

By: Senator(s) Fillingane

To: Finance

SENATE BILL NO. 2570  
(As Sent to Governor)

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE  
2 LICENSE TAGS TO SUPPORTERS OF FIRST RESPONDERS OF MISSISSIPPI, THE  
3 BELHAVEN IMPROVEMENT ASSOCIATION, THE JEFFERSON DAVIS COUNTY  
4 SCHOOL DISTRICT, CANOPY CHILDREN'S SOLUTIONS, THE MISSISSIPPI  
5 KIDNEY FOUNDATION, THE MISSISSIPPI FACULTY ASSOCIATION OF  
6 COMMUNITY AND JUNIOR COLLEGES, THE MISSISSIPPI SWEET POTATO  
7 COUNCIL, THE FAMILY RESOURCE CENTER OF NORTH MISSISSIPPI, INGALLS  
8 SHIPBUILDING, THE ROTARY CLUB OF CENTRAL HANCOCK COUNTY,  
9 STARKVILLE HIGH SCHOOL, CAMP PIONEER, INC., THE MARTY WILSON  
10 FOUNDATION ONE GULF ONE GOAL, COLUMBUS HIGH SCHOOL, RONALD  
11 MCDONALD HOUSE CHARITIES OF MISSISSIPPI, INC., THE CELTIC HERITAGE  
12 SOCIETY, SUICIDE PREVENTION, THE MOSS POINT SCHOOL DISTRICT, THE  
13 MISSISSIPPI BOOK FESTIVAL, THE NORTH PANOLA SCHOOL DISTRICT, THE  
14 HOLLY SPRINGS SEPARATE SCHOOL DISTRICT, AND THE DIXIE NATIONAL  
15 RODEO; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH  
16 LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF THE ADDITIONAL  
17 FEES COLLECTED; TO AMEND SECTION 27-19-44, MISSISSIPPI CODE OF  
18 1972, TO EXEMPT LICENSE TAGS FOR SUPPORTERS OF THE DIXIE NATIONAL  
19 RODEO FROM THE REQUIREMENT THAT A CERTAIN NUMBER OF SUCH TAGS MUST  
20 BE PURCHASED PRIOR TO ISSUANCE; TO AUTHORIZE THE ISSUANCE OF  
21 DISTINCTIVE MOTOR VEHICLE LICENSE TAGS WITH THE STENNIS FLAG  
22 DESIGNED BY LAURIN STENNIS IMPRINTED THEREON; TO AMEND SECTION  
23 27-19-56.15, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE  
24 OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS THAT DISPLAY THE EMBLEMS  
25 OF UNIVERSITIES LOCATED IN OTHER STATES; TO PROVIDE THAT A PORTION  
26 OF THE FEES COLLECTED FROM THE ISSUANCE OF DISTINCTIVE LICENSE  
27 TAGS DISPLAYING THE EMBLEM OF FLORIDA STATE UNIVERSITY SHALL BE  
28 DISTRIBUTED TO THE FLORIDA STATE UNIVERSITY VETERANS ALLIANCE  
29 FUND; TO AMEND SECTION 27-19-56.108, MISSISSIPPI CODE OF 1972, TO  
30 REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS  
31 TO SUPPORTERS OF ROTARY INTERNATIONAL; TO AMEND SECTION  
32 27-19-56.315, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE  
33 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS  
34 OF THE JUVENILE DIABETES FOUNDATION; TO AMEND SECTION



35 27-19-56.402, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE  
36 ISSUANCE OF THE DISTINCTIVE MOTOR VEHICLE LICENSE TAGS FOR  
37 SUPPORTERS OF CHILDREN'S ADVOCACY CENTERS OF MISSISSIPPI; TO AMEND  
38 SECTION 27-19-56.314, MISSISSIPPI CODE OF 1972, TO EXTEND THE  
39 PERIOD OF TIME DURING WHICH THE REQUIREMENTS MAY BE MET FOR  
40 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS FOR SUPPORTERS  
41 OF THE MIND CENTER AT THE UNIVERSITY OF MISSISSIPPI MEDICAL  
42 CENTER; TO AMEND SECTION 27-19-56.342, MISSISSIPPI CODE OF 1972,  
43 TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE  
44 TAGS TO SUPPORTERS OF CALLAWAY HIGH SCHOOL; TO AMEND SECTION  
45 27-19-56.313, MISSISSIPPI CODE OF 1972, TO REVISE THE DISTRIBUTION  
46 OF FEES COLLECTED FROM THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE  
47 LICENSE TAGS TO SUPPORTERS OF THE PEARL RIVER VALLEY WATER SUPPLY  
48 DISTRICT; TO AMEND SECTION 27-19-53, MISSISSIPPI CODE OF 1972, TO  
49 INCREASE THE NUMBER OF DISABLED VETERAN MOTOR VEHICLE LICENSE TAGS  
50 THAT MAY BE ISSUED TO A DISABLED VETERAN AND TO INCREASE THE  
51 NUMBER OF VEHICLES OF SUCH A DISABLED VETERAN WHO IS EXEMPT FROM  
52 AD VALOREM AND PRIVILEGE TAXES; TO AMEND SECTION 27-19-56.162,  
53 MISSISSIPPI CODE OF 1972, TO REVISE THE PERSONS TO WHOM THE GOLD  
54 STAR DISTINCTIVE MOTOR VEHICLE LICENSE TAG MAY BE ISSUED, TO  
55 PROVIDE THAT THE TAG MAY BE ISSUED TO FAMILY MEMBERS OF SERVICE  
56 MEMBERS WHO HAVE DIED WHILE SERVING ON ACTIVE DUTY IN THE ARMED  
57 FORCES OF THE UNITED STATES WHILE THE UNITED STATES WAS ENGAGED IN  
58 HOSTILE ACTIVITIES OR A TIME OF WAR; TO AMEND SECTION 27-51-41,  
59 MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; TO AMEND SECTION  
60 27-19-56.186, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE ISSUANCE  
61 OF THE IRAQ VETERAN DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO  
62 PERSONS WHO ARE RECIPIENTS OF THE INHERENT RESOLVE CAMPAIGN MEDAL;  
63 TO AMEND SECTION 27-19-52, MISSISSIPPI CODE OF 1972, TO INCLUDE  
64 SENIOR JUDGES ON SENIOR STATUS WITHIN THE MEMBERS OF THE STATE  
65 JUDICIARY WHO MAY APPLY FOR MOTOR VEHICLE LICENSE TAGS ISSUED BY  
66 THE DEPARTMENT OF REVENUE THAT CANNOT BE TRACED EXCEPT BY LAW  
67 ENFORCEMENT AGENCIES FOR CERTAIN PURPOSES; AND FOR RELATED  
68 PURPOSES.

