By: Senator(s) Fillingane, King, Morgan

To: Finance

SENATE BILL NO. 2909

AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE 2 LICENSE TAGS TO SUPPORTERS OF LAMAR CHRISTIAN SCHOOL; TO PRESCRIBE 3 AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO 4 PROVIDE FOR THE DISTRIBUTION OF MONIES DERIVED FROM THE ADDITIONAL 5 FEE; AND FOR RELATED PURPOSES. 6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI: SECTION 1. (1) Any owner of a motor vehicle who is a 7 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 trucks and other noncommercial motor vehicles, and upon payment of 11 12 an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor 13 14 vehicle registered in his name identifying such person as a supporter of Lamar Christian School. The distinctive license tags 15 so issued shall display the words "Lamar Christian School" and 16 shall be of such color and design as the State Tax Commission, 17 with the advice of the principal of Lamar Christian School, may 18 19 prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag. 20 21 (2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms 2.2 prescribed by the State Tax Commission. The application and the 23 additional fee imposed under subsection (3) of this section, less 24 Two Dollars (\$2.00) thereof to be retained by the tax collector, 25 26 shall be remitted to the State Tax Commission on a monthly basis

as prescribed by the commission. The portion of the additional

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- 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 Lamar Christian School.
- 53 (b) One Dollar (\$1.00) of each additional fee collected
- 54 on distinctive license tags issued pursuant to this section shall
- 55 be deposited into the Mississippi Burn Care Fund created pursuant
- 56 to Section 7-9-70.
- 57 (c) Two Dollars (\$2.00) of each additional fee
- 58 collected on distinctive license tags issued pursuant to this
- 59 section shall be deposited to the credit of the State Highway Fund

- 60 to be expended solely for the repair, maintenance, construction or
- 61 reconstruction of highways.
- 62 (d) One Dollar (\$1.00) of each additional fee collected
- 63 on distinctive license tags issued pursuant to this section shall
- 64 be deposited to the credit of the special fund created in Section
- 65 27-19-44.2.
- 66 (5) A regular license tag must be properly displayed as
- 67 required by law until replaced by a distinctive license tag under
- 68 this section. The regular license tag must be surrendered to the
- 69 tax collector upon issuance of the distinctive license tag under
- 70 this section. The tax collector shall issue up to two (2) license
- 71 decals for each distinctive license tag issued under this section,
- 72 which will expire the same month and year as the regular license
- 73 tag.
- 74 (6) In the case of loss or theft of a distinctive license
- 75 tag issued under this section, the owner may make application and
- 76 affidavit for a replacement distinctive license tag as provided by
- 77 Section 27-19-37. The fee for a replacement distinctive license
- 78 tag shall be Ten Dollars (\$10.00). The tax collector receiving
- 79 such application and affidavit shall be entitled to retain and
- 80 deposit into the county general fund five percent (5%) of the fee
- 81 for such replacement license tag and the remainder shall be
- 82 distributed in the same manner as funds from the sale of regular
- 83 distinctive license tags issued under this section.
- 84 SECTION 2. This act shall take effect and be in force from
- 85 and after July 1, 2007.