE
31 LICENSE TAG TO SUPPORTERS OF MISSISSIPPI EMERGENCY MEDICAL
32 SERVICES; TO PROVIDE THE FEE FOR THE ISSUANCE OF SUCH TAG; TO
33 PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE
34 TAG TO SUPPORTERS OF THE MISSISSIPPI PREHOSPITAL PROFESSIONALS
35 ASSOCIATION; TO PROVIDE THE FEE FOR THE ISSUANCE OF SUCH TAG; TO
36 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS
37 TO SUPPORTERS OF THE MISSISSIPPI YOUTH SOCCER ASSOCIATION; TO
38 PRESCRIBE THE FEE FOR THE ISSUANCE OF SUCH TAG; TO AUTHORIZE THE
39 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS
40 OF THE PROFESSION OF PHARMACY; TO PRESCRIBE THE FEE FOR THE
41 ISSUANCE OF SUCH TAG; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE
42 MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF SAFECITY INITIATIVE;
43 TO PRESCRIBE THE FEE FOR THE ISSUANCE OF SUCH TAG; TO AMEND
44 SECTION 27-19-56.23, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE
45 ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR SUPPORTERS
46 OF THE MISSISSIPPI SIERRA CLUB; TO PROVIDE FOR THE ISSUANCE OF A
47 DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO SUPPORTERS OF THE
48 MISSISSIPPI MANUFACTURERS ASSOCIATION; TO PROVIDE THE FEE FOR THE
49 ISSUANCE OF SUCH TAG; TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE
50 MOTOR VEHICLE LICENSE TAG TO MEMBERS OF THE M.W. STRINGER GRAND
51 LODGE, FREE AND ACCEPTED MASONS, PRINCE HALL AFFILIATED; TO
52 PROVIDE THE FEE FOR THE ISSUANCE OF SUCH TAG; TO PROVIDE FOR THE

53 DISTRIBUTION OF MONIES DERIVED FROM THE ADDITIONAL FEE; TO
54 AUTHORIZE THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG
55 TO SUPPORTERS OF THE POLICE ATHLETIC LEAGUE OF GULFPORT, INC.; TO
56 PROVIDE THE FEE FOR THE ISSUANCE OF SUCH TAG; TO PROVIDE FOR THE
57 DISTRIBUTION OF MONIES DERIVED FROM THE ADDITIONAL FEE; TO AMEND
58 SECTION 27-19-56.3, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE
59 ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR CERTAIN
60 RETIRED MEMBERS OF THE LEGISLATURE; TO AMEND SECTION 27-65-17,
61 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT SALES OF EQUIPMENT USED
62 OR DESIGNED FOR THE PURPOSE OF ASSISTING DISABLED PERSONS, SUCH AS
63 WHEELCHAIR EQUIPMENT AND LIFTS, THAT IS MOUNTED OR ATTACHED TO OR
64 INSTALLED ON A PRIVATE CARRIER OF PASSENGERS OR LIGHT CARRIER OF
65 PROPERTY AT THE TIME WHEN THE PRIVATE CARRIER OF PASSENGERS OR
66 LIGHT CARRIER OF PROPERTY IS SOLD SHALL BE TAXED AT THE SAME RATE
67 AS THE SALE OF SUCH VEHICLES; AND FOR RELATED PURPOSES.

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

69 **SECTION 1.** (1) Any owner of a motor vehicle, who is a
70 resident of this state, upon complying with the motor vehicle laws
71 relating to registration and licensing of motor vehicles, and upon
72 payment of the road and bridge privilege taxes, ad valorem taxes
73 and registration fees as prescribed by law for private carriers of
74 passengers, pickup trucks and other noncommercial motor vehicles,
75 and upon payment of an additional annual fee in the amount
76 provided in subsection (3) of this section, shall be issued a
77 special license tag for each motor vehicle registered in his name
78 identifying such person as a supporter of the Homebuilders
79 Association of Mississippi. The distinctive license tags so
80 issued shall be of such color and design as the State Tax
81 Commission, with the advice of the Chief Executive Officer of the
82 Homebuilders Association of Mississippi, may prescribe, and shall
83 consist of such letters or numbers, or both, as may be necessary
84 to distinguish each license tag.

85 (2) Application for the distinctive license tags authorized
86 by this section shall be made to the county tax collector on forms
87 prescribed by the State Tax Commission. The application and the
88 additional fee imposed under subsection (3) of this section, less
89 Two Dollars (\$2.00) thereof to be retained by the tax collector,
90 shall be remitted to the State Tax Commission on a monthly basis
91 as prescribed by the commission. The portion of the additional

92 fee retained by the tax collector shall be deposited into the
93 county general fund.

94 (3) Beginning with any registration year commencing on or
95 after July 1, 2005, any person applying for a distinctive license
96 tag under this section shall pay an additional fee in the amount
97 of Thirty Dollars (\$30.00) for each distinctive license tag
98 applied for under this section, which shall be in addition to all
99 other taxes and fees. The additional fee paid shall be for a
100 period of time to run concurrent with the vehicle's established
101 license tag year. The additional fee is due and payable at the
102 time the original application is made for a distinctive license
103 tag under this section and thereafter annually at the time of
104 renewal registration as long as the owner retains the distinctive
105 license tag. If the owner does not wish to retain the distinctive
106 license tag, he must surrender it to the local county tax
107 collector.

108 (4) The State Tax Commission shall deposit all fees into the
109 State Treasury on the day collected. At the end of each month,
110 the State Tax Commission shall certify to the State Treasurer the
111 total fees collected under this section from the issuance of the
112 distinctive license tags issued under this section. The State
113 Treasurer shall distribute such collections as follows:

114 (a) Twenty-four Dollars (\$24.00) of each additional fee
115 collected on distinctive license tags issued pursuant to this
116 section shall be disbursed to the Mississippi Housing Institute.

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

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

124 to be expended solely for the repair, maintenance, construction or
125 reconstruction of highways.

126 (d) One Dollar (\$1.00) of each additional fee collected
127 on distinctive license tags issued pursuant to this section shall
128 be deposited to the credit of the special fund created in Section
129 27-19-44.2.

130 (5) A regular license tag must be properly displayed as
131 required by law until replaced by a distinctive license tag under
132 this section. The regular license tag must be surrendered to the
133 tax collector upon issuance of the distinctive license tag under
134 this section. The tax collector shall issue month and year decals
135 for each distinctive license tag issued under this section, which
136 will expire the same month and year as the regular license tag.

