By: Representatives Bailey, Watson

To: Ways and Means

## HOUSE BILL NO. 909 (As Sent to Governor)

AN ACT TO AMEND SECTION 27-19-56.94, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE 3 LICENSE TAGS TO PERSONS WHO WISH TO DEMONSTRATE THEIR APPRECIATION OF BLUES MUSIC; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF DOMESTIC VIOLENCE AWARENESS; 6 TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE 7 TAGS; TO PROVIDE FOR THE DISTRIBUTION OF MONIES DERIVED FROM THE ADDITIONAL FEE; TO AUTHORIZE FOR THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE MISSISSIPPI STATE EQUINE 8 9 ASSOCIATION; TO PROVIDE AN ADDITIONAL FEE FOR SUCH LICENSE TAGS; 10 TO PROVIDE FOR THE DISTRIBUTION OF SUCH FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS DISPLAYING THE 12 PHRASE "IN GOD WE TRUST"; TO PROVIDE FOR THE COLLECTION OF AN 13 ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE 14 THAT A PORTION OF THE ADDITIONAL FEE SHALL BE DISBURSED IN EQUAL 15 16 AMOUNTS TO THE MISSISSIPPI CHAPTER, ORGANIZATION OR DIVISION OF BOY SCOUTS OF AMERICA, GIRL SCOUTS OF THE USA AND THE SALVATION ARMY; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO 17 18 19 SUPPORTERS OF THE POLICE BENEVOLENT FOUNDATION; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE 20 FOR THE DISTRIBUTION OF SUCH FEES; TO AUTHORIZE THE ISSUANCE OF 21 DISTINCTIVE LICENSE TAGS TO SUPPORTERS OF THE GFWC MISSISSIPPI FEDERATION OF WOMEN'S CLUB, INCORPORATED; TO PRESCRIBE AN 22 23 ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE 24 FOR THE DISTRIBUTION OF SUCH FEES; TO AMEND SECTION 27-19-56, MISSISSIPPI CODE OF 1972, TO INCREASE FROM ONE TO TWO THE MAXIMUM NUMBER OF SPECIAL LICENSE TAGS THAT MAY BE ISSUED TO A PERSON WITH A DISABILITY WHICH LIMITS OR IMPAIRS THE ABILITY TO WALK; TO AMEND 26 27 28 SECTION 27-19-56.5, MISSISSIPPI CODE OF 1972, TO INCREASE FROM ONE 29 30 TO TWO THE NUMBER OF PEARL HARBOR SURVIVOR DISTINCTIVE MOTOR 31 VEHICLE LICENSE TAGS THAT A QUALIFIED APPLICANT MAY BE ISSUED; TO AMEND SECTION 27-19-56.40, MISSISSIPPI CODE OF 1972, TO DELETE THE REQUIREMENT THAT A PERSON MUST BE A MEMBER OF KNIGHTS OF COLUMBUS 32 33 IN ORDER TO BE ISSUED A KNIGHTS OF COLUMBUS DISTINCTIVE LICENSE 34 35 TAG; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE 36 LICENSE TAGS TO SUPPORTERS OF LAMAR CHRISTIAN SCHOOL; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO 37 PROVIDE FOR THE DISTRIBUTION OF SUCH FEES; TO PROVIDE FOR THE 38 ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR SUPPORTERS 39 OF BAPTIST HOMES, INC.; TO PRESCRIBE AN ADDITIONAL FEE FOR THE 40 41 ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE 42 LICENSE TAGS TO SUPPORTERS OF KNIGHTS OF PETER CLAVER LADIES 43 44 AUXILIARY; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF OAK GROVE HIGH SCHOOL; TO PRESCRIBE AN ADDITIONAL 45 46 47 FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE 48 DISTRIBUTION OF SUCH FEES; TO PROVIDE FOR THE ISSUANCE OF A 49 50 DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO SUPPORTERS OF THE ELECTRIC POWER ASSOCIATIONS OF MISSISSIPPI FOUNDATION; TO 51 PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; 52

```
53
     TO PROVIDE FOR THE DISTRIBUTION OF SUCH FEES; TO AUTHORIZE THE
 54
     ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS
 55
     OF RIDGELAND HIGH SCHOOL ATHLETIC PROGRAMS; TO PRESCRIBE AN
56
     ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE
 57
     FOR THE DISTRIBUTION OF SUCH FEES; TO AUTHORIZE THE ISSUANCE OF
 58
     DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE
     MISSISSIPPI TENNIS ASSOCIATION; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION
 59
60
     OF SUCH FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR
61
62
     VEHICLE LICENSE TAGS TO SUPPORTERS OF LEAKE COUNTY PUBLIC SCHOOLS;
     TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE
63
64
     TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH FEES; AN ACT TO
     AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO SUPPORTERS
65
     OF PUBLIC SCHOOL DISTRICTS LOCATED IN THE STATE; TO PRESCRIBE AN
66
67
     ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE
68
     FOR THE DISTRIBUTION OF SUCH FEES; TO AUTHORIZE THE ISSUANCE OF
69
     DISTINCTIVE LICENSE TAGS TO SUPPORTERS OF THE LUMBERTON LINE
70
     SCHOOL DISTRICT; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE
71
     OF SUCH LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH
72
     FEES; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE
 73
     LICENSE TAGS DISPLAYING THE PHRASE "THANK A TEACHER TODAY"; TO
 74
     PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS;
     TO PROVIDE THAT A PORTION OF THE ADDITIONAL FEE SHALL BE DISBURSED
75
76
     TO THE WILLIAM F. WINTER TEACHER SCHOLAR LOAN PROGRAM; TO
     AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO SUPPORTERS
77
     OF THE HANCOCK COUNTY SCHOOL DISTRICT; TO PRESCRIBE AN ADDITIONAL
 78
79
     FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE
80
     DISTRIBUTION OF SUCH FEES; TO AUTHORIZE THE ISSUANCE OF
81
     DISTINCTIVE LICENSE TAGS TO SUPPORTERS OF THE ART AND CRAFT OF
82
     QUILTMAKING; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF
83
     SUCH LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH FEES;
84
     TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO
     SUPPORTERS OF INTERNATIONAL HAIR; TO PRESCRIBE AN ADDITIONAL FEE
85
86
     FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE
87
     DISTRIBUTION OF SUCH FEES; TO AUTHORIZE THE ISSUANCE OF
88
     DISTINCTIVE LICENSE TAGS TO SUPPORTERS OF THE DEMOCRATIC PARTY OF
     THE STATE OF MISSISSIPPI; TO PRESCRIBE AN ADDITIONAL FEE FOR THE
89
90
     ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF
91
     SUCH FEES; TO AMEND SECTION 27-19-56.56, MISSISSIPPI CODE OF 1972,
92
     TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE
93
     TAGS TO PERSONS WHO ARE MEMBERS OF THE PRINCE HALL GRAND LODGE OF
94
     MISSISSIPPI, FREE AND ACCEPTED ANCIENT YORKRITE MASONS; TO AMEND
95
     SECTION 27-19-56.59, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE
96
     ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO PERSONS WHO
97
     ARE SUPPORTERS OF THE BOY SCOUTS OF AMERICA; TO AUTHORIZE THE
98
     ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS
99
     OF THE CLINTON COMMUNITY NATURE CENTER; TO PRESCRIBE AN ADDITIONAL
100
     FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE
101
     DISTRIBUTION OF SUCH FEES; TO AMEND SECTION 27-19-44, MISSISSIPPI
102
     CODE OF 1972, TO PROVIDE THAT THE STATE TAX COMMISSION MAY NOT
     PREPARE OR ISSUE ANY DISTINCTIVE LICENSE TAG OR PLATE AUTHORIZED
103
104
     BY THE LEGISLATURE AFTER JULY 1, 2007, UNLESS THE ORGANIZATION OR
     OTHER ENTITY FOR WHICH THE LEGISLATURE AUTHORIZED THE TAG SUBMITS
105
     PROOF TO THE COMMISSION THAT AT LEAST 300 TAGS OR PLATES WILL BE PURCHASED AND DEPOSITS WITH THE COMMISSION AN AMOUNT NECESSARY TO
106
107
108
     PURCHASE THAT NUMBER; AND FOR RELATED PURPOSES.
          BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:
109
110
          SECTION 1. Section 27-19-56.94, Mississippi Code of 1972, is
111
     amended as follows:
112
           27-19-56.94. (1) Beginning with any registration year
```

commencing on or after July 1, 2007, owners of motor vehicles upon

114 complying with the motor vehicle laws relating to registration and 115 licensing of motor vehicles, and upon payment of the road and 116 bridge privilege taxes, ad valorem taxes and registration fees as 117 prescribed by law for private carriers of passengers, pickup 118 trucks and other noncommercial motor vehicles, and upon payment of 119 an additional annual fee in the amount provided in subsection (3) 120 of this section, shall be entitled to a distinctive license tag that demonstrates their appreciation of blues music. The tags 121 shall be of such color and design as the State Tax Commission 122 123 prescribes subject to the approval of the Mississippi License Tag 124 Commission; however, each tag shall display the words 125 "Mississippi, Home of the Blues" and shall consist of such letters 126 or numbers, or both, as may be necessary to distinguish each 127 license tag.

- (2) Application for the distinctive license tags 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 fee retained by the tax collector shall be deposited into the county general fund.
- 136 (3) \* \* \* Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of 137 138 Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other 139 140 taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license 141 142 tag year. The additional fee is due and payable at the time the 143 original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal 144 145 registration as long as the owner retains the distinctive license

128

129

130

131

132

133

134

- 146 tag. If the owner does not wish to retain the distinctive license
- 147 tag, he must surrender it to the local county tax collector.
- 148 (4) The State Tax Commission shall deposit all fees into the
- 149 State Treasury on the day collected. At the end of each month,
- 150 the State Tax Commission shall certify the total fees collected
- 151 under this section to the State Treasurer who shall distribute
- 152 such collections as follows:
- 153 (a) Twenty-four Dollars (\$24.00) of each additional fee
- 154 collected on distinctive license tags issued pursuant to this
- 155 section shall be deposited into the special fund created in
- 156 subsection (7) of this section.
- (b) One Dollar (\$1.00) of each additional fee collected
- 158 on distinctive license tags issued pursuant to this section shall
- 159 be deposited into the Mississippi \* \* \* Burn Care Fund created
- 160 pursuant to Section 7-9-70.
- 161 (c) Two Dollars (\$2.00) of each additional fee
- 162 collected on distinctive license tags issued pursuant to this
- 163 section shall be deposited to the credit of the State Highway Fund
- 164 to be expended solely for the repair, maintenance, construction or
- 165 reconstruction of highways.
- (d) One Dollar (\$1.00) of each additional fee collected
- 167 on distinctive license tags issued pursuant to this section shall
- 168 be deposited to the credit of the special fund created in Section
- 169 27-19-44.2.
- 170 (5) A regular license tag must be properly displayed as
- 171 required by law until replaced by a distinctive license tag under
- 172 this section. The regular license tag must be surrendered to the
- 173 tax collector upon issuance of the distinctive license tag under
- 174 this section. The tax collector shall issue up to two (2) license
- 175 decals for each distinctive license tag issued under this section,
- 176 which will expire the same month and year as the regular license
- 177 tag.

178	(6) In the case of loss or theft of a distinctive license
179	tag issued under this section, the owner may make application and
180	affidavit for a replacement distinctive license tag as provided by
181	Section 27-19-37. The fee for a replacement distinctive license
182	tag shall be Ten Dollars (\$10.00). The tax collector receiving
183	such application and affidavit shall be entitled to retain and
184	deposit into the county general fund five percent (5%) of the fee
185	for such replacement license tag and the remainder shall be
186	distributed in the same manner as funds from the sale of regular
187	distinctive license tags issued under this section.

- 188 There is established in the State Treasury a special fund to be known as the Blues Heritage Fund which shall consist of 189 190 monies required to be deposited therein under subsection (4) of this section. Monies in the special fund shall be appropriated by 191 the Legislature for projects that preserve and promote 192 193 Mississippi's blues music heritage. Unexpended amounts remaining 194 in the special fund at the end of the fiscal year shall not lapse into the State General Fund, and any interest earned or investment 195 196 earnings on amounts in the special fund shall be deposited to the 197 credit of the special fund.
- 198 (8) In order for a distinctive license tag to be issued

  199 under this section, the provisions of Section 27-19-44(2) must be

  200 satisfied for the distinctive license tag before July 1, 2010.
  - SECTION 2. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi State Equine Association. The distinctive license tags so issued shall be of such color and

202

203

204

205

206

207

208

209

211 design as the State Tax Commission, with the advice of the

212 Mississippi State Equine Association, may prescribe and shall

213 consist of such letters or numbers, or both, as may be necessary

214 to distinguish each license tag.

