

By: Representative Gunn

To: Ways and Means

COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 468

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE  
2 LICENSE TAGS TO SUPPORTERS OF THE MISSISSIPPI WING OF THE CIVIL  
3 AIR PATROL; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF  
4 SUCH LICENSE TAGS; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR  
5 VEHICLE LICENSE TAGS TO SUPPORTERS OF THE CROHN'S AND COLITIS  
6 FOUNDATION OF AMERICA; TO PRESCRIBE AN ADDITIONAL FEE FOR THE  
7 ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF  
8 MONIES DERIVED FROM THE ADDITIONAL FEE; TO AUTHORIZE THE ISSUANCE  
9 OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE  
10 MISSISSIPPI HURRICANE RECOVERY FUND; TO PRESCRIBE AN ADDITIONAL  
11 FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE  
12 DISTRIBUTION OF MONIES DERIVED FROM THE ADDITIONAL FEE; TO  
13 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS  
14 TO SUPPORTERS OF MISSISSIPPI AFTERSCHOOL ALLIANCE; TO PRESCRIBE AN  
15 ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE  
16 FOR THE DISTRIBUTION OF MONIES DERIVED FROM THE ADDITIONAL FEE; TO  
17 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS  
18 TO SUPPORTERS OF THE MISSISSIPPI AGRICULTURAL AVIATION  
19 ASSOCIATION; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF  
20 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 SUPPORTERS OF ORGAN  
23 RECOVERY; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH  
24 LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF MONIES DERIVED  
25 FROM THE ADDITIONAL FEE; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE  
26 ANTI-THEFT MOTOR VEHICLE LICENSE TAGS AND DECALS; TO PRESCRIBE AN  
27 ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PRESCRIBE  
28 THE MANNER IN WHICH PROCEEDS FROM THE ADDITIONAL FEE SHALL BE  
29 DISTRIBUTED; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR  
30 VEHICLE LICENSE TAGS TO SUPPORTERS OF DOMESTIC VIOLENCE AWARENESS;  
31 TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE  
32 TAGS; TO PROVIDE FOR THE DISTRIBUTION OF MONIES DERIVED FROM THE  
33 ADDITIONAL FEE; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR  
34 VEHICLE LICENSE TAGS TO SUPPORTERS OF THE MISSISSIPPI ALLIANCE OF  
35 BOYS AND GIRLS CLUBS; TO PRESCRIBE AN ADDITIONAL FEE FOR THE  
36 ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF  
37 MONIES DERIVED FROM THE ADDITIONAL FEE; TO AUTHORIZE THE ISSUANCE  
38 OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF  
39 CHILDREN WITH MEDICAL HANDICAPS; TO PRESCRIBE AN ADDITIONAL FEE  
40 FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE  
41 DISTRIBUTION OF MONIES DERIVED FROM THE ADDITIONAL FEE; TO  
42 AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS FOR ATTORNEYS;  
43 TO PRESCRIBE AN ADDITIONAL FEE FOR SUCH LICENSE TAG; TO AUTHORIZE  
44 THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO  
45 SUPPORTERS OF SUPPORT OUR TROOPS, INCORPORATED; TO PRESCRIBE AN  
46 ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE  
47 FOR THE DISTRIBUTION OF MONIES DERIVED FROM THE ADDITIONAL FEE; TO  
48 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS  
49 TO RETIRED LAW ENFORCEMENT OFFICERS; TO PRESCRIBE AN ADDITIONAL  
50 FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE  
51 DISTRIBUTION OF MONIES DERIVED FROM THE ADDITIONAL FEE; TO AMEND  
52 SECTION 27-19-56.15, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE

53 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS DISPLAYING THE  
54 EMBLEMS OF PUBLIC OR PRIVATE UNIVERSITIES LOCATED IN OTHER STATES;  
55 TO REVISE THE DISTRIBUTION OF MONIES DERIVED FROM THE ISSUANCE OF  
56 SUCH DISTINCTIVE TAGS; AND FOR RELATED PURPOSES.

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

58 **SECTION 1.** (1) Any owner of a motor vehicle, who is a  
59 resident of this state, upon complying with the motor vehicle laws  
60 relating to registration and licensing of motor vehicles, and upon  
61 payment of the road and bridge privilege taxes, ad valorem taxes  
62 and registration fees as prescribed by law for private carriers of  
63 passengers, pickup trucks and other noncommercial motor vehicles,  
64 and upon payment of an additional annual fee in the amount  
65 provided in subsection (3) of this section, shall be issued a  
66 special license tag for each motor vehicle registered in his name  
67 identifying such person as a supporter of the Mississippi Wing of  
68 the Civil Air Patrol. The distinctive license tags so issued  
69 shall be of such color and design as the State Tax Commission,  
70 with the advice of the Commander of the Mississippi Wing of the  
71 Civil Air Patrol, may prescribe, and shall consist of such letters  
72 or numbers, or both, as may be necessary to distinguish each  
73 license tag.

74 (2) Application for the distinctive license tags authorized  
75 by this section shall be made to the county tax collector on forms  
76 prescribed by the State Tax Commission. The application and the  
77 additional fee imposed under subsection (3) of this section, less  
78 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
79 shall be remitted to the State Tax Commission on a monthly basis  
80 as prescribed by the commission. The portion of the additional  
81 fee retained by the tax collector shall be deposited into the  
82 county general fund.

83 (3) Beginning with any registration year commencing on or  
84 after July 1, 2006, any person applying for a distinctive license  
85 tag under this section shall pay an additional fee in the amount  
86 of Thirty Dollars (\$30.00) for each distinctive license tag  
87 applied for under this section, which shall be in addition to all

88 other taxes and fees. The additional fee paid shall be for a  
89 period of time to run concurrent with the vehicle's established  
90 license tag year. The additional fee is due and payable at the  
91 time the original application is made for a distinctive license  
92 tag under this section and thereafter annually at the time of  
93 renewal registration as long as the owner retains the distinctive  
94 license tag. If the owner does not wish to retain the distinctive  
95 license tag, he must surrender it to the local county tax  
96 collector.

97 (4) The State Tax Commission shall deposit all fees into the  
98 State Treasury on the day collected. At the end of each month,  
99 the State Tax Commission shall certify to the State Treasurer the  
100 total fees collected under this section from the issuance of the  
101 distinctive license tags issued under this section. The State  
102 Treasurer shall distribute such collections as follows:

103 (a) Twenty-four Dollars (\$24.00) of each additional fee  
104 collected on distinctive license tags issued pursuant to this  
105 section shall be disbursed to the Mississippi Wing of the Civil  
106 Air Patrol.