137 (6) In the case of loss or theft of a distinctive license
138 tag issued under this section, the owner may make application and
139 affidavit for a replacement distinctive license tag as provided by
140 Section 27-19-37. The fee for a replacement distinctive license
141 tag shall be Ten Dollars (\$10.00). The tax collector receiving
142 such application and affidavit shall be entitled to retain and
143 deposit into the county general fund five percent (5%) of the fee
144 for such replacement license tag and the remainder shall be
145 distributed proportionately in the same manner as funds from the
146 sale of regular distinctive license tags issued under this
147 section.

148 **SECTION 2.** Section 27-19-56.27, Mississippi Code of 1972, is
149 amended as follows:

150 27-19-56.27. (1) Beginning with any registration year
151 commencing on or after July 1, 2005, owners of motor vehicles upon
152 complying with the motor vehicle laws relating to registration and
153 licensing of motor vehicles, and upon payment of the road and
154 bridge privilege taxes, ad valorem taxes and registration fees as
155 prescribed by law for private carriers of passengers, pickup
156 trucks and other noncommercial motor vehicles, and upon payment of

157 an additional annual fee in the amount of Thirty Dollars (\$30.00),
158 shall be issued a special license tag which displays an emblem
159 designed by the Department of Marine Resources.

160 (2) The distinctive license tag shall be of such color and
161 design as the State Tax Commission, with the advice of the
162 Department of Marine Resources, may prescribe and shall consist of
163 such letters or numbers or both as may be necessary to distinguish
164 each license tag.

165 (3) Application for the special license tags shall be made
166 to the county tax collector on forms prescribed by the State Tax
167 Commission. The application and the additional fee, less five
168 percent (5%) thereof to be retained by the tax collector, shall be
169 remitted to the State Tax Commission on a monthly basis as
170 prescribed by the commission. The portion of the additional fee
171 retained by the tax collector shall be deposited into the county
172 general fund.

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

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

181 (a) Twenty-four Dollars (\$24.00) of each additional fee
182 collected on special license tags issued pursuant to this section
183 shall be deposited into the Artificial Reef Program Account in the
184 Seafood Fund created pursuant to Section 49-15-17.

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

189 (c) The remainder of each such additional fee shall be
190 deposited to the credit of the State Highway Fund to be expended
191 solely for the repair, maintenance, construction or reconstruction
192 of highways.

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

203 (7) In order for a distinctive license tag to be issued
204 under this section, the provisions of Section 27-19-44(2) must be
205 satisfied prior to July 1, 2008.

206 **SECTION 3.** Section 49-15-17, Mississippi Code of 1972, is
207 amended as follows:

208 49-15-17. (1) (a) All monies received or obtained by the
209 commission under the provisions of this chapter shall be paid over
210 by the commission to the State Treasurer and shall be deposited
211 into the fund known as the "Seafood Fund." All revenues collected
212 through the department, to include, but not limited to, commercial
213 saltwater licenses and taxes, permits, fines and penalties, and
214 confiscated catches, shall be deposited into the department
215 operating account (Seafood Fund) and expended for the operation of
216 the department, as authorized by the Legislature.

217 (b) There is established a special account to be known
218 as the "Artificial Reef Program Account" within the Seafood Fund.
219 Any funds received from any public or private source for the
220 purpose of promoting, constructing, monitoring or maintaining
221 artificial reefs in the marine waters of the state or in federal

222 waters adjacent to the marine waters of the state and monies
223 required to be disbursed to the account pursuant to Section
224 27-19-56.27, shall be credited to the account. Any unexpended
225 funds remaining in the account at the end of the fiscal year shall
226 not lapse into the Seafood Fund, but shall remain in the account.
227 The department may expend any funds in the account, subject to
228 appropriation by the Legislature, to accomplish the purpose of the
229 account.

230 (c) There is established a special account to be known
231 as the "Coastal Preserve Account" within the Seafood Fund. Any
232 funds received from any public or private source for the purpose
233 of management, improvement and acquisition of coastal preserves in
234 the state and money required to be deposited pursuant to Sections
235 27-19-56.10 and 27-19-56.27, shall be credited to the account.
236 Any unexpended funds remaining in the account at the end of the
237 fiscal year shall not lapse into the Seafood Fund, but shall
238 remain in the account. The department may expend any funds in the
239 account, subject to appropriation by the Legislature, for the
240 management, improvement and acquisition of coastal preserves.

241 (2) The fund shall be treated as a special trust fund and
242 interest earned on the principal shall be credited to the fund.

243 (3) The secretary of the commission shall keep accurate
244 reports of monies handled as a part of the permanent records of
245 the commission, and the State Treasurer shall furnish the
246 secretary of the commission such forms as may be needed, and the
247 secretary shall account for such forms in his reports to the
248 Treasurer.

249 **SECTION 4.** Section 27-19-56.14, Mississippi Code of 1972, is
250 amended as follows:

251 27-19-56.14. (1) Except as otherwise provided in this
252 section, any owner of a motor vehicle who is a member of the Grand
253 Lodge of Mississippi, Free and Accepted Masons, his wife, widow,
254 unmarried daughter or unmarried sister, upon complying with the

255 motor vehicle laws relating to registration and licensing of motor
256 vehicles, and upon payment of the road and bridge privilege taxes,
257 ad valorem taxes and registration fees as prescribed by law for
258 private carriers of passengers, pickup trucks and other
259 noncommercial motor vehicles, and upon payment of an additional
260 annual fee in the amount of Thirty Dollars (\$30.00), shall be
261 entitled to a special license tag which displays the Freemason
262 emblem and displays the words "Grand Lodge of Mississippi." From
263 and after July 1, 2005, only persons who are members of the Grand
264 Lodge of Mississippi, Free and Accepted Masons, may apply for and
265 receive a distinctive license tag authorized under this section.

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

269 (3) Application for the special license tags shall be made
270 to the county tax collector on forms prescribed by the State Tax
271 Commission. Applicants for such distinctive license tags shall
272 present to the issuing official documentation from the Grand Lodge
273 of Mississippi as prescribed by the State Tax Commission showing
274 their membership * * * in the Grand Lodge of Mississippi. The
275 application and the additional fee, less five percent (5%) thereof
276 to be retained by the tax collector, shall be remitted to the
277 State Tax Commission on a monthly basis as prescribed by the
278 commission. The portion of the additional fee retained by the tax
279 collector shall be deposited into the county general fund.

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

283 (5) The State Tax Commission shall deposit all fees into the
284 State Treasury on the day received. At the end of each month, the
285 State Tax Commission shall certify the total fees collected under
286 this section to the State Treasurer who shall distribute such
287 collections as follows:

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

293 (b) The remainder of each such additional fee shall be
294 deposited to the credit of the State Highway Fund to be expended
295 solely for the repair, maintenance, construction or reconstruction
296 of highways.