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

70 **SECTION 1.** (1) Beginning with any registration year  
71 commencing on or after July 1, 2019, any owner of a motor vehicle  
72 who is a resident of this state, upon payment of the road and  
73 bridge privilege taxes, ad valorem taxes and registration fees as  
74 prescribed by law for private carriers of passengers, pickup  
75 trucks and other noncommercial motor vehicles, and upon payment of  
76 an additional fee in the amount provided in subsection (3) of this



77 section, shall be issued a distinctive license tag for any motor  
78 vehicle registered in his name identifying such person as a  
79 supporter of First Responders of Mississippi. The distinctive  
80 license tags so issued shall be of such color and design as the  
81 Department of Revenue, with the advice of First Responders of  
82 Mississippi, may prescribe and shall consist of such letters or  
83 numbers, or both, as may be necessary to distinguish each license  
84 tag.

85 (2) Application for the distinctive license tags authorized  
86 by this section shall be made to the county tax collector on forms  
87 prescribed by the Department of Revenue. The application and the  
88 additional fee imposed under subsection (3) of this section, less  
89 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
90 shall be remitted to the Department of Revenue on a monthly basis  
91 as prescribed by the department. The portion of the additional  
92 fee retained by the tax collector shall be deposited into the  
93 county general fund.

94 (3) Any person applying for a distinctive license tag under  
95 this section shall pay an additional fee in the amount of Thirty  
96 Dollars (\$30.00) for each distinctive license tag applied for  
97 under this section, which shall be in addition to all other taxes  
98 and fees. The additional fee paid shall be for a period of time  
99 to run concurrently with the vehicle's established license tag  
100 year. The additional fee is due and payable at the time the  
101 original application is made for a distinctive license tag under



102 this section and thereafter annually at the time of renewal  
103 registration as long as the owner retains the distinctive license  
104 tag. If the owner does not wish to retain the distinctive license  
105 tag, he must surrender it to the local county tax collector.

106 (4) The Department of Revenue shall deposit all fees into  
107 the State Treasury on the day collected. At the end of each  
108 month, the Department of Revenue shall certify to the State  
109 Treasurer the total fees collected under this section from the  
110 issuance of the distinctive license tags issued under this  
111 section. The State Treasurer shall distribute such collections as  
112 follows:

113 (a) Twenty-four Dollars (\$24.00) of each additional fee  
114 collected on distinctive license tags issued pursuant to this  
115 section shall be distributed to First Responders of Mississippi.

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

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

125 (d) One Dollar (\$1.00) of each additional fee collected  
126 on distinctive license tags issued pursuant to this section shall



127 be deposited to the credit of the special fund created in Section  
128 27-19-44.2.

129 (5) A regular license tag must be properly displayed as  
130 required by law until replaced by a distinctive license tag under  
131 this section. The regular license tag must be surrendered to the  
132 tax collector upon issuance of the distinctive license tag under  
133 this section. The tax collector shall issue up to two (2) license  
134 decals for each distinctive license tag issued under this section,  
135 which will expire the same month and year as the regular license  
136 tag.

137 (6) In the case of loss or theft of a distinctive license  
138 tag issued under this section, the owner may make application and  
139 affidavit for a replacement distinctive license tag as provided by  
140 Section 27-19-37. The fee for a replacement distinctive license  
141 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
142 such application and affidavit shall be entitled to retain and  
143 deposit into the county general fund five percent (5%) of the fee  
144 for such replacement license tag and the remainder shall be  
145 distributed in the same manner as funds from the sale of regular  
146 distinctive license tags issued under this section.

147 **SECTION 2.** (1) Beginning with any registration year  
148 commencing on or after July 1, 2019, any owner of a motor vehicle  
149 who is a resident of this state, upon payment of the road and  
150 bridge privilege taxes, ad valorem taxes and registration fees as  
151 prescribed by law for private carriers of passengers, pickup



152 trucks and other noncommercial motor vehicles, and upon payment of  
153 an additional fee in the amount provided in subsection (3) of this  
154 section, shall be issued a distinctive license tag for any motor  
155 vehicle registered in his name identifying such person as a  
156 supporter of the Belhaven Improvement Association. The  
157 distinctive license tags so issued shall be of such color and  
158 design as the Department of Revenue, with the advice of the  
159 Belhaven Improvement Association, may prescribe and shall consist  
160 of such letters or numbers, or both, as may be necessary to  
161 distinguish each license tag.

162 (2) Application for the distinctive license tags authorized  
163 by this section shall be made to the county tax collector on forms  
164 prescribed by the Department of Revenue. The application and the  
165 additional fee imposed under subsection (3) of this section, less  
166 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
167 shall be remitted to the Department of Revenue on a monthly basis  
168 as prescribed by the department. The portion of the additional  
169 fee retained by the tax collector shall be deposited into the  
170 county general fund.

171 (3) Any person applying for a distinctive license tag under  
172 this section shall pay an additional fee in the amount of Thirty  
173 Dollars (\$30.00) for each distinctive license tag applied for  
174 under this section, which shall be in addition to all other taxes  
175 and fees. The additional fee paid shall be for a period of time  
176 to run concurrently with the vehicle's established license tag



177 year. The additional fee is due and payable at the time the  
178 original application is made for a distinctive license tag under  
179 this section and thereafter annually at the time of renewal  
180 registration as long as the owner retains the distinctive license  
181 tag. If the owner does not wish to retain the distinctive license  
182 tag, he must surrender it to the local county tax collector.

