

By: Senator(s) Davis, Chassaniol,
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To: Finance

SENATE BILL NO. 2875

1 AN ACT TO AMEND SECTION 27-19-56.1, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT A PORTION OF THE FEE FOR THE DISTINCTIVE MOTOR
3 VEHICLE LICENSE TAG FOR FIRE FIGHTERS SHALL BE DISTRIBUTED TO THE
4 MISSISSIPPI FIREFIGHTERS ASSOCIATION; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-19-56.1, Mississippi Code of 1972, is
7 amended as follows:

8 27-19-56.1. (1) Any owner of a motor vehicle who is a fire
9 fighter, including a career fire fighter, a volunteer fire fighter
10 or an industrial fire fighter, employed by or in the service of
11 any municipality, county, fire district, state agency or industry
12 in the state who is a resident of this state, or who is a retired
13 fire fighter who is a resident of this state, upon payment of the
14 road and bridge privilege taxes, ad valorem taxes and registration
15 fees as prescribed by law for private carriers of passengers,
16 pickup trucks and other noncommercial motor vehicles, and upon
17 payment of an additional fee in the amount provided in subsection
18 (3) of this section, shall be issued a distinctive license tag for
19 each motor vehicle registered in his name identifying such person
20 as a fire fighter or retired fire fighter. The distinctive
21 license tags so issued shall be of such color and design as may be
22 agreed upon by the Executive Committee of the Mississippi Fire
23 Fighters Association and the State Tax Commission, shall consist
24 of such letters or numbers, or both, as may be necessary to
25 distinguish each license tag and may, in the discretion of the
26 State Tax Commission, display the county name.

27 (2) Application for the distinctive license tags authorized
28 by this section shall be made to the county tax collector on forms

29 prescribed by the State Tax Commission. Applicants for such
30 distinctive license tags (a) shall present to the issuing official
31 proof of their employment or service as a fire fighter by
32 presentation of the applicant's official fire fighter
33 identification card or a signed and notarized affidavit from the
34 governing authority or chief executive officer of the
35 municipality, county, fire district, agency or industry by or for
36 whom the applicant is employed or serves as a fire fighter; or (b)
37 shall present proof that they are a retired fire fighter by
38 presentation of a signed and notarized affidavit from the
39 governing authority or chief executive officer of the
40 municipality, county, fire district, agency or industry from whom
41 the fire fighter retired. The application and the additional fee
42 imposed under subsection (3) of this section, less three percent
43 (3%) thereof to be retained by the tax collector, shall be
44 remitted to the State Tax Commission on a monthly basis as
45 prescribed by the commission. The portion of the additional fee
46 retained by the tax collector shall be deposited into the county
47 general fund.

48 (3) Beginning with any registration year commencing on or
49 after July 1, 1992, any person applying for a distinctive license
50 tag under this section shall pay an additional fee in the amount
51 of Fifty Dollars (\$50.00) for each distinctive license tag applied
52 for under this section which shall be in addition to all other
53 taxes and fees. The additional fee paid shall be for a period of
54 time to run concurrent with the vehicle's established license tag
55 year. The additional fee is due and payable at the time the
56 original application is made for a distinctive license tag under
57 this section and thereafter annually at the time of renewal
58 registration as long as the owner retains the distinctive license
59 tag. If the owner does not wish to retain the distinctive license
60 tag, or if the owner resigns from or otherwise vacates his

61 employment or service as a fire fighter, he must surrender it to
62 the local county tax collector.

63 (4) The State Tax Commission shall deposit all fees into the
64 State Treasury on the day collected. At the end of each month,
65 the State Tax Commission shall certify to the State Treasurer the
66 total fees collected under this section from the issuance of
67 distinctive license tags. The State Treasurer shall distribute an
68 amount equal to Seven Dollars (\$7.00) of the additional fees
69 collected for each such distinctive license tag issued under this
70 section to the State General Fund, and the remainder of such
71 additional fees collected shall be distributed by the State
72 Treasurer to the Mississippi Firefighters Association.

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

81 (6) In the case of loss or theft of a distinctive license
82 tag issued under this section, the owner may make application and
83 affidavit for a replacement distinctive license tag as provided by
84 Section 27-19-37, Mississippi Code of 1972. The fee for a
85 replacement distinctive license tag shall be Ten Dollars (\$10.00).
86 The tax collector receiving such application and affidavit shall
87 be entitled to retain and deposit into the county general fund
88 five percent (5%) of the fee for such replacement license tag and
89 the remainder shall be distributed in the same manner as funds
90 from the sale of regular distinctive license tags issued under
91 this section.

92 (7) In lieu of the distinctive license tag authorized under
93 subsections (1) through (6) of this section, any person who

94 presents proof of his employment or service as a fire fighter in
95 the manner provided in subsection (2) of this section, may be
96 issued a distinctive license tag decal for each motor vehicle
97 registered in his name identifying such person as a fire fighter.
98 The distinctive license tag decal shall be of such size, color and
99 design as may be agreed upon by the Executive Committee of the
100 Mississippi Fire Fighters Association and the State Tax
101 Commission; however, the State Tax Commission shall have final
102 approval of the size, color and design. The distinctive license
103 tag decals shall be prepared and sold at Two Dollars (\$2.00) each
104 through the Mississippi Fire Fighters Training Academy.

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