By: Senator(s) Doxey

To: Finance

## SENATE BILL NO. 2023

AN ACT TO AMEND SECTION 27-19-56.15, MISSISSIPPI CODE OF 1 1972, TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE 2 LICENSE TAGS THAT DISPLAY THE EMBLEM OF A PUBLIC OR PRIVATE 3 UNIVERSITY LOCATED IN ANOTHER STATE; AND FOR RELATED PURPOSES. 4 5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI: SECTION 1. Section 27-19-56.15, Mississippi Code of 1972, is 6 7 amended as follows: 27-19-56.15. (1) (a) <u>Beginning with any registration year</u> 8 9 commencing on or after July 1, 2006, any owner of a motor vehicle 10 who is a resident of this state, upon complying with the motor 11 vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, 12 13 ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other 14

15 noncommercial motor vehicles, and upon payment of an additional 16 annual fee in the amount of Fifty Dollars (\$50.00), shall be 17 issued a distinctive license tag that displays the emblem of any 18 public or private university of his choice located in another 19 state.

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

27 (c) Application for the distinctive license tag
28 authorized under this subsection shall be made to the county tax
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29 collector on forms prescribed by the State Tax Commission. The 30 application and the additional fee, less Two Dollars (\$2.00) to be 31 retained by the tax collector, shall be remitted to the State Tax 32 Commission on a monthly basis as prescribed by the commission. 33 The portion of the additional fee retained by the tax collector 34 shall be deposited into the county general fund.

35 (d) The State Tax Commission shall deposit all fees 36 that it receives under this subsection into the State Treasury on 37 the day received. At the end of each month, the State Tax 38 Commission shall certify the total fees collected under this 39 section to the State Treasurer who shall distribute such 40 collections as follows:

41 (i) Twenty-four Dollars (\$24.00) of the additional fees collected from each distinctive license tag issued under this 42 subsection shall be distributed to the World War II Veterans 43 Memorial in Washington, D.C. However, when the amounts 44 distributed to the World War II Veterans Memorial reaches an 45 aggregate amount of One Hundred Thousand Dollars (\$100,000.00), 46 then Twenty-five Dollars (\$25.00) of such additional fees shall be 47 48 deposited into the State General Fund.

49 (ii) One Dollar (\$1.00) of each additional fee
50 collected on distinctive license tags issued pursuant to this
51 section shall be deposited into the Mississippi \* \* \* Burn <u>Care</u>
52 Fund created pursuant to Section 7-9-70.

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

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

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62 A regular license tag must be properly displayed as (2) required by law until replaced by a distinctive license tag under 63 64 this section. The regular license tag must be surrendered to the 65 tax collector upon issuance of the distinctive license tag under 66 this section. The tax collector shall issue up to two (2) license 67 decals for each distinctive license tag issued under this section, 68 which will expire the same month and year as the regular license 69 tag.

In the case of loss or theft of a distinctive license (3) 70 tag issued under this section, the owner may make application and 71 72 affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license 73 74 tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and 75 76 deposit into the county general fund five percent (5%) of the fee 77 for such replacement license tag and the remainder shall be 78 distributed in the same manner as funds from the sale of regular 79 distinctive license tags issued under this section.

80 (4) In order for a distinctive license tag for a university
81 to be issued pursuant to this section, the provisions of Section
82 27-19-44(2) must be satisfied for such university license tag
83 prior to July 1, 2009.

84 **SECTION 2.** This act shall take effect and be in force from 85 and after July 1, 2006.