297 **SECTION 5.** (1) Any owner of a motor vehicle, who is a
298 resident of this state, upon complying with the motor vehicle laws
299 relating to registration and licensing of motor vehicles, and upon
300 payment of the road and bridge privilege taxes, ad valorem taxes
301 and registration fees as prescribed by law for private carriers of
302 passengers, pickup trucks and other noncommercial motor vehicles,
303 and upon payment of an additional annual fee in the amount
304 provided in subsection (3) of this section, shall be issued a
305 special license tag for each motor vehicle registered in his name
306 identifying such person as a supporter of Mississippi Families for
307 Kids. The distinctive license tags so issued shall be of such
308 color and design as the State Tax Commission, with the advice of
309 Mississippi Families for Kids, may prescribe, and shall consist of
310 such letters or numbers, or both, as may be necessary to
311 distinguish each license tag.

312 (2) Application for the distinctive license tags authorized
313 by this section shall be made to the county tax collector on forms
314 prescribed by the State Tax Commission. The application and the
315 additional fee imposed under subsection (3) of this section, less
316 Two Dollars (\$2.00) thereof to be retained by the tax collector,
317 shall be remitted to the State Tax Commission on a monthly basis
318 as prescribed by the commission. The portion of the additional
319 fee retained by the tax collector shall be deposited into the
320 county general fund.

321 (3) Beginning with any registration year commencing on or
322 after July 1, 2005, any person applying for a distinctive license
323 tag under this section shall pay an additional fee in the amount
324 of Thirty Dollars (\$30.00) for each distinctive license tag
325 applied for under this section, which shall be in addition to all
326 other taxes and fees. The additional fee paid shall be for a
327 period of time to run concurrent with the vehicle's established
328 license tag year. The additional fee is due and payable at the
329 time the original application is made for a distinctive license
330 tag under this section and thereafter annually at the time of
331 renewal registration as long as the owner retains the distinctive
332 license tag. If the owner does not wish to retain the distinctive
333 license tag, he must surrender it to the local county tax
334 collector.

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

341 (a) Twenty-four Dollars (\$24.00) of each additional fee
342 collected on distinctive license tags issued pursuant to this
343 section shall be disbursed to Mississippi Families for Kids.

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

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

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

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

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

375 **SECTION 6.** (1) Any owner of a motor vehicle, who is a
376 resident of this state, upon complying with the motor vehicle laws
377 relating to registration and licensing of motor vehicles, and upon
378 payment of the road and bridge privilege taxes, ad valorem taxes
379 and registration fees as prescribed by law for private carriers of
380 passengers, pickup trucks and other noncommercial motor vehicles,
381 and upon payment of an additional annual fee in the amount
382 provided in subsection (3) of this section, shall be issued a
383 special license tag for each motor vehicle registered in his name
384 identifying him as a supporter of Rotary International. The
385 distinctive license tags so issued shall be of such color and

386 design as the State Tax Commission, with the advice of the Past
387 Governor, District 6820, Rotary International, may prescribe, and
388 shall consist of such letters or numbers, or both, as may be
389 necessary to distinguish each license tag.

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

399 (3) Beginning with any registration year commencing on or
400 after July 1, 2005, any person applying for a distinctive license
401 tag under this section shall pay an additional fee in the amount
402 of Thirty Dollars (\$30.00) for each distinctive license tag
403 applied for under this section, which shall be in addition to all
404 other taxes and fees. The additional fee paid shall be for a
405 period of time to run concurrent with the vehicle's established
406 license tag year. The additional fee is due and payable at the
407 time the original application is made for a distinctive license
408 tag under this section and thereafter annually at the time of
409 renewal registration as long as the owner retains the distinctive
410 license tag. If the owner does not wish to retain the distinctive
411 license tag, he must surrender it to the local county tax
412 collector.

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

419 (a) Twenty-four Dollars (\$24.00) of each additional fee
420 collected on distinctive license tags issued pursuant to this
421 section shall be disbursed equally to District 6800, District 6820
422 and District 6840, Rotary International.

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

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

432 (d) One Dollar (\$1.00) of each additional fee collected
433 on distinctive license tags issued pursuant to this section shall
434 be deposited to the credit of the special fund created in Section
435 27-19-44.2.

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

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

452 sale of regular distinctive license tags issued under this
453 section.

454 **SECTION 7.** (1) Any owner of a motor vehicle, who is a
455 resident of this state, upon complying with the motor vehicle laws
456 relating to registration and licensing of motor vehicles, and upon
457 payment of the road and bridge privilege taxes, ad valorem taxes
458 and registration fees as prescribed by law for private carriers of
459 passengers, pickup trucks and other noncommercial motor vehicles,
460 and upon payment of an additional annual fee in the amount
461 provided in subsection (3) of this section, shall be issued a
462 special license tag for each motor vehicle registered in his name
463 identifying such person as a supporter of teachers. The
464 distinctive license tags so issued shall be of such color and
465 design as the State Tax Commission, with the advice of the
466 Mississippi Department of Education, may prescribe, shall have
467 imprinted thereon the words "SUPPORT TEACHERS" and shall consist
468 of such letters or numbers, or both, as may be necessary to
469 distinguish each license tag.

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

479 (3) Beginning with any registration year commencing on or
480 after July 1, 2005, any person applying for a distinctive license
481 tag under this section shall pay an additional fee in the amount
482 of Thirty Dollars (\$30.00) for each distinctive license tag
483 applied for under this section, which shall be in addition to all
484 other taxes and fees. The additional fee paid shall be for a

485 period of time to run concurrent with the vehicle's established
486 license tag year. The additional fee is due and payable at the
487 time the original application is made for a distinctive license
488 tag under this section and thereafter annually at the time of
489 renewal registration as long as the owner retains the distinctive
490 license tag. If the owner does not wish to retain the distinctive
491 license tag, he must surrender it to the local county tax
492 collector.

493 (4) The State Tax Commission shall deposit all fees into the
494 State Treasury on the day collected. At the end of each month,
495 the State Tax Commission shall certify to the State Treasurer the
496 total fees collected under this section from the issuance of the
497 distinctive license tags issued under this section. The State
498 Treasurer shall distribute such collections as follows:

499 (a) Twenty-four Dollars (\$24.00) of each additional fee
500 collected on distinctive license tags issued pursuant to this
501 section shall be disbursed to the Mississippi Department of
502 Education and shall be equitably distributed by the department
503 among all of the school districts in the state for expenditure on
504 teachers' classroom supplies.