215 (2) Application for the distinctive license tags authorized

216 by this section shall be made to the county tax collector on forms

prescribed by the State Tax Commission. The application and the

218 additional fee imposed under subsection (3) of this section, less

Two Dollars (\$2.00) to be retained by the tax collector, shall be

220 remitted to the State Tax Commission on a monthly basis as

221 prescribed by the commission. The portion of the additional fee

retained by the tax collector shall be deposited into the county

223 general fund.

217

219

222

225

226

224 (3) Beginning with any registration year commencing on or

after July 1, 2007, any person applying for a distinctive license

tag under this section shall pay an additional fee in the amount

227 of Thirty Dollars (\$30.00) for each distinctive license tag

228 applied for under this section, which shall be in addition to all

229 other taxes and fees. The additional fee paid shall be for a

230 period of time to run concurrently with the vehicle's established

231 license tag year. The additional fee is due and payable at the

232 time the original application is made for a distinctive license

233 tag under this section and thereafter annually at the time of

234 renewal registration as long as the owner retains the distinctive

235 license tag. If the owner does not wish to retain the distinctive

236 license tag, he must surrender it to the local county tax

237 collector.

238 (4) The State Tax Commission shall deposit all fees into the

239 State Treasury on the day collected. At the end of each month,

240 the State Tax Commission shall certify the total fees collected

241 under this section to the State Treasurer who shall distribute

242 such collections as follows:

- (a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi State Equine
- (b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant

250

Association.

to Section 7-9-70.

- (c) 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.
- 256 (d) One Dollar (\$1.00) of each additional fee collected 257 on distinctive license tags issued pursuant to this section shall 258 be deposited to the credit of the special fund created in Section 259 27-19-44.2.
- 260 (5) A regular license tag must be properly displayed as 261 required by law until replaced by a distinctive license tag under 262 this section. The regular license tag must be surrendered to the 263 tax collector upon issuance of the distinctive license tag under 264 this section. The tax collector shall issue up to two (2) license 265 decals for each distinctive license tag issued under this section, 266 which will expire the same month and year as the regular license 267 tag.
- 268 In the case of loss or theft of a distinctive license (6) 269 tag issued under this section, the owner may make application and 270 affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license 271 272 tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and 273 274 deposit into the county general fund five percent (5%) of the fee 275 for such replacement license tag and the remainder shall be

276 distributed in the same manner as funds from the sale of regular 277 distinctive license tags issued under this section.

- 278 SECTION 3. (1) Any owner of a motor vehicle, who is a 279 resident of this state, upon complying with the motor vehicle laws 280 relating to registration and licensing of motor vehicles, and upon 281 payment of the road and bridge privilege taxes, ad valorem taxes 282 and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, 283 284 and upon payment of an additional annual fee in the amount 285 provided in subsection (3) of this section, shall be entitled to a 286 distinctive license tag displaying the phrase "In God We Trust," 287 for each motor vehicle registered in his name. The distinctive 288 license tags so issued shall be of such color and design as the 289 State Tax Commission may prescribe, and shall consist of such 290 letters or numbers, or both, as may be necessary to distinguish 291 each license tag.
- 292 Application for the distinctive license tags authorized 293 by this section shall be made to the county tax collector on forms 294 prescribed by the State Tax Commission. The application and the 295 additional fee imposed under subsection (3) of this section, less 296 Two Dollars (\$2.00) thereof to be retained by the tax collector, 297 shall be remitted to the State Tax Commission on a monthly basis 298 as prescribed by the commission. The portion of the additional 299 fee retained by the tax collector shall be deposited into the 300 county general fund.
- 301 Beginning with any registration year commencing on or 302 after July 1, 2007, any person applying for a distinctive license 303 tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag 304 305 applied for under this section, which shall be in addition to all 306 other taxes and fees. The additional fee paid shall be for a 307 period of time to run concurrently with the vehicle's established 308 license tag year. The additional fee is due and payable at the

- 309 time the original application is made for a distinctive license
- 310 tag under this section and thereafter annually at the time of
- 311 renewal registration as long as the owner retains the distinctive
- 312 license tag. If the owner does not wish to retain the distinctive
- 313 license tag, he must surrender it to the local county tax
- 314 collector.
- 315 (4) The State Tax Commission shall deposit all fees into the
- 316 State Treasury on the day collected. At the end of each month,
- 317 the State Tax Commission shall certify to the State Treasurer the
- 318 total fees collected under this section from the issuance of the
- 319 distinctive license tags issued under this section. The State
- 320 Treasurer shall distribute such collections as follows:
- 321 (a) Twenty-four Dollars (\$24.00) of each additional fee
- 322 collected on distinctive license tags issued pursuant to this
- 323 section shall be disbursed in equal amounts to the Mississippi
- 324 chapter, organization or division of Boy Scouts of America, Girl
- 325 Scouts of the USA and the Salvation Army.
- 326 (b) One Dollar (\$1.00) of each additional fee collected
- 327 on distinctive license tags issued pursuant to this section shall
- 328 be deposited into the Mississippi Burn Care Fund created pursuant
- 329 to Section 7-9-70.
- 330 (c) Two Dollars (\$2.00) of each additional fee
- 331 collected on distinctive license tags issued pursuant to this
- 332 section shall be deposited to the credit of the State Highway Fund
- 333 to be expended solely for the repair, maintenance, construction or
- 334 reconstruction of highways.
- 335 (d) One Dollar (\$1.00) of each additional fee collected
- 336 on distinctive license tags issued pursuant to this section shall
- 337 be deposited to the credit of the special fund created in Section
- 338 27-19-44.2.
- 339 (5) A regular license tag must be properly displayed as

- 340 required by law until replaced by a distinctive license tag under
- 341 this section. The regular license tag must be surrendered to the

tax collector upon issuance of the distinctive license tag under
this section. The tax collector shall issue month and year decals
for each distinctive license tag issued under this section, which
will expire the same month and year as the regular license tag.

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

SECTION 4. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Police Benevolent Foundation. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Board of Trustees of the Police Benevolent Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to 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 H. B. No. 909

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

- 380 (3) Beginning with any registration year commencing on or 381 after July 1, 2007, any person applying for a distinctive license 382 tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag 383 384 applied for under this section, which shall be in addition to all 385 other taxes and fees. The additional fee paid shall be for a 386 period of time to run concurrently with the vehicle's established 387 license tag year. The additional fee is due and payable at the 388 time the original application is made for a distinctive license tag under this section and thereafter annually at the time of 389 390 renewal registration as long as the owner retains the distinctive 391 license taq. If the owner does not wish to retain the distinctive 392 license tag, he must surrender it to the local county tax 393 collector.
  - (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:
- 400 (a) Twenty-four Dollars (\$24.00) of each additional fee 401 collected on distinctive license tags issued pursuant to this 402 section shall be distributed to the Police Benevolent Foundation.
- (b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

394

395

396

397

398

- (c) 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.
- (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
- 416 (5) A regular license tag must be properly displayed as
  417 required by law until replaced by a distinctive license tag under
  418 this section. The regular license tag must be surrendered to the
  419 tax collector upon issuance of the distinctive license tag under
  420 this section. The tax collector shall issue up to two (2) license
  421 decals for each distinctive license tag issued under this section,
  422 which will expire the same month and year as the regular license
- In the case of loss or theft of a distinctive license 424 425 tag issued under this section, the owner may make application and 426 affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license 427 428 tag shall be Ten Dollars (\$10.00). The tax collector receiving 429 such application and affidavit shall be entitled to retain and 430 deposit into the county general fund five percent (5%) of the fee 431 for such replacement license tag and the remainder shall be 432 distributed in the same manner as funds from the sale of regular 433 distinctive license tags issued under this section.
- section 5. (1) Any owner of a motor vehicle who is a
  resident of this state, upon payment of the road and bridge
  privilege taxes, ad valorem taxes and registration fees as
  prescribed by law for private carriers of passengers, pickup
  trucks and other noncommercial motor vehicles, and upon payment of
  an additional fee in the amount provided in subsection (3) of this

423

taq.

27-19-44.2.

440 section, shall be issued a distinctive license tag for any motor 441 vehicle registered in his name identifying such person as a 442 supporter of the GFWC Mississippi Federation of Women's Club, 443 Incorporated. The distinctive license tags so issued shall be of 444 such color and design as the State Tax Commission, with the advice 445 of the Executive Board of the GFWC Mississippi Federation of 446 Women's Club, Incorporated, may prescribe and shall consist of 447 such letters or numbers, or both, as may be necessary to 448 distinguish each license tag.

449 (2) Application for the distinctive license tags authorized 450 by this section shall be made to the county tax collector on forms 451 prescribed by the State Tax Commission. The application and the 452 additional fee imposed under subsection (3) of this section, less 453 Two Dollars (\$2.00) thereof to be retained by the tax collector, 454 shall be remitted to the State Tax Commission on a monthly basis 455 as prescribed by the commission. The portion of the additional 456 fee retained by the tax collector shall be deposited into the 457 county general fund.

458 (3) Beginning with any registration year commencing on or 459 after July 1, 2007, any person applying for a distinctive license 460 tag under this section shall pay an additional fee in the amount 461 of Thirty Dollars (\$30.00) for each distinctive license tag 462 applied for under this section, which shall be in addition to all 463 other taxes and fees. The additional fee paid shall be for a 464 period of time to run concurrently with the vehicle's established 465 license tag year. The additional fee is due and payable at the 466 time the original application is made for a distinctive license 467 tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive 468 469 license tag. If the owner does not wish to retain the distinctive 470 license tag, he must surrender it to the local county tax 471 collector.

- 472 (4) The State Tax Commission shall deposit all fees into the
- 473 State Treasury on the day collected. At the end of each month,
- 474 the State Tax Commission shall certify to the State Treasurer the
- 475 total fees collected under this section from the issuance of the
- 476 distinctive license tags issued under this section. The State
- 477 Treasurer shall distribute such collections as follows:
- 478 (a) Twenty-four Dollars (\$24.00) of each additional fee
- 479 collected on distinctive license tags issued pursuant to this
- 480 section shall be distributed to the GFWC Mississippi Federation of
- 481 Women's Club, Incorporated.
- 482 (b) One Dollar (\$1.00) of each additional fee collected
- 483 on distinctive license tags issued pursuant to this section shall
- 484 be deposited into the Mississippi Burn Care Fund created pursuant
- 485 to Section 7-9-70.
- 486 (c) Two Dollars (\$2.00) of each additional fee
- 487 collected on distinctive license tags issued pursuant to this
- 488 section shall be deposited to the credit of the State Highway Fund
- 489 to be expended solely for the repair, maintenance, construction or
- 490 reconstruction of highways.
- (d) One Dollar (\$1.00) of each additional fee collected
- 492 on distinctive license tags issued pursuant to this section shall
- 493 be deposited to the credit of the special fund created in Section
- 494 27-19-44.2.
- 495 (5) A regular license tag must be properly displayed as
- 496 required by law until replaced by a distinctive license tag under
- 497 this section. The regular license tag must be surrendered to the
- 498 tax collector upon issuance of the distinctive license tag under
- 499 this section. The tax collector shall issue up to two (2) license
- 500 decals for each distinctive license tag issued under this section,
- 501 which will expire the same month and year as the regular license
- 502 tag.
- 503 (6) In the case of loss or theft of a distinctive license

504 tag issued under this section, the owner may make application and

```
505
     affidavit for a replacement distinctive license tag as provided by
506
     Section 27-19-37. The fee for a replacement distinctive license
     tag shall be Ten Dollars ($10.00). The tax collector receiving
507
508
     such application and affidavit shall be entitled to retain and
509
     deposit into the county general fund five percent (5%) of the fee
510
     for such replacement license tag and the remainder shall be
511
     distributed in the same manner as funds from the sale of regular
512
     distinctive license tags issued under this section.
          SECTION 6. Section 27-19-56, Mississippi Code of 1972, is
513
514
     amended as follows:
515
          27-19-56. (1) Upon application by any legal resident of the
516
     State of Mississippi with a disability which limits or impairs the
517
     ability to walk, the State Tax Commission shall prepare and issue
518
     through the county tax collectors a special license plate bearing
     the International Symbol of Access adopted by Rehabilitation
519
520
     International in 1969 at its Eleventh World Congress on
521
     Rehabilitation of the Disabled for not more than two (2) vehicles
522
     that are registered in the applicant's name. The initial
523
     application shall be accompanied by the certification of a
524
     licensed physician that (a) the applicant meets the definition of
525
     persons with disabilities which limit or impair the ability to
526
     walk; and (b) that the physician has determined that the applicant
527
     will have the disability for at least five (5) years.
528
     Tax Commission shall prepare and issue to the tax collectors of
529
     the various counties, decals for placement on the special license
530
              The decals shall bear thereon the month in which the
     plates.
531
     license plate was issued and the year in which the special license
     plate will expire. The special license plate issued under this
532
     section is valid for the period of time that the license tag
533
534
     attached upon a motor vehicle is issued pursuant to Section
```