107 (b) One Dollar (\$1.00) of each additional fee collected  
108 on distinctive license tags issued pursuant to this section shall  
109 be deposited into the Mississippi Burn Care Fund created pursuant  
110 to Section 7-9-70.

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

116 (d) One Dollar (\$1.00) of each additional fee collected  
117 on distinctive license tags issued pursuant to this section shall  
118 be deposited to the credit of the special fund created in Section  
119 27-19-44.2.

120 (5) A regular license tag must be properly displayed as  
121 required by law until replaced by a distinctive license tag under  
122 this section. The regular license tag must be surrendered to the  
123 tax collector upon issuance of the distinctive license tag under  
124 this section. The tax collector shall issue month and year decals  
125 for each distinctive license tag issued under this section, which  
126 will expire the same month and year as the regular license tag.

127 (6) In the case of loss or theft of a distinctive license  
128 tag issued under this section, the owner may make application and  
129 affidavit for a replacement distinctive license tag as provided by  
130 Section 27-19-37. The fee for a replacement distinctive license  
131 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
132 such application and affidavit shall be entitled to retain and  
133 deposit into the county general fund five percent (5%) of the fee  
134 for such replacement license tag and the remainder shall be  
135 distributed proportionately in the same manner as funds from the  
136 sale of regular distinctive license tags issued under this  
137 section.

138 **SECTION 2.** (1) Any owner of a motor vehicle, who is a  
139 resident of this state, upon complying with the motor vehicle laws  
140 relating to registration and licensing of motor vehicles, and upon  
141 payment of the road and bridge privilege taxes, ad valorem taxes  
142 and registration fees as prescribed by law for private carriers of  
143 passengers, pickup trucks and other noncommercial motor vehicles,  
144 and upon payment of an additional annual fee in the amount  
145 provided in subsection (3) of this section, shall be issued a  
146 special license tag for each motor vehicle registered in his name  
147 identifying such person as a supporter of the Crohn's and Colitis  
148 Foundation of America. The distinctive license tags so issued  
149 shall be of such color and design as the State Tax Commission may  
150 prescribe, shall have imprinted thereon the words "Conquer Crohn's  
151 & Colitis," and shall consist of such letters or numbers, or both,  
152 as may be necessary to distinguish each license tag.

153           (2) Application for the distinctive license tags authorized  
154 by this section shall be made to the county tax collector on forms  
155 prescribed by the State Tax Commission. The application and the  
156 additional fee imposed under subsection (3) of this section, less  
157 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
158 shall be remitted to the State Tax Commission on a monthly basis  
159 as prescribed by the commission. The portion of the additional  
160 fee retained by the tax collector shall be deposited into the  
161 county general fund.

162           (3) Beginning with any registration year commencing on or  
163 after July 1, 2006, any person applying for a distinctive license  
164 tag under this section shall pay an additional fee in the amount  
165 of Thirty Dollars (\$30.00) for each distinctive license tag  
166 applied for under this section, which shall be in addition to all  
167 other taxes and fees. The additional fee paid shall be for a  
168 period of time to run concurrently with the vehicle's established  
169 license tag year. The additional fee is due and payable at the  
170 time the original application is made for a distinctive license  
171 tag under this section and thereafter annually at the time of  
172 renewal registration as long as the owner retains the distinctive  
173 license tag. If the owner does not wish to retain the distinctive  
174 license tag, he must surrender it to the local county tax  
175 collector.

176           (4) The State Tax Commission shall deposit all fees into the  
177 State Treasury on the day collected. At the end of each month,  
178 the State Tax Commission shall certify to the State Treasurer the  
179 total fees collected under this section from the issuance of the  
180 distinctive license tags issued under this section. The State  
181 Treasurer shall distribute such collections as follows:

182           (a) Twenty-four Dollars (\$24.00) of each additional fee  
183 collected on distinctive license tags issued pursuant to this  
184 section shall be disbursed to the Mississippi Chapter of the  
185 Crohn's and Colitis Foundation of America.

186           (b) One Dollar (\$1.00) of each additional fee collected  
187 on distinctive license tags issued pursuant to this section shall  
188 be deposited into the Mississippi Burn Care Fund created pursuant  
189 to Section 7-9-70.

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

195           (d) One Dollar (\$1.00) of each additional fee collected  
196 on distinctive license tags issued pursuant to this section shall  
197 be deposited to the credit of the special fund created in Section  
198 27-19-44.2.

199           (5) A regular license tag must be properly displayed as  
200 required by law until replaced by a distinctive license tag under  
201 this section. The regular license tag must be surrendered to the  
202 tax collector upon issuance of the distinctive license tag under  
203 this section. The tax collector shall issue month and year decals  
204 for each distinctive license tag issued under this section, which  
205 will expire the same month and year as the regular license tag.

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

217           **SECTION 3.** (1) Any owner of a motor vehicle, who is a  
218 resident of this state, upon complying with the motor vehicle laws

219 relating to registration and licensing of motor vehicles, and upon  
220 payment of the road and bridge privilege taxes, ad valorem taxes  
221 and registration fees as prescribed by law for private carriers of  
222 passengers, pickup trucks and other noncommercial motor vehicles,  
223 and upon payment of an additional annual fee in the amount  
224 provided in subsection (3) of this section, shall be issued a  
225 special license tag for each motor vehicle registered in his name  
226 identifying such person as a supporter of the Mississippi  
227 Hurricane Recovery Fund established by the Governor and the  
228 Mississippi Emergency Management Agency. The color and design of  
229 the distinctive license tags so issued shall be determined by the  
230 State Tax Commission based upon the advice and recommendations of  
231 three (3) persons, one of whom shall be appointed by the Governor  
232 and who shall be a resident of Hancock County, one of whom shall  
233 be appointed by the Lieutenant Governor and who shall be a  
234 resident of Harrison County and one of whom shall be appointed by  
235 the Speaker of the House and who shall be a resident of Jackson  
236 County. The distinctive license tags shall consist of such  
237 letters or numbers, or both, as may be necessary to distinguish  
238 each tag.

239 (2) Application for the distinctive license tags authorized  
240 by this section shall be made to the county tax collector on forms  
241 prescribed by the State Tax Commission. The application and the  
242 additional fee imposed under subsection (3) of this section, less  
243 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
244 shall be remitted to the State Tax Commission on a monthly basis  
245 as prescribed by the commission. The portion of the additional  
246 fee retained by the tax collector shall be deposited into the  
247 county general fund.