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

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

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

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

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

536 **SECTION 8.** (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 Mississippi Poultry Association, Inc. The
545 distinctive license tags so issued shall be of such color and
546 design as the State Tax Commission, with the advice of the
547 Mississippi Poultry Association, Inc., may prescribe and shall
548 consist of such letters or numbers, or both, as may be necessary
549 to distinguish each license 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, 2005, 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 Mississippi Poultry
581 Association, Inc.

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

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

591 (d) One Dollar (\$1.00) of each additional fee collected
592 on distinctive license tags issued pursuant to this section shall
593 be deposited to the credit of the special fund created in Section
594 27-19-44.2.

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

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

613 **SECTION 9.** (1) Any owner of a motor vehicle who is a
614 resident of this state, upon payment of the road and bridge

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

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

637 (3) Beginning with any registration year commencing on or
638 after July 1, 2005, any person applying for a distinctive license
639 tag under this section shall pay an additional fee in the amount
640 of Thirty Dollars (\$30.00) for each distinctive license tag
641 applied for under this section, which shall be in addition to all
642 other taxes and fees. The additional fee paid shall be for a
643 period of time to run concurrent with the vehicle's established
644 license tag year. The additional fee is due and payable at the
645 time the original application is made for a distinctive license
646 tag under this section and thereafter annually at the time of
647 renewal registration as long as the owner retains the distinctive

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

651 (4) The State Tax Commission shall deposit all fees into the
652 State Treasury on the day collected. At the end of each month,
653 the State Tax Commission shall certify the total fees collected
654 under this section to the State Treasurer who shall distribute
655 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 distributed to the Mississippi Trauma Care
659 Systems Fund.

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 up to two (2) license
678 decals for each distinctive license tag issued under this section,
679 which will expire the same month and year as the regular license
680 tag.

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

691 **SECTION 10.** (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 him as a supporter of the Mississippi Youth Soccer
701 Association. The distinctive license tags so issued shall be of
702 such color and design as the State Tax Commission, with the advice
703 of the Mississippi Youth Soccer Association, may prescribe, and
704 shall consist of such letters or numbers, or both, as may be
705 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, 2005, 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 Mississippi Youth Soccer
738 Association.

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 11.** (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 him as a supporter of The Profession of Pharmacy. The
780 distinctive license tags so issued shall be of such color and
781 design as the State Tax Commission, with the advice of the
782 University of Mississippi School of Pharmacy student body, may
783 prescribe, and shall consist of such letters or numbers, or both,
784 as may be necessary to distinguish each 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, 2005, 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 University of Mississippi
817 Foundation for deposit into the Amie Ewing School of Pharmacy
818 Memorial Endowment Award Fund at the University of Mississippi.

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

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

828 (d) One Dollar (\$1.00) of each additional fee collected
829 on distinctive license tags issued pursuant to this section shall
830 be deposited to the credit of the special fund created in Section
831 27-19-44.2.

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

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

845 deposit into the county general fund five percent (5%) of the fee
846 for such replacement license tag and the remainder shall be
847 distributed proportionately in the same manner as funds from the
848 sale of regular distinctive license tags issued under this
849 section.

850 SECTION 12. (1) Any owner of a motor vehicle, who is a
851 resident of this state, upon complying with the motor vehicle laws
852 relating to registration and licensing of motor vehicles, and upon
853 payment of the road and bridge privilege taxes, ad valorem taxes
854 and registration fees as prescribed by law for private carriers of
855 passengers, pickup trucks and other noncommercial motor vehicles,
856 and upon payment of an additional annual fee in the amount
857 provided in subsection (3) of this section, shall be issued a
858 special license tag for each motor vehicle registered in his name
859 identifying him as a supporter of SafeCity Initiative. The
860 distinctive license tags so issued shall be of such color and
861 design as the State Tax Commission, with the advice of SafeCity
862 Initiative, may prescribe, and shall consist of such letters or
863 numbers, or both, as may be necessary to distinguish each license
864 tag.

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

874 (3) Beginning with any registration year commencing on or
875 after July 1, 2005, any person applying for a distinctive license
876 tag under this section shall pay an additional fee in the amount
877 of Thirty Dollars (\$30.00) for each distinctive license tag

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

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

894 (a) Twenty-four Dollars (\$24.00) of each additional fee
895 collected on distinctive license tags issued pursuant to this
896 section shall be disbursed to SafeCity Initiative.

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

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

906 (d) One Dollar (\$1.00) of each additional fee collected
907 on distinctive license tags issued pursuant to this section shall
908 be deposited to the credit of the special fund created in Section
909 27-19-44.2.

910 (5) A regular license tag must be properly displayed as
911 required by law until replaced by a distinctive license tag under
912 this section. The regular license tag must be surrendered to the
913 tax collector upon issuance of the distinctive license tag under
914 this section. The tax collector shall issue month and year decals
915 for each distinctive license tag issued under this section, which
916 will expire the same month and year as the regular license tag.

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

928 **SECTION 13.** Section 27-19-56.23, Mississippi Code of 1972,
929 is amended as follows:

930 27-19-56.23. (1) Beginning with any registration year
931 commencing on or after July 1, 2005, any owner of a motor vehicle
932 who is a resident of this state, upon payment of the road and
933 bridge privilege taxes, ad valorem taxes and registration fees as
934 prescribed by law for private carriers of passengers, pickup
935 trucks and other noncommercial motor vehicles, and upon payment of
936 an additional fee in the amount provided in subsection (3) of this
937 section, shall be issued a distinctive license tag for each motor
938 vehicle registered in his name identifying such person as a
939 supporter of the Mississippi Sierra Club. The distinctive license
940 tags so issued shall be of such color and design as the State Tax
941 Commission, with the advice of the Mississippi Sierra Club, may

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

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

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

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

970 (a) Twenty-five Dollars (\$25.00) of each additional fee
971 collected on distinctive license tags issued pursuant to this
972 section shall be distributed to the Mississippi Sierra Club.

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

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

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

982 (5) A regular license tag must be properly displayed as
983 required by law until replaced by a distinctive license tag under
984 this section. The regular license tag must be surrendered to the
985 tax collector upon issuance of the distinctive license tag under
986 this section. The tax collector shall issue up to two (2) license
987 decals for each distinctive license tag issued under this section,
988 which will expire the same month and year as the regular license
989 tag.

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

1000 (7) In order for a distinctive license tag to be issued
1001 under this section, the provisions of Section 27-19-44(2) must be
1002 satisfied prior to July 1, 2008.