27-19-31(1). A person to whom the special license plate is issued

may retain the special license plate and may renew it by

submitting to the county tax collector, on or before its

535

536

- 538 expiration, the certification of a licensed physician that the
- 539 physician has determined (a) that the applicant meets the
- 540 definition of a person with a disability which limits or impairs
- 541 the ability to walk; and (b) that the applicant will have the
- 542 disability for at least five (5) years. If an applicant fails to
- 543 renew the special license plate before its date of expiration,
- 544 then he shall surrender the special license plate to the county
- 545 tax collector and the tax collector shall issue to such person a
- 546 regular license plate to replace the special license plate.
- The terms "vehicle" and "motor vehicle," as used in this
- 548 section, includes motorcycles.
- The term "persons with disabilities which limit or impair the
- 550 ability to walk" when used in this section means those persons
- 551 who, as determined by a licensed physician:
- 552 (a) Cannot walk two hundred (200) feet without stopping
- 553 to rest; or
- (b) Cannot walk without the use of, or assistance from,
- 555 a brace, cane, crutch, another person, prosthetic device,
- 556 wheelchair, or other assistive device; or
- (c) Are restricted by lung disease to such an extent
- 558 that the person's forced (respiratory) expiratory volume for one
- 559 (1) second, when measured by spirometry, is less than one (1)
- 560 liter, or the arterial oxygen tension is less than sixty (60)
- 561 mm/hg on room air at rest; or
- (d) Use portable oxygen; or
- (e) Have a cardiac condition to the extent that the
- 564 person's functional limitations are classified in severity as
- 565 Class III or Class IV according to standards set by the American
- 566 Heart Association; or
- (f) Are severely limited in their ability to walk due
- 568 to an arthritic, neurological or orthopedic condition.
- An applicant for a special license plate bearing the

570 International Symbol of Access shall not be required to pay any

fee or charge for the issuance of such license plate separate from or in addition to the road and bridge privilege taxes, ad valorem taxes and registration fees otherwise required by law to be paid for the issuance of a regular license plate for such vehicle.

- The State Tax Commission shall prepare removable windshield placards and such placards shall be issued and periodically renewed upon the applications of persons with disabilities which limit or impair the ability to walk. placards shall be issued, free of charge, to applicants through the offices of the tax collectors of the counties. application shall be accompanied by the certification of a licensed physician that the applicant meets the definition of persons with disabilities which limit or impair the ability to walk. These placards shall be valid for the period of time that the license tag attached upon a motor vehicle is issued pursuant to Section 27-19-31(1) and may be renewed in the same manner as provided for the renewal of the special license plates under subsection (1) of this section. The removable windshield placard must be displayed on the left side of the vehicle dashboard or by hanging it on the rearview mirror of the vehicle. The State Tax Commission shall prescribe the placement for motorcycles.
- of a temporary removable windshield placard, upon the application of a person with a disability which limits or impairs the ability to walk. Temporary removable windshield placards authorized by this subsection shall be prepared by the State Tax Commission and shall be issued, free of charge, to applicants through the offices of the tax collectors of the counties. Application for a temporary removable windshield placard must be accompanied by the certification of a licensed physician that the applicant meets the definition of persons with disabilities which limit or impair the ability to walk. The certification shall also include the period of time that the physician determines the applicant will have the

575

576

577

578

579

580

581

582

583

584

585

586

587

588

589

590

591

592

593

594

595

596

597

598

599

600

601

602

- disability, not to exceed six (6) months. The temporary removable 604 605 windshield placard must be displayed on the left side of the 606 vehicle dashboard or by hanging it on the rearview mirror of the 607 The temporary removable windshield placard shall be 608 valid for a period of time for which the physician has determined 609 that the applicant will have the disability, not to exceed six (6) months from the date of issuance. The State Tax Commission shall 610 611 prescribe the placement for motorcycles.
- The removable windshield placard and the temporary 612 (4)613 removable windshield placard shall be two-sided and shall include:
- 614 The International Symbol of Access, which is at least three (3) inches in height, centered on the placard (the 615 616 color of the removable windshield placard shall be white on a blue 617 shield; and the temporary removable windshield placard shall be white on a red shield); 618
- 619 An identification number and, on the reverse side, 620 the name of the individual to whom the placard is issued;
- A date of expiration; and 621
- 622 The seal of the State of Mississippi. (d)
  - (5) It shall be unlawful to park a motor vehicle in an (a) area set aside for persons who are disabled if the motor vehicle does not (i) have displayed the removable windshield placard authorized in this section with the date of expiration visible, (ii) have the special license plate issued under this section properly displayed upon the motor vehicle, or (iii) have the disabled American veteran tag or plate issued under Section 27-19-53 properly displayed upon the motor vehicle. Any person who unlawfully parks a motor vehicle in such areas, or who blocks such spaces or access thereto, shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than Two
- and subsequent offenses under this section, the offender's 636 driver's license shall be suspended for ninety (90) days by the

Hundred Dollars (\$200.00) for each such violation. For the third

623

624

625

626

627

628

629

630

631

632

633

634

637 Commissioner of Public Safety in accordance with Section 63-1-53 638 in addition to any fine imposed. The court shall not suspend or 639 reduce any fine required to be imposed under this subsection.

- (b) A person who is charged with a violation of this section by parking a motor vehicle in an area set aside for persons who are disabled and failing properly to display (i) a removable windshield placard on the dash of the vehicle or by hanging it on the rearview mirror of the vehicle, (ii) a special license plate issued under this section upon the vehicle or (iii) a disabled American veteran tag or plate issued under Section 27-19-53 upon the vehicle shall not be convicted and shall have the charge dismissed upon presentation to the court of proof by means of sworn oral testimony or sworn affidavit that at the time of the charged violation he or a passenger in the vehicle possessed a valid removable windshield placard issued under this section.
- (6) Any person who, for the purpose of obtaining a special license plate or windshield placard under this section, files with the county tax collector a physician's certification, knowing the certification to be false or to have been fraudulently obtained, shall be guilty of a misdemeanor and, upon conviction, shall be fined not more than Two Hundred Dollars (\$200.00).
  - (7) All law enforcement officers are authorized to enforce this section on public and private property. Provision of spaces restricted to handicapped parking and proper marking of such spaces shall be considered as intent and permission to enforce such designated parking on private property. Any owner of private property may tow away a vehicle that is parked on the owner's private property in violation of the disabled parking restrictions set forth in this section at the vehicle owner's expense. In addition, the vehicle owner may be subject to any fines or other penalties provided in this section. Only areas marked in accordance with the Americans with Disabilities Act Accessibility

- 670 Guidelines or equivalent standards shall be enforced. Spaces
- 671 shall bear the International Symbol of Access.
- 672 (8) Motor vehicles displaying a special license plate,
- 673 license plate decal, placard or parking certificate or permit
- 674 bearing the International Symbol of Access issued to a person with
- 675 a disability by any other state or district subject to the laws of
- 676 the United States shall be allowed the special parking privileges
- 677 under this section provided the license plate, decal, placard,
- 678 permit or certificate bears the International Symbol of Access and
- 679 is displayed in a prominent place on the vehicle.
- (9) Parking in any area set aside for persons who are
- 681 disabled is limited to vehicles which, immediately before or after
- 682 the utilization of such an area, are used to transport a person
- 683 with a disability which limits or impairs the ability to walk.
- 684 The identification required to park in such an area, except as
- 685 provided in subsection (8) of this section, is as follows:
- (a) For a vehicle used to transport a person with a
- 687 permanent disability, that person's permanent windshield placard
- 688 must be displayed or the vehicle must have a special license tag
- issued under this section or Section 27-19-53 properly displayed.
- (b) For a vehicle being used by a person who has a
- 691 temporary disability which limits or impairs the ability to walk,
- 692 or which is being used to transport such a person, a temporary
- 693 windshield placard must be displayed.
- Any person who parks in an area set aside for persons who are
- 695 disabled in violation of this subsection shall be punished as
- 696 provided for in subsection (5) of this section.
- 697 (10) Upon application by a nursing home, retirement home or
- 698 other institution that transports disabled persons, the State Tax
- 699 Commission may issue the special license plate authorized pursuant
- 700 to this section for not more than one (1) vehicle that is
- 701 registered in the applicant's name that is used to transport
- 702 disabled residents of the institution. Such institution shall

- 703 comply with all other laws regarding the registration of such
- 704 vehicle.
- 705 **SECTION 7.** Section 27-19-56.5, Mississippi Code of 1972, is
- 706 amended as follows:
- 707 27-19-56.5. (1) In recognition of the patriotic service
- 708 rendered by Mississippians who survived the attack on Pearl Harbor
- 709 and by Mississippians who are recipients of the Purple Heart
- 710 Medal, any such person is privileged to obtain two (2) distinctive
- 711 motor vehicle license plates or tags identifying him as a Pearl
- 712 Harbor survivor or not more than two (2) distinctive motor vehicle
- 713 license plates or tags identifying him as a Purple Heart Medal
- 714 recipient. The distinctive plates or tags shall be of a color and
- 715 design designated by the State Tax Commission.
- 716 (2) The distinctive license plates shall be prepared by the
- 717 State Tax Commission and shall be issued through the tax
- 718 collectors of the counties in the same manner as are other motor
- 719 vehicle license plates or tags. A tag fee of Fifteen Dollars
- 720 (\$15.00), in addition to all other taxes and fees, shall be
- 721 collected by the tax collector for the Pearl Harbor distinctive
- 722 tag. The first distinctive tag issued to Purple Heart Medal
- 723 recipients under the provisions of this section shall be exempt
- 724 from ad valorem taxes, privilege taxes and all other taxes and
- 725 fees. There shall be no exemption from ad valorem taxes,
- 726 privilege taxes or other taxes and fees for the issuance of a
- 727 second distinctive tag to Purple Heart Medal recipients. However,
- 728 the surviving spouse of a deceased person who was issued a Purple
- 729 Heart Medal distinctive license plate or tag under this section
- 730 shall be entitled to apply for or retain one (1) such license tag
- 731 and may continue annually to renew registration for such
- 732 distinctive motor vehicle license plate or tag for as long as the
- 733 spouse remains unmarried. At the time of application or renewal
- 734 registration, a surviving spouse who desires to retain such
- 735 distinctive plate or tag shall file with the county tax collector

736 a sworn statement that the spouse is unmarried, and any such 737 vehicle when so registered shall be exempt from ad valorem taxes, privilege taxes and all other taxes and fees. The tax collector 738 739 shall monthly forward the additional fee of Fifteen Dollars 740 (\$15.00) charged for issuance of a Pearl Harbor distinctive tag to 741 the State Tax Commission which shall deposit such fee to the 742 credit of the State General Fund. An applicant for a distinctive 743 tag under this section shall present to the issuing official 744 either (a) written proof that the applicant is an honorably 745 discharged former member of one (1) of the Armed Forces of the 746 United States and, while serving in the Armed Forces of the United 747 States, was present during the attack on the island of Oahu, 748 Territory of Hawaii, on December 7, 1941, between the hours of 749 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof that 750 the applicant is a Purple Heart Medal recipient. The distinctive 751 license plates or tags so issued shall be used only upon a 752 personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) 753 754 registered in the name, or jointly in the name, of the person 755 making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard 756 757 license plate or license tag normally issued for such vehicle.

- 758 (3) The distinctive license plates shall not be transferable 759 between motor vehicle owners; and in the event the owner of a 760 vehicle bearing a distinctive plate shall sell, trade, exchange or 761 otherwise dispose of the vehicle, such plate shall be retained by 762 such owner and returned to the tax collector.
- (4) A vehicle that displays a distinctive license plate issued under this section may park free of charge in any state parking space or state parking facility when the person to whom the license plate was issued is operating or occupying the vehicle.

- (5) Any person evading or violating any of the provisions of this section, or attempting to secure benefits under this section to which he is not entitled, shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than One Thousand Dollars (\$1,000.00) or imprisoned in the county jail for not less than six (6) months, or both.
- 774 **SECTION 8.** Section 27-19-56.40, Mississippi Code of 1972, is 775 amended as follows:
- 776 27-19-56.40. (1) Any owner of a motor vehicle who is a 777 resident of this state, upon payment of the road and bridge 778 privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup 779 780 trucks and other noncommercial motor vehicles, and upon payment of 781 an additional fee in the amount provided in subsection (3) of this 782 section, shall be issued a distinctive license tag for any motor 783 vehicle registered in his name identifying such person as a supporter of Knights of Columbus. The distinctive license tags so 784 785 issued shall be of such color and design as the State Tax 786 Commission, with the advice of Knights of Columbus, may prescribe 787 and shall consist of such letters or numbers, or both, as may be 788 necessary to distinguish each license tag.
- 789 (2) Application for the distinctive license tags authorized 790 by this section shall be made to the county tax collector on forms 791 prescribed by the State Tax Commission. The application and the 792 additional fee imposed under subsection (3) of this section, less 793 Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis 794 795 as prescribed by the commission. The portion of the additional 796 fee retained by the tax collector shall be deposited into the 797 county general fund.
- 798 (3) Beginning with any registration year commencing on or 799 after July 1, 2002, any person applying for a distinctive license 800 tag under this section shall pay an additional fee in the amount H. B. No. 909

of Thirty Dollars (\$30.00) for each distinctive license tag 801 802 applied for under this section, which shall be in addition to all 803 other taxes and fees. The additional fee paid shall be for a 804 period of time to run concurrently with the vehicle's established 805 license tag year. The additional fee is due and payable at the 806 time the original application is made for a distinctive license 807 tag under this section and thereafter annually at the time of 808 renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive 809 810 license tag, he must surrender it to the local county tax 811 collector.