248 (3) Beginning with any registration year commencing on or  
249 after July 1, 2006, any person applying for a distinctive license  
250 tag under this section shall pay an additional fee in the amount  
251 of Thirty Dollars (\$30.00) for each distinctive license tag

252 applied for under this section, which shall be in addition to all  
253 other taxes and fees. The additional fee paid shall be for a  
254 period of time to run concurrently with the vehicle's established  
255 license tag year. The additional fee is due and payable at the  
256 time the original application is made for a distinctive license  
257 tag under this section and thereafter annually at the time of  
258 renewal registration as long as the owner retains the distinctive  
259 license tag. If the owner does not wish to retain the distinctive  
260 license tag, he must surrender it to the local county tax  
261 collector.

262 (4) The State Tax Commission shall deposit all fees into the  
263 State Treasury on the day collected. At the end of each month,  
264 the State Tax Commission shall certify to the State Treasurer the  
265 total fees collected under this section from the issuance of the  
266 distinctive license tags issued under this section. The State  
267 Treasurer shall distribute such collections as follows:

268 (a) Twenty-four Dollars (\$24.00) of each additional fee  
269 collected on distinctive license tags issued pursuant to this  
270 section shall be disbursed to the Mississippi Hurricane Recovery  
271 Fund.

272 (b) One Dollar (\$1.00) of each additional fee collected  
273 on distinctive license tags issued pursuant to this section shall  
274 be deposited into the Mississippi Burn Care Fund created pursuant  
275 to Section 7-9-70.

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

281 (d) One Dollar (\$1.00) of each additional fee collected  
282 on distinctive license tags issued pursuant to this section shall  
283 be deposited to the credit of the special fund created in Section  
284 27-19-44.2.



285 (5) A regular license tag must be properly displayed as  
286 required by law until replaced by a distinctive license tag under  
287 this section. The regular license tag must be surrendered to the  
288 tax collector upon issuance of the distinctive license tag under  
289 this section. The tax collector shall issue month and year decals  
290 for each distinctive license tag issued under this section, which  
291 will expire the same month and year as the regular license tag.

292 (6) In the case of loss or theft of a distinctive license  
293 tag issued under this section, the owner may make application and  
294 affidavit for a replacement distinctive license tag as provided by  
295 Section 27-19-37. The fee for a replacement distinctive license  
296 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
297 such application and affidavit shall be entitled to retain and  
298 deposit into the county general fund five percent (5%) of the fee  
299 for such replacement license tag and the remainder shall be  
300 distributed proportionately in the same manner as funds from the  
301 sale of regular distinctive license tags issued under this  
302 section.

303 **SECTION 4.** (1) Any owner of a motor vehicle who is a  
304 resident of this state, upon payment of the road and bridge  
305 privilege taxes, ad valorem taxes and registration fees as  
306 prescribed by law for private carriers of passengers, pickup  
307 trucks and other noncommercial motor vehicles, and upon payment of  
308 an additional fee in the amount provided in subsection (3) of this  
309 section, shall be issued a distinctive license tag for any motor  
310 vehicle registered in his name identifying such person as a  
311 supporter of Mississippi Afterschool Alliance. The distinctive  
312 license tags so issued shall display the words "Afterschool is  
313 Key" and shall be of such color and design as the State Tax  
314 Commission, with the advice of Mississippi Afterschool Alliance,  
315 may prescribe and shall consist of such letters or numbers, or  
316 both, as may be necessary to distinguish each license tag.

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

326           (3) Beginning with any registration year commencing on or  
327 after July 1, 2006, any person applying for a distinctive license  
328 tag under this section shall pay an additional fee in the amount  
329 of Thirty Dollars (\$30.00) for each distinctive license tag  
330 applied for under this section, which shall be in addition to all  
331 other taxes and fees. The additional fee paid shall be for a  
332 period of time to run concurrent with the vehicle's established  
333 license tag year. The additional fee is due and payable at the  
334 time the original application is made for a distinctive license  
335 tag under this section and thereafter annually at the time of  
336 renewal registration as long as the owner retains the distinctive  
337 license tag. If the owner does not wish to retain the distinctive  
338 license tag, he must surrender it to the local county tax  
339 collector.

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

346                 (a) Twenty-four Dollars (\$24.00) of each additional fee  
347 collected on distinctive license tags issued pursuant to this  
348 section shall be distributed to Mississippi Afterschool Alliance.

349 (b) One Dollar (\$1.00) of each additional fee collected  
350 on distinctive license tags issued pursuant to this section shall  
351 be deposited into the Mississippi Burn Care Fund created pursuant  
352 to Section 7-9-70.

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

358 (d) One Dollar (\$1.00) of each additional fee collected  
359 on distinctive license tags issued pursuant to this section shall  
360 be deposited to the credit of the special fund created in Section  
361 27-19-44.2.

362 (5) A regular license tag must be properly displayed as  
363 required by law until replaced by a distinctive license tag under  
364 this section. The regular license tag must be surrendered to the  
365 tax collector upon issuance of the distinctive license tag under  
366 this section. The tax collector shall issue up to two (2) license  
367 decals for each distinctive license tag issued under this section,  
368 which will expire the same month and year as the regular license  
369 tag.

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

380 **SECTION 5.** (1) Any owner of a motor vehicle who is a  
381 resident of this state, upon payment of the road and bridge

382 privilege taxes, ad valorem taxes and registration fees as  
383 prescribed by law for private carriers of passengers, pickup  
384 trucks and other noncommercial motor vehicles, and upon payment of  
385 an additional fee in the amount provided in subsection (3) of this  
386 section, shall be issued a distinctive license tag for any motor  
387 vehicle registered in his name identifying such person as a  
388 supporter of the Mississippi Agricultural Aviation Association.  
389 The distinctive license tags so issued shall be of such color and  
390 design as the State Tax Commission, with the advice of the  
391 Mississippi Agricultural Aviation Association, may prescribe and  
392 shall consist of such letters or numbers, or both, as may be  
393 necessary to distinguish each license tag.

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

403 (3) Beginning with any registration year commencing on or  
404 after July 1, 2006, any person applying for a distinctive license  
405 tag under this section shall pay an additional fee in the amount  
406 of Thirty Dollars (\$30.00) for each distinctive license tag  
407 applied for under this section, which shall be in addition to all  
408 other taxes and fees. The additional fee paid shall be for a  
409 period of time to run concurrent with the vehicle's established  
410 license tag year. The additional fee is due and payable at the  
411 time the original application is made for a distinctive license  
412 tag under this section and thereafter annually at the time of  
413 renewal registration as long as the owner retains the distinctive  
414 license tag. If the owner does not wish to retain the distinctive

415 license tag, he must surrender it to the local county tax  
416 collector.