1003 **SECTION 14.** (1) Any owner of a motor vehicle who is a
1004 resident of this state, upon payment of the road and bridge
1005 privilege taxes, ad valorem taxes and registration fees as
1006 prescribed by law for private carriers of passengers, pickup
1007 trucks and other noncommercial motor vehicles, and upon payment of

1008 an additional fee in the amount provided in subsection (3) of this
1009 section, shall be issued a distinctive license tag for each motor
1010 vehicle registered in his name identifying such person as a
1011 supporter of the Mississippi Manufacturers Association. The
1012 distinctive license tags so issued shall be of such color and
1013 design as the State Tax Commission, with the advice of the
1014 Mississippi Manufacturers Association, may prescribe and shall
1015 consist of such letters or numbers, or both, as may be necessary
1016 to distinguish each license tag.

1017 (2) Application for the distinctive license tags authorized
1018 by this section shall be made to the county tax collector on forms
1019 prescribed by the State Tax Commission. The application and the
1020 additional fee imposed under subsection (3) of this section, less
1021 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1022 remitted to the State Tax Commission on a monthly basis as
1023 prescribed by the commission. The portion of the additional fee
1024 retained by the tax collector shall be deposited into the county
1025 general fund.

1026 (3) Beginning with any registration year commencing on or
1027 after July 1, 2005, any person applying for a distinctive license
1028 tag under this section shall pay an additional fee in the amount
1029 of Thirty Dollars (\$30.00) for each distinctive license tag
1030 applied for under this section, which shall be in addition to all
1031 other taxes and fees. The additional fee paid shall be for a
1032 period of time to run concurrent with the vehicle's established
1033 license tag year. The additional fee is due and payable at the
1034 time the original application is made for a distinctive license
1035 tag under this section and thereafter annually at the time of
1036 renewal registration as long as the owner retains the distinctive
1037 license tag. If the owner does not wish to retain the distinctive
1038 license tag, he must surrender it to the local county tax
1039 collector.

1040 (4) The State Tax Commission shall deposit all fees into the
1041 State Treasury on the day collected. At the end of each month,
1042 the State Tax Commission shall certify the total fees collected
1043 under this section to the State Treasurer who shall distribute
1044 such collections as follows:

1045 (a) Twenty-four Dollars (\$24.00) of each additional fee
1046 collected on distinctive license tags issued pursuant to this
1047 section shall be distributed to the Mississippi Manufacturers
1048 Association for use in its workforce training efforts.

1049 (b) One Dollar (\$1.00) of each additional fee collected
1050 on distinctive license tags issued pursuant to this section shall
1051 be deposited into the Mississippi Fire Fighter's Memorial Burn
1052 Center Fund created pursuant to Section 7-9-70.

1053 (c) Two Dollars (\$2.00) of each additional fee
1054 collected on distinctive license tags issued pursuant to this
1055 section shall be deposited to the credit of the State Highway Fund
1056 to be expended solely for the repair, maintenance, construction or
1057 reconstruction of highways.

1058 (d) One Dollar (\$1.00) of each additional fee collected
1059 on distinctive license tags issued pursuant to this section shall
1060 be deposited to the credit of the special fund created in Section
1061 27-19-44.2.

1062 (5) A regular license tag must be properly displayed as
1063 required by law until replaced by a distinctive license tag under
1064 this section. The regular license tag must be surrendered to the
1065 tax collector upon issuance of the distinctive license tag under
1066 this section. The tax collector shall issue up to two (2) license
1067 decals for each distinctive license tag issued under this section,
1068 which will expire the same month and year as the regular license
1069 tag.

1070 (6) In the case of loss or theft of a distinctive license
1071 tag issued under this section, the owner may make application and
1072 affidavit for a replacement distinctive license tag as provided by

1073 Section 27-19-37. The fee for a replacement distinctive license
1074 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1075 such application and affidavit shall be entitled to retain and
1076 deposit into the county general fund five percent (5%) of the fee
1077 for such replacement license tag and the remainder shall be
1078 distributed in the same manner as funds from the sale of regular
1079 distinctive license tags issued under this section.

1080 **SECTION 15.** (1) Any owner of a motor vehicle who is a
1081 member of the M.W. Stringer Grand Lodge, Free and Accepted Masons,
1082 Prince Hall Affiliated, upon complying with the motor vehicle laws
1083 relating to registration and licensing of motor vehicles, and upon
1084 payment of the road and bridge privilege taxes, ad valorem taxes
1085 and registration fees as prescribed by law for private carriers of
1086 passengers, pickup trucks and other noncommercial motor vehicles,
1087 and upon payment of an additional annual fee in the amount
1088 provided in subsection (3) of this section, shall be entitled to a
1089 special license tag which displays the M.W. Stringer Grand Lodge
1090 emblem and displays the letters "F&AM." The tags shall be of such
1091 color and design as the State Tax Commission shall prescribe
1092 subject to the approval of the Mississippi License Tag Commission.

1093 (2) Application for the special license tags authorized by
1094 this section shall be made to the county tax collector on forms
1095 prescribed by the State Tax Commission. Applicants for such
1096 distinctive license tags shall present to the issuing official
1097 documentation from the M.W. Stringer Grand Lodge, Free and
1098 Accepted Masons, Prince Hall Affiliated as prescribed by the State
1099 Tax Commission showing their membership in the M.W. Stringer Grand
1100 Lodge, Free and Accepted Masons, Prince Hall Affiliated. The
1101 application and the additional fee imposed under subsection (3) of
1102 this section, less Two Dollars (\$2.00) thereof to be retained by
1103 the tax collector, shall be remitted to the State Tax Commission
1104 on a monthly basis as prescribed by the commission. The portion

1105 of the additional fee retained by the tax collector shall be
1106 deposited into the county general fund.

1107 (3) Beginning with any registration year commencing on or
1108 after July 1, 2005, any person applying for a distinctive license
1109 tag under this section shall pay an additional fee in the amount
1110 of Thirty Dollars (\$30.00) for each distinctive license tag
1111 applied for under this section, which shall be in addition to all
1112 other taxes and fees. The additional fee paid shall be for a
1113 period of time to run concurrent with the vehicle's established
1114 license tag year. The additional fee is due and payable at the
1115 time the original application is made for a distinctive license
1116 tag under this section and thereafter annually at the time of
1117 renewal registration as long as the owner retains the distinctive
1118 license tag. If the owner does not wish to retain the distinctive
1119 license tag, he must surrender it to the local county tax
1120 collector.

1121 (4) The State Tax Commission shall deposit all fees into the
1122 State Treasury on the day received. At the end of each month, the
1123 State Tax Commission shall certify the total fees collected under
1124 this section to the State Treasurer who shall distribute such
1125 collections as follows:

1126 (a) Twenty-four Dollars (\$24.00) of each additional fee
1127 collected on special license tags shall be deposited in a special
1128 fund hereby created in the State Treasury to the credit of the
1129 M.W. Stringer Grand Lodge, Free and Accepted Masons, Prince Hall
1130 Affiliated. The funds shall be available for expenditure at the
1131 discretion of the M.W. Stringer Grand Lodge.

