

By: Representatives Gunn, Brown,  
Whittington, Reynolds, Patterson

To: Ways and Means

HOUSE BILL NO. 468  
(As Passed the House)

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; TO REQUIRE THE STATE TAX COMMISSION TO  
57 CONDUCT A STUDY REGARDING HOW BEST TO DEVELOP A PLAN TO PROVIDE  
58 FOR A LOW OR REDUCED RATE MOTOR VEHICLE LICENSE TAX AND AD VALOREM  
59 TAX ON VEHICLES OF VOLUNTEER FIRE FIGHTERS; AND FOR RELATED  
60 PURPOSES.

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

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

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

87 (3) Beginning with any registration year commencing on or  
88 after July 1, 2006, any person applying for a distinctive license  
89 tag under this section shall pay an additional fee in the amount

90 of Thirty Dollars (\$30.00) for each distinctive license tag  
91 applied for under this section, which shall be in addition to all  
92 other taxes and fees. The additional fee paid shall be for a  
93 period of time to run concurrent with the vehicle's established  
94 license tag year. The additional fee is due and payable at the  
95 time the original application is made for a distinctive license  
96 tag under this section and thereafter annually at the time of  
97 renewal registration as long as the owner retains the distinctive  
98 license tag. If the owner does not wish to retain the distinctive  
99 license tag, he must surrender it to the local county tax  
100 collector.

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

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

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

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

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

122 be deposited to the credit of the special fund created in Section  
123 27-19-44.2.

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

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

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

155 & Colitis," and shall consist of such letters or numbers, or both,  
156 as may be necessary to distinguish each license tag.

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

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

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

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

188 section shall be disbursed to the Mississippi Chapter of the  
189 Crohn's and Colitis Foundation of America.

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

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

199 (d) One Dollar (\$1.00) of each additional fee collected  
200 on distinctive license tags issued pursuant to this section shall  
201 be deposited to the credit of the special fund created in Section  
202 27-19-44.2.

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

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

221           SECTION 3. (1) Any owner of a motor vehicle, who is a  
222 resident of this state, upon complying with the motor vehicle laws  
223 relating to registration and licensing of motor vehicles, and upon  
224 payment of the road and bridge privilege taxes, ad valorem taxes  
225 and registration fees as prescribed by law for private carriers of  
226 passengers, pickup trucks and other noncommercial motor vehicles,  
227 and upon payment of an additional annual fee in the amount  
228 provided in subsection (3) of this section, shall be issued a  
229 special license tag for each motor vehicle registered in his name  
230 identifying such person as a supporter of the Mississippi  
231 Hurricane Recovery Fund established by the Governor and the  
232 Mississippi Emergency Management Agency. The color and design of  
233 the distinctive license tags so issued shall be determined by the  
234 State Tax Commission based upon the advice and recommendations of  
235 three (3) persons, one of whom shall be appointed by the Governor  
236 and who shall be a resident of Hancock County, one of whom shall  
237 be appointed by the Lieutenant Governor and who shall be a  
238 resident of Harrison County and one of whom shall be appointed by  
239 the Speaker of the House and who shall be a resident of Jackson  
240 County. The distinctive license tags shall consist of such  
241 letters or numbers, or both, as may be necessary to distinguish  
242 each tag.

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

252           (3) Beginning with any registration year commencing on or  
253 after July 1, 2006, any person applying for a distinctive license

254 tag under this section shall pay an additional fee in the amount  
255 of Thirty Dollars (\$30.00) for each distinctive license tag  
256 applied for under this section, which shall be in addition to all  
257 other taxes and fees. The additional fee paid shall be for a  
258 period of time to run concurrently with the vehicle's established  
259 license tag year. The additional fee is due and payable at the  
260 time the original application is made for a distinctive license  
261 tag under this section and thereafter annually at the time of  
262 renewal registration as long as the owner retains the distinctive  
263 license tag. If the owner does not wish to retain the distinctive  
264 license tag, he must surrender it to the local county tax  
265 collector.

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

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

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

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

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



287 be deposited to the credit of the special fund created in Section  
288 27-19-44.2.

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

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

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

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

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

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

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

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

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

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

362           (d) One Dollar (\$1.00) of each additional fee collected  
363 on distinctive license tags issued pursuant to this section shall  
364 be deposited to the credit of the special fund created in Section  
365 27-19-44.2.