183 (4) The Department of Revenue shall deposit all fees into  
184 the State Treasury on the day collected. At the end of each  
185 month, the Department of Revenue shall certify to the State  
186 Treasurer the total fees collected under this section from the  
187 issuance of the distinctive license tags issued under this  
188 section. The State Treasurer shall distribute such collections as  
189 follows:

190 (a) Twenty-four Dollars (\$24.00) of each additional fee  
191 collected on distinctive license tags issued pursuant to this  
192 section shall be distributed to the Belhaven Improvement  
193 Association.

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

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



201 to be expended solely for the repair, maintenance, construction or  
202 reconstruction of highways.

203 (d) One Dollar (\$1.00) of each additional fee collected  
204 on distinctive license tags issued pursuant to this section shall  
205 be deposited to the credit of the special fund created in Section  
206 27-19-44.2.

207 (5) A regular license tag must be properly displayed as  
208 required by law until replaced by a distinctive license tag under  
209 this section. The regular license tag must be surrendered to the  
210 tax collector upon issuance of the distinctive license tag under  
211 this section. The tax collector shall issue up to two (2) license  
212 decals for each distinctive license tag issued under this section,  
213 which will expire the same month and year as the regular license  
214 tag.

215 (6) In the case of loss or theft of a distinctive license  
216 tag issued under this section, the owner may make application and  
217 affidavit for a replacement distinctive license tag as provided by  
218 Section 27-19-37. The fee for a replacement distinctive license  
219 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
220 such application and affidavit shall be entitled to retain and  
221 deposit into the county general fund five percent (5%) of the fee  
222 for such replacement license tag and the remainder shall be  
223 distributed in the same manner as funds from the sale of regular  
224 distinctive license tags issued under this section.





225           **SECTION 3.** (1) Beginning with any registration year  
226 commencing on or after July 1, 2019, any owner of a motor vehicle  
227 who is a resident of this state, upon payment of the road and  
228 bridge privilege taxes, ad valorem taxes and registration fees as  
229 prescribed by law for private carriers of passengers, pickup  
230 trucks and other noncommercial motor vehicles, and upon payment of  
231 an additional fee in the amount provided in subsection (3) of this  
232 section, shall be issued a distinctive license tag for any motor  
233 vehicle registered in his name identifying such person as a  
234 supporter of the Jefferson Davis County School District. The  
235 distinctive license tags so issued shall be of such color and  
236 design as the Department of Revenue, with the advice of the  
237 Superintendent of the Jefferson Davis County School District, may  
238 prescribe and shall consist of such letters or numbers, or both,  
239 as may be necessary to distinguish each license tag.

240           (2) Application for the distinctive license tags authorized  
241 by this section shall be made to the county tax collector on forms  
242 prescribed by the Department of Revenue. The application and the  
243 additional fee imposed under subsection (3) of this section, less  
244 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
245 shall be remitted to the Department of Revenue on a monthly basis  
246 as prescribed by the department. The portion of the additional  
247 fee retained by the tax collector shall be deposited into the  
248 county general fund.



249           (3) Any person applying for a distinctive license tag under  
250 this section shall pay an additional fee in the amount of Thirty  
251 Dollars (\$30.00) for each distinctive license tag applied for  
252 under this section, which shall be in addition to all other taxes  
253 and fees. The additional fee paid shall be for a period of time  
254 to run concurrently with the vehicle's established license tag  
255 year. The additional fee is due and payable at the time the  
256 original application is made for a distinctive license tag under  
257 this section and thereafter annually at the time of renewal  
258 registration as long as the owner retains the distinctive license  
259 tag. If the owner does not wish to retain the distinctive license  
260 tag, he must surrender it to the local county tax collector.

261           (4) The Department of Revenue shall deposit all fees into  
262 the State Treasury on the day collected. At the end of each  
263 month, the Department of Revenue shall certify to the State  
264 Treasurer the total fees collected under this section from the  
265 issuance of the distinctive license tags issued under this  
266 section. The State Treasurer shall distribute such collections as  
267 follows:

268                   (a) Twenty-four Dollars (\$24.00) of each additional fee  
269 collected on distinctive license tags issued pursuant to this  
270 section shall be distributed to the Jefferson Davis County Schools  
271 Activities Fund.

272                   (b) One Dollar (\$1.00) of each additional fee collected  
273 on distinctive license tags issued pursuant to this section shall



274 be deposited into the Mississippi Burn Care Fund created pursuant  
275 to Section 7-9-70.

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

281 (d) One Dollar (\$1.00) of each additional fee collected  
282 on distinctive license tags issued pursuant to this section shall  
283 be deposited to the credit of the special fund created in Section  
284 27-19-44.2.

285 (5) A regular license tag must be properly displayed as  
286 required by law until replaced by a distinctive license tag under  
287 this section. The regular license tag must be surrendered to the  
288 tax collector upon issuance of the distinctive license tag under  
289 this section. The tax collector shall issue up to two (2) license  
290 decals for each distinctive license tag issued under this section,  
291 which will expire the same month and year as the regular license  
292 tag.

293 (6) In the case of loss or theft of a distinctive license  
294 tag issued under this section, the owner may make application and  
295 affidavit for a replacement distinctive license tag as provided by  
296 Section 27-19-37. The fee for a replacement distinctive license  
297 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
298 such application and affidavit shall be entitled to retain and



299 deposit into the county general fund five percent (5%) of the fee  
300 for such replacement license tag and the remainder shall be  
301 distributed in the same manner as funds from the sale of regular  
302 distinctive license tags issued under this section.