- (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:
- (a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Knights of Columbus of Mississippi.
- (b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi \* \* \* Burn Care Fund created pursuant to Section 7-9-70.
- (c) 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.
- 831 (d) One Dollar (\$1.00) of each additional fee collected 832 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 required by law until replaced by a distinctive license tag issued under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.
- (6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**SECTION 9.** (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Lamar Christian School. The distinctive license tags so issued shall display the words "Lamar Christian School" and shall be of such color and design as the State Tax Commission, with the advice of the principal of Lamar Christian School, may

prescribe and shall consist of such letters or numbers, or both, as may be necessary to 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 fee retained by the tax collector shall be deposited into the county general fund.
- (3) Beginning with any registration year commencing on or 876 877 after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount 878 879 of Thirty Dollars (\$30.00) for each distinctive license tag 880 applied for under this section, which shall be in addition to all 881 other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established 882 883 license tag year. The additional fee is due and payable at the 884 time the original application is made for a distinctive license 885 tag under this section and thereafter annually at the time of 886 renewal registration as long as the owner retains the distinctive 887 license tag. If the owner does not wish to retain the distinctive 888 license tag, he must surrender it to the local county tax 889 collector.
- (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:

867

868

869

870

871

872

873

874

- 896 (a) Twenty-four Dollars (\$24.00) of each additional fee 897 collected on distinctive license tags issued pursuant to this 898 section shall be distributed to Lamar Christian School.
- (b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.
- 903 (c) Two Dollars (\$2.00) of each additional fee 904 collected on distinctive license tags issued pursuant to this 905 section shall be deposited to the credit of the State Highway Fund 906 to be expended solely for the repair, maintenance, construction or 907 reconstruction of highways.
- 908 (d) One Dollar (\$1.00) of each additional fee collected 909 on distinctive license tags issued pursuant to this section shall 910 be deposited to the credit of the special fund created in Section 911 27-19-44.2.
- 912 (5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under 913 914 this section. The regular license tag must be surrendered to the 915 tax collector upon issuance of the distinctive license tag under 916 this section. The tax collector shall issue up to two (2) license 917 decals for each distinctive license tag issued under this section, 918 which will expire the same month and year as the regular license 919 taq.
- In the case of loss or theft of a distinctive license 920 (6) tag issued under this section, the owner may make application and 921 922 affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license 923 tag shall be Ten Dollars (\$10.00). The tax collector receiving 924 925 such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee 926 927 for such replacement license tag and the remainder shall be

928 distributed in the same manner as funds from the sale of regular 929 distinctive license tags issued under this section.

930 SECTION 10. (1) Any owner of a motor vehicle, who is a 931 resident of this state, upon complying with the motor vehicle laws 932 relating to registration and licensing of motor vehicles, and upon 933 payment of the road and bridge privilege taxes, ad valorem taxes 934 and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, 935 936 and upon payment of an additional annual fee in the amount 937 provided in subsection (3) of this section, shall be issued a 938 special license tag for each motor vehicle registered in his name 939 identifying such person as a supporter of Baptist Homes, Inc. 940 distinctive license tags so issued shall be of such color and 941 design as the State Tax Commission, with the advice of Baptist Homes, Inc., may prescribe, shall have "SON Valley" inscribed upon 942 943 it and shall consist of the such letters or numbers, or both, as 944 may be necessary to 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 fee retained by the tax collector shall be deposited into the county general fund.
- 954 (3) Beginning with any registration year commencing on or 955 after July 1, 2007, any person applying for a distinctive license 956 tag under this section shall pay an additional fee in the amount 957 of Thirty Dollars (\$30.00) for each distinctive license tag 958 applied for under this section, which shall be in addition to all 959 other taxes and fees. The additional fee paid shall be for a 960 period of time to run concurrently with the vehicle's established

945

946

947

948

949

950

951

952

- 961 license tag year. The additional fee is due and payable at the
- 962 time the original application is made for a distinctive license
- 963 tag under this section and thereafter annually at the time of
- 964 renewal registration as long as the owner retains the distinctive
- 965 license tag. If the owner does not wish to retain the distinctive
- 966 license tag, he must surrender it to the local county tax
- 967 collector.
- 968 (4) The State Tax Commission shall deposit all fees into the
- 969 State Treasury on the day collected. At the end of each month,
- 970 the State Tax Commission shall certify to the State Treasurer the
- 971 total fees collected under this section from the issuance of the
- 972 distinctive license tags issued under this section. The State
- 973 Treasurer shall distribute such collections as follows:
- 974 (a) Twenty-four Dollars (\$24.00) of each additional fee
- 975 collected on distinctive license tags issued pursuant to this
- 976 section shall be disbursed to Baptist Homes, Inc.
- 977 (b) One Dollar (\$1.00) of each additional fee collected
- 978 on distinctive license tags issued pursuant to this section shall
- 979 be deposited into the Mississippi Burn Care Fund created pursuant
- 980 to Section 7-9-70.
- 981 (c) Two Dollars (\$2.00) of each additional fee
- 982 collected on distinctive license tags issued pursuant to this
- 983 section shall be deposited to the credit of the State Highway Fund
- 984 to be expended solely for the repair, maintenance, construction or
- 985 reconstruction of highways.
- 986 (d) One Dollar (\$1.00) of each additional fee collected
- 987 on distinctive license tags issued pursuant to this section shall
- 988 be deposited to the credit of the special fund created in Section
- 989 27-19-44.2.
- 990 (5) A regular license tag must be properly displayed as
- 991 required by law until replaced by a distinctive license tag under
- 992 this section. The regular license tag must be surrendered to the
- 993 tax collector upon issuance of the distinctive license tag under

this section. The tax collector shall issue month and year decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

997

998

999

1000

1001

1002

1003

1004

1005

1006

1007

1022

1023

1024

1025

1026

tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(1) Any owner of a motor vehicle who is a 1008 SECTION 11. 1009 resident of this state, upon payment of the road and bridge 1010 privilege taxes, ad valorem taxes and registration fees as 1011 prescribed by law for private carriers of passengers, pickup 1012 trucks and other noncommercial motor vehicles, and upon payment of 1013 an additional fee in the amount provided in subsection (3) of this 1014 section, shall be issued a distinctive license tag for any motor 1015 vehicle registered in his name identifying such person as a 1016 supporter of the Knights of Peter Claver Ladies Auxiliary. 1017 distinctive license tags so issued shall be of such color and 1018 design as the State Tax Commission, with the advice of the Knights 1019 of Peter Claver Ladies Auxiliary, may prescribe and shall consist 1020 of such letters or numbers, or both, as may be necessary to distinguish each license tag. 1021

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

- 1031 (3) Beginning with any registration year commencing on or 1032 after July 1, 2007, any person applying for a distinctive license 1033 tag under this section shall pay an additional fee in the amount 1034 of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all 1035 1036 other taxes and fees. The additional fee paid shall be for a 1037 period of time to run concurrently with the vehicle's established 1038 license tag year. The additional fee is due and payable at the 1039 time the original application is made for a distinctive license 1040 tag under this section and thereafter annually at the time of 1041 renewal registration as long as the owner retains the distinctive 1042 license tag. If the owner does not wish to retain the distinctive 1043 license tag, he must surrender it to the local county tax 1044 collector.
- 1045 (4) The State Tax Commission shall deposit all fees into the 1046 State Treasury on the day collected. At the end of each month, 1047 the State Tax Commission shall certify to the State Treasurer the 1048 total fees collected under this section from the issuance of the 1049 distinctive license tags issued under this section. The State 1050 Treasurer shall distribute such collections as follows:
- 1051 (a) Twenty-four Dollars (\$24.00) of each additional fee 1052 collected on distinctive license tags issued pursuant to this 1053 section shall be distributed to the Knights of Peter Claver Ladies 1054 Auxiliary.
- 1055 (b) One Dollar (\$1.00) of each additional fee collected 1056 on distinctive license tags issued pursuant to this section shall 1057 be deposited into the Mississippi Burn Care Fund created pursuant 1058 to Section 7-9-70.

- 1059 (c) Two Dollars (\$2.00) of each additional fee

  1060 collected on distinctive license tags issued pursuant to this

  1061 section shall be deposited to the credit of the State Highway Fund

  1062 to be expended solely for the repair, maintenance, construction or

  1063 reconstruction of highways.
- 1064 (d) One Dollar (\$1.00) of each additional fee collected 1065 on distinctive license tags issued pursuant to this section shall 1066 be deposited to the credit of the special fund created in Section 1067 27-19-44.2.
- 1068 (5) A regular license tag must be properly displayed as 1069 required by law until replaced by a distinctive license tag under 1070 this section. The regular license tag must be surrendered to the 1071 tax collector upon issuance of the distinctive license tag under 1072 this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, 1073 1074 which will expire the same month and year as the regular license 1075 taq.
- In the case of loss or theft of a distinctive license 1076 tag issued under this section, the owner may make application and 1077 1078 affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license 1079 1080 tag shall be Ten Dollars (\$10.00). The tax collector receiving 1081 such application and affidavit shall be entitled to retain and 1082 deposit into the county general fund five percent (5%) of the fee 1083 for such replacement license tag and the remainder shall be 1084 distributed in the same manner as funds from the sale of regular 1085 distinctive license tags issued under this section.
- resident of this state, upon payment of the road and bridge
  privilege taxes, ad valorem taxes and registration fees as
  prescribed by law for private carriers of passengers, pickup
  trucks and other noncommercial motor vehicles, and upon payment of
  an additional fee in the amount provided in subsection (3) of this

1092 section, shall be issued a distinctive license tag for any motor 1093 vehicle registered in his name identifying such person as a 1094 supporter of Oak Grove High School. The distinctive license tags 1095 so issued shall display the words "Oak Grove High School" and 1096 shall be of such color and design as the State Tax Commission, 1097 with the advice of the principal of Oak Grove High School, may 1098 prescribe and shall consist of such letters or numbers, or both, 1099 as may be necessary to distinguish each license tag.

- Application for the distinctive license tags authorized 1100 1101 by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the 1102 additional fee imposed under subsection (3) of this section, less 1103 1104 Two Dollars (\$2.00) thereof to be retained by the tax collector, 1105 shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional 1106 1107 fee retained by the tax collector shall be deposited into the 1108 county general fund.
- 1109 (3) Beginning with any registration year commencing on or 1110 after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount 1111 of Thirty Dollars (\$30.00) for each distinctive license tag 1112 1113 applied for under this section, which shall be in addition to all 1114 other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established 1115 1116 license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license 1117 1118 tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive 1119 1120 license tag. If the owner does not wish to retain the distinctive 1121 license tag, he must surrender it to the local county tax 1122 collector.
- 1123 (4) The State Tax Commission shall deposit all fees into the

  1124 State Treasury on the day collected. At the end of each month,

  H. B. No. 909

- 1125 the State Tax Commission shall certify to the State Treasurer the
- 1126 total fees collected under this section from the issuance of the
- 1127 distinctive license tags issued under this section. The State
- 1128 Treasurer shall distribute such collections as follows:
- 1129 (a) Twenty-four Dollars (\$24.00) of each additional fee
- 1130 collected on distinctive license tags issued pursuant to this
- 1131 section shall be distributed to the Oak Grove High School parent
- 1132 teacher association.
- 1133 (b) One Dollar (\$1.00) of each additional fee collected
- 1134 on distinctive license tags issued pursuant to this section shall
- 1135 be deposited into the Mississippi Burn Care Fund created pursuant
- 1136 to Section 7-9-70.
- 1137 (c) Two Dollars (\$2.00) of each additional fee
- 1138 collected on distinctive license tags issued pursuant to this
- 1139 section shall be deposited to the credit of the State Highway Fund
- 1140 to be expended solely for the repair, maintenance, construction or
- 1141 reconstruction of highways.
- 1142 (d) One Dollar (\$1.00) of each additional fee collected
- 1143 on distinctive license tags issued pursuant to this section shall
- 1144 be deposited to the credit of the special fund created in Section
- 1145 27-19-44.2.
- 1146 (5) A regular license tag must be properly displayed as
- 1147 required by law until replaced by a distinctive license tag under
- 1148 this section. The regular license tag must be surrendered to the
- 1149 tax collector upon issuance of the distinctive license tag under
- 1150 this section. The tax collector shall issue up to two (2) license
- 1151 decals for each distinctive license tag issued under this section,
- 1152 which will expire the same month and year as the regular license
- 1153 tag.
- 1154 (6) In the case of loss or theft of a distinctive license
- 1155 tag issued under this section, the owner may make application and
- 1156 affidavit for a replacement distinctive license tag as provided by
- 1157 Section 27-19-37. The fee for a replacement distinctive license

tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

1164 SECTION 13. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge 1165 1166 privilege taxes, ad valorem taxes and registration fees as 1167 prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of 1168 1169 an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor 1170 1171 vehicle registered in his name identifying such person as a supporter of the Electric Power Associations of Mississippi 1172 1173 Foundation. The distinctive license tags so issued shall be of 1174 such color and design as the State Tax Commission, with the advice of the Board of Directors of the Electric Power Associations of 1175 Mississippi Foundation, may prescribe and shall consist of such 1176 1177 letters or numbers, or both, as may be necessary to distinguish each license tag. 1178