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

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

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

384        SECTION 5. (1) Any owner of a motor vehicle who is a  
385 resident of this state, upon payment of the road and bridge  
386 privilege taxes, ad valorem taxes and registration fees as  
387 prescribed by law for private carriers of passengers, pickup  
388 trucks and other noncommercial motor vehicles, and upon payment of  
389 an additional fee in the amount provided in subsection (3) of this  
390 section, shall be issued a distinctive license tag for any motor  
391 vehicle registered in his name identifying such person as a  
392 supporter of the Mississippi Agricultural Aviation Association.  
393 The distinctive license tags so issued shall be of such color and  
394 design as the State Tax Commission, with the advice of the  
395 Mississippi Agricultural Aviation Association, may prescribe and  
396 shall consist of such letters or numbers, or both, as may be  
397 necessary to distinguish each license tag.

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

407        (3) Beginning with any registration year commencing on or  
408 after July 1, 2006, any person applying for a distinctive license  
409 tag under this section shall pay an additional fee in the amount  
410 of Thirty Dollars (\$30.00) for each distinctive license tag  
411 applied for under this section, which shall be in addition to all  
412 other taxes and fees. The additional fee paid shall be for a  
413 period of time to run concurrent with the vehicle's established  
414 license tag year. The additional fee is due and payable at the

415 time the original application is made for a distinctive license  
416 tag under this section and thereafter annually at the time of  
417 renewal registration as long as the owner retains the distinctive  
418 license tag. If the owner does not wish to retain the distinctive  
419 license tag, he must surrender it to the local county tax  
420 collector.

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

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

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

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

440 (d) One Dollar (\$1.00) of each additional fee collected  
441 on distinctive license tags issued pursuant to this section shall  
442 be deposited to the credit of the special fund created in Section  
443 27-19-44.2.

444 (5) A regular license tag must be properly displayed as  
445 required by law until replaced by a distinctive license tag under  
446 this section. The regular license tag must be surrendered to the  
447 tax collector upon issuance of the distinctive license tag under

448 this section. The tax collector shall issue up to two (2) license  
449 decals for each distinctive license tag issued under this section,  
450 which will expire the same month and year as the regular license  
451 tag.

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

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

476 (2) Application for the distinctive license tags authorized  
477 by this section shall be made to the county tax collector on forms  
478 prescribed by the State Tax Commission. The application and the  
479 additional fee imposed under subsection (3) of this section, less  
480 Two Dollars (\$2.00) thereof to be retained by the tax collector,

481 shall be remitted to the State Tax Commission on a monthly basis  
482 as prescribed by the commission. The portion of the additional  
483 fee retained by the tax collector shall be deposited into the  
484 county general fund.

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

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

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

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

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

518 (d) One Dollar (\$1.00) of each additional fee collected  
519 on distinctive license tags issued pursuant to this section shall  
520 be deposited to the credit of the special fund created in Section  
521 27-19-44.2.

522 (5) A regular license tag must be properly displayed as  
523 required by law until replaced by a distinctive license tag under  
524 this section. The regular license tag must be surrendered to the  
525 tax collector upon issuance of the distinctive license tag under  
526 this section. The tax collector shall issue up to two (2) license  
527 decals for each distinctive license tag issued under this section,  
528 which will expire the same month and year as the regular license  
529 tag.

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

540 **SECTION 7.** (1) Any owner of a motor vehicle, who is a  
541 resident of this state, upon complying with the motor vehicle laws  
542 relating to registration and licensing of motor vehicles, and upon  
543 payment of the road and bridge privilege taxes, ad valorem taxes  
544 and registration fees as prescribed by law for private carriers of  
545 passengers, pickup trucks and other noncommercial motor vehicles,



546 and upon payment of an additional annual fee in the amount  
547 provided in subsection (3) of this section, shall be issued a  
548 special license tag for each motor vehicle registered in his name  
549 designed to discourage the theft of motor vehicles and to assist  
550 law enforcement officers in identifying and recovering stolen  
551 motor vehicles. Each distinctive license tag shall display in  
552 bold letters across the face of the tag the word "ANTI-THEFT",  
553 shall be of such color and design as the State Tax Commission may  
554 prescribe, shall consist of such letters or numbers, or both, as  
555 may be necessary to distinguish each license tag and shall include  
556 the county of registration. Purchasers of the distinctive tag  
557 shall also be issued a special decal designed by the commission  
558 for placement upon the left rear bumper of the vehicle. Each  
559 decal shall contain letters, symbols or abbreviations created by  
560 the commission to identify the owner of the vehicle. Failure of  
561 an owner to place the decal on the bumper of the vehicle shall not  
562 be unlawful or constitute a violation of law.