303       **SECTION 4.** (1) Beginning with any registration year  
304 commencing on or after July 1, 2019, any owner of a motor vehicle  
305 who is a resident of this state, upon payment of the road and  
306 bridge privilege taxes, ad valorem taxes and registration fees as  
307 prescribed by law for private carriers of passengers, pickup  
308 trucks and other noncommercial motor vehicles, and upon payment of  
309 an additional fee in the amount provided in subsection (3) of this  
310 section, shall be issued a distinctive license tag for any motor  
311 vehicle registered in his name identifying such person as a  
312 supporter of Canopy Children's Solutions. The distinctive license  
313 tags so issued shall be of such color and design as the Department  
314 of Revenue, with the advice of Canopy Children's Solutions, may  
315 prescribe and shall consist of such letters or numbers, or both,  
316 as may be necessary to distinguish each license tag.

317       (2) Application for the distinctive license tags authorized  
318 by this section shall be made to the county tax collector on forms  
319 prescribed by the Department of Revenue. The application and the  
320 additional fee imposed under subsection (3) of this section, less  
321 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
322 shall be remitted to the Department of Revenue on a monthly basis  
323 as prescribed by the department. The portion of the additional



324 fee retained by the tax collector shall be deposited into the  
325 county general fund.

326 (3) Any person applying for a distinctive license tag under  
327 this section shall pay an additional fee in the amount of Thirty  
328 Dollars (\$30.00) for each distinctive license tag applied for  
329 under this section, which shall be in addition to all other taxes  
330 and fees. The additional fee paid shall be for a period of time  
331 to run concurrently with the vehicle's established license tag  
332 year. The additional fee is due and payable at the time the  
333 original application is made for a distinctive license tag under  
334 this section and thereafter annually at the time of renewal  
335 registration as long as the owner retains the distinctive license  
336 tag. If the owner does not wish to retain the distinctive license  
337 tag, he must surrender it to the local county tax collector.

338 (4) The Department of Revenue shall deposit all fees into  
339 the State Treasury on the day collected. At the end of each  
340 month, the Department of Revenue shall certify to the State  
341 Treasurer the total fees collected under this section from the  
342 issuance of the distinctive license tags issued under this  
343 section. The State Treasurer shall distribute such collections as  
344 follows:

345 (a) Twenty-four Dollars (\$24.00) of each additional fee  
346 collected on distinctive license tags issued pursuant to this  
347 section shall be distributed to the Mississippi Children's Home  
348 Society.



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

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

358 (d) One Dollar (\$1.00) of each additional fee collected  
359 on distinctive license tags issued pursuant to this section shall  
360 be deposited to the credit of the special fund created in Section  
361 27-19-44.2.

362 (5) A regular license tag must be properly displayed as  
363 required by law until replaced by a distinctive license tag under  
364 this section. The regular license tag must be surrendered to the  
365 tax collector upon issuance of the distinctive license tag under  
366 this section. The tax collector shall issue up to two (2) license  
367 decals for each distinctive license tag issued under this section,  
368 which will expire the same month and year as the regular license  
369 tag.

370 (6) In the case of loss or theft of a distinctive license  
371 tag issued under this section, the owner may make application and  
372 affidavit for a replacement distinctive license tag as provided by  
373 Section 27-19-37. The fee for a replacement distinctive license



374 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
375 such application and affidavit shall be entitled to retain and  
376 deposit into the county general fund five percent (5%) of the fee  
377 for such replacement license tag and the remainder shall be  
378 distributed in the same manner as funds from the sale of regular  
379 distinctive license tags issued under this section.

380       **SECTION 5.** (1) Beginning with any registration year  
381 commencing on or after July 1, 2019, any owner of a motor vehicle  
382 who is a resident of this state, upon payment of the road and  
383 bridge privilege taxes, ad valorem taxes and registration fees as  
384 prescribed by law for private carriers of passengers, pickup  
385 trucks and other noncommercial motor vehicles, and upon payment of  
386 an additional fee in the amount provided in subsection (3) of this  
387 section, shall be issued a distinctive license tag for any motor  
388 vehicle registered in his name identifying such person as a  
389 supporter of the Mississippi Kidney Foundation. The distinctive  
390 license tags so issued shall be of such color and design as the  
391 Department of Revenue, with the advice of the Mississippi Kidney  
392 Foundation, may prescribe and shall consist of such letters or  
393 numbers, or both, as may be necessary to distinguish each license  
394 tag.

395       (2) Application for the distinctive license tags authorized  
396 by this section shall be made to the county tax collector on forms  
397 prescribed by the Department of Revenue. The application and the  
398 additional fee imposed under subsection (3) of this section, less



399 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
400 shall be remitted to the Department of Revenue on a monthly basis  
401 as prescribed by the department. The portion of the additional  
402 fee retained by the tax collector shall be deposited into the  
403 county general fund.

404 (3) Any person applying for a distinctive license tag under  
405 this section shall pay an additional fee in the amount of Thirty  
406 Dollars (\$30.00) for each distinctive license tag applied for  
407 under this section, which shall be in addition to all other taxes  
408 and fees. The additional fee paid shall be for a period of time  
409 to run concurrently with the vehicle's established license tag  
410 year. The additional fee is due and payable at the time the  
411 original application is made for a distinctive license tag under  
412 this section and thereafter annually at the time of renewal  
413 registration as long as the owner retains the distinctive license  
414 tag. If the owner does not wish to retain the distinctive license  
415 tag, he must surrender it to the local county tax collector.

416 (4) The Department of Revenue shall deposit all fees into  
417 the State Treasury on the day collected. At the end of each  
418 month, the Department of Revenue shall certify to the State  
419 Treasurer the total fees collected under this section from the  
420 issuance of the distinctive license tags issued under this  
421 section. The State Treasurer shall distribute such collections as  
422 follows:





423 (a) Twenty-four Dollars (\$24.00) of each additional fee  
424 collected on distinctive license tags issued pursuant to this  
425 section shall be distributed to the Mississippi Kidney Foundation.