1132 (b) One Dollar (\$1.00) of each additional fee collected
1133 on distinctive license tags issued pursuant to this section shall
1134 be deposited to the credit of the special fund created in Section
1135 27-19-44.2.

1136 (c) The remainder of each such additional fee shall be
1137 deposited to the credit of the State Highway Fund to be expended

1138 solely for the repair, maintenance, construction or reconstruction
1139 of highways.

1140 (5) A regular license tag must be properly displayed as
1141 required by law until replaced by a distinctive license tag under
1142 this section. The regular license tag must be surrendered to the
1143 tax collector upon issuance of the distinctive license tag under
1144 this section. The tax collector shall issue up to two (2) license
1145 decals for each distinctive license tag issued under this section,
1146 which will expire the same month and year as the regular license
1147 tag.

1148 (6) In the case of loss or theft of a distinctive license
1149 tag issued under this section, the owner may make application and
1150 affidavit for a replacement distinctive license tag as provided by
1151 Section 27-19-37. The fee for a replacement distinctive license
1152 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1153 such application and affidavit shall be entitled to retain and
1154 deposit into the county general fund five percent (5%) of the fee
1155 for such replacement license tag and the remainder shall be
1156 distributed in the same manner as funds from the sale of regular
1157 distinctive license tags issued under this section.

1158 **SECTION 16.** (1) Any owner of a motor vehicle, who is a
1159 resident of this state, upon complying with the motor vehicle laws
1160 relating to registration and licensing of motor vehicles, and upon
1161 payment of the road and bridge privilege taxes, ad valorem taxes
1162 and registration fees as prescribed by law for private carriers of
1163 passengers, pickup trucks and other noncommercial motor vehicles,
1164 and upon payment of an additional annual fee in the amount
1165 provided in subsection (3) of this section, shall be issued a
1166 special license tag for each motor vehicle registered in his name
1167 identifying such person as a supporter of the Police Athletic
1168 League of Gulfport, Inc. The distinctive license tags so issued
1169 shall be of such color and design as the State Tax Commission,
1170 with the advice of the Police Athletic League of Gulfport, Inc.,

1171 may prescribe, and shall consist of such letters or numbers, or
1172 both, as may be necessary to distinguish each license tag.

1173 (2) Application for the distinctive license tags authorized
1174 by this section shall be made to the county tax collector on forms
1175 prescribed by the State Tax Commission. The application and the
1176 additional fee imposed under subsection (3) of this section, less
1177 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1178 shall be remitted to the State Tax Commission on a monthly basis
1179 as prescribed by the commission. The portion of the additional
1180 fee retained by the tax collector shall be deposited into the
1181 county general fund.

1182 (3) Beginning with any registration year commencing on or
1183 after July 1, 2005, any person applying for a distinctive license
1184 tag under this section shall pay an additional fee in the amount
1185 of Thirty Dollars (\$30.00) for each distinctive license tag
1186 applied for under this section, which shall be in addition to all
1187 other taxes and fees. The additional fee paid shall be for a
1188 period of time to run concurrent with the vehicle's established
1189 license tag year. The additional fee is due and payable at the
1190 time the original application is made for a distinctive license
1191 tag under this section and thereafter annually at the time of
1192 renewal registration as long as the owner retains the distinctive
1193 license tag. If the owner does not wish to retain the distinctive
1194 license tag, he must surrender it to the local county tax
1195 collector.

1196 (4) The State Tax Commission shall deposit all fees into the
1197 State Treasury on the day collected. At the end of each month,
1198 the State Tax Commission shall certify to the State Treasurer the
1199 total fees collected under this section from the issuance of the
1200 distinctive license tags issued under this section. The State
1201 Treasurer shall distribute such collections as follows:

1202 (a) Twenty-four Dollars (\$24.00) of each additional fee
1203 collected on distinctive license tags issued pursuant to this

1204 section shall be disbursed to the Police Athletic League of
1205 Gulfport, Inc.

1206 (b) One Dollar (\$1.00) of each additional fee collected
1207 on distinctive license tags issued pursuant to this section shall
1208 be deposited into the Mississippi Fire Fighter's Memorial Burn
1209 Center Fund created pursuant to Section 7-9-70.

1210 (c) Two Dollars (\$2.00) of each additional fee
1211 collected on distinctive license tags issued pursuant to this
1212 section shall be deposited to the credit of the State Highway Fund
1213 to be expended solely for the repair, maintenance, construction or
1214 reconstruction of highways.

1215 (d) One Dollar (\$1.00) of each additional fee collected
1216 on distinctive license tags issued pursuant to this section shall
1217 be deposited to the credit of the special fund created in Section
1218 27-19-44.2.

1219 (5) A regular license tag must be properly displayed as
1220 required by law until replaced by a distinctive license tag under
1221 this section. The regular license tag must be surrendered to the
1222 tax collector upon issuance of the distinctive license tag under
1223 this section. The tax collector shall issue month and year decals
1224 for each distinctive license tag issued under this section, which
1225 will expire the same month and year as the regular license tag.

1226 (6) In the case of loss or theft of a distinctive license
1227 tag issued under this section, the owner may make application and
1228 affidavit for a replacement distinctive license tag as provided by
1229 Section 27-19-37. The fee for a replacement distinctive license
1230 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1231 such application and affidavit shall be entitled to retain and
1232 deposit into the county general fund five percent (5%) of the fee
1233 for such replacement license tag and the remainder shall be
1234 distributed proportionately in the same manner as funds from the
1235 sale of regular distinctive license tags issued under this
1236 section.

1237 **SECTION 17.** Section 27-19-56.3, Mississippi Code of 1972, is
1238 amended as follows:

1239 27-19-56.3. (1) (a) Any owner of a motor vehicle who is an
1240 elected member of the Mississippi House of Representatives or
1241 Mississippi Senate, upon complying with the motor vehicle laws
1242 relating to registration and licensing of motor vehicles, upon
1243 payment of the road and bridge privilege taxes, ad valorem taxes
1244 and registration fees as prescribed by law for private carriers of
1245 passengers, pickup trucks and other noncommercial motor vehicles,
1246 and upon payment of an additional fee in the amount provided in
1247 subsection (3) of this section, shall be issued a distinctive
1248 license tag for each motor vehicle registered in his name. Each
1249 distinctive license tag issued under this section shall have
1250 displayed thereon the Great Seal of the State of Mississippi and
1251 the word "HOUSE" or "SENATE," as appropriate, and, in addition
1252 thereto, such numbers or letters, or both, as may be necessary to
1253 distinguish each license tag. The State Tax Commission shall
1254 determine the color and design of each distinctive license tag
1255 issued under this section and whether or not a county name shall
1256 be required to be displayed on the tag.