- (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) 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 fee retained by the tax collector shall be deposited into the county general fund.
- 1188 (3) Beginning with any registration year commencing on or
  1189 after July 1, 2007, any person applying for a distinctive license
  1190 tag under this section shall pay an additional fee in the amount

1179

1180

1181

1182

1183

1184

1185

1186

1191 of Thirty Dollars (\$30.00) for each distinctive license tag

1192 applied for under this section, which shall be in addition to all

1193 other taxes and fees. The additional fee paid shall be for a

1194 period of time to run concurrently with the vehicle's established

1195 license tag year. The additional fee is due and payable at the

1196 time the original application is made for a distinctive license

1197 tag under this section and thereafter annually at the time of

1198 renewal registration as long as the owner retains the distinctive

1199 license tag. If the owner does not wish to retain the distinctive

license tag, he must surrender it to the local county tax

1201 collector.

1200

1208

1209

1218

1202 (4) The State Tax Commission shall deposit all fees into the

1203 State Treasury on the day collected. At the end of each month,

1204 the State Tax Commission shall certify the total fees collected

1205 under this section to the State Treasurer who shall distribute

1206 such collections as follows:

1207 (a) Twenty-four Dollars (\$24.00) of each additional fee

collected on distinctive license tags issued pursuant to this

section shall be distributed to the Electric Power Associations of

1210 Mississippi Foundation.

1211 (b) One Dollar (\$1.00) of each additional fee collected

1212 on distinctive license tags issued pursuant to this section shall

1213 be deposited into the Mississippi Burn Care Fund created pursuant

1214 to Section 7-9-70.

1215 (c) Two Dollars (\$2.00) of each additional fee

1216 collected on distinctive license tags issued pursuant to this

1217 section shall be deposited to the credit of the State Highway Fund

to be expended solely for the repair, maintenance, construction or

1219 reconstruction of highways.

1220 (d) One Dollar (\$1.00) of each additional fee collected

1221 on distinctive license tags issued pursuant to this section shall

1222 be deposited to the credit of the special fund created in Section

1223 27-19-44.2.

1224 (5) A regular license tag must be properly displayed as 1225 required by law until replaced by a distinctive license tag under 1226 this section. The regular license tag must be surrendered to the 1227 tax collector upon issuance of the distinctive license tag under 1228 this section. The tax collector shall issue up to two (2) license 1229 decals for each distinctive license tag issued under this section, 1230 which will expire the same month and year as the regular license 1231 tag.

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

1242 SECTION 14. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge 1243 1244 privilege taxes, ad valorem taxes and registration fees as 1245 prescribed by law for private carriers of passengers, pickup 1246 trucks and other noncommercial motor vehicles, and upon payment of 1247 an additional fee in the amount provided in subsection (3) of this 1248 section, shall be issued a distinctive license tag for any motor 1249 vehicle registered in his name identifying such person as a 1250 supporter of Ridgeland High School athletic programs. 1251 distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the 1252 1253 Ridgeland High School Titan Pride Athletic Booster Club, may prescribe and shall consist of such letters or numbers, or both, 1254 1255 as may be necessary to distinguish each license tag.

1232

1233

1234

1235

1236

1237

1238

1239

1240

- 1256 (2) Application for the distinctive license tags authorized 1257 by this section shall be made to the county tax collector on forms 1258 prescribed by the State Tax Commission. The application and the 1259 additional fee imposed under subsection (3) of this section, less 1260 Two Dollars (\$2.00) thereof to be retained by the tax collector, 1261 shall be remitted to the State Tax Commission on a monthly basis 1262 as prescribed by the commission. The portion of the additional 1263 fee retained by the tax collector shall be deposited into the 1264 county general fund.
- 1265 Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license 1266 1267 tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag 1268 1269 applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a 1270 1271 period of time to run concurrently with the vehicle's established 1272 license tag year. The additional fee is due and payable at the 1273 time the original application is made for a distinctive license 1274 tag under this section and thereafter annually at the time of 1275 renewal registration as long as the owner retains the distinctive 1276 license tag. If the owner does not wish to retain the distinctive 1277 license tag, he must surrender it to the local county tax 1278 collector.
- 1279 (4) The State Tax Commission shall deposit all fees into the
  1280 State Treasury on the day collected. At the end of each month,
  1281 the State Tax Commission shall certify to the State Treasurer the
  1282 total fees collected under this section from the issuance of the
  1283 distinctive license tags issued under this section. The State
  1284 Treasurer shall distribute such collections as follows:
- 1285 (a) Twenty-four Dollars (\$24.00) of each additional fee 1286 collected on distinctive license tags issued pursuant to this 1287 section shall be distributed to the Ridgeland High School Titan 1288 Pride Athletic Booster Club.

- 1289 (b) One Dollar (\$1.00) of each additional fee collected 1290 on distinctive license tags issued pursuant to this section shall 1291 be deposited into the Mississippi Burn Care Fund created pursuant
- 1292 to Section 7-9-70.
- 1293 (c) Two Dollars (\$2.00) of each additional fee 1294 collected on distinctive license tags issued pursuant to this 1295 section shall be deposited to the credit of the State Highway Fund
- 1296 to be expended solely for the repair, maintenance, construction or
- 1297 reconstruction of highways.
- 1298 (d) One Dollar (\$1.00) of each additional fee collected
- 1299 on distinctive license tags issued pursuant to this section shall
- 1300 be deposited to the credit of the special fund created in Section
- 1301 27-19-44.2.
- 1302 (5) A regular license tag must be properly displayed as
- 1303 required by law until replaced by a distinctive license tag under
- 1304 this section. The regular license tag must be surrendered to the
- 1305 tax collector upon issuance of the distinctive license tag under
- 1306 this section. The tax collector shall issue up to two (2) license
- 1307 decals for each distinctive license tag issued under this section,
- 1308 which will expire the same month and year as the regular license
- 1309 tag.
- 1310 (6) In the case of loss or theft of a distinctive license
- 1311 tag issued under this section, the owner may make application and
- 1312 affidavit for a replacement distinctive license tag as provided by
- 1313 Section 27-19-37. The fee for a replacement distinctive license
- 1314 tag shall be Ten Dollars (\$10.00). The tax collector receiving
- 1315 such application and affidavit shall be entitled to retain and
- 1316 deposit into the county general fund five percent (5%) of the fee
- 1317 for such replacement license tag and the remainder shall be
- 1318 distributed in the same manner as funds from the sale of regular
- 1319 distinctive license tags issued under this section.
- 1320 **SECTION 15.** (1) Any owner of a motor vehicle who is a
- 1321 resident of this state, upon payment of the road and bridge

privilege taxes, ad valorem taxes and registration fees as 1322 1323 prescribed by law for private carriers of passengers, pickup 1324 trucks and other noncommercial motor vehicles, and upon payment of 1325 an additional fee in the amount provided in subsection (3) of this 1326 section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a 1327 1328 supporter of the Mississippi Tennis Association. The distinctive license tags so issued shall be of such color and design as the 1329 State Tax Commission, with the advice of the Mississippi Tennis 1330 1331 Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license 1332 1333 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 fee retained by the tax collector shall be deposited into the county general fund.

1343 (3) Beginning with any registration year commencing on or 1344 after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount 1345 1346 of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all 1347 1348 other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established 1349 1350 license tag year. The additional fee is due and payable at the 1351 time the original application is made for a distinctive license tag under this section and thereafter annually at the time of 1352 1353 renewal registration as long as the owner retains the distinctive 1354 If the owner does not wish to retain the distinctive license tag.

1334

1335

1336

1337

1338

1339

1340

1341

1355 license tag, he must surrender it to the local county tax

1356 collector.

1357 (4) The State Tax Commission shall deposit all fees into the

1358 State Treasury on the day collected. At the end of each month,

1359 the State Tax Commission shall certify to the State Treasurer the

1360 total fees collected under this section from the issuance of the

1361 distinctive license tags issued under this section. The State

1362 Treasurer shall distribute such collections as follows:

1363 (a) Twenty-four Dollars (\$24.00) of each additional fee

collected on distinctive license tags issued pursuant to this

section shall be distributed to the Mississippi Tennis

1366 Association.

1364

1365

1372

1373

1374

1367 (b) One Dollar (\$1.00) of each additional fee collected

1368 on distinctive license tags issued pursuant to this section shall

1369 be deposited into the Mississippi Burn Care Fund created pursuant

1370 to Section 7-9-70.

1371 (c) 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

1375 reconstruction of highways.

1376 (d) One Dollar (\$1.00) of each additional fee collected

1377 on distinctive license tags issued pursuant to this section shall

1378 be deposited to the credit of the special fund created in Section

1379 27-19-44.2.

1380 (5) A regular license tag must be properly displayed as

1381 required by law until replaced by a distinctive license tag under

1382 this section. The regular license tag must be surrendered to the

1383 tax collector upon issuance of the distinctive license tag under

1384 this section. The tax collector shall issue up to two (2) license

1385 decals for each distinctive license tag issued under this section,

1386 which will expire the same month and year as the regular license

1387 tag.

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

SECTION 16. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Leake County public schools. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Leake County School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to 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 fee retained by the tax collector shall be deposited into the county general fund.

1420 (3) Beginning with any registration year commencing on or 1421 after July 1, 2007, any person applying for a distinctive license 1422 tag under this section shall pay an additional fee in the amount 1423 of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all 1424 1425 other taxes and fees. The additional fee paid shall be for a 1426 period of time to run concurrently with the vehicle's established 1427 license tag year. The additional fee is due and payable at the 1428 time the original application is made for a distinctive license 1429 tag under this section and thereafter annually at the time of 1430 renewal registration as long as the owner retains the distinctive 1431 license tag. If the owner does not wish to retain the distinctive 1432 license tag, he must surrender it to the local county tax

- 1434 (4) The State Tax Commission shall deposit all fees into the
  1435 State Treasury on the day collected. At the end of each month,
  1436 the State Tax Commission shall certify to the State Treasurer the
  1437 total fees collected under this section from the issuance of the
  1438 distinctive license tags issued under this section. The State
  1439 Treasurer shall distribute such collections as follows:
- 1440 (a) Twenty-four Dollars (\$24.00) of each additional fee 1441 collected on distinctive license tags issued pursuant to this 1442 section shall be distributed to the Leake County School District.
- 1443 (b) One Dollar (\$1.00) of each additional fee collected 1444 on distinctive license tags issued pursuant to this section shall 1445 be deposited into the Mississippi Burn Care Fund created pursuant 1446 to Section 7-9-70.
- 1447 (c) Two Dollars (\$2.00) of each additional fee 1448 collected on distinctive license tags issued pursuant to this 1449 section shall be deposited to the credit of the State Highway Fund 1450 to be expended solely for the repair, maintenance, construction or 1451 reconstruction of highways.

1433

collector.

- 1452 (d) One Dollar (\$1.00) of each additional fee collected 1453 on distinctive license tags issued pursuant to this section shall 1454 be deposited to the credit of the special fund created in Section 1455 27-19-44.2.
- 1456 (5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under 1457 1458 this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under 1459 The tax collector shall issue up to two (2) license 1460 this section. 1461 decals for each distinctive license tag issued under this section, 1462 which will expire the same month and year as the regular license 1463 taq.
- 1464 (6) In the case of loss or theft of a distinctive license 1465 tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by 1466 1467 Section 27-19-37. The fee for a replacement distinctive license 1468 tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and 1469 1470 deposit into the county general fund five percent (5%) of the fee 1471 for such replacement license tag and the remainder shall be 1472 distributed in the same manner as funds from the sale of regular 1473 distinctive license tags issued under this section.
- 1474 (1) Any owner of a motor vehicle who is a SECTION 17. resident of this state, upon payment of the road and bridge 1475 1476 privilege taxes, ad valorem taxes and registration fees as 1477 prescribed by law for private carriers of passengers, pickup 1478 trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this 1479 1480 section, shall be issued a distinctive license tag for any motor 1481 vehicle registered in his name identifying such person as a supporter of the public school district of his choice located in 1482 1483 this state. The distinctive license tags so issued shall be of 1484 such color and design as the State Tax Commission, with the advice

1485 of the school district selected by the applicant, may prescribe 1486 and shall consist of such letters or numbers, or both, as may be 1487 necessary to distinguish each license tag.

