

By: Representative Markham

To: Ways and Means

HOUSE BILL NO. 399

1 AN ACT TO AMEND SECTION 27-19-56.1, MISSISSIPPI CODE OF 1972,  
2 TO REMOVE THE ADDITIONAL FEE REQUIRED TO BE PAID BY VOLUNTEER FIRE  
3 FIGHTERS IN ORDER TO BE ISSUED A DISTINCTIVE FIRE FIGHTER LICENSE  
4 TAG; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-19-56.1, Mississippi Code of 1972, is  
7 amended as follows:

8 27-19-56.1. (1) Any owner of a motor vehicle who is a fire  
9 fighter, including a career fire fighter, a volunteer fire fighter  
10 or an industrial fire fighter, employed by or in the service of  
11 any municipality, county, fire district, state agency or industry  
12 in the state who is a resident of this state, or who is a retired  
13 fire fighter who is a resident of this state, upon payment of the  
14 road and bridge privilege taxes, ad valorem taxes and registration  
15 fees as prescribed by law for private carriers of passengers,  
16 pickup trucks and other noncommercial motor vehicles, and upon  
17 payment of any additional fee required under subsection (3) of  
18 this section, shall be issued a distinctive license tag for each  
19 motor vehicle registered in his name identifying such person as a  
20 fire fighter or retired fire fighter. The distinctive license  
21 tags so issued shall be of such color and design as may be agreed  
22 upon by the Executive Committee of the Mississippi Fire Fighters  
23 Association and the State Tax Commission, shall consist of such  
24 letters or numbers, or both, as may be necessary to distinguish  
25 each license tag and may, in the discretion of the State Tax  
26 Commission, display the county name.

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

29 prescribed by the State Tax Commission. Applicants for such  
30 distinctive license tags (a) shall present to the issuing official  
31 proof of their employment or service as a fire fighter by  
32 presentation of the applicant's official fire fighter  
33 identification card or a signed and notarized affidavit from the  
34 governing authority or chief executive officer of the  
35 municipality, county, fire district, agency or industry by or for  
36 whom the applicant is employed or serves as a fire fighter; or (b)  
37 shall present proof that they are a retired fire fighter by  
38 presentation of a signed and notarized affidavit from the  
39 governing authority or chief executive officer of the  
40 municipality, county, fire district, agency or industry from whom  
41 the fire fighter retired. The application and the additional fee  
42 imposed under subsection (3) of this section, less three percent  
43 (3%) thereof to be retained by the tax collector, shall be  
44 remitted to the State Tax Commission on a monthly basis as  
45 prescribed by the commission. The portion of any additional fee  
46 required to be imposed under subsection (3) of this section that  
47 is retained by the tax collector shall be deposited into the  
48 county general fund.

49 (3) Beginning with any registration year commencing on or  
50 after July 1, 2006, any person, except a volunteer fire fighter,  
51 who applies for a distinctive license tag under this section shall  
52 pay an additional fee in the amount of Fifty Dollars (\$50.00) for  
53 each distinctive license tag applied for under this section which  
54 shall be in addition to all other taxes and fees. The additional  
55 fee paid shall be for a period of time to run concurrent with the  
56 vehicle's established license tag year. The additional fee is due  
57 and payable at the time the original application is made for a  
58 distinctive license tag under this section and thereafter annually  
59 at the time of renewal registration as long as the owner retains  
60 the distinctive license tag. Volunteer fire fighters shall be  
61 exempt from the payment of an additional fee. If the owner does

62 not wish to retain the distinctive license tag, or if the owner  
63 resigns from or otherwise vacates his employment or service as a  
64 fire fighter, he must surrender it to the local county tax  
65 collector.

66 (4) The State Tax Commission shall deposit all fees into the  
67 State Treasury on the day collected. At the end of each month,  
68 the State Tax Commission shall certify to the State Treasurer the  
69 total fees collected under this section from the issuance of  
70 distinctive license tags. The State Treasurer shall distribute an  
71 amount equal to Seven Dollars (\$7.00) of the additional fees  
72 collected from the issuance of such distinctive license tags  
73 issued under this section to the State General Fund, and the  
74 remainder of such additional fees collected shall be distributed  
75 by the State Treasurer to the credit of the special fund created  
76 in Section 7-9-70.

77 (5) A regular license tag must be properly displayed as  
78 required by law until replaced by a distinctive license tag under  
79 this section. The regular license tag must be surrendered to the  
80 tax collector upon issuance of the distinctive license tag under  
81 this section. The tax collector shall issue up to two (2) license  
82 decals for each distinctive license tag issued under this section,  
83 which will expire the same month and year as the regular license  
84 tag.

85 (6) In the case of loss or theft of a distinctive license  
86 tag issued under this section, the owner may make application and  
87 affidavit for a replacement distinctive license tag as provided by  
88 Section 27-19-37. The fee for a replacement distinctive license  
89 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
90 such application and affidavit shall be entitled to retain and  
91 deposit into the county general fund five percent (5%) of the fee  
92 for such replacement license tag and the remainder shall be  
93 distributed in the same manner as funds from the sale of regular  
94 distinctive license tags issued under this section.

95           (7) In lieu of the distinctive license tag authorized under  
96 subsections (1) through (6) of this section, any person who  
97 presents proof of his employment or service as a fire fighter in  
98 the manner provided in subsection (2) of this section, may be  
99 issued a distinctive license tag decal for each motor vehicle  
100 registered in his name identifying such person as a fire fighter.  
101 The distinctive license tag decal shall be of such size, color and  
102 design as may be agreed upon by the Executive Committee of the  
103 Mississippi Fire Fighters Association and the State Tax  
104 Commission; however, the State Tax Commission shall have final  
105 approval of the size, color and design. The distinctive license  
106 tag decals shall be prepared and sold at Two Dollars (\$2.00) each  
107 through the Mississippi Fire Fighters Training Academy; however,  
108 volunteer fire fighters shall be exempt from the payment of such  
109 fee.

110           **SECTION 2.** This act shall take effect and be in force from  
111 and after July 1, 2006.