

By: Senator(s) Butler

To: Finance

SENATE BILL NO. 2705

1 AN ACT TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE HISTORIC
2 CITY OF MAGNOLIA MOTOR VEHICLE LICENSE TAG; AND FOR RELATED
3 PURPOSES.

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

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

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

29 (3) Beginning with any registration year commencing on or
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
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 license tag year. The additional fee is due and payable at the
37 time the original application is made for a distinctive license
38 tag under this section and thereafter annually at the time of
39 renewal registration as long as the owner retains the distinctive
40 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
44 State Treasury on the day collected. At the end of each month,
45 the State Tax Commission shall certify to the State Treasurer the
46 total fees collected under this section from the issuance of the
47 distinctive license tags issued under this section. The State
48 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 City of Magnolia, Mississippi,
52 for deposit into the city's beautification account.

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

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

60 to be expended solely for the repair, maintenance, construction or
61 reconstruction of highways.

62 (d) One Dollar (\$1.00) of each additional fee collected
63 on distinctive license tags issued pursuant to this section shall
64 be deposited to the credit of the special fund created in Section
65 27-19-44.2.

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

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

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