- 1488 (2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms 1489 prescribed by the State Tax Commission. The application and the 1490 1491 additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, 1492 shall be remitted to the State Tax Commission on a monthly basis 1493 1494 as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the 1495 1496 county general fund.
- (3) Beginning with any registration year commencing on or 1497 1498 after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount 1499 1500 of Thirty Dollars (\$30.00) for each distinctive license tag 1501 applied for under this section, which shall be in addition to all 1502 other taxes and fees. The additional fee paid shall be for a 1503 period of time to run concurrently with the vehicle's established 1504 license tag year. The additional fee is due and payable at the 1505 time the original application is made for a distinctive license 1506 tag under this section and thereafter annually at the time of 1507 renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive 1508 1509 license tag, he must surrender it to the local county tax 1510 collector.
- 1511 (4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, 1512 1513 the State Tax Commission shall certify to the State Treasurer the 1514 total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State 1515
- 1516 Treasurer shall distribute such collections as follows:

- 1517 (a) Twenty-four Dollars (\$24.00) of each additional fee 1518 collected on distinctive license tags issued pursuant to this 1519 section shall be distributed to the school district selected by 1520 the license tag applicant.
- 1521 (b) One Dollar (\$1.00) of each additional fee collected 1522 on distinctive license tags issued pursuant to this section shall 1523 be deposited into the Mississippi Burn Care Fund created pursuant

to Section 7-9-70.

- 1525 (c) Two Dollars (\$2.00) of each additional fee

  1526 collected on distinctive license tags issued pursuant to this

  1527 section shall be deposited to the credit of the State Highway Fund

  1528 to be expended solely for the repair, maintenance, construction or

  1529 reconstruction of highways.
- 1530 (d) One Dollar (\$1.00) of each additional fee collected 1531 on distinctive license tags issued pursuant to this section shall 1532 be deposited to the credit of the special fund created in Section 1533 27-19-44.2.
- 1534 (5) A regular license tag must be properly displayed as 1535 required by law until replaced by a distinctive license tag under 1536 this section. The regular license tag must be surrendered to the 1537 tax collector upon issuance of the distinctive license tag under 1538 this section. The tax collector shall issue up to two (2) license 1539 decals for each distinctive license tag issued under this section, 1540 which will expire the same month and year as the regular license 1541 tag.
- 1542 In the case of loss or theft of a distinctive license (6) 1543 tag issued under this section, the owner may make application and 1544 affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license 1545 1546 tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and 1547 1548 deposit into the county general fund five percent (5%) of the fee 1549 for such replacement license tag and the remainder shall be

1550 distributed in the same manner as funds from the sale of regular 1551 distinctive license tags issued under this section.

1552 SECTION 18. (1) Any owner of a motor vehicle who is a 1553 resident of this state, upon payment of the road and bridge 1554 privilege taxes, ad valorem taxes and registration fees as 1555 prescribed by law for private carriers of passengers, pickup 1556 trucks and other noncommercial motor vehicles, and upon payment of 1557 an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor 1558 1559 vehicle registered in his name identifying such person as a 1560 supporter of the Lumberton Line School District. The distinctive license tags so issued shall display the words "Lumberton Line 1561 1562 School District" and shall be of such color and design as the State Tax Commission, with the advice of the Lumberton Line School 1563 District, may prescribe and shall consist of such letters or 1564 1565 numbers, or both, as may be necessary to distinguish each license 1566 taq.

- (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 fee retained by the tax collector shall be deposited into the county general fund.
- 1576 (3) Beginning with any registration year commencing on or
  1577 after July 1, 2007, any person applying for a distinctive license
  1578 tag under this section shall pay an additional fee in the amount
  1579 of Thirty Dollars (\$30.00) for each distinctive license tag
  1580 applied for under this section, which shall be in addition to all
  1581 other taxes and fees. The additional fee paid shall be for a
  1582 period of time to run concurrently with the vehicle's established

1567

1568

1569

1570

1571

1572

1573

1574

1583 license tag year. The additional fee is due and payable at the

1584 time the original application is made for a distinctive license

1585 tag under this section and thereafter annually at the time of

1586 renewal registration as long as the owner retains the distinctive

1587 license tag. If the owner does not wish to retain the distinctive

1588 license tag, he must surrender it to the local county tax

1589 collector.

1590 (4) The State Tax Commission shall deposit all fees into the

1591 State Treasury on the day collected. At the end of each month,

1592 the State Tax Commission shall certify to the State Treasurer the

1593 total fees collected under this section from the issuance of the

distinctive license tags issued under this section. The State

1595 Treasurer shall distribute such collections as follows:

1596 (a) Twenty-four Dollars (\$24.00) of each additional fee

collected on distinctive license tags issued pursuant to this

section shall be distributed to the Lumberton Line School

1599 District.

1594

1597

1598

1601

1600 (b) One Dollar (\$1.00) of each additional fee collected

on distinctive license tags issued pursuant to this section shall

1602 be deposited into the Mississippi Burn Care Fund created pursuant

1603 to Section 7-9-70.

1604 (c) Two Dollars (\$2.00) of each additional fee

1605 collected on distinctive license tags issued pursuant to this

1606 section shall be deposited to the credit of the State Highway Fund

1607 to be expended solely for the repair, maintenance, construction or

1608 reconstruction of highways.

1609 (d) One Dollar (\$1.00) of each additional fee collected

1610 on distinctive license tags issued pursuant to this section shall

1611 be deposited to the credit of the special fund created in Section

1612 27-19-44.2.

1613 (5) A regular license tag must be properly displayed as

1614 required by law until replaced by a distinctive license tag under

1615 this section. The regular license tag must be surrendered to the

tax collector upon issuance of the distinctive license tag under
this section. The tax collector shall issue up to two (2) license
decals for each distinctive license tag issued under this section,
which will expire the same month and year as the regular license
tag.

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

SECTION 19. (1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be entitled to a distinctive license tag displaying the phrase "Thank a Teacher Today," for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the State Tax Commission may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to 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 fee retained by the tax collector shall be deposited into the county general fund.

- 1654 (3) Beginning with any registration year commencing on or 1655 after July 1, 2007, any person applying for a distinctive license 1656 tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag 1657 1658 applied for under this section, which shall be in addition to all 1659 other taxes and fees. The additional fee paid shall be for a 1660 period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the 1661 1662 time the original application is made for a distinctive license 1663 tag under this section and thereafter annually at the time of 1664 renewal registration as long as the owner retains the distinctive 1665 license taq. If the owner does not wish to retain the distinctive 1666 license tag, he must surrender it to the local county tax 1667 collector.
- 1668 (4) The State Tax Commission shall deposit all fees into the
  1669 State Treasury on the day collected. At the end of each month,
  1670 the State Tax Commission shall certify to the State Treasurer the
  1671 total fees collected under this section from the issuance of the
  1672 distinctive license tags issued under this section. The State
  1673 Treasurer shall distribute such collections as follows:
- 1674 (a) Twenty-four Dollars (\$24.00) of each additional fee 1675 collected on distinctive license tags issued pursuant to this 1676 section shall be disbursed to the William F. Winter Teacher 1677 Scholar Loan Program.
- 1678 (b) One Dollar (\$1.00) of each additional fee collected 1679 on distinctive license tags issued pursuant to this section shall 1680 be deposited into the Mississippi Burn Care Fund created pursuant 1681 to Section 7-9-70.

- (c) 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.
- (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.
- 1691 (5) A regular license tag must be properly displayed as
  1692 required by law until replaced by a distinctive license tag under
  1693 this section. The regular license tag must be surrendered to the
  1694 tax collector upon issuance of the distinctive license tag under
  1695 this section. The tax collector shall issue month and year decals
  1696 for each distinctive license tag issued under this section, which
  1697 will expire the same month and year as the regular license tag.
- 1698 In the case of loss or theft of a distinctive license 1699 tag issued under this section, the owner may make application and 1700 affidavit for a replacement distinctive license tag as provided by 1701 Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving 1702 1703 such application and affidavit shall be entitled to retain and 1704 deposit into the county general fund five percent (5%) of the fee 1705 for such replacement license tag and the remainder shall be 1706 distributed proportionately in the same manner as funds from the 1707 sale of regular distinctive license tags issued under this 1708 section.
- resident of this state, upon payment of the road and bridge
  privilege taxes, ad valorem taxes and registration fees as
  prescribed by law for private carriers of passengers, pickup
  trucks and other noncommercial motor vehicles, and upon payment of
  an additional fee in the amount provided in subsection (3) of this

1715 section, shall be issued a distinctive license tag for any motor 1716 vehicle registered in his name identifying such person as a 1717 supporter of the Hancock County, Mississippi, School District. 1718 The distinctive license tags so issued shall display the words 1719 "Hancock County School District" and shall be of such color and 1720 design as the State Tax Commission, with the advice of the Hancock 1721 County School District, may prescribe and shall consist of such 1722 letters or numbers, or both, as may be necessary to distinguish 1723 each license tag.

1724 (2) Application for the distinctive license tags authorized 1725 by this section shall be made to the county tax collector on forms 1726 prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less 1727 Two Dollars (\$2.00) thereof to be retained by the tax collector, 1728 shall be remitted to the State Tax Commission on a monthly basis 1729 1730 as prescribed by the commission. The portion of the additional 1731 fee retained by the tax collector shall be deposited into the 1732 county general fund.

(3) Beginning with any registration year commencing on or 1733 after July 1, 2007, any person applying for a distinctive license 1734 tag under this section shall pay an additional fee in the amount 1735 1736 of Thirty Dollars (\$30.00) for each distinctive license tag 1737 applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a 1738 1739 period of time to run concurrently with the vehicle's established 1740 license tag year. The additional fee is due and payable at the 1741 time the original application is made for a distinctive license tag under this section and thereafter annually at the time of 1742 1743 renewal registration as long as the owner retains the distinctive 1744 license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax 1745

collector.

- 1747 (4) The State Tax Commission shall deposit all fees into the
- 1748 State Treasury on the day collected. At the end of each month,
- 1749 the State Tax Commission shall certify to the State Treasurer the
- 1750 total fees collected under this section from the issuance of the
- 1751 distinctive license tags issued under this section. The State
- 1752 Treasurer shall distribute such collections as follows:
- 1753 (a) Twenty-four Dollars (\$24.00) of each additional fee
- 1754 collected on distinctive license tags issued pursuant to this
- 1755 section shall be distributed to the Hancock County School
- 1756 District.
- 1757 (b) One Dollar (\$1.00) of each additional fee collected
- 1758 on distinctive license tags issued pursuant to this section shall
- 1759 be deposited into the Mississippi Burn Care Fund created pursuant
- 1760 to Section 7-9-70.
- 1761 (c) Two Dollars (\$2.00) of each additional fee
- 1762 collected on distinctive license tags issued pursuant to this
- 1763 section shall be deposited to the credit of the State Highway Fund
- 1764 to be expended solely for the repair, maintenance, construction or
- 1765 reconstruction of highways.
- 1766 (d) One Dollar (\$1.00) of each additional fee collected
- 1767 on distinctive license tags issued pursuant to this section shall
- 1768 be deposited to the credit of the special fund created in Section
- 1769 27-19-44.2.
- 1770 (5) A regular license tag must be properly displayed as
- 1771 required by law until replaced by a distinctive license tag under
- 1772 this section. The regular license tag must be surrendered to the
- 1773 tax collector upon issuance of the distinctive license tag under
- 1774 this section. The tax collector shall issue up to two (2) license
- 1775 decals for each distinctive license tag issued under this section,
- 1776 which will expire the same month and year as the regular license
- 1777 tag.
- 1778 (6) In the case of loss or theft of a distinctive license

1779 tag issued under this section, the owner may make application and

1780 affidavit for a replacement distinctive license tag as provided by 1781 Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving 1782 1783 such application and affidavit shall be entitled to retain and 1784 deposit into the county general fund five percent (5%) of the fee 1785 for such replacement license tag and the remainder shall be 1786 distributed in the same manner as funds from the sale of regular 1787 distinctive license tags issued under this section.

