

By: Representative Martinson

To: Ways and Means

HOUSE BILL NO. 525

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS
2 TO SUPPORTERS OF THE MADISON CENTRAL HIGH SCHOOL ATHLETIC
3 PROGRAMS; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH
4 LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH FEES; AND
5 FOR RELATED PURPOSES.

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

7 **SECTION 1.** (1) Any owner of a motor vehicle who is a
8 resident of this state, upon payment of the road and bridge
9 privilege taxes, ad valorem taxes and registration fees as
10 prescribed by law for private carriers of passengers, pickup
11 trucks and other noncommercial motor vehicles, and upon payment of
12 an additional fee in the amount provided in subsection (3) of this
13 section, shall be issued a distinctive license tag for any motor
14 vehicle registered in his name identifying such person as a
15 supporter of the Madison Central High School Athletic Programs.
16 The distinctive license tags so issued shall display the words
17 "Jaguars" or the words "Jag Zone" and shall be of such color and
18 design as the State Tax Commission, with the advice of the Madison
19 Central High School "Big Blue" Club, may prescribe and shall
20 consist of such letters or numbers, or both, as may be necessary
21 to distinguish each license tag.

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

29 fee retained by the tax collector shall be deposited into the
30 county general fund.

31 (3) Beginning with any registration year commencing on or
32 after July 1, 2007, any person applying for a distinctive license
33 tag under this section shall pay an additional fee in the amount
34 of Thirty Dollars (\$30.00) for each distinctive license tag
35 applied for under this section, which shall be in addition to all
36 other taxes and fees. The additional fee paid shall be for a
37 period of time to run concurrently with the vehicle's established
38 license tag year. The additional fee is due and payable at the
39 time the original application is made for a distinctive license
40 tag under this section and thereafter annually at the time of
41 renewal registration as long as the owner retains the distinctive
42 license tag. If the owner does not wish to retain the distinctive
43 license tag, he must surrender it to the local county tax
44 collector.

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

51 (a) Twenty-four Dollars (\$24.00) of each additional fee
52 collected on distinctive license tags issued pursuant to this
53 section shall be distributed to the Madison Central High School
54 "Big Blue" Club.

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

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

62 to be expended solely for the repair, maintenance, construction or
63 reconstruction of highways.

64 (d) One Dollar (\$1.00) of each additional fee collected
65 on distinctive license tags issued pursuant to this section shall
66 be deposited to the credit of the special fund created in Section
67 27-19-44.2.

68 (5) A regular license tag must be properly displayed as
69 required by law until replaced by a distinctive license tag under
70 this section. The regular license tag must be surrendered to the
71 tax collector upon issuance of the distinctive license tag under
72 this section. The tax collector shall issue up to two (2) license
73 decals for each distinctive license tag issued under this section,
74 which will expire the same month and year as the regular license
75 tag.

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

86 **SECTION 2.** This act shall take effect and be in force from
87 and after July 1, 2007.