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To: Ways and Means

HOUSE BILL NO. 660

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE
2 LICENSE TAGS WITH THE WORDS "DIXIE NATIONAL LIVESTOCK SHOW AND
3 RODEO" IMPRINTED THEREON; TO PRESCRIBE AN ADDITIONAL FEE FOR THE
4 ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE THAT A PORTION OF THE
5 ADDITIONAL FEE COLLECTED FROM THE ISSUANCE OF SUCH LICENSE TAGS
6 SHALL BE DEPOSITED INTO A SPECIAL FUND CREATED IN THE STATE
7 TREASURY AND THAT MONIES IN THE SPECIAL FUND MAY BE EXPENDED BY
8 THE MISSISSIPPI FAIR COMMISSION, UPON APPROPRIATION BY THE
9 LEGISLATURE, FOR THE BENEFIT AND USE OF THE STATE FAIRGROUNDS; TO
10 AMEND SECTION 27-19-44, MISSISSIPPI CODE OF 1972, TO EXEMPT SUCH
11 LICENSE TAG FROM THE REQUIREMENT THAT A CERTAIN NUMBER OF TAGS
12 MUST BE PURCHASED BEFORE SUCH TAG MAY BE ISSUED; AND FOR RELATED
13 PURPOSES.

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

15 **SECTION 1.** (1) Any owner of a motor vehicle who is a
16 resident of this state, upon payment of the road and bridge
17 privilege taxes, ad valorem taxes and registration fees as
18 prescribed by law for private carriers of passengers, pickup
19 trucks and other noncommercial motor vehicles, and upon payment of
20 an additional fee in the amount provided in subsection (3) of this
21 section, shall be issued a distinctive license tag for each motor
22 vehicle registered in his name, which shall be of such color and
23 design as the Department of Revenue, with the advice of the



24 Mississippi Fair Commission, may prescribe. The words "Dixie
25 National Livestock Show and Rodeo" shall be featured prominently
26 on the license tag. The Department of Revenue shall prescribe
27 such letters or numbers, or both, as may be necessary to
28 distinguish each license tag.

29 (2) Application for the distinctive license tags authorized
30 by this section shall be made to the county tax collector on forms
31 prescribed by the Department of Revenue. The application and the
32 additional fee imposed under subsection (3) of this section, less
33 Two Dollars (\$2.00) to be retained by the tax collector, shall be
34 remitted to the Department of Revenue on a monthly basis as
35 prescribed by the department. The portion of the additional fee
36 retained by the tax collector shall be deposited into the county
37 general fund.

38 (3) Beginning with any registration year commencing on or
39 after July 1, 2019, any person applying for a distinctive license
40 tag under this section shall pay an additional fee in the amount
41 of Thirty Dollars (\$30.00) for each distinctive license tag
42 applied for under this section, which shall be in addition to all
43 other taxes and fees. The additional fee paid shall be for a
44 period of time to run concurrently with the vehicle's established
45 license tag year. The additional fee is due and payable at the
46 time the original application is made for a distinctive license
47 tag under this section and thereafter annually at the time of
48 renewal registration as long as the owner retains the distinctive



49 license tag. If the owner does not wish to retain the distinctive
50 license tag, he must surrender it to the local county tax
51 collector.

52 (4) The Department of Revenue shall deposit all fees into
53 the State Treasury on the day collected. At the end of each
54 month, the Department of Revenue shall certify the total fees
55 collected under this section to the State Treasurer who shall
56 distribute such collections as follows:

57 (a) Twenty-four Dollars (\$24.00) of each additional fee
58 collected on distinctive license tags issued pursuant to this
59 section shall be deposited into the special fund created in
60 subsection (7) of this section.

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

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

70 (d) One Dollar (\$1.00) of each additional fee collected
71 on distinctive license tags issued pursuant to this section shall
72 be deposited to the credit of the special fund created in Section
73 27-19-44.2.