1788 SECTION 21. (1) Any owner of a motor vehicle who is a 1789 resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as 1790 1791 prescribed by law for private carriers of passengers, pickup 1792 trucks and other noncommercial motor vehicles, and upon payment of 1793 an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor 1794 1795 vehicle registered in his name identifying such person as a 1796 supporter of the art and craft of quiltmaking. The distinctive license tags so issued shall be of such color and design as the 1797 1798 State Tax Commission, with the advice of the Mississippi Quilt 1799 Association, may prescribe and shall consist of such letters or 1800 numbers, or both, as may be necessary to distinguish each license 1801 tag.

- 1802 Application for the distinctive license tags authorized 1803 by this section shall be made to the county tax collector on forms 1804 prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less 1805 1806 Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis 1807 1808 as prescribed by the commission. The portion of the additional 1809 fee retained by the tax collector shall be deposited into the 1810 county general fund.
- 1811 (3) Beginning with any registration year commencing on or

  1812 after July 1, 2007, any person applying for a distinctive license

  H. B. No. 909

tag under this section shall pay an additional fee in the amount 1813 1814 of Thirty Dollars (\$30.00) for each distinctive license tag 1815 applied for under this section, which shall be in addition to all 1816 other taxes and fees. The additional fee paid shall be for a 1817 period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the 1818 1819 time the original application is made for a distinctive license 1820 tag under this section and thereafter annually at the time of 1821 renewal registration as long as the owner retains the distinctive 1822 license tag. If the owner does not wish to retain the distinctive 1823 license tag, he must surrender it to the local county tax 1824 collector.

- 1825 (4) The State Tax Commission shall deposit all fees into the 1826 State Treasury on the day collected. At the end of each month, 1827 the State Tax Commission shall certify to the State Treasurer the 1828 total fees collected under this section from the issuance of the 1829 distinctive license tags issued under this section. The State 1830 Treasurer shall distribute such collections as follows:
- 1831 (a) Twenty-four Dollars (\$24.00) of each additional fee 1832 collected on distinctive license tags issued pursuant to this 1833 section shall be distributed to the Mississippi Quilt Association.
- 1834 (b) One Dollar (\$1.00) of each additional fee collected 1835 on distinctive license tags issued pursuant to this section shall 1836 be deposited into the Mississippi Burn Care Fund created pursuant 1837 to Section 7-9-70.
- 1838 (c) Two Dollars (\$2.00) of each additional fee

  1839 collected on distinctive license tags issued pursuant to this

  1840 section shall be deposited to the credit of the State Highway Fund

  1841 to be expended solely for the repair, maintenance, construction or

  1842 reconstruction of highways.
- 1843 (d) One Dollar (\$1.00) of each additional fee collected 1844 on distinctive license tags issued pursuant to this section shall

1845 be deposited to the credit of the special fund created in Section 1846 27-19-44.2.

- 1847 (5) A regular license tag must be properly displayed as 1848 required by law until replaced by a distinctive license tag under 1849 this section. The regular license tag must be surrendered to the 1850 tax collector upon issuance of the distinctive license tag under 1851 this section. The tax collector shall issue up to two (2) license 1852 decals for each distinctive license tag issued under this section, 1853 which will expire the same month and year as the regular license 1854 tag.
- 1855 In the case of loss or theft of a distinctive license 1856 tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by 1857 Section 27-19-37. The fee for a replacement distinctive license 1858 tag shall be Ten Dollars (\$10.00). The tax collector receiving 1859 1860 such application and affidavit shall be entitled to retain and 1861 deposit into the county general fund five percent (5%) of the fee 1862 for such replacement license tag and the remainder shall be 1863 distributed in the same manner as funds from the sale of regular 1864 distinctive license tags issued under this section.

1865 SECTION 22. (1) Any owner of a motor vehicle who is a 1866 resident of this state, upon payment of the road and bridge 1867 privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup 1868 1869 trucks and other noncommercial motor vehicles, and upon payment of 1870 an additional fee in the amount provided in subsection (3) of this 1871 section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a 1872 supporter of International Hair. The distinctive license tags so 1873 1874 issued shall display the letters "IH" and shall be of such color 1875 and design as the State Tax Commission, with the advice of the 1876 president or chief executive officer of J & J Hair Design College,

1877 may prescribe and shall consist of such letters or numbers, or 1878 both, as may be necessary to 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 fee retained by the tax collector shall be deposited into the county general fund.
- 1888 (3) Beginning with any registration year commencing on or 1889 after July 1, 2007, any person applying for a distinctive license 1890 tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag 1891 1892 applied for under this section, which shall be in addition to all 1893 other taxes and fees. The additional fee paid shall be for a 1894 period of time to run concurrently with the vehicle's established 1895 license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license 1896 1897 tag under this section and thereafter annually at the time of 1898 renewal registration as long as the owner retains the distinctive 1899 license tag. If the owner does not wish to retain the distinctive 1900 license tag, he must surrender it to the local county tax 1901 collector.
- (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:

1879

1880

1881

1882

1883

1884

1885

1886

- 1908 (a) Twenty-four Dollars (\$24.00) of each additional fee 1909 collected on distinctive license tags issued pursuant to this 1910 section shall be distributed to J & J Hair Design College.
- 1911 (b) One Dollar (\$1.00) of each additional fee collected 1912 on distinctive license tags issued pursuant to this section shall 1913 be deposited into the Mississippi Burn Care Fund created pursuant 1914 to Section 7-9-70.
- 1915 (c) Two Dollars (\$2.00) of each additional fee

  1916 collected on distinctive license tags issued pursuant to this

  1917 section shall be deposited to the credit of the State Highway Fund

  1918 to be expended solely for the repair, maintenance, construction or

  1919 reconstruction of highways.
- 1920 (d) One Dollar (\$1.00) of each additional fee collected 1921 on distinctive license tags issued pursuant to this section shall 1922 be deposited to the credit of the special fund created in Section 1923 27-19-44.2.
- 1924 (5) A regular license tag must be properly displayed as 1925 required by law until replaced by a distinctive license tag under 1926 this section. The regular license tag must be surrendered to the 1927 tax collector upon issuance of the distinctive license tag under 1928 this section. The tax collector shall issue up to two (2) license 1929 decals for each distinctive license tag issued under this section, 1930 which will expire the same month and year as the regular license 1931 taq.
- In the case of loss or theft of a distinctive license 1932 (6) 1933 tag issued under this section, the owner may make application and 1934 affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license 1935 tag shall be Ten Dollars (\$10.00). The tax collector receiving 1936 1937 such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee 1938 1939 for such replacement license tag and the remainder shall be

1940 distributed in the same manner as funds from the sale of regular 1941 distinctive license tags issued under this section.

1942 SECTION 23. (1) Any owner of a motor vehicle who is a 1943 resident of this state, upon payment of the road and bridge 1944 privilege taxes, ad valorem taxes and registration fees as 1945 prescribed by law for private carriers of passengers, pickup 1946 trucks and other noncommercial motor vehicles, and upon payment of 1947 an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor 1948 1949 vehicle registered in his name identifying such person as a 1950 supporter of the Democratic Party of the State of Mississippi. 1951 The distinctive license tags so issued shall contain the name and 1952 logo of the Democratic Party of the State of Mississippi and shall 1953 be of such color and design as the State Tax Commission, with the advice of the Executive Committee of the Democratic Party of the 1954 1955 State of Mississippi, may prescribe and shall consist of such 1956 letters or numbers, or both, as may be necessary to distinguish 1957 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 fee retained by the tax collector shall be deposited into the county general fund.
- 1967 (3) Beginning with any registration year commencing on or
  1968 after July 1, 2007, any person applying for a distinctive license
  1969 tag under this section shall pay an additional fee in the amount
  1970 of Thirty Dollars (\$30.00) for each distinctive license tag
  1971 applied for under this section, which shall be in addition to all
  1972 other taxes and fees. The additional fee paid shall be for a

1958

1959

1960

1961

1962

1963

1964

1965

- 1973 period of time to run concurrently with the vehicle's established 1974 license tag year. The additional fee is due and payable at the 1975 time the original application is made for a distinctive license 1976 tag under this section and thereafter annually at the time of 1977 renewal registration as long as the owner retains the distinctive 1978 license tag. If the owner does not wish to retain the distinctive 1979 license tag, he must surrender it to the local county tax 1980 collector.
- 1981 (4) The State Tax Commission shall deposit all fees into the 1982 State Treasury on the day collected. At the end of each month, 1983 the State Tax Commission shall certify to the State Treasurer the 1984 total fees collected under this section from the issuance of the 1985 distinctive license tags issued under this section. The State 1986 Treasurer shall distribute such collections as follows:
- 1987 (a) Twenty-four Dollars (\$24.00) of each additional fee 1988 collected on distinctive license tags issued pursuant to this 1989 section shall be distributed to the Democratic Party of the State 1990 of Mississippi.
- 1991 (b) One Dollar (\$1.00) of each additional fee collected 1992 on distinctive license tags issued pursuant to this section shall 1993 be deposited into the Mississippi Burn Care Fund created pursuant 1994 to Section 7-9-70.
- 1995 (c) Two Dollars (\$2.00) of each additional fee 1996 collected on distinctive license tags issued pursuant to this 1997 section shall be deposited to the credit of the State Highway Fund 1998 to be expended solely for the repair, maintenance, construction or 1999 reconstruction of highways.
- 2000 (d) One Dollar (\$1.00) of each additional fee collected 2001 on distinctive license tags issued pursuant to this section shall 2002 be deposited to the credit of the special fund created in Section 2003 27-19-44.2.

PAGE 60 (BS\LH)

this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

In the case of loss or theft of a distinctive license 2012 (6) 2013 tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by 2014 2015 Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving 2016 2017 such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee 2018 2019 for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular 2020

2022 **SECTION 24.** Section 27-19-56.56, Mississippi Code of 1972, 2023 is amended as follows:

distinctive license tags issued under this section.

2021

2038

2024 27-19-56.56. (1)Beginning with any registration year 2025 commencing on or after July 1, 2007, any owner of a motor vehicle 2026 who is a member of the Prince Hall Grand Lodge of Mississippi, 2027 Free and Accepted Ancient Yorkrite Masons, upon complying with the 2028 motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, 2029 2030 ad valorem taxes and registration fees as prescribed by law for 2031 private carriers of passengers, pickup trucks and other 2032 noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this 2033 section, shall be entitled to a special license tag which displays 2034 2035 the Prince Hall Grand Lodge Mason emblem and displays the letters "F&AAYM." The tags shall be of such color and design as the State 2036 2037 Tax Commission shall prescribe subject to the approval of the

Mississippi License Tag Commission.

(2) Application for the special license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. Applicants for such distinctive license tags shall present to the issuing official documentation from the Free and Accepted Ancient Yorkrite Masons, Prince Hall Grand Lodge of Mississippi as prescribed by the State Tax Commission showing their membership in the Free and Accepted Ancient Yorkrite Masons, Prince Hall Grand Lodge of Mississippi. 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 fee retained by the tax collector shall be deposited into the county general fund.

- under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.
- 2065 (4) The State Tax Commission shall deposit all fees into the 2066 State Treasury on the day received. At the end of each month, the 2067 State Tax Commission shall certify the total fees collected under 2068 this section to the State Treasurer who shall distribute such 2069 collections as follows:
- 2070 (a) Twenty-four Dollars (\$24.00) of each additional fee

  2071 collected on special license tags shall be deposited in a special

  H. B. No. 909

  07/HR03/R1246SG
  PAGE 62 (BS\LH)

- 2072 fund hereby created in the State Treasury to the credit of the
- 2073 Free and Accepted Ancient Yorkrite Masons, Prince Hall Grand Lodge
- 2074 of Mississippi. The funds shall be available for expenditure at
- 2075 the discretion of the Prince Hall Grand Lodge of Mississippi.
- 2076 One Dollar (\$1.00) of each additional fee collected
- 2077 on distinctive license tags issued pursuant to this section shall
- 2078 be deposited to the credit of the special fund created in Section
- 27-19-44.2. 2079
- The remainder of each such additional fee shall be 2080
- 2081 deposited to the credit of the State Highway Fund to be expended
- 2082 solely for the repair, maintenance, construction or reconstruction
- 2083 of highways.
- 2084 (5) A regular license tag must be properly displayed as
- 2085 required by law until replaced by a distinctive license tag under
- this section. The regular license tag must be surrendered to the 2086
- 2087 tax collector upon issuance of the distinctive license tag under
- 2088 this section. The tax collector shall issue up to two (2) license
- 2089 decals for each distinctive license tag issued under this section,
- 2090 which will expire the same month and year as the regular license
- 2091 tag.
- In the case of loss or theft of a distinctive license 2092 (6)
- 2093 tag issued under this section, the owner may make application and
- 2094 affidavit for a replacement distinctive license tag as provided by
- 2095 Section 27-19-37. The fee for a replacement distinctive license
- 2096 tag shall be Ten Dollars (\$10.00). The tax collector receiving
- such application and affidavit shall be entitled to retain and 2097
- 2098 deposit into the county general fund five percent (5%) of the fee
- 2099 for such replacement license tag and the remainder shall be
- distributed in the same manner as funds from the sale of regular 2100
- 2101 distinctive license tags issued under this section.
- (7) In order for a distinctive license tag to be issued 2102
- 2103 under this section, the provisions of Section 27-19-44(2) must be
- 2104 satisfied for the distinctive license tag before July 1, 2010.