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

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

435 (d) One Dollar (\$1.00) of each additional fee collected  
436 on distinctive license tags issued pursuant to this section shall  
437 be deposited to the credit of the special fund created in Section  
438 27-19-44.2.

439 (5) A regular license tag must be properly displayed as  
440 required by law until replaced by a distinctive license tag under  
441 this section. The regular license tag must be surrendered to the  
442 tax collector upon issuance of the distinctive license tag under  
443 this section. The tax collector shall issue up to two (2) license  
444 decals for each distinctive license tag issued under this section,  
445 which will expire the same month and year as the regular license  
446 tag.



447 (6) In the case of loss or theft of a distinctive license  
448 tag issued under this section, the owner may make application and  
449 affidavit for a replacement distinctive license tag as provided by  
450 Section 27-19-37. The fee for a replacement distinctive license  
451 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
452 such application and affidavit shall be entitled to retain and  
453 deposit into the county general fund five percent (5%) of the fee  
454 for such replacement license tag and the remainder shall be  
455 distributed in the same manner as funds from the sale of regular  
456 distinctive license tags issued under this section.

457 **SECTION 6.** (1) Any owner of a motor vehicle who is a  
458 resident of this state, upon payment of the road and bridge  
459 privilege taxes, ad valorem taxes and registration fees as  
460 prescribed by law for private carriers of passengers, pickup  
461 trucks and other noncommercial motor vehicles, and upon payment of  
462 an additional fee in the amount provided in subsection (3) of this  
463 section, shall be issued a distinctive license tag for any motor  
464 vehicle registered in his name identifying such person as a  
465 supporter of the Mississippi Faculty Association of Community and  
466 Junior Colleges. The distinctive license tags so issued shall be  
467 of such color and design as the Department of Revenue, with the  
468 advice of the Mississippi Faculty Association of Community and  
469 Junior Colleges, may prescribe and shall consist of such letters  
470 or numbers, or both, as may be necessary to distinguish each  
471 license tag.



472           (2) Application for the distinctive license tags authorized  
473 by this section shall be made to the county tax collector on forms  
474 prescribed by the Department of Revenue. The application and the  
475 additional fee imposed under subsection (3) of this section, less  
476 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
477 shall be remitted to the Department of Revenue on a monthly basis  
478 as prescribed by the department. The portion of the additional  
479 fee retained by the tax collector shall be deposited into the  
480 county general fund.

481           (3) Beginning with any registration year commencing on or  
482 after July 1, 2019, any person applying for a distinctive license  
483 tag under this section shall pay an additional fee in the amount  
484 of Thirty Dollars (\$30.00) for each distinctive license tag  
485 applied for under this section, which shall be in addition to all  
486 other taxes and fees. The additional fee paid shall be for a  
487 period of time to run concurrently with the vehicle's established  
488 license tag year. The additional fee is due and payable at the  
489 time the original application is made for a distinctive license  
490 tag under this section and thereafter annually at the time of  
491 renewal registration as long as the owner retains the distinctive  
492 license tag. If the owner does not wish to retain the distinctive  
493 license tag, he must surrender it to the local county tax  
494 collector.

495           (4) The Department of Revenue shall deposit all fees into  
496 the State Treasury on the day collected. At the end of each



497 month, the Department of Revenue shall certify to the State  
498 Treasurer the total fees collected under this section from the  
499 issuance of the distinctive license tags issued under this  
500 section. The State Treasurer shall distribute such collections as  
501 follows:

502 (a) Twenty-four Dollars (\$24.00) of each additional fee  
503 collected on distinctive license tags issued pursuant to this  
504 section shall be distributed to the Mississippi Faculty  
505 Association of Community and Junior Colleges.

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

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

515 (d) One Dollar (\$1.00) of each additional fee collected  
516 on distinctive license tags issued pursuant to this section shall  
517 be deposited to the credit of the special fund created in Section  
518 27-19-44.2.

519 (5) A regular license tag must be properly displayed as  
520 required by law until replaced by a distinctive license tag under  
521 this section. The regular license tag must be surrendered to the



522 tax collector upon issuance of the distinctive license tag under  
523 this section. The tax collector shall issue up to two (2) license  
524 decals for each distinctive license tag issued under this section,  
525 which will expire the same month and year as the regular license  
526 tag.

527 (6) In the case of loss or theft of a distinctive license  
528 tag issued under this section, the owner may make application and  
529 affidavit for a replacement distinctive license tag as provided by  
530 Section 27-19-37. The fee for a replacement distinctive license  
531 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
532 such application and affidavit shall be entitled to retain and  
533 deposit into the county general fund five percent (5%) of the fee  
534 for such replacement license tag and the remainder shall be  
535 distributed in the same manner as funds from the sale of regular  
536 distinctive license tags issued under this section.

537 **SECTION 7.** (1) Beginning with any registration year  
538 commencing on or after July 1, 2019, any owner of a motor vehicle  
539 who is a resident of this state, upon payment of the road and  
540 bridge privilege taxes, ad valorem taxes and registration fees as  
541 prescribed by law for private carriers of passengers, pickup  
542 trucks and other noncommercial motor vehicles, and upon payment of  
543 an additional fee in the amount provided in subsection (3) of this  
544 section, shall be issued a distinctive license tag for any motor  
545 vehicle registered in his name identifying such person as a  
546 supporter of the Mississippi Sweet Potato Council. The



547 distinctive license tags so issued shall be of such color and  
548 design as the Department of Revenue, with the advice of the  
549 Mississippi Sweet Potato Council, may prescribe and shall consist  
550 of such letters or numbers, or both, as may be necessary to  
551 distinguish each license tag.

552 (2) Application for the distinctive license tags authorized  
553 by this section shall be made to the county tax collector on forms  
554 prescribed by the Department of Revenue. The application and the  
555 additional fee imposed under subsection (3) of this section, less  
556 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
557 shall be remitted to the Department of Revenue on a monthly basis  
558 as prescribed by the department. The portion of the additional  
559 fee retained by the tax collector shall be deposited into the  
560 county general fund.