74 (5) A regular license tag must be properly displayed as
75 required by law until replaced by a distinctive license tag under
76 this section. The regular license tag must be surrendered to the
77 tax collector upon issuance of the distinctive license tag under
78 this section. The tax collector shall issue up to two (2) license
79 decals for each distinctive license tag issued under this section,
80 which will expire the same month and year as the license 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. The fee for a replacement distinctive license
85 tag shall be Ten Dollars (\$10.00). The tax collector receiving
86 such application and affidavit shall be entitled to retain and
87 deposit into the county general fund five percent (5%) of the fee
88 for such replacement license tag and the remainder shall be
89 distributed in the same manner as funds from the sale of regular
90 distinctive license tags issued under this section.

91 (7) There is established in the State Treasury a special
92 fund which shall consist of monies deposited therein under
93 subsection (4) of this section. Monies in the fund may be
94 expended by the Mississippi Fair Commission, upon appropriation by
95 the Legislature, for the benefit and use of the state fairgrounds.
96 Unexpended amounts remaining in the fund at the end of a fiscal
97 year shall not lapse into the State General Fund, and any interest



98 earned or investment earnings on amounts in the fund shall be
99 deposited to the credit of the fund.

100 **SECTION 2.** Section 27-19-44, Mississippi Code of 1972, is
101 amended as follows:

102 27-19-44. (1) For any distinctive license tag or plate
103 authorized by the Legislature from and after July 1, 2000, through
104 June 30, 2002, or authorized by Sections 27-19-56.37 and
105 27-19-56.55, the requirements of this subsection must be met
106 before the Department of Revenue may prepare or issue any such
107 license tag or plate. The organization or other entity for which
108 the Legislature authorized the distinctive license tag or plate
109 must submit proof satisfactory to the Department of Revenue that
110 at least one hundred (100) of such license tags or plates will be
111 purchased and must deposit with the department an amount necessary
112 to purchase one hundred (100) of such license tags or plates. The
113 organization or other entity for which the Legislature authorized
114 the distinctive license tag or plate must satisfy the requirements
115 of this subsection (1) within two (2) years after the effective
116 date of the law authorizing the license tag or plate in order to
117 permit the license tag or plate to be prepared and issued.

118 (2) Except as otherwise provided in subsection (1) of this
119 section, for any distinctive license tag or plate authorized by
120 the Legislature from and after July 1, 2002, through June 30,
121 2007, the requirements of this subsection must be met before the
122 Department of Revenue may prepare or issue any such license tag or



123 plate. The organization or other entity for which the Legislature
124 authorized the distinctive license tag or plate must submit proof
125 satisfactory to the Department of Revenue that at least two
126 hundred (200) of such license tags or plates will be purchased and
127 must deposit with the department an amount necessary to purchase
128 two hundred (200) of such license tags or plates. The
129 organization or other entity for which the Legislature authorized
130 the distinctive license tag or plate must satisfy the requirements
131 of this subsection (2) within three (3) years after the effective
132 date of the law authorizing the license tag or plate in order to
133 permit the license tag or plate to be prepared and issued.

134 (3) Except as otherwise provided in this section, Section
135 27-19-56.56, Section 27-19-56.59, Section 27-19-56.94, Section
136 27-19-56.7 or Section 27-19-56.85, for any distinctive license tag
137 or plate authorized or reauthorized by the Legislature from and
138 after July 1, 2007, the following requirements must be met before
139 the Department of Revenue may prepare or issue any such license
140 tag or plate:

141 (a) The organization or other entity for which the
142 Legislature authorized the distinctive license tag or plate must
143 submit proof satisfactory to the Department of Revenue that at
144 least three hundred (300) of such license tags or plates will be
145 purchased and must deposit with the department an amount necessary
146 to purchase three hundred (300) of such license tags or plates.