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

423 (a) Twenty-four Dollars (\$24.00) of each additional fee  
424 collected on distinctive license tags issued pursuant to this  
425 section shall be distributed to the Mississippi Agricultural  
426 Aviation Association.

427 (b) One Dollar (\$1.00) of each additional fee collected  
428 on distinctive license tags issued pursuant to this section shall  
429 be deposited into the Mississippi Burn Care Fund created pursuant  
430 to Section 7-9-70.

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

436 (d) One Dollar (\$1.00) of each additional fee collected  
437 on distinctive license tags issued pursuant to this section shall  
438 be deposited to the credit of the special fund created in Section  
439 27-19-44.2.

440 (5) A regular license tag must be properly displayed as  
441 required by law until replaced by a distinctive license tag under  
442 this section. The regular license tag must be surrendered to the  
443 tax collector upon issuance of the distinctive license tag under  
444 this section. The tax collector shall issue up to two (2) license  
445 decals for each distinctive license tag issued under this section,  
446 which will expire the same month and year as the regular license  
447 tag.

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

458           **SECTION 6.** (1) Any owner of a motor vehicle who is a  
459 resident of this state, upon payment of the road and bridge  
460 privilege taxes, ad valorem taxes and registration fees as  
461 prescribed by law for private carriers of passengers, pickup  
462 trucks and other noncommercial motor vehicles, and upon payment of  
463 an additional fee in the amount provided in subsection (3) of this  
464 section, shall be issued a distinctive license tag for any motor  
465 vehicle registered in his name identifying such person as a  
466 supporter of organ recovery. The distinctive license tags so  
467 issued shall be of such color and design as the State Tax  
468 Commission, with the advice of the Mississippi Organ Recovery  
469 Agency, may prescribe and shall consist of such letters or  
470 numbers, or both, as may be necessary to distinguish each license  
471 tag.

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

481           (3) Beginning with any registration year commencing on or  
482 after July 1, 2006, any person applying for a distinctive license  
483 tag under this section shall pay an additional fee in the amount  
484 of Thirty Dollars (\$30.00) for each distinctive license tag  
485 applied for under this section, which shall be in addition to all  
486 other taxes and fees. The additional fee paid shall be for a  
487 period of time to run concurrently with the vehicle's established  
488 license tag year. The additional fee is due and payable at the  
489 time the original application is made for a distinctive license  
490 tag under this section and thereafter annually at the time of  
491 renewal registration as long as the owner retains the distinctive  
492 license tag. If the owner does not wish to retain the distinctive  
493 license tag, he must surrender it to the local county tax  
494 collector.

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

501                   (a) Twenty-four Dollars (\$24.00) of each additional fee  
502 collected on distinctive license tags issued pursuant to this  
503 section shall be distributed to the Mississippi Organ Recovery  
504 Agency.

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 Burn Care Fund created pursuant  
508 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 up to two (2) license  
523 decals for each distinctive license tag issued under this section,  
524 which will expire the same month and year as the regular license  
525 tag.

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

536 **SECTION 7.** (1) Any owner of a motor vehicle, who is a  
537 resident of this state, upon complying with the motor vehicle laws  
538 relating to registration and licensing of motor vehicles, and upon  
539 payment of the road and bridge privilege taxes, ad valorem taxes  
540 and registration fees as prescribed by law for private carriers of  
541 passengers, pickup trucks and other noncommercial motor vehicles,  
542 and upon payment of an additional annual fee in the amount  
543 provided in subsection (3) of this section, shall be issued a  
544 special license tag for each motor vehicle registered in his name  
545 designed to discourage the theft of motor vehicles and to assist  
546 law enforcement officers in identifying and recovering stolen



547 motor vehicles. Each distinctive license tag shall display in  
548 bold letters across the face of the tag the word "ANTI-THEFT",  
549 shall be of such color and design as the State Tax Commission may  
550 prescribe, shall consist of such letters or numbers, or both, as  
551 may be necessary to distinguish each license tag and shall include  
552 the county of registration. Purchasers of the distinctive tag  
553 shall also be issued a special decal designed by the commission  
554 for placement upon the left rear bumper of the vehicle. Each  
555 decal shall contain letters, symbols or abbreviations created by  
556 the commission to identify the owner of the vehicle. Failure of  
557 an owner to place the decal on the bumper of the vehicle shall not  
558 be unlawful or constitute a violation of law.

559 (2) Application for the distinctive license tags authorized  
560 by this section shall be made to the county tax collector on forms  
561 prescribed by the State Tax Commission. The application and the  
562 additional fee imposed under subsection (3) of this section, less  
563 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
564 shall be remitted to the State Tax Commission on a monthly basis  
565 as prescribed by the commission. The portion of the additional  
566 fee retained by the tax collector shall be deposited into the  
567 county general fund.

568 (3) Beginning with any registration year commencing on or  
569 after July 1, 2006, any person applying for a distinctive license  
570 tag under this section shall pay an additional fee in the amount  
571 of Thirty Dollars (\$30.00) for each distinctive license tag  
572 applied for under this section, which shall be in addition to all  
573 other taxes and fees. The additional fee paid shall be for a  
574 period of time to run concurrent with the vehicle's established  
575 license tag year. The additional fee is due and payable at the  
576 time the original application is made for a distinctive license  
577 tag under this section and thereafter annually at the time of  
578 renewal registration as long as the owner retains the distinctive  
579 license tag. If the owner does not wish to retain the distinctive

580 license tag, he must surrender it to the local county tax  
581 collector.

582 (4) The State Tax Commission shall deposit all fees into the  
583 State Treasury on the day collected. At the end of each month,  
584 the State Tax Commission shall certify to the State Treasurer the  
585 total fees collected under this section from the issuance of the  
586 distinctive license tags issued under this section. The State  
587 Treasurer shall distribute such collections as follows:

588 (a) Twenty-four Dollars (\$24.00) of each additional fee  
589 collected on distinctive license tags issued pursuant to this  
590 section shall be disbursed equally between the Mississippi  
591 Sheriffs Association and the Mississippi Association of Chiefs of  
592 Police.

593 (b) One Dollar (\$1.00) of each additional fee collected  
594 on distinctive license tags issued pursuant to this section shall  
595 be deposited into the Mississippi Burn Care Fund created pursuant  
596 to Section 7-9-70.

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

602 (d) One Dollar (\$1.00) of each additional fee collected  
603 on distinctive license tags issued pursuant to this section shall  
604 be deposited to the credit of the special fund created in Section  
605 27-19-44.2.