561 (3) Any person applying for a distinctive license tag under  
562 this section shall pay an additional fee in the amount of Thirty  
563 Dollars (\$30.00) for each distinctive license tag applied for  
564 under this section, which shall be in addition to all other taxes  
565 and fees. The additional fee paid shall be for a period of time  
566 to run concurrently with the vehicle's established license tag  
567 year. The additional fee is due and payable at the time the  
568 original application is made for a distinctive license tag under  
569 this section and thereafter annually at the time of renewal  
570 registration as long as the owner retains the distinctive license



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

573 (4) The Department of Revenue shall deposit all fees into  
574 the State Treasury on the day collected. At the end of each  
575 month, the Department of Revenue shall certify to the State  
576 Treasurer the total fees collected under this section from the  
577 issuance of the distinctive license tags issued under this  
578 section. The State Treasurer shall distribute such collections as  
579 follows:

580 (a) Twenty-four Dollars (\$24.00) of each additional fee  
581 collected on distinctive license tags issued pursuant to this  
582 section shall be distributed to the Mississippi Sweet Potato  
583 Council.

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

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

593 (d) One Dollar (\$1.00) of each additional fee collected  
594 on distinctive license tags issued pursuant to this section shall



595 be deposited to the credit of the special fund created in Section  
596 27-19-44.2.

597 (5) A regular license tag must be properly displayed as  
598 required by law until replaced by a distinctive license tag under  
599 this section. The regular license tag must be surrendered to the  
600 tax collector upon issuance of the distinctive license tag under  
601 this section. The tax collector shall issue up to two (2) license  
602 decals for each distinctive license tag issued under this section,  
603 which will expire the same month and year as the regular license  
604 tag.

605 (6) In the case of loss or theft of a distinctive license  
606 tag issued under this section, the owner may make application and  
607 affidavit for a replacement distinctive license tag as provided by  
608 Section 27-19-37. The fee for a replacement distinctive license  
609 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
610 such application and affidavit shall be entitled to retain and  
611 deposit into the county general fund five percent (5%) of the fee  
612 for such replacement license tag and the remainder shall be  
613 distributed in the same manner as funds from the sale of regular  
614 distinctive license tags issued under this section.

615 **SECTION 8.** (1) Beginning with any registration year  
616 commencing on or after July 1, 2019, any owner of a motor vehicle  
617 who is a resident of this state, upon payment of the road and  
618 bridge privilege taxes, ad valorem taxes and registration fees as  
619 prescribed by law for private carriers of passengers, pickup





620 trucks and other noncommercial motor vehicles, and upon payment of  
621 an additional fee in the amount provided in subsection (3) of this  
622 section, shall be issued a distinctive license tag for any motor  
623 vehicle registered in his name identifying such person as a  
624 supporter of the Family Resource Center of North Mississippi. The  
625 distinctive license tags so issued shall be of such color and  
626 design as the Department of Revenue, with the advice of the Family  
627 Resource Center of North Mississippi, may prescribe and shall  
628 consist of such letters or numbers, or both, as may be necessary  
629 to distinguish each license tag.

630 (2) Application for the distinctive license tags authorized  
631 by this section shall be made to the county tax collector on forms  
632 prescribed by the Department of Revenue. The application and the  
633 additional fee imposed under subsection (3) of this section, less  
634 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
635 shall be remitted to the Department of Revenue on a monthly basis  
636 as prescribed by the department. The portion of the additional  
637 fee retained by the tax collector shall be deposited into the  
638 county general fund.

639 (3) Any person applying for a distinctive license tag under  
640 this section shall pay an additional fee in the amount of Thirty  
641 Dollars (\$30.00) for each distinctive license tag applied for  
642 under this section, which shall be in addition to all other taxes  
643 and fees. The additional fee paid shall be for a period of time  
644 to run concurrently with the vehicle's established license tag



645 year. The additional fee is due and payable at the time the  
646 original application is made for a distinctive license tag under  
647 this section and thereafter annually at the time of renewal  
648 registration as long as the owner retains the distinctive license  
649 tag. If the owner does not wish to retain the distinctive license  
650 tag, he must surrender it to the local county tax collector.

651 (4) The Department of Revenue shall deposit all fees into  
652 the State Treasury on the day collected. At the end of each  
653 month, the Department of Revenue shall certify to the State  
654 Treasurer the total fees collected under this section from the  
655 issuance of the distinctive license tags issued under this  
656 section. The State Treasurer shall distribute such collections as  
657 follows:

658 (a) Twenty-four Dollars (\$24.00) of each additional fee  
659 collected on distinctive license tags issued pursuant to this  
660 section shall be distributed to the Family Resource Center of  
661 North Mississippi.

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

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



669 to be expended solely for the repair, maintenance, construction or  
670 reconstruction of highways.

671 (d) One Dollar (\$1.00) of each additional fee collected  
672 on distinctive license tags issued pursuant to this section shall  
673 be deposited to the credit of the special fund created in Section  
674 27-19-44.2.

675 (5) A regular license tag must be properly displayed as  
676 required by law until replaced by a distinctive license tag under  
677 this section. The regular license tag must be surrendered to the  
678 tax collector upon issuance of the distinctive license tag under  
679 this section. The tax collector shall issue up to two (2) license  
680 decals for each distinctive license tag issued under this section,  
681 which will expire the same month and year as the regular license  
682 tag.

683 (6) In the case of loss or theft of a distinctive license  
684 tag issued under this section, the owner may make application and  
685 affidavit for a replacement distinctive license tag as provided by  
686 Section 27-19-37. The fee for a replacement distinctive license  
687 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
688 such application and affidavit shall be entitled to retain and  
689 deposit into the county general fund five percent (5%) of the fee  
690 for such replacement license tag and the remainder shall be  
691 distributed in the same manner as funds from the sale of regular  
692 distinctive license tags issued under this section.