147 (b) The organization or other entity for which the
148 Legislature authorized the distinctive license tag or plate must
149 satisfy the requirements of paragraph (a) of this subsection (3)
150 within three (3) years after the effective date of the law
151 authorizing the license tag or plate in order to permit the
152 license tag or plate to be prepared and issued. This paragraph
153 (b) shall not apply to distinctive tags or plates issued under
154 Section 27-19-56.154.

155 (4) Any distinctive license tag authorized under Sections
156 27-19-56.186, 27-19-56.203 and 27-19-56.315 must meet the
157 requirements of this subsection before the Department of Revenue
158 may prepare or issue any such license tag or plate. The
159 organization or other entity for which the Legislature authorized
160 the distinctive license tag or plate must submit proof
161 satisfactory to the Department of Revenue that at least one
162 hundred (100) of such license tags or plates will be purchased and
163 must deposit with the department an amount necessary to purchase
164 one hundred (100) of such license tags or plates. The
165 organization or other entity for which the Legislature authorized
166 the distinctive license tag or plate must satisfy the requirements
167 of this subsection (4) within three (3) years after the effective
168 date of the law authorizing the license tag or plate in order to
169 permit the license tag or plate to be prepared and issued.

170 (5) The distinctive license tags authorized under Section
171 27-19-56.108 must meet the requirements of this subsection before



172 the Department of Revenue may prepare or issue any such license
173 tag or plate. The organization or other entity for which the
174 Legislature authorized the distinctive license tag or plate must
175 submit proof satisfactory to the Department of Revenue that at
176 least two hundred (200) of such license tags or plates will be
177 purchased and must deposit with the department an amount necessary
178 to purchase two hundred (200) of such license tags or plates.

179 (6) If the organization or other entity for which the
180 Legislature authorized the distinctive license tag or plate meets
181 the requirements of subsection (1), (2), (3), (4) or (5) of this
182 section, the Department of Revenue shall prepare and issue the
183 distinctive license tag or plate.

184 (7) The Department of Revenue shall review the number of
185 distinctive or special license tags or plates issued pursuant to
186 this chapter during the period for the license tag or plate
187 series. If the number of any distinctive or special license tag
188 or plate issued pursuant to this chapter falls below one hundred
189 (100) in the last year of the license tag or plate series, the
190 distinctive or special license tag or plate shall be discontinued
191 at the end of the period for the license tag or plate series.

192 (8) If a distinctive or special license tag or plate is
193 discontinued under subsection (7) of this section, the
194 organization or other entity for which the license tag or plate
195 was discontinued may prepare a distinctive or special license tag
196 or plate decal. The distinctive or special license tag or plate



197 decal shall be of such size, color and design as may be agreed
198 upon by the organization or other entity and the Department of
199 Revenue. However, the Department of Revenue shall have final
200 approval of the size, color and design of the decal. The
201 distinctive or special license tag or plate decals shall be
202 prepared and sold by the organization or other entity, and the
203 proceeds derived from the sale of such decals shall be retained by
204 the organization or other entity for any use deemed appropriate by
205 the organization or other entity.

206 (9) The provisions of this section shall not apply to
207 distinctive or special license tags or plates:

208 (a) Which are issued under Section 27-19-45, 27-19-46,
209 27-19-47.1, 27-19-47.2, 27-19-48, 27-19-49, 27-19-53, 27-19-55,
210 27-19-56, 27-19-56.1, 27-19-56.2, 27-19-56.3, 27-19-56.5,
211 27-19-56.6, 27-19-56.9, 27-19-56.11, 27-19-56.12, 27-19-56.13,
212 27-19-56.62, 27-19-56.69, 27-19-56.79, 27-19-56.90, 27-19-56.125,
213 27-19-56.127, 27-19-56.137, 27-19-56.162, 27-19-56.187,
214 27-19-56.199, 27-19-56.239, 27-19-56.292, 27-19-56.318,
215 27-19-56.379 * * *, Section 27-19-56.466 or Section 1 of this act;
216 or

217 (b) For which no additional fee is required to be paid.

218 **SECTION 3.** This act shall take effect and be in force from
219 and after July 1, 2019.