606 (5) A regular license tag must be properly displayed as  
607 required by law until replaced by a distinctive license tag under  
608 this section. The regular license tag must be surrendered to the  
609 tax collector upon issuance of the distinctive license tag under  
610 this section. The tax collector shall issue month and year decals  
611 for each distinctive license tag issued under this section, which  
612 will expire the same month and year as the regular license tag.

613           (6) In the case of loss or theft of a distinctive license  
614 tag issued under this section, the owner may make application and  
615 affidavit for a replacement distinctive license tag as provided by  
616 Section 27-19-37. The fee for a replacement distinctive license  
617 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
618 such application and affidavit shall be entitled to retain and  
619 deposit into the county general fund five percent (5%) of the fee  
620 for such replacement license tag and the remainder shall be  
621 distributed proportionately in the same manner as funds from the  
622 sale of regular distinctive license tags issued under this  
623 section.

624           **SECTION 8.** (1) Any owner of a motor vehicle who is a  
625 resident of this state, upon payment of the road and bridge  
626 privilege taxes, ad valorem taxes and registration fees as  
627 prescribed by law for private carriers of passengers, pickup  
628 trucks and other noncommercial motor vehicles, and upon payment of  
629 an additional fee in the amount provided in subsection (3) of this  
630 section, shall be issued a distinctive license tag for any motor  
631 vehicle registered in his name identifying such person as a  
632 supporter of domestic violence awareness. The distinctive license  
633 tags so issued shall be of such color and design as the State Tax  
634 Commission, with the advice of the Chief Executive Officer of Our  
635 Home, may prescribe and shall consist of such letters or numbers,  
636 or both, as may be necessary to distinguish each license tag.

637           (2) Application for the distinctive license tags authorized  
638 by this section shall be made to the county tax collector on forms  
639 prescribed by the State Tax Commission. The application and the  
640 additional fee imposed under subsection (3) of this section, less  
641 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
642 shall be remitted to the State Tax Commission on a monthly basis  
643 as prescribed by the commission. The portion of the additional  
644 fee retained by the tax collector shall be deposited into the  
645 county general fund.

646           (3) Beginning with any registration year commencing on or  
647 after July 1, 2006, any person applying for a distinctive license  
648 tag under this section shall pay an additional fee in the amount  
649 of Thirty Dollars (\$30.00) for each distinctive license tag  
650 applied for under this section, which shall be in addition to all  
651 other taxes and fees. The additional fee paid shall be for a  
652 period of time to run concurrently with the vehicle's established  
653 license tag year. The additional fee is due and payable at the  
654 time the original application is made for a distinctive license  
655 tag under this section and thereafter annually at the time of  
656 renewal registration as long as the owner retains the distinctive  
657 license tag. If the owner does not wish to retain the distinctive  
658 license tag, he must surrender it to the local county tax  
659 collector.

660           (4) The State Tax Commission shall deposit all fees into the  
661 State Treasury on the day collected. At the end of each month,  
662 the State Tax Commission shall certify to the State Treasurer the  
663 total fees collected under this section from the issuance of the  
664 distinctive license tags issued under this section. The State  
665 Treasurer shall distribute such collections as follows:

666                   (a) Twenty-four Dollars (\$24.00) of each additional fee  
667 collected on distinctive license tags issued pursuant to this  
668 section shall be distributed to Our House.

669                   (b) One Dollar (\$1.00) of each additional fee collected  
670 on distinctive license tags issued pursuant to this section shall  
671 be deposited into the Mississippi Burn Care Fund created pursuant  
672 to Section 7-9-70.

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

678 (d) One Dollar (\$1.00) of each additional fee collected  
679 on distinctive license tags issued pursuant to this section shall  
680 be deposited to the credit of the special fund created in Section  
681 27-19-44.2.

682 (5) A regular license tag must be properly displayed as  
683 required by law until replaced by a distinctive license tag under  
684 this section. The regular license tag must be surrendered to the  
685 tax collector upon issuance of the distinctive license tag under  
686 this section. The tax collector shall issue up to two (2) license  
687 decals for each distinctive license tag issued under this section,  
688 which will expire the same month and year as the regular license  
689 tag.

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

700 **SECTION 9.** (1) Any owner of a motor vehicle who is a  
701 resident of this state, upon payment of the road and bridge  
702 privilege taxes, ad valorem taxes and registration fees as  
703 prescribed by law for private carriers of passengers, pickup  
704 trucks and other noncommercial motor vehicles, and upon payment of  
705 an additional fee in the amount provided in subsection (3) of this  
706 section, shall be issued a distinctive license tag for any motor  
707 vehicle registered in his name identifying such person as a  
708 supporter of the Mississippi Alliance of Boys and Girls Clubs.  
709 The distinctive license tags so issued shall be of such color and  
710 design as the State Tax Commission, with the advice of the

711 Executive Director of the Mississippi Alliance of Boys and Girls  
712 Clubs, may prescribe and shall consist of such letters or numbers,  
713 or both, as may be necessary to distinguish each license tag.

714 (2) Application for the distinctive license tags authorized  
715 by this section shall be made to the county tax collector on forms  
716 prescribed by the State Tax Commission. The application and the  
717 additional fee imposed under subsection (3) of this section, less  
718 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
719 shall be remitted to the State Tax Commission on a monthly basis  
720 as prescribed by the commission. The portion of the additional  
721 fee retained by the tax collector shall be deposited into the  
722 county general fund.

723 (3) Beginning with any registration year commencing on or  
724 after July 1, 2006, any person applying for a distinctive license  
725 tag under this section shall pay an additional fee in the amount  
726 of Thirty Dollars (\$30.00) for each distinctive license tag  
727 applied for under this section, which shall be in addition to all  
728 other taxes and fees. The additional fee paid shall be for a  
729 period of time to run concurrently with the vehicle's established  
730 license tag year. The additional fee is due and payable at the  
731 time the original application is made for a distinctive license  
732 tag under this section and thereafter annually at the time of  
733 renewal registration as long as the owner retains the distinctive  
734 license tag. If the owner does not wish to retain the distinctive  
735 license tag, he must surrender it to the local county tax  
736 collector.

737 (4) The State Tax Commission shall deposit all fees into the  
738 State Treasury on the day collected. At the end of each month,  
739 the State Tax Commission shall certify to the State Treasurer the  
740 total fees collected under this section from the issuance of the  
741 distinctive license tags issued under this section. The State  
742 Treasurer shall distribute such collections as follows:

743           (a) Twenty-four Dollars (\$24.00) of each additional fee  
744 collected on distinctive license tags issued pursuant to this  
745 section shall be distributed to the Mississippi Alliance of Boys  
746 and Girls Clubs.

