To: Finance

## SENATE BILL NO. 2015

1 AN ACT TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE MOTOR 2 VEHICLE LICENSE TAG FOR SUPPORTERS OF MISSISSIPPI MARTIAL ARTS; 3 AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI: 4 SECTION 1. (1) Any owner of a motor vehicle, who is a 5 resident of this state, upon complying with the motor vehicle laws 6 relating to registration and licensing of motor vehicles, and upon 7 8 payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of 9 passengers, pickup trucks and other noncommercial motor vehicles, 10 and upon payment of an additional annual fee in the amount 11 provided in subsection (3) of this section, shall be issued a 12 13 special license tag for each motor vehicle registered in his name identifying such person as a supporter of Mississippi martial 14 15 arts. The distinctive license tags so issued shall be of such 16 color and design as the State Tax Commission, with the advice of the Mississippi Karate Association, may prescribe, and shall 17 18 consist of such letters or numbers, or both, as may be necessary 19 to distinguish each license tag.

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

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27 fee retained by the tax collector shall be deposited into the 28 county general fund.

(3) Beginning with any registration year commencing on or 29 30 after July 1, 2006, any person applying for a distinctive license 31 tag under this section shall pay an additional fee in the amount 32 of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all 33 other taxes and fees. The additional fee paid shall be for a 34 period of time to run concurrent with the vehicle's established 35 36 license tag year. The additional fee is due and payable at the 37 time the original application is made for a distinctive license tag under this section and thereafter annually at the time of 38 39 renewal registration as long as the owner retains the distinctive 40 license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax 41 collector. 42

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

49 (a) Twenty-four Dollars (\$24.00) of each additional fee
50 collected on distinctive license tags issued pursuant to this
51 section shall be disbursed to the Mississippi Karate Association.

52 (b) One Dollar (\$1.00) of each additional fee collected 53 on distinctive license tags issued pursuant to this section shall 54 be deposited into the Mississippi Burn Care Center Fund created 55 pursuant to Section 7-9-70.

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

S. B. No. 2015 \*SSO1/R283\* 06/SS01/R283 PAGE 2 59 to be expended solely for the repair, maintenance, construction or 60 reconstruction of highways.

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

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

In the case of loss or theft of a distinctive license 72 (6) tag issued under this section, the owner may make application and 73 74 affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license 75 76 tag shall be Ten Dollars (\$10.00). The tax collector receiving 77 such application and affidavit shall be entitled to retain and 78 deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be 79 80 distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this 81 82 section.

## 83 **SECTION 2.** This act shall take effect and be in force from 84 and after July 1, 2006.