

By: Senator(s) Gordon, Dearing, Hyde-Smith,
Kirby, Lee (47th), Nunnelee, Posey, Thomas,
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To: Finance

SENATE BILL NO. 2090

1 AN ACT TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE MOTOR
2 VEHICLE LICENSE TAG TO SUPPORTERS OF THE MISSISSIPPI STATE EQUINE
3 ASSOCIATION; AND FOR RELATED PURPOSES.

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

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

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

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

42 (4) The State Tax Commission shall deposit all fees into the
43 State Treasury on the day collected. At the end of each month,
44 the State Tax Commission shall certify the total fees collected
45 under this section to the State Treasurer who shall distribute
46 such collections as follows:

47 (a) Twenty-four Dollars (\$24.00) of each additional fee
48 collected on distinctive license tags issued pursuant to this
49 section shall be distributed to Mississippi State Equine
50 Association.

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

55 (c) Two Dollars (\$2.00) of each additional fee
56 collected on distinctive license tags issued pursuant to this
57 section shall be deposited to the credit of the State Highway Fund
58 to be expended solely for the repair, maintenance, construction or
59 reconstruction of highways.

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

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

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

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