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H. B. No. 1472

07/HR07/R1855 PAGE 1 (GT\HS)

By: Representative Staples

To: Ways and Means

## HOUSE BILL NO. 1472

| 1<br>2<br>3<br>4 | AN ACT TO PROVIDE THAT THE STATE TAX COMMISSION SHALL CONTRACT FOR THE MANUFACTURE OF SAMPLE MOTOR VEHICLE LICENSE TAGS FOR SALE AND DISTRIBUTION TO THE PUBLIC; TO PRESCRIBE A FEE FOR SUCH LICENSE TAGS; AND FOR RELATED PURPOSES. |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5                | BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:                                                                                                                                                                        |
| 6                | <b>SECTION 1.</b> (1) The State Tax Commission shall contract for                                                                                                                                                                    |
| 7                | the manufacture of sample motor vehicle license tags for sale and                                                                                                                                                                    |
| 8                | distribution to the public. Such license tags shall be of such                                                                                                                                                                       |
| 9                | colors, designs, sizes and shapes as will simulate regular license                                                                                                                                                                   |
| 10               | tags or any special or distinctive license tags issued for the                                                                                                                                                                       |
| 11               | current tag series, but shall display the word "SAMPLE" in some                                                                                                                                                                      |
| 12               | conspicuous place on the license tag.                                                                                                                                                                                                |
| 13               | (2) Application for and issuance of the license tags shall                                                                                                                                                                           |
| 14               | be made at the office of the county tax collector where the                                                                                                                                                                          |
| 15               | vehicle of the applicant is registered. The fee for the sample                                                                                                                                                                       |
| 16               | license tag shall be equal to the additional fee charged for                                                                                                                                                                         |
| 17               | issuance of the particular type of license tag for which a sample                                                                                                                                                                    |
| 18               | tag is applied for and the proceeds from the sample license tag                                                                                                                                                                      |
| 19               | fee shall be distributed in the same manner. If the license tag                                                                                                                                                                      |
| 20               | for which a sample tag is applied for does not require an                                                                                                                                                                            |
| 21               | additional fee, then the fee for the sample tag shall be Twenty                                                                                                                                                                      |
| 22               | Dollars (\$20.00), the proceeds of which, less Two Dollars (\$2.00)                                                                                                                                                                  |
| 23               | to be retained by the county tax collector for deposit into the                                                                                                                                                                      |
|                  |                                                                                                                                                                                                                                      |

county general fund, shall be paid to the State Tax Commission and

(3) The license tags sold under this section shall not be

G3/5

displayed or attached to any motor vehicle operated upon the

public roads, streets or highways in this state and for which a

deposited into the State General Fund.

\* HR07/ R1855\*

- 29 regular license tag or plate is required to be displayed, such
- 30 tags being intended to serve merely as a collector's item.
- 31 SECTION 2. This act shall take effect and be in force
- 32 from and after July 1, 2007.