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

572 (3) Beginning with any registration year commencing on or  
573 after July 1, 2006, any person applying for a distinctive license  
574 tag under this section shall pay an additional fee in the amount  
575 of Thirty Dollars (\$30.00) for each distinctive license tag  
576 applied for under this section, which shall be in addition to all  
577 other taxes and fees. The additional fee paid shall be for a  
578 period of time to run concurrent with the vehicle's established

579 license tag year. The additional fee is due and payable at the  
580 time the original application is made for a distinctive license  
581 tag under this section and thereafter annually at the time of  
582 renewal registration as long as the owner retains the distinctive  
583 license tag. If the owner does not wish to retain the distinctive  
584 license tag, he must surrender it to the local county tax  
585 collector.

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

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

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

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

606 (d) One Dollar (\$1.00) of each additional fee collected  
607 on distinctive license tags issued pursuant to this section shall  
608 be deposited to the credit of the special fund created in Section  
609 27-19-44.2.

610 (5) A regular license tag must be properly displayed as  
611 required by law until replaced by a distinctive license tag under

612 this section. The regular license tag must be surrendered to the  
613 tax collector upon issuance of the distinctive license tag under  
614 this section. The tax collector shall issue month and year decals  
615 for each distinctive license tag issued under this section, which  
616 will expire the same month and year as the regular license tag.

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

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

641 (2) Application for the distinctive license tags authorized  
642 by this section shall be made to the county tax collector on forms  
643 prescribed by the State Tax Commission. The application and the  
644 additional fee imposed under subsection (3) of this section, less

645 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
646 shall be remitted to the State Tax Commission on a monthly basis  
647 as prescribed by the commission. The portion of the additional  
648 fee retained by the tax collector shall be deposited into the  
649 county general fund.

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

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

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

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

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

682 (d) One Dollar (\$1.00) of each additional fee collected  
683 on distinctive license tags issued pursuant to this section shall  
684 be deposited to the credit of the special fund created in Section  
685 27-19-44.2.

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

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

704 **SECTION 9.** (1) Any owner of a motor vehicle who is a  
705 resident of this state, upon payment of the road and bridge  
706 privilege taxes, ad valorem taxes and registration fees as  
707 prescribed by law for private carriers of passengers, pickup  
708 trucks and other noncommercial motor vehicles, and upon payment of  
709 an additional fee in the amount provided in subsection (3) of this

710 section, shall be issued a distinctive license tag for any motor  
711 vehicle registered in his name identifying such person as a  
712 supporter of the Mississippi Alliance of Boys and Girls Clubs.  
713 The distinctive license tags so issued shall be of such color and  
714 design as the State Tax Commission, with the advice of the  
715 Executive Director of the Mississippi Alliance of Boys and Girls  
716 Clubs, may prescribe and shall consist of such letters or numbers,  
717 or both, as may be necessary to distinguish each license tag.

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

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

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

743 the State Tax Commission shall certify to the State Treasurer the  
744 total fees collected under this section from the issuance of the  
745 distinctive license tags issued under this section. The State  
746 Treasurer shall distribute such collections as follows:

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

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

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

760 (d) One Dollar (\$1.00) of each additional fee collected  
761 on distinctive license tags issued pursuant to this section shall  
762 be deposited to the credit of the special fund created in Section  
763 27-19-44.2.

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

772 (6) In the case of loss or theft of a distinctive license  
773 tag issued under this section, the owner may make application and  
774 affidavit for a replacement distinctive license tag as provided by  
775 Section 27-19-37. The fee for a replacement distinctive license

776 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
777 such application and affidavit shall be entitled to retain and  
778 deposit into the county general fund five percent (5%) of the fee  
779 for such replacement license tag and the remainder shall be  
780 distributed in the same manner as funds from the sale of regular  
781 distinctive license tags issued under this section.