747           (b) One Dollar (\$1.00) of each additional fee collected  
748 on distinctive license tags issued pursuant to this section shall  
749 be deposited into the Mississippi Burn Care Fund created pursuant  
750 to Section 7-9-70.

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

756           (d) One Dollar (\$1.00) of each additional fee collected  
757 on distinctive license tags issued pursuant to this section shall  
758 be deposited to the credit of the special fund created in Section  
759 27-19-44.2.

760           (5) A regular license tag must be properly displayed as  
761 required by law until replaced by a distinctive license tag under  
762 this section. The regular license tag must be surrendered to the  
763 tax collector upon issuance of the distinctive license tag under  
764 this section. The tax collector shall issue up to two (2) license  
765 decals for each distinctive license tag issued under this section,  
766 which will expire the same month and year as the regular license  
767 tag.

768           (6) In the case of loss or theft of a distinctive license  
769 tag issued under this section, the owner may make application and  
770 affidavit for a replacement distinctive license tag as provided by  
771 Section 27-19-37. The fee for a replacement distinctive license  
772 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
773 such application and affidavit shall be entitled to retain and  
774 deposit into the county general fund five percent (5%) of the fee  
775 for such replacement license tag and the remainder shall be

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

778        SECTION 10. (1) Any owner of a motor vehicle who is a  
779 resident of this state, upon payment of the road and bridge  
780 privilege taxes, ad valorem taxes and registration fees as  
781 prescribed by law for private carriers of passengers, pickup  
782 trucks and other noncommercial motor vehicles, and upon payment of  
783 an additional fee in the amount provided in subsection (3) of this  
784 section, shall be issued a distinctive license tag for any motor  
785 vehicle registered in his name identifying such person as a  
786 supporter of children with medical handicaps. The distinctive  
787 license tags so issued shall be of such color and design as the  
788 State Tax Commission, with the advice of the Executive Director of  
789 the Children's Defense Fund, may prescribe and shall consist of  
790 such letters or numbers, or both, as may be necessary to  
791 distinguish each license tag.

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

801        (3) Beginning with any registration year commencing on or  
802 after July 1, 2006, any person applying for a distinctive license  
803 tag under this section shall pay an additional fee in the amount  
804 of Thirty Dollars (\$30.00) for each distinctive license tag  
805 applied for under this section, which shall be in addition to all  
806 other taxes and fees. The additional fee paid shall be for a  
807 period of time to run concurrently with the vehicle's established  
808 license tag year. The additional fee is due and payable at the



809 time the original application is made for a distinctive license  
810 tag under this section and thereafter annually at the time of  
811 renewal registration as long as the owner retains the distinctive  
812 license tag. If the owner does not wish to retain the distinctive  
813 license tag, he must surrender it to the local county tax  
814 collector.

815 (4) The State Tax Commission shall deposit all fees into the  
816 State Treasury on the day collected. At the end of each month,  
817 the State Tax Commission shall certify to the State Treasurer the  
818 total fees collected under this section from the issuance of the  
819 distinctive license tags issued under this section. The State  
820 Treasurer shall distribute such collections as follows:

821 (a) Twenty-four Dollars (\$24.00) of each additional fee  
822 collected on distinctive license tags issued pursuant to this  
823 section shall be distributed to the Children's Defense Fund.

824 (b) One Dollar (\$1.00) of each additional fee collected  
825 on distinctive license tags issued pursuant to this section shall  
826 be deposited into the Mississippi Burn Care Fund created pursuant  
827 to Section 7-9-70.

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

833 (d) One Dollar (\$1.00) of each additional fee collected  
834 on distinctive license tags issued pursuant to this section shall  
835 be deposited to the credit of the special fund created in Section  
836 27-19-44.2.

837 (5) A regular license tag must be properly displayed as  
838 required by law until replaced by a distinctive license tag under  
839 this section. The regular license tag must be surrendered to the  
840 tax collector upon issuance of the distinctive license tag under  
841 this section. The tax collector shall issue up to two (2) license

842 decals for each distinctive license tag issued under this section,  
843 which will expire the same month and year as the regular license  
844 tag.

845 (6) In the case of loss or theft of a distinctive license  
846 tag issued under this section, the owner may make application and  
847 affidavit for a replacement distinctive license tag as provided by  
848 Section 27-19-37. The fee for a replacement distinctive license  
849 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
850 such application and affidavit shall be entitled to retain and  
851 deposit into the county general fund five percent (5%) of the fee  
852 for such replacement license tag and the remainder shall be  
853 distributed in the same manner as funds from the sale of regular  
854 distinctive license tags issued under this section.

855 **SECTION 11.** (1) Any owner of a motor vehicle who is a  
856 member of the Mississippi Bar, upon complying with the motor  
857 vehicle laws relating to registration and licensing of motor  
858 vehicles, and upon payment of the road and bridge privilege taxes,  
859 ad valorem taxes and registration fees as prescribed by law for  
860 private carriers of passengers, pickup trucks and other  
861 noncommercial motor vehicles, and upon payment of an additional  
862 annual fee in the amount provided in subsection (3), shall be  
863 issued a special license tag for each motor vehicle registered in  
864 his name identifying such person as an attorney. The distinctive  
865 license tags so issued shall be of such color and design as the  
866 State Tax Commission, with the advice of the Mississippi Bar and  
867 the Magnolia Bar Association, may prescribe, and shall consist of  
868 such letters or numbers, or both, as may be necessary to  
869 distinguish each license tag.

870 (2) Application for the distinctive license tags authorized  
871 by this section shall be made to the county tax collector on forms  
872 prescribed by the State Tax Commission. The applicant's bar  
873 identification card shall be presented at that time as proof of  
874 membership in the Mississippi Bar. The application and the

875 additional fee imposed under subsection (3) of this section, less  
876 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
877 shall be remitted to the State Tax Commission on a monthly basis  
878 as prescribed by the commission. The portion of the additional  
879 fee retained by the tax collector shall be deposited into the  
880 county general fund.

881 (3) Beginning with any registration year commencing on or  
882 after July 1, 2006, any person applying for a distinctive license  
883 tag under this section shall pay an additional fee in the amount  
884 of Thirty Dollars (\$30.00) for each distinctive license tag  
885 applied for under this section, which shall be in addition to all  
886 other taxes and fees. The additional fee paid shall be for a  
887 period of time to run concurrently with the vehicle's established  
888 license tag year. The additional fee is due and payable at the  
889 time the original application is made for a distinctive license  
890 tag under this section and thereafter annually at the time of  
891 renewal registration as long as the owner retains the distinctive  
892 license tag. If the owner does not wish to retain the distinctive  
893 license tag, he must surrender it to the local county tax  
894 collector.