**SECTION 25.** Section 27-19-56.59, Mississippi Code of 1972, 2105 2106 is amended as follows: 2107 27-19-56.59. (1) Beginning with any registration year commencing on or after July 1, 2007, any owner of a motor vehicle 2108 2109 who is a resident of this state, upon payment of the road and 2110 bridge privilege taxes, ad valorem taxes and registration fees as 2111 prescribed by law for private carriers of passengers, pickup 2112 trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this 2113 2114 section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a 2115 2116 supporter of the Boy Scouts of America. Subject to the approval 2117 of the State Tax Commission, the distinctive license tags so 2118 issued shall be of such color and design as the Andrew Jackson Council, Boy Scouts of America, may prescribe and shall consist of 2119 2120 such letters or numbers, or both, as may be necessary to

2122 (2) Application for the distinctive license tags authorized 2123 by this section shall be made to the county tax collector on forms 2124 prescribed by the State Tax Commission. The application and the 2125 additional fee imposed under subsection (3) of this section, less 2126 Two Dollars (\$2.00) thereof to be retained by the tax collector, 2127 shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional 2128 2129 fee retained by the tax collector shall be deposited into the 2130 county general fund.

2131 (3) \* \* \* Any person applying for a distinctive license tag
2132 under this section shall pay an additional fee in the amount of
2133 Thirty Dollars (\$30.00) for each distinctive license tag applied
2134 for under this section, which shall be in addition to all other
2135 taxes and fees. The additional fee paid shall be for a period of
2136 time to run concurrently with the vehicle's established license
2137 tag year. The additional fee is due and payable at the time the

distinguish each license tag.

original application is made for a distinctive license tag under 2138 2139 this section and thereafter annually at the time of renewal 2140 registration as long as the owner retains the distinctive license If the owner does not wish to retain the distinctive license 2141 2142 tag, he must surrender it to the local county tax collector. (4) The State Tax Commission shall deposit all fees into the 2143 2144 State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the 2145 total fees collected under this section from the issuance of the 2146 2147 distinctive license tags issued under this section. Treasurer shall distribute such collections as follows: 2148 2149 (a) Twenty-four Dollars (\$24.00) of each additional fee 2150 collected on distinctive license tags issued pursuant to this 2151 section shall be distributed to the Andrew Jackson Council, Boy 2152 Scouts of America, or its successor by merger or otherwise. 2153 Andrew Jackson Council shall distribute the fees so received to 2154 the councils of the Boy Scouts of America with council boundaries 2155 covering any part of the State of Mississippi, including the 2156 Andrew Jackson Council, with the fees to be distributed to each of those councils on the basis of the fees generated by the purchase 2157 of the distinctive license tags within the counties covered by the 2158 particular council boundary. The State Tax Commission shall 2159 2160 furnish to the Andrew Jackson Council such information as is necessary for the Andrew Jackson Council to distribute the fees in 2161 2162 the manner herein provided. The Andrew Jackson Council is authorized to deduct an administrative fee from the fees 2163 2164 distributed to the councils in such amount as is approved by the individual councils receiving the fees to be distributed. 2165 (b) One Dollar (\$1.00) of each additional fee collected 2166 2167 on distinctive license tags issued pursuant to this section shall 2168 be deposited into the Mississippi Fire Fighter's Memorial Burn 2169 Center Fund created pursuant to Section 7-9-70.

- 2170 (c) Two Dollars (\$2.00) of each additional fee 2171 collected on distinctive license tags issued pursuant to this 2172 section shall be deposited to the credit of the State Highway Fund 2173 to be expended solely for the repair, maintenance, construction or 2174 reconstruction of highways.
- 2175 (d) One Dollar (\$1.00) of each additional fee collected 2176 on distinctive license tags issued pursuant to this section shall 2177 be deposited to the credit of the special fund created in Section 2178 27-19-44.2.
- 2179 (5) A regular license tag must be properly displayed as 2180 required by law until replaced by a distinctive license tag under 2181 this section. The regular license tag must be surrendered to the 2182 tax collector upon issuance of the distinctive license tag under 2183 this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, 2184 2185 which will expire the same month and year as the regular license 2186 taq.
- In the case of loss or theft of a distinctive license 2187 tag issued under this section, the owner may make application and 2188 2189 affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license 2190 2191 tag shall be Ten Dollars (\$10.00). The tax collector receiving 2192 such application and affidavit shall be entitled to retain and 2193 deposit into the county general fund five percent (5%) of the fee 2194 for such replacement license tag and the remainder shall be 2195 distributed in the same manner as funds from the sale of regular 2196 distinctive license tags issued under this section.
- 2197 (7) In order for a distinctive license tag to be issued
  2198 under this section, the provisions of Section 27-19-44(2) must be
  2199 satisfied for the distinctive license tag before July 1, 2010.
- 2200 <u>SECTION 26.</u> (1) Any owner of a motor vehicle who is a
  2201 resident of this state, upon payment of the road and bridge
  2202 privilege taxes, ad valorem taxes and registration fees as
  H. B. No. 909

2203 prescribed by law for private carriers of passengers, pickup 2204 trucks and other noncommercial motor vehicles, and upon payment of 2205 an additional fee in the amount provided in subsection (3) of this 2206 section, shall be issued a distinctive license tag for any motor 2207 vehicle registered in his name identifying such person as a 2208 supporter of the Clinton Community Nature Center. The distinctive 2209 license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Board of Trustees of 2210 2211 Clinton Community Nature Center, may prescribe and shall consist 2212 of such letters or numbers, or both, as may be necessary to distinguish each license tag. 2213

- 2214 (2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms 2215 2216 prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less 2217 2218 Two Dollars (\$2.00) thereof to be retained by the tax collector, 2219 shall be remitted to the State Tax Commission on a monthly basis 2220 as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the 2221 2222 county general fund.
- 2223 (3) Beginning with any registration year commencing on or 2224 after July 1, 2007, any person applying for a distinctive license 2225 tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag 2226 2227 applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a 2228 2229 period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the 2230 2231 time the original application is made for a distinctive license 2232 tag under this section and thereafter annually at the time of 2233 renewal registration as long as the owner retains the distinctive 2234 license tag. If the owner does not wish to retain the distinctive

2235 license tag, he must surrender it to the local county tax

2236 collector.

2237 (4) The State Tax Commission shall deposit all fees into the

2238 State Treasury on the day collected. At the end of each month,

2239 the State Tax Commission shall certify to the State Treasurer the

2240 total fees collected under this section from the issuance of the

2241 distinctive license tags issued under this section. The State

2242 Treasurer shall distribute such collections as follows:

2243 (a) Twenty-four Dollars (\$24.00) of each additional fee

collected on distinctive license tags issued pursuant to this

section shall be distributed to the Clinton Community Nature

2246 Center.

2244

2245

2252

2253

2254

2247 (b) One Dollar (\$1.00) of each additional fee collected

2248 on distinctive license tags issued pursuant to this section shall

2249 be deposited into the Mississippi Burn Care Fund created pursuant

2250 to Section 7-9-70.

2251 (c) 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

2255 reconstruction of highways.

2256 (d) One Dollar (\$1.00) of each additional fee collected

2257 on distinctive license tags issued pursuant to this section shall

2258 be deposited to the credit of the special fund created in Section

2259 27-19-44.2.

2260 (5) A regular license tag must be properly displayed as

2261 required by law until replaced by a distinctive license tag under

2262 this section. The regular license tag must be surrendered to the

2263 tax collector upon issuance of the distinctive license tag under

2264 this section. The tax collector shall issue up to two (2) license

2265 decals for each distinctive license tag issued under this section,

2266 which will expire the same month and year as the regular license

2267 tag.

In the case of loss or theft of a distinctive license 2268 (6) 2269 tag issued under this section, the owner may make application and 2270 affidavit for a replacement distinctive license tag as provided by 2271 Section 27-19-37. The fee for a replacement distinctive license 2272 tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and 2273 2274 deposit into the county general fund five percent (5%) of the fee 2275 for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular 2276 2277 distinctive license tags issued under this section.

2278 **SECTION 27.** Section 27-19-44, Mississippi Code of 1972, is 2279 amended as follows:

27-19-44. (1) For any distinctive license tag or plate authorized by the Legislature from and after July 1, 2000, through June 30, 2002, or authorized by Sections 27-19-56.37 and 27-19-56.55, the requirements of this subsection must be met before the State Tax Commission may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the State Tax Commission that at least one hundred (100) of such license tags or plates will be purchased and must deposit with the commission an amount necessary to purchase one hundred (100) of such license tags or plates. organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of this subsection (1) within two (2) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.

(2) Except as otherwise provided in subsection (1) of this section, any distinctive license tag or plate authorized by the Legislature from and after July 1, 2002, through June 30, 2007, the requirements of this subsection must be met before the State Tax Commission may prepare or issue any such license tag or plate.

2280

2281

2282

2283

2284

2285

2286

2287

2288

2289

2290

2291

2292

2293

2294

2295

2296

2297

2298

2299

2301 The organization or other entity for which the Legislature 2302 authorized the distinctive license tag or plate must submit proof 2303 satisfactory to the State Tax Commission that at least two hundred 2304 (200) of such license tags or plates will be purchased and must 2305 deposit with the commission an amount necessary to purchase two 2306 hundred (200) of such license tags or plates. The organization or 2307 other entity for which the Legislature authorized the distinctive 2308 license tag or plate must satisfy the requirements of this subsection (2) within three (3) years after the effective date of 2309 2310 the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued. 2311 2312 Except as otherwise provided in this section, Section 27-19-56.56, 27-19-56.59 or Section 27-19-56.94, any distinctive 2313 2314 license tag or plate authorized by the Legislature from and after July 1, 2007, the requirements of this subsection must be met 2315 2316 before the State Tax Commission may prepare or issue any such 2317 license tag or plate. The organization or other entity for which 2318 the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the State Tax Commission that at 2319 least three hundred (300) of such license tags or plates will be 2320 2321 purchased and must deposit with the commission an amount necessary 2322 to purchase three hundred (300) of such license tags or plates. 2323 The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the 2324 2325 requirements of this subsection (3) within three (3) years after the effective date of the law authorizing the license tag or plate 2326 2327 in order to permit the license tag or plate to be prepared and 2328 issued. 2329 If the organization or other entity for which the 2330 Legislature authorized the distinctive license tag or plate meets 2331 the requirements of subsection (1), (2) or (3) of this section,

the State Tax Commission shall prepare and issue the distinctive

license tag or plate.

2332

- 2334 (5) The State Tax Commission shall review the number of 2335 distinctive or special license tags or plates issued pursuant to 2336 this chapter during the period for the license tag or plate 2337 If the number of any distinctive or special license tag 2338 or plate issued pursuant to this chapter falls below one hundred (100) in the last year of the license tag or plate series, the 2339 2340 distinctive or special license tag or plate shall be discontinued 2341 at the end of the period for the license tag or plate series. 2342 (6) If a distinctive or special license tag or plate is 2343 discontinued under subsection (5) of this section, the 2344 organization or other entity for which the license tag or plate 2345 was discontinued may prepare a distinctive or special license tag or plate decal. The distinctive or special license tag or plate 2346 2347 decal shall be of such size, color and design as may be agreed 2348 upon by the organization or other entity and the State Tax 2349 Commission. However, the State Tax Commission shall have final 2350 approval of the size, color and design of the decal. 2351 distinctive or special license tag or plate decals shall be 2352 prepared and sold by the organization or other entity, and the 2353 proceeds derived from the sale of such decals shall be retained by the organization or other entity for any use deemed appropriate by 2354 2355 the organization or other entity. 2356 The provisions of this section shall not apply to 2357 distinctive or special license tags or plates:
- 2358 (a) Which are issued under Section 27-19-45, 27-19-46,
- $2360 \quad 27 19 56 \,, \ 27 19 56 \,.1 \,, \ 27 19 56 \,.2 \,, \ 27 19 56 \,.3 \,, \ 27 19 56 \,.5 \,,$
- $2361 \quad 27 19 56.6, \ 27 19 56.9, \ 27 19 56.11, \ 27 19 56.12, \ 27 19 56.13,$
- 2362 27-19-56.62, 27-19-56.69, 27-19-56.79 or 27-19-56.137; or
- 2363 (b) For which no additional fee is required to be paid.
- 2364 **SECTION 28.** This act shall take effect and be in force from
- 2365 and after July 1, 2007.