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

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

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



809 applied for under this section, which shall be in addition to all  
810 other taxes and fees. The additional fee paid shall be for a  
811 period of time to run concurrently with the vehicle's established  
812 license tag year. The additional fee is due and payable at the  
813 time the original application is made for a distinctive license  
814 tag under this section and thereafter annually at the time of  
815 renewal registration as long as the owner retains the distinctive  
816 license tag. If the owner does not wish to retain the distinctive  
817 license tag, he must surrender it to the local county tax  
818 collector.

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

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

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

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

837 (d) One Dollar (\$1.00) of each additional fee collected  
838 on distinctive license tags issued pursuant to this section shall  
839 be deposited to the credit of the special fund created in Section  
840 27-19-44.2.

841 (5) A regular license tag must be properly displayed as  
842 required by law until replaced by a distinctive license tag under  
843 this section. The regular license tag must be surrendered to the  
844 tax collector upon issuance of the distinctive license tag under  
845 this section. The tax collector shall issue up to two (2) license  
846 decals for each distinctive license tag issued under this section,  
847 which will expire the same month and year as the regular license  
848 tag.

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

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

874           (2) Application for the distinctive license tags authorized  
875 by this section shall be made to the county tax collector on forms  
876 prescribed by the State Tax Commission. The applicant's bar  
877 identification card shall be presented at that time as proof of  
878 membership in the Mississippi Bar. The application and the  
879 additional fee imposed under subsection (3) of this section, less  
880 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
881 shall be remitted to the State Tax Commission on a monthly basis  
882 as prescribed by the commission. The portion of the additional  
883 fee retained by the tax collector shall be deposited into the  
884 county general fund.

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

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

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

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

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

917           (d) One Dollar (\$1.00) of each additional fee collected  
918 on distinctive license tags issued pursuant to this section shall  
919 be deposited to the credit of the special fund created in Section  
920 27-19-44.2.

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

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

937 sale of regular distinctive license tags issued under this  
938 section.

939       SECTION 12. (1) Any owner of a motor vehicle who is a  
940 resident of this state, upon payment of the road and bridge  
941 privilege taxes, ad valorem taxes and registration fees as  
942 prescribed by law for private carriers of passengers, pickup  
943 trucks and other noncommercial motor vehicles, and upon payment of  
944 an additional fee in the amount provided in subsection (3) of this  
945 section, shall be issued a distinctive license tag for any motor  
946 vehicle registered in his name identifying such person as a  
947 supporter of Support Our Troops, Incorporated. The distinctive  
948 license tags so issued shall be of such color and design as the  
949 State Tax Commission, with the advice of Support Our Troops,  
950 Incorporated, may prescribe and shall consist of such letters or  
951 numbers, or both, as may be necessary to distinguish each license  
952 tag.

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

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

970 time the original application is made for a distinctive license  
971 tag under this section and thereafter annually at the time of  
972 renewal registration as long as the owner retains the distinctive  
973 license tag. If the owner does not wish to retain the distinctive  
974 license tag, he must surrender it to the local county tax  
975 collector.

976 (4) The State Tax Commission shall deposit all fees into the  
977 State Treasury on the day collected. At the end of each month,  
978 the State Tax Commission shall certify to the State Treasurer the  
979 total fees collected under this section from the issuance of the  
980 distinctive license tags issued under this section. The State  
981 Treasurer shall distribute such collections as follows:

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

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

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

994 (d) One Dollar (\$1.00) of each additional fee collected  
995 on distinctive license tags issued pursuant to this section shall  
996 be deposited to the credit of the special fund created in Section  
997 27-19-44.2.

998 (5) A regular license tag must be properly displayed as  
999 required by law until replaced by a distinctive license tag under  
1000 this section. The regular license tag must be surrendered to the  
1001 tax collector upon issuance of the distinctive license tag under  
1002 this section. The tax collector shall issue up to two (2) license

1003 decals for each distinctive license tag issued under this section,  
1004 which will expire the same month and year as the regular license  
1005 tag.

1006 (6) In the case of loss or theft of a distinctive license  
1007 tag issued under this section, the owner may make application and  
1008 affidavit for a replacement distinctive license tag as provided by  
1009 Section 27-19-37. The fee for a replacement distinctive license  
1010 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1011 such application and affidavit shall be entitled to retain and  
1012 deposit into the county general fund five percent (5%) of the fee  
1013 for such replacement license tag and the remainder shall be  
1014 distributed in the same manner as funds from the sale of regular  
1015 distinctive license tags issued under this section.