693           **SECTION 9.** (1) Beginning with any registration year  
694 commencing on or after July 1, 2019, any owner of a motor vehicle  
695 who is a resident of this state, upon payment of the road and  
696 bridge privilege taxes, ad valorem taxes and registration fees as  
697 prescribed by law for private carriers of passengers, pickup  
698 trucks and other noncommercial motor vehicles, and upon payment of  
699 an additional fee in the amount provided in subsection (3) of this  
700 section, shall be issued a distinctive license tag for any motor  
701 vehicle registered in his name identifying such person as a  
702 supporter of Ingalls Shipbuilding in Pascagoula, Mississippi. The  
703 distinctive license tags so issued shall be of such color and  
704 design as the Department of Revenue, with the advice of Ingalls  
705 Shipbuilding, may prescribe and shall consist of such letters or  
706 numbers, or both, as may be necessary to distinguish each license  
707 tag.

708           (2) Application for the distinctive license tags authorized  
709 by this section shall be made to the county tax collector on forms  
710 prescribed by the Department of Revenue. The application and the  
711 additional fee imposed under subsection (3) of this section, less  
712 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
713 shall be remitted to the Department of Revenue on a monthly basis  
714 as prescribed by the department. The portion of the additional  
715 fee retained by the tax collector shall be deposited into the  
716 county general fund.



717           (3) Any person applying for a distinctive license tag under  
718 this section shall pay an additional fee in the amount of Thirty  
719 Dollars (\$30.00) for each distinctive license tag applied for  
720 under this section, which shall be in addition to all other taxes  
721 and fees. The additional fee paid shall be for a period of time  
722 to run concurrently with the vehicle's established license tag  
723 year. The additional fee is due and payable at the time the  
724 original application is made for a distinctive license tag under  
725 this section and thereafter annually at the time of renewal  
726 registration as long as the owner retains the distinctive license  
727 tag. If the owner does not wish to retain the distinctive license  
728 tag, he must surrender it to the local county tax collector.

729           (4) The Department of Revenue shall deposit all fees into  
730 the State Treasury on the day collected. At the end of each  
731 month, the Department of Revenue shall certify to the State  
732 Treasurer the total fees collected under this section from the  
733 issuance of the distinctive license tags issued under this  
734 section. The State Treasurer shall distribute such collections as  
735 follows:

736                   (a) Twenty-four Dollars (\$24.00) of each additional fee  
737 collected on distinctive license tags issued pursuant to this  
738 section shall be distributed to Main Street Pascagoula.

739                   (b) One Dollar (\$1.00) of each additional fee collected  
740 on distinctive license tags issued pursuant to this section shall



741 be deposited into the Mississippi Burn Care Fund created pursuant  
742 to Section 7-9-70.

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

748 (d) One Dollar (\$1.00) of each additional fee collected  
749 on distinctive license tags issued pursuant to this section shall  
750 be deposited to the credit of the special fund created in Section  
751 27-19-44.2.

752 (5) A regular license tag must be properly displayed as  
753 required by law until replaced by a distinctive license tag under  
754 this section. The regular license tag must be surrendered to the  
755 tax collector upon issuance of the distinctive license tag under  
756 this section. The tax collector shall issue up to two (2) license  
757 decals for each distinctive license tag issued under this section,  
758 which will expire the same month and year as the regular license  
759 tag.

760 (6) In the case of loss or theft of a distinctive license  
761 tag issued under this section, the owner may make application and  
762 affidavit for a replacement distinctive license tag as provided by  
763 Section 27-19-37. The fee for a replacement distinctive license  
764 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
765 such application and affidavit shall be entitled to retain and



766 deposit into the county general fund five percent (5%) of the fee  
767 for such replacement license tag and the remainder shall be  
768 distributed in the same manner as funds from the sale of regular  
769 distinctive license tags issued under this section.

770        SECTION 10. (1) Any owner of a motor vehicle who is a  
771 resident of this state, upon payment of the road and bridge  
772 privilege taxes, ad valorem taxes and registration fees as  
773 prescribed by law for private carriers of passengers, pickup  
774 trucks and other noncommercial motor vehicles, and upon payment of  
775 an additional fee in the amount provided in subsection (3) of this  
776 section, shall be issued a distinctive license tag for any motor  
777 vehicle registered in his name identifying such person as a  
778 supporter of the Rotary Club of Central Hancock County. The  
779 distinctive license tags so issued shall be of such color and  
780 design as the Department of Revenue, with the advice of the Rotary  
781 Club of Central Hancock County, may prescribe and shall consist of  
782 such letters or numbers, or both, as may be necessary to  
783 distinguish each license tag.

784        (2) Application for the distinctive license tags authorized  
785 by this section shall be made to the county tax collector on forms  
786 prescribed by the Department of Revenue. The application and the  
787 additional fee imposed under subsection (3) of this section, less  
788 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
789 shall be remitted to the Department of Revenue on a monthly basis  
790 as prescribed by the department. The portion of the additional



791 fee retained by the tax collector shall be deposited into the  
792 county general fund.

793 (3) Beginning with any registration year commencing on or  
794 after July 1, 2019, any person applying for a distinctive license  
795 tag under this section shall pay an additional fee in the amount  
796 of Thirty Dollars (\$30.00) for each distinctive license tag  
797 applied for under this section, which shall be in addition to all  
798 other taxes and fees. The additional fee paid shall be for a  
799 period of time to run concurrently with the vehicle's established  
800 license tag year. The additional fee is due and payable at the  
801 time the original application is made for a distinctive license  
802 tag under this section and thereafter annually at the time of  
803 renewal registration as long as the owner retains the distinctive  
804 license tag. If the owner does not wish to retain the distinctive  
805 license tag, he must surrender it to the local county tax  
806 collector.

807 (4) The Department of Revenue shall deposit all fees into  
808 the State Treasury on the day collected. At the end of each  
809 month, the Department of Revenue shall certify to the State  
810 Treasurer the total fees collected under this section from the  
811 issuance of the distinctive license tags issued under this  
812 section. The State Treasurer shall distribute such collections as  
813 follows:

814 (a) Twenty-four Dollars (\$24.00) of each additional fee  
815 collected on distinctive license tags issued pursuant to this





816 section shall be distributed to the Rotary Club of Central Hancock  
817 County.

