

By: Senator(s) Tollison

To: Finance

SENATE BILL NO. 2743

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE  
2 LICENSE TAGS TO SUPPORTERS OF THE MISSISSIPPI POLICE BENEVOLENT  
3 ASSOCIATION; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF  
4 SUCH LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF MONIES  
5 DERIVED FROM THE ADDITIONAL FEE; AND FOR RELATED PURPOSES.

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

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

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

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

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

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

50 (a) Twenty-four Dollars (\$24.00) of each additional fee  
51 collected on distinctive license tags issued pursuant to this  
52 section shall be distributed to the Mississippi Police Benevolent  
53 Association.

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

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

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

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

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

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

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