1016 **SECTION 13.** (1) Any owner of a motor vehicle, who is a  
1017 resident of this state, upon complying with the motor vehicle laws  
1018 relating to registration and licensing of motor vehicles, and upon  
1019 payment of the road and bridge privilege taxes, ad valorem taxes  
1020 and registration fees as prescribed by law for private carriers of  
1021 passengers, pickup trucks and other noncommercial motor vehicles,  
1022 and upon payment of an additional annual fee in the amount  
1023 provided in subsection (3) of this section, and who is a person  
1024 who has retired as a career law enforcement officer from the  
1025 service of any law enforcement agency of the United States or of  
1026 any state or territory, shall be issued a special license tag for  
1027 each motor vehicle registered in his name identifying such person  
1028 as a retired law enforcement officer. The color and design of the  
1029 distinctive license tags so issued shall be determined by the  
1030 State Tax Commission based upon the advice and recommendations of  
1031 the Mississippi Law Enforcement Officers Association. The  
1032 distinctive license tags shall consist of such letters or numbers,  
1033 or both, as may be necessary to distinguish each tag.

1034 (2) Application for the distinctive license tags authorized  
1035 by this section shall be made to the county tax collector on forms

1036 prescribed by the State Tax Commission. An applicant for such a  
1037 distinctive tag shall present official documentation from the  
1038 agency from which he retired indicating that the applicant retired  
1039 in good standing as a law enforcement officer. The application  
1040 and the additional fee imposed under subsection (3) of this  
1041 section, less Two Dollars (\$2.00) thereof to be retained by the  
1042 tax collector, shall be remitted to the State Tax Commission on a  
1043 monthly basis as prescribed by the commission. The portion of the  
1044 additional fee retained by the tax collector shall be deposited  
1045 into the county general fund.

1046 (3) Beginning with any registration year commencing on or  
1047 after July 1, 2006, any person applying for a distinctive license  
1048 tag under this section shall pay an additional fee in the amount  
1049 of Thirty Dollars (\$30.00) for each distinctive license tag  
1050 applied for under this section, which shall be in addition to all  
1051 other taxes and fees. The additional fee paid shall be for a  
1052 period of time to run concurrently with the vehicle's established  
1053 license tag year. The additional fee is due and payable at the  
1054 time the original application is made for a distinctive license  
1055 tag under this section and thereafter annually at the time of  
1056 renewal registration as long as the owner retains the distinctive  
1057 license tag. If the owner does not wish to retain the distinctive  
1058 license tag, he must surrender it to the local county tax  
1059 collector.

1060 (4) The State Tax Commission shall deposit all fees into the  
1061 State Treasury on the day collected. At the end of each month,  
1062 the State Tax Commission shall certify to the State Treasurer the  
1063 total fees collected under this section from the issuance of the  
1064 distinctive license tags issued under this section. The State  
1065 Treasurer shall distribute such collections as follows:

1066 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1067 collected on distinctive license tags issued pursuant to this



1068 section shall be disbursed to the Mississippi Law Enforcement  
1069 Officers Association.

1070 (b) One Dollar (\$1.00) of each additional fee collected  
1071 on distinctive license tags issued pursuant to this section shall  
1072 be deposited into the Mississippi Burn Care Fund created pursuant  
1073 to Section 7-9-70.

1074 (c) Two Dollars (\$2.00) of each additional fee  
1075 collected on distinctive license tags issued pursuant to this  
1076 section shall be deposited to the credit of the State Highway Fund  
1077 to be expended solely for the repair, maintenance, construction or  
1078 reconstruction of highways.

1079 (d) One Dollar (\$1.00) of each additional fee collected  
1080 on distinctive license tags issued pursuant to this section shall  
1081 be deposited to the credit of the special fund created in Section  
1082 27-19-44.2.

1083 (5) A regular license tag must be properly displayed as  
1084 required by law until replaced by a distinctive license tag under  
1085 this section. The regular license tag must be surrendered to the  
1086 tax collector upon issuance of the distinctive license tag under  
1087 this section, which will expire the same month and year as the  
1088 regular license tag.

1089 (6) In the case of loss or theft of a distinctive license  
1090 tag issued under this section, the owner may make application and  
1091 affidavit for a replacement distinctive license tag as provided by  
1092 Section 27-19-37. The fee for a replacement distinctive license  
1093 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1094 such application and affidavit shall be entitled to retain and  
1095 deposit into the county general fund five percent (5%) of the fee  
1096 for such replacement license tag and the remainder shall be  
1097 distributed proportionately in the same manner as funds from the  
1098 sale of regular distinctive license tags issued under this  
1099 section.