1257 (b) Any owner of a motor vehicle who served at least
1258 two (2) complete four (4) year terms as an elected member of the
1259 Mississippi House of Representatives or Mississippi Senate, and
1260 who is receiving retirement compensation under the Public
1261 Employees Retirement System created under Section 25-11-101,
1262 and/or the Supplemental Legislative Retirement Plan created under
1263 Section 25-11-301, upon complying with the motor vehicle laws
1264 relating to registration and licensing of motor vehicles, upon
1265 payment of the road and bridge privilege taxes, ad valorem taxes
1266 and registration fees as prescribed by law for private carriers of
1267 passengers, pickup trucks and other noncommercial motor vehicles,
1268 and upon payment of an additional fee in the amount provided in
1269 subsection (3) of this section, shall be issued a distinctive

1270 license tag for each motor vehicle registered in his name. Each
1271 distinctive license tag issued under this section shall have
1272 displayed thereon the Great Seal of the State of Mississippi and
1273 the word "RETIRED HOUSE" or "RETIRED SENATE," as appropriate, and,
1274 in addition thereto, such numbers or letters, or both, as may be
1275 necessary to distinguish each license tag. The State Tax
1276 Commission shall determine the color and design of each
1277 distinctive license tag issued under this section and whether or
1278 not a county name shall be required to be displayed on the tag.

1279 (2) Application for the distinctive license tags authorized
1280 by this section shall be made to the county tax collector on forms
1281 prescribed by the State Tax Commission. The application and the
1282 additional fee imposed under subsection (3) of this section, less
1283 three percent (3%) thereof to be retained by the tax collector,
1284 shall be remitted to the State Tax Commission on a monthly basis
1285 as prescribed by the commission. The portion of the additional
1286 fee retained by the tax collector shall be deposited into the
1287 county general fund.

1288 (3) * * * Any person applying for a distinctive license tag
1289 under this section shall pay an additional fee in the amount of
1290 Fifty Dollars (\$50.00) for each distinctive license tag applied
1291 for under this section which shall be in addition to all other
1292 taxes and fees. The additional fee paid shall be for a period of
1293 time to run concurrent with the vehicle's established license tag
1294 year. The additional fee is due and payable at the time the
1295 original application is made for a distinctive license tag under
1296 this section and thereafter annually at the time of renewal
1297 registration as long as the owner retains the distinctive license
1298 tag. If the owner does not wish to retain the distinctive license
1299 tag, or if the owner retires or resigns from or otherwise vacates
1300 his membership in the Legislature, he must surrender the tag to
1301 the local county tax collector.

1302 (4) The State Tax Commission shall deposit all fees
1303 collected under this section into the State Treasury on the day
1304 collected. At the end of each month, the State Tax Commission
1305 shall certify to the State Treasurer the total fees collected
1306 under this section from the issuance of distinctive license tags.
1307 The State Treasurer shall distribute an amount equal to Seven
1308 Dollars (\$7.00) of the additional fees collected for each such
1309 distinctive license tag issued under this section to the State
1310 General Fund, and the remainder of such additional fees collected
1311 shall be distributed by the State Treasurer to the credit of the
1312 special fund created in Section 7-9-70.

1313 (5) A regular license tag must be properly displayed as
1314 required by law until replaced by a distinctive license tag under
1315 this section. The regular license tag must be surrendered to the
1316 tax collector upon issuance of the distinctive license tag under
1317 this section. The tax collector shall issue up to two (2) license
1318 decals for each distinctive license tag issued under this section,
1319 which will expire the same month and year as the regular license
1320 tag.

1321 (6) In the case of loss or theft of a distinctive license
1322 tag issued under this section, the owner may make application and
1323 affidavit for a replacement distinctive license tag as provided by
1324 Section 27-19-37. The fee for a replacement distinctive license
1325 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1326 such application and affidavit shall be entitled to retain and
1327 deposit into the county general fund five percent (5%) of the fee
1328 for such replacement license tag and the remainder shall be
1329 distributed in the same manner as funds from the sale of regular
1330 distinctive license tags issued under this section.

1331 **SECTION 18.** (1) Any owner of a motor vehicle who is a
1332 resident of this state, upon payment of the road and bridge
1333 privilege taxes, ad valorem taxes and registration fees as
1334 prescribed by law for private carriers of passengers, pickup

1335 trucks and other noncommercial motor vehicles, and upon payment of
1336 an additional fee in the amount provided in subsection (3) of this
1337 section, shall be issued a distinctive license tag for each motor
1338 vehicle registered in his name identifying such person as a
1339 supporter of the Mississippi Prehospital Professionals
1340 Association. The distinctive license tags so issued shall be of
1341 such color and design as the State Tax Commission, with the advice
1342 of the Mississippi Prehospital Professionals Association, may
1343 prescribe and shall consist of such letters or numbers, or both,
1344 as may be necessary to distinguish each license tag.

1345 (2) Application for the distinctive license tags authorized
1346 by this section shall be made to the county tax collector on forms
1347 prescribed by the State Tax Commission. The application and the
1348 additional fee imposed under subsection (3) of this section, less
1349 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1350 remitted to the State Tax Commission on a monthly basis as
1351 prescribed by the commission. The portion of the additional fee
1352 retained by the tax collector shall be deposited into the county
1353 general fund.

1354 (3) Beginning with any registration year commencing on or
1355 after July 1, 2005, any person applying for a distinctive license
1356 tag under this section shall pay an additional fee in the amount
1357 of Thirty Dollars (\$30.00) for each distinctive license tag
1358 applied for under this section, which shall be in addition to all
1359 other taxes and fees. The additional fee paid shall be for a
1360 period of time to run concurrent with the vehicle's established
1361 license tag year. The additional fee is due and payable at the
1362 time the original application is made for a distinctive license
1363 tag under this section and thereafter annually at the time of
1364 renewal registration as long as the owner retains the distinctive
1365 license tag. If the owner does not wish to retain the distinctive
1366 license tag, he must surrender it to the local county tax
1367 collector.

1368 (4) The State Tax Commission shall deposit all fees into the
1369 State Treasury on the day collected. At the end of each month,
1370 the State Tax Commission shall certify the total fees collected
1371 under this section to the State Treasurer who shall distribute
1372 such collections as follows:

1373 (a) Twenty-four Dollars (\$24.00) of each additional fee
1374 collected on distinctive license tags issued pursuant to this
1375 section shall be distributed to the Mississippi Prehospital
1376 Professionals Association.

