To: Finance

SENATE BILL NO. 2139

1 AN ACT TO AMEND SECTION 27-19-56.37, MISSISSIPPI CODE OF 2 1972, TO PROVIDE THAT A PORTION OF THE FEE FOR A DISTINCTIVE MOTOR 3 VEHICLE LICENSE TAG IDENTIFYING A PERSON AS A CONSTABLE SHALL BE 4 DISTRIBUTED TO THE MISSISSIPPI CONSTABLES ASSOCIATION; AND FOR 5 RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:
SECTION 1. Section 27-19-56.37, Mississippi Code of 1972, is
amended as follows:

9 27-19-56.37. (1) Any owner of a motor vehicle who is a duly elected constable, upon payment of the road and bridge privilege 10 taxes, ad valorem taxes and registration fees as prescribed by law 11 for private carriers of passengers, pickup trucks and other 12 noncommercial motor vehicles, and upon payment of an additional 13 14 fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle 15 16 registered in his name identifying the person as a constable. The distinctive license tags so issued shall be of such color and 17 design as the State Tax Commission may prescribe and shall consist 18 19 of such letters or numbers, or both, as may be necessary to 20 distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional 28 fee retained by the tax collector shall be deposited into the 29 county general fund.

(3) Beginning with any registration year commencing on or 30 31 after July 1, 2002, any person applying for a distinctive license 32 tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag 33 applied for under this section, which shall be in addition to all 34 other taxes and fees. The additional fee paid shall be for a 35 period of time to run concurrent with the vehicle's established 36 37 license tag year. The additional fee is due and payable at the 38 time the original application is made for a distinctive license tag under this section and thereafter annually at the time of 39 40 renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive 41 license tag, he must surrender it to the local county tax 42 collector. 43

(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:

50 (a) Twenty-four Dollars (\$24.00) of each additional fee
51 collected on distinctive license tags issued under this section
52 shall be <u>distributed to the Mississippi Constables Association</u>.

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

57 (c) Two Dollars (\$2.00) of each additional fee 58 collected on distinctive license tags issued under this section 59 shall be deposited to the credit of the State Highway Fund to be 60 expended solely for the repair, maintenance, construction or 61 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 66 required by law until replaced by a distinctive license tag issued 67 under this section. The regular license tag must be surrendered 68 to the tax collector upon issuance of the distinctive license tag 69 70 under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this 71 72 section, which will expire the same month and year as the regular 73 license tag.

In the case of loss or theft of a distinctive license 74 (6) tag issued under this section, the owner may make application and 75 76 affidavit for a replacement distinctive license tag as provided by 77 Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving 78 79 such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee 80 81 for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular 82 distinctive license tags issued under this section. 83

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