895 (4) The State Tax Commission shall deposit all fees into the  
896 State Treasury on the day collected. At the end of each month,  
897 the State Tax Commission shall certify to the State Treasurer the  
898 total fees collected under this section from the issuance of the  
899 distinctive license tags issued under this section. The State  
900 Treasurer shall distribute such collections as follows:

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

904 (b) One Dollar (\$1.00) of each additional fee collected  
905 on distinctive license tags issued pursuant to this section shall  
906 be deposited into the Mississippi Burn Care Fund created pursuant  
907 to Section 7-9-70.

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

913 (d) One Dollar (\$1.00) of each additional fee collected  
914 on distinctive license tags issued pursuant to this section shall  
915 be deposited to the credit of the special fund created in Section  
916 27-19-44.2.

917 (5) A regular license tag must be properly displayed as  
918 required by law until replaced by a distinctive license tag under  
919 this section. The regular license tag must be surrendered to the  
920 tax collector upon issuance of the distinctive license tag under  
921 this section. The tax collector shall issue month and year decals  
922 for each distinctive license tag issued under this section, which  
923 will expire the same month and year as the regular license tag.

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

935 **SECTION 12.** (1) Any owner of a motor vehicle who is a  
936 resident of this state, upon payment of the road and bridge  
937 privilege taxes, ad valorem taxes and registration fees as  
938 prescribed by law for private carriers of passengers, pickup  
939 trucks and other noncommercial motor vehicles, and upon payment of  
940 an additional fee in the amount provided in subsection (3) of this

941 section, shall be issued a distinctive license tag for any motor  
942 vehicle registered in his name identifying such person as a  
943 supporter of Support Our Troops, Incorporated. The distinctive  
944 license tags so issued shall be of such color and design as the  
945 State Tax Commission, with the advice of Support Our Troops,  
946 Incorporated, may prescribe and shall consist of such letters or  
947 numbers, or both, as may be necessary to distinguish each license  
948 tag.

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

958 (3) Beginning with any registration year commencing on or  
959 after July 1, 2006, any person applying for a distinctive license  
960 tag under this section shall pay an additional fee in the amount  
961 of Thirty Dollars (\$30.00) for each distinctive license tag  
962 applied for under this section, which shall be in addition to all  
963 other taxes and fees. The additional fee paid shall be for a  
964 period of time to run concurrently with the vehicle's established  
965 license tag year. The additional fee is due and payable at the  
966 time the original application is made for a distinctive license  
967 tag under this section and thereafter annually at the time of  
968 renewal registration as long as the owner retains the distinctive  
969 license tag. If the owner does not wish to retain the distinctive  
970 license tag, he must surrender it to the local county tax  
971 collector.

972 (4) The State Tax Commission shall deposit all fees into the  
973 State Treasury on the day collected. At the end of each month,

974 the State Tax Commission shall certify to the State Treasurer the  
975 total fees collected under this section from the issuance of the  
976 distinctive license tags issued under this section. The State  
977 Treasurer shall distribute such collections as follows:

978 (a) Twenty-four Dollars (\$24.00) of each additional fee  
979 collected on distinctive license tags issued pursuant to this  
980 section shall be distributed to Support Our Troops, Incorporated.

981 (b) One Dollar (\$1.00) of each additional fee collected  
982 on distinctive license tags issued pursuant to this section shall  
983 be deposited into the Mississippi Burn Care Fund created pursuant  
984 to Section 7-9-70.

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

990 (d) One Dollar (\$1.00) of each additional fee collected  
991 on distinctive license tags issued pursuant to this section shall  
992 be deposited to the credit of the special fund created in Section  
993 27-19-44.2.

994 (5) A regular license tag must be properly displayed as  
995 required by law until replaced by a distinctive license tag under  
996 this section. The regular license tag must be surrendered to the  
997 tax collector upon issuance of the distinctive license tag under  
998 this section. The tax collector shall issue up to two (2) license  
999 decals for each distinctive license tag issued under this section,  
1000 which will expire the same month and year as the regular license  
1001 tag.

1002 (6) In the case of loss or theft of a distinctive license  
1003 tag issued under this section, the owner may make application and  
1004 affidavit for a replacement distinctive license tag as provided by  
1005 Section 27-19-37. The fee for a replacement distinctive license  
1006 tag shall be Ten Dollars (\$10.00). The tax collector receiving

1007 such application and affidavit shall be entitled to retain and  
1008 deposit into the county general fund five percent (5%) of the fee  
1009 for such replacement license tag and the remainder shall be  
1010 distributed in the same manner as funds from the sale of regular  
1011 distinctive license tags issued under this section.

1012       **SECTION 13.** (1) Any owner of a motor vehicle, who is a  
1013 resident of this state, upon complying with the motor vehicle laws  
1014 relating to registration and licensing of motor vehicles, and upon  
1015 payment of the road and bridge privilege taxes, ad valorem taxes  
1016 and registration fees as prescribed by law for private carriers of  
1017 passengers, pickup trucks and other noncommercial motor vehicles,  
1018 and upon payment of an additional annual fee in the amount  
1019 provided in subsection (3) of this section, and who is a person  
1020 who has retired as a career law enforcement officer from the  
1021 service of any law enforcement agency of the United States or of  
1022 any state or territory, shall be issued a special license tag for  
1023 each motor vehicle registered in his name identifying such person  
1024 as a retired law enforcement officer. The color and design of the  
1025 distinctive license tags so issued shall be determined by the  
1026 State Tax Commission based upon the advice and recommendations of  
1027 the Mississippi Law Enforcement Officers Association. The  
1028 distinctive license tags shall consist of such letters or numbers,  
1029 or both, as may be necessary to distinguish each tag.

1030       (2) Application for the distinctive license tags authorized  
1031 by this section shall be made to the county tax collector on forms  
1032 prescribed by the State Tax Commission. An applicant for such a  
1033 distinctive tag shall present official documentation from the  
1034 agency from which he retired indicating that the applicant retired  
1035 in good standing as a law enforcement officer. The application  
1036 and the additional fee imposed under subsection (3) of this  
1037 section, less Two Dollars (\$2.00) thereof to be retained by the  
1038 tax collector, shall be remitted to the State Tax Commission on a  
1039 monthly basis as prescribed by the commission. The portion of the

1040 additional fee retained by the tax collector shall be deposited  
1041 into the county general fund.