1100           **SECTION 14.** Section 27-19-56.15, Mississippi Code of 1972,  
1101 is amended as follows:

1102           27-19-56.15. (1) (a) Beginning with any registration year  
1103 commencing on or after July 1, 2006, any owner of a motor vehicle  
1104 who is a resident of this state, upon complying with the motor  
1105 vehicle laws relating to registration and licensing of motor  
1106 vehicles, and upon payment of the road and bridge privilege taxes,  
1107 ad valorem taxes and registration fees as prescribed by law for  
1108 private carriers of passengers, pickup trucks and other  
1109 noncommercial motor vehicles, and upon payment of an additional  
1110 annual fee in the amount of Fifty Dollars (\$50.00), shall be  
1111 issued a distinctive license tag that displays the emblem of any  
1112 public or private university of his choice located in another  
1113 state.

1114           (b) The design of the emblems for the distinctive  
1115 license tags authorized under this subsection shall be determined  
1116 by agreement between the State Tax Commission and the governing  
1117 authorities of public or private universities in the states where  
1118 the universities are located. Such other design characteristics  
1119 and information to be contained on such distinctive license tags  
1120 shall be determined by the State Tax Commission.

1121           (c) Application for the distinctive license tag  
1122 authorized under this subsection shall be made to the county tax  
1123 collector on forms prescribed by the State Tax Commission. The  
1124 application and the additional fee, less Two Dollars (\$2.00) to be  
1125 retained by the tax collector, shall be remitted to the State Tax  
1126 Commission on a monthly basis as prescribed by the commission.  
1127 The portion of the additional fee retained by the tax collector  
1128 shall be deposited into the county general fund.

1129           (d) The State Tax Commission shall deposit all fees  
1130 that it receives under this subsection into the State Treasury on  
1131 the day received. At the end of each month, the State Tax  
1132 Commission shall certify the total fees collected under this

1133 section to the State Treasurer who shall distribute such  
1134 collections as follows:

1135 (i) Twenty-five Dollars (\$25.00) of the additional  
1136 fees collected from each distinctive license tag issued under this  
1137 subsection shall be \* \* \* deposited into the State General Fund.

1138 (ii) One Dollar (\$1.00) of each additional fee  
1139 collected on distinctive license tags issued pursuant to this  
1140 section shall be deposited into the Mississippi Fire Fighter's  
1141 Memorial Burn Center Fund created pursuant to Section 7-9-70.

1142 (iii) Two Dollars (\$2.00) of each additional fee  
1143 collected on distinctive license tags issued pursuant to this  
1144 section shall be deposited to the credit of the State Highway Fund  
1145 to be expended solely for the repair, maintenance, construction or  
1146 reconstruction of highways.

1147 (2) A regular license tag must be properly displayed as  
1148 required by law until replaced by a distinctive license tag under  
1149 this section. The regular license tag must be surrendered to the  
1150 tax collector upon issuance of the distinctive license tag under  
1151 this section. The tax collector shall issue up to two (2) license  
1152 decals for each distinctive license tag issued under this section,  
1153 which will expire the same month and year as the regular license  
1154 tag.

1155 (3) In the case of loss or theft of a distinctive license  
1156 tag issued under this section, the owner may make application and  
1157 affidavit for a replacement distinctive license tag as provided by  
1158 Section 27-19-37. The fee for a replacement distinctive license  
1159 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1160 such application and affidavit shall be entitled to retain and  
1161 deposit into the county general fund five percent (5%) of the fee  
1162 for such replacement license tag and the remainder shall be  
1163 distributed in the same manner as funds from the sale of regular  
1164 distinctive license tags issued under this section.

1165           SECTION 15. The State Tax Commission shall conduct a study  
1166 prior to January 1, 2007, as to how best to effectuate a plan to  
1167 provide for a low or reduced rate car tag and ad valorem tax on a  
1168 vehicle for each volunteer fire fighter active in fire protection  
1169 efforts in our state and such study shall endeavor to provide such  
1170 relief without undue burden on local governments of the state.

1171           SECTION 16. This act shall take effect and be in force from  
1172 and after July 1, 2006.