1377 (b) One Dollar (\$1.00) of each additional fee collected
1378 on distinctive license tags issued pursuant to this section shall
1379 be deposited into the Mississippi Fire Fighter's Memorial Burn
1380 Center Fund created pursuant to Section 7-9-70.

1381 (c) Two Dollars (\$2.00) of each additional fee
1382 collected on distinctive license tags issued pursuant to this
1383 section shall be deposited to the credit of the State Highway Fund
1384 to be expended solely for the repair, maintenance, construction or
1385 reconstruction of highways.

1386 (d) One Dollar (\$1.00) of each additional fee collected
1387 on distinctive license tags issued pursuant to this section shall
1388 be deposited to the credit of the special fund created in Section
1389 27-19-44.2.

1390 (5) A regular license tag must be properly displayed as
1391 required by law until replaced by a distinctive license tag under
1392 this section. The regular license tag must be surrendered to the
1393 tax collector upon issuance of the distinctive license tag under
1394 this section. The tax collector shall issue up to two (2) license
1395 decals for each distinctive license tag issued under this section,
1396 which will expire the same month and year as the regular license
1397 tag.

1398 (6) In the case of loss or theft of a distinctive license
1399 tag issued under this section, the owner may make application and
1400 affidavit for a replacement distinctive license tag as provided by

1401 Section 27-19-37. The fee for a replacement distinctive license
1402 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1403 such application and affidavit shall be entitled to retain and
1404 deposit into the county general fund five percent (5%) of the fee
1405 for such replacement license tag and the remainder shall be
1406 distributed in the same manner as funds from the sale of regular
1407 distinctive license tags issued under this section.

1408 **SECTION 19.** Section 27-65-17, Mississippi Code of 1972, is
1409 amended as follows:

1410 27-65-17. (1) Upon every person engaging or continuing
1411 within this state in the business of selling any tangible personal
1412 property whatsoever there is hereby levied, assessed and shall be
1413 collected a tax equal to seven percent (7%) of the gross proceeds
1414 of the retail sales of the business, except as otherwise provided
1415 herein.

1416 Retail sales of farm tractors shall be taxed at the rate of
1417 one percent (1%) when made to farmers for agricultural purposes.

1418 Retail sales of farm implements sold to farmers and used
1419 directly in the production of poultry, ratite, domesticated fish
1420 as defined in Section 69-7-501, livestock, livestock products,
1421 agricultural crops or ornamental plant crops or used for other
1422 agricultural purposes shall be taxed at the rate of three percent
1423 (3%) when used on the farm. The three percent (3%) rate shall
1424 also apply to all equipment used in logging, pulpwood operations
1425 or tree farming which is either (a) self-propelled or which is (b)
1426 mounted so that it is (i) permanently attached to other equipment
1427 which is self-propelled or (ii) permanently attached to other
1428 equipment drawn by a vehicle which is self-propelled.

1429 Except as otherwise provided in subsection (3) of this
1430 section, retail sales of aircraft, automobiles, trucks,
1431 truck-tractors, semitrailers and mobile homes shall be taxed at
1432 the rate of three percent (3%).

1433 Sales of manufacturing machinery or manufacturing machine
1434 parts when made to a manufacturer or custom processor for plant
1435 use only when said machinery and machine parts will be used
1436 exclusively and directly within this state in manufacturing a
1437 commodity for sale, rental or in processing for a fee shall be
1438 taxed at the rate of one and one-half percent (1-1/2%).

1439 Sales of materials for use in track and track structures to a
1440 railroad whose rates are fixed by the Interstate Commerce
1441 Commission or the Mississippi Public Service Commission shall be
1442 taxed at the rate of three percent (3%).

1443 Sales of tangible personal property to electric power
1444 associations for use in the ordinary and necessary operation of
1445 their generating or distribution systems shall be taxed at the
1446 rate of one percent (1%).

1447 Wholesale sales of beer shall be taxed at the rate of seven
1448 percent (7%), and the retailer shall file a return and compute the
1449 retail tax on retail sales but may take credit for the amount of
1450 the tax paid to the wholesaler on said return covering the
1451 subsequent sales of same property, provided adequate invoices and
1452 records are maintained to substantiate the credit.

1453 Wholesale sales of food and drink for human consumption to
1454 full service vending machine operators to be sold through vending
1455 machines located apart from and not connected with other taxable
1456 businesses shall be taxed at the rate of eight percent (8%).

1457 A manufacturer selling at retail in this state shall be
1458 required to make returns of the gross proceeds of such sales and
1459 pay the tax imposed in this section.

1460 Any person exercising any privilege taxable under Section
1461 27-65-15 and selling his natural resource products at wholesale or
1462 to exempt persons shall pay the tax levied by said section in lieu
1463 of the tax levied by this section.

1464 Sales of equipment used or designed for the purpose of
1465 assisting disabled persons, such as wheelchair equipment and

1466 lifts, that is mounted or attached to or installed on a private
1467 carrier of passengers or light carrier of property, as defined in
1468 Section 27-51-101, at the time when the private carrier of
1469 passengers or light carrier of property is sold shall be taxed at
1470 the same rate as the sale of such vehicles under this section.

1471 (2) From and after January 1, 1995, retail sales of private
1472 carriers of passengers and light carriers of property, as defined
1473 in Section 27-51-101, shall be taxed an additional two percent
1474 (2%).

1475 (3) In lieu of the tax levied in subsection (1) of this
1476 section, there is levied on retail sales of truck-tractors and
1477 semitrailers used in interstate commerce and registered under the
1478 International Registration Plan (IRP) or any similar reciprocity
1479 agreement or compact relating to the proportional registration of
1480 commercial vehicles entered into as provided for in Section
1481 27-19-143, a tax at the rate of three percent (3%) of the portion
1482 of the sale that is attributable to the usage of such
1483 truck-tractor or semitrailer in Mississippi. The portion of the
1484 retail sale that is attributable to the usage of such
1485 truck-tractor or semitrailer in Mississippi is the retail sales
1486 price of the truck-tractor or semitrailer multiplied by the
1487 percentage of the total miles traveled by the vehicle that are
1488 traveled in Mississippi. The tax levied pursuant to this
1489 subsection (3) shall be collected by the State Tax Commission from
1490 the purchaser of such truck-tractor or semitrailer at the time of
1491 registration of such truck-tractor or semitrailer.

1492 **SECTION 20.** This act shall take effect and be in force from
1493 and after July 1, 2005.