1042 (3) Beginning with any registration year commencing on or  
1043 after July 1, 2006, any person applying for a distinctive license  
1044 tag under this section shall pay an additional fee in the amount  
1045 of Thirty Dollars (\$30.00) for each distinctive license tag  
1046 applied for under this section, which shall be in addition to all  
1047 other taxes and fees. The additional fee paid shall be for a  
1048 period of time to run concurrently with the vehicle's established  
1049 license tag year. The additional fee is due and payable at the  
1050 time the original application is made for a distinctive license  
1051 tag under this section and thereafter annually at the time of  
1052 renewal registration as long as the owner retains the distinctive  
1053 license tag. If the owner does not wish to retain the distinctive  
1054 license tag, he must surrender it to the local county tax  
1055 collector.

1056 (4) The State Tax Commission shall deposit all fees into the  
1057 State Treasury on the day collected. At the end of each month,  
1058 the State Tax Commission shall certify to the State Treasurer the  
1059 total fees collected under this section from the issuance of the  
1060 distinctive license tags issued under this section. The State  
1061 Treasurer shall distribute such collections as follows:

1062 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1063 collected on distinctive license tags issued pursuant to this  
1064 section shall be disbursed to the Mississippi Law Enforcement  
1065 Officers Association.

1066 (b) One Dollar (\$1.00) of each additional fee collected  
1067 on distinctive license tags issued pursuant to this section shall  
1068 be deposited into the Mississippi Burn Care Fund created pursuant  
1069 to Section 7-9-70.

1070 (c) Two Dollars (\$2.00) of each additional fee  
1071 collected on distinctive license tags issued pursuant to this  
1072 section shall be deposited to the credit of the State Highway Fund



1073 to be expended solely for the repair, maintenance, construction or  
1074 reconstruction of highways.

1075 (d) One Dollar (\$1.00) of each additional fee collected  
1076 on distinctive license tags issued pursuant to this section shall  
1077 be deposited to the credit of the special fund created in Section  
1078 27-19-44.2.

1079 (5) A regular license tag must be properly displayed as  
1080 required by law until replaced by a distinctive license tag under  
1081 this section. The regular license tag must be surrendered to the  
1082 tax collector upon issuance of the distinctive license tag under  
1083 this section, which will expire the same month and year as the  
1084 regular license tag.

1085 (6) In the case of loss or theft of a distinctive license  
1086 tag issued under this section, the owner may make application and  
1087 affidavit for a replacement distinctive license tag as provided by  
1088 Section 27-19-37. The fee for a replacement distinctive license  
1089 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1090 such application and affidavit shall be entitled to retain and  
1091 deposit into the county general fund five percent (5%) of the fee  
1092 for such replacement license tag and the remainder shall be  
1093 distributed proportionately in the same manner as funds from the  
1094 sale of regular distinctive license tags issued under this  
1095 section.

1096 **SECTION 14.** Section 27-19-56.15, Mississippi Code of 1972,  
1097 is amended as follows:

1098 27-19-56.15. (1) (a) Beginning with any registration year  
1099 commencing on or after July 1, 2006, any owner of a motor vehicle  
1100 who is a resident of this state, upon complying with the motor  
1101 vehicle laws relating to registration and licensing of motor  
1102 vehicles, and upon payment of the road and bridge privilege taxes,  
1103 ad valorem taxes and registration fees as prescribed by law for  
1104 private carriers of passengers, pickup trucks and other  
1105 noncommercial motor vehicles, and upon payment of an additional

1106 annual fee in the amount of Fifty Dollars (\$50.00), shall be  
1107 issued a distinctive license tag that displays the emblem of any  
1108 public or private university of his choice located in another  
1109 state.

1110 (b) The design of the emblems for the distinctive  
1111 license tags authorized under this subsection shall be determined  
1112 by agreement between the State Tax Commission and the governing  
1113 authorities of public or private universities in the states where  
1114 the universities are located. Such other design characteristics  
1115 and information to be contained on such distinctive license tags  
1116 shall be determined by the State Tax Commission.

1117 (c) Application for the distinctive license tag  
1118 authorized under this subsection shall be made to the county tax  
1119 collector on forms prescribed by the State Tax Commission. The  
1120 application and the additional fee, less Two Dollars (\$2.00) to be  
1121 retained by the tax collector, shall be remitted to the State Tax  
1122 Commission on a monthly basis as prescribed by the commission.  
1123 The portion of the additional fee retained by the tax collector  
1124 shall be deposited into the county general fund.

1125 (d) The State Tax Commission shall deposit all fees  
1126 that it receives under this subsection into the State Treasury on  
1127 the day received. At the end of each month, the State Tax  
1128 Commission shall certify the total fees collected under this  
1129 section to the State Treasurer who shall distribute such  
1130 collections as follows:

1131 (i) Twenty-five Dollars (\$25.00) of the additional  
1132 fees collected from each distinctive license tag issued under this  
1133 subsection shall be \* \* \* deposited into the State General Fund.

1134 (ii) One Dollar (\$1.00) of each additional fee  
1135 collected on distinctive license tags issued pursuant to this  
1136 section shall be deposited into the Mississippi Fire Fighter's  
1137 Memorial Burn Center Fund created pursuant to Section 7-9-70.

1138                   (iii) Two Dollars (\$2.00) of each additional fee  
1139 collected on distinctive license tags issued pursuant to this  
1140 section shall be deposited to the credit of the State Highway Fund  
1141 to be expended solely for the repair, maintenance, construction or  
1142 reconstruction of highways.

1143           (2) A regular license tag must be properly displayed as  
1144 required by law until replaced by a distinctive license tag under  
1145 this section. The regular license tag must be surrendered to the  
1146 tax collector upon issuance of the distinctive license tag under  
1147 this section. The tax collector shall issue up to two (2) license  
1148 decals for each distinctive license tag issued under this section,  
1149 which will expire the same month and year as the regular license  
1150 tag.

1151           (3) In the case of loss or theft of a distinctive license  
1152 tag issued under this section, the owner may make application and  
1153 affidavit for a replacement distinctive license tag as provided by  
1154 Section 27-19-37. The fee for a replacement distinctive license  
1155 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1156 such application and affidavit shall be entitled to retain and  
1157 deposit into the county general fund five percent (5%) of the fee  
1158 for such replacement license tag and the remainder shall be  
1159 distributed in the same manner as funds from the sale of regular  
1160 distinctive license tags issued under this section.

1161           **SECTION 15.** This act shall take effect and be in force from  
1162 and after July 1, 2006.