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

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

827 (d) One Dollar (\$1.00) of each additional fee collected  
828 on distinctive license tags issued pursuant to this section shall  
829 be deposited to the credit of the special fund created in Section  
830 27-19-44.2.

831 (5) A regular license tag must be properly displayed as  
832 required by law until replaced by a distinctive license tag under  
833 this section. The regular license tag must be surrendered to the  
834 tax collector upon issuance of the distinctive license tag under  
835 this section. The tax collector shall issue up to two (2) license  
836 decals for each distinctive license tag issued under this section,  
837 which will expire the same month and year as the regular license  
838 tag.

839 (6) In the case of loss or theft of a distinctive license  
840 tag issued under this section, the owner may make application and



841 affidavit for a replacement distinctive license tag as provided by  
842 Section 27-19-37. The fee for a replacement distinctive license  
843 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
844 such application and affidavit shall be entitled to retain and  
845 deposit into the county general fund five percent (5%) of the fee  
846 for such replacement license tag and the remainder shall be  
847 distributed in the same manner as funds from the sale of regular  
848 distinctive license tags issued under this section.

849        **SECTION 11.** (1) Any owner of a motor vehicle who is a  
850 resident of this state, upon payment of the road and bridge  
851 privilege taxes, ad valorem taxes and registration fees as  
852 prescribed by law for private carriers of passengers, pickup  
853 trucks and other noncommercial motor vehicles, and upon payment of  
854 an additional fee in the amount provided in subsection (3) of this  
855 section, shall be issued a distinctive license tag for any motor  
856 vehicle registered in his name identifying such person as a  
857 supporter of Starkville High School. The distinctive license tags  
858 so issued shall be of such color and design as the Department of  
859 Revenue, with the advice of the Principal of Starkville High  
860 School, may prescribe and shall consist of such letters or  
861 numbers, or both, as may be necessary to distinguish each license  
862 tag.

863        (2) Application for the distinctive license tags authorized  
864 by this section shall be made to the county tax collector on forms  
865 prescribed by the Department of Revenue. The application and the



866 additional fee imposed under subsection (3) of this section, less  
867 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
868 shall be remitted to the Department of Revenue on a monthly basis  
869 as prescribed by the department. The portion of the additional  
870 fee retained by the tax collector shall be deposited into the  
871 county general fund.

872 (3) Beginning with any registration year commencing on or  
873 after July 1, 2019, any person applying for a distinctive license  
874 tag under this section shall pay an additional fee in the amount  
875 of Thirty Dollars (\$30.00) for each distinctive license tag  
876 applied for under this section, which shall be in addition to all  
877 other taxes and fees. The additional fee paid shall be for a  
878 period of time to run concurrently with the vehicle's established  
879 license tag year. The additional fee is due and payable at the  
880 time the original application is made for a distinctive license  
881 tag under this section and thereafter annually at the time of  
882 renewal registration as long as the owner retains the distinctive  
883 license tag. If the owner does not wish to retain the distinctive  
884 license tag, he must surrender it to the local county tax  
885 collector.

886 (4) The Department of Revenue shall deposit all fees into  
887 the State Treasury on the day collected. At the end of each  
888 month, the Department of Revenue shall certify to the State  
889 Treasurer the total fees collected under this section from the  
890 issuance of the distinctive license tags issued under this



891 section. The State Treasurer shall distribute such collections as  
892 follows:

893 (a) Twenty-four Dollars (\$24.00) of each additional fee  
894 collected on distinctive license tags issued pursuant to this  
895 section shall be distributed to Starkville Athletic Booster Club,  
896 Inc.

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

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

906 (d) One Dollar (\$1.00) of each additional fee collected  
907 on distinctive license tags issued pursuant to this section shall  
908 be deposited to the credit of the special fund created in Section  
909 27-19-44.2.

910 (5) A regular license tag must be properly displayed as  
911 required by law until replaced by a distinctive license tag under  
912 this section. The regular license tag must be surrendered to the  
913 tax collector upon issuance of the distinctive license tag under  
914 this section. The tax collector shall issue up to two (2) license  
915 decals for each distinctive license tag issued under this section,



916 which will expire the same month and year as the regular license  
917 tag.

918 (6) In the case of loss or theft of a distinctive license  
919 tag issued under this section, the owner may make application and  
920 affidavit for a replacement distinctive license tag as provided by  
921 Section 27-19-37. The fee for a replacement distinctive license  
922 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
923 such application and affidavit shall be entitled to retain and  
924 deposit into the county general fund five percent (5%) of the fee  
925 for such replacement license tag and the remainder shall be  
926 distributed in the same manner as funds from the sale of regular  
927 distinctive license tags issued under this section.

928 **SECTION 12.** (1) Any owner of a motor vehicle who is a  
929 resident of this state, upon payment of the road and bridge  
930 privilege taxes, ad valorem taxes and registration fees as  
931 prescribed by law for private carriers of passengers, pickup  
932 trucks and other noncommercial motor vehicles, and upon payment of  
933 an additional fee in the amount provided in subsection (3) of this  
934 section, shall be issued a distinctive license tag for any motor  
935 vehicle registered in his name identifying such person as a  
936 supporter of Camp Pioneer, Inc. The distinctive license tags so  
937 issued shall be of such color and design as the Department of  
938 Revenue, with the advice of Camp Pioneer, Inc., may prescribe and  
939 shall consist of such letters or numbers, or both, as may be  
940 necessary to distinguish each license tag.



941           (2) Application for the distinctive license tags authorized  
942 by this section shall be made to the county tax collector on forms  
943 prescribed by the Department of Revenue. The application and the  
944 additional fee imposed under subsection (3) of this section, less  
945 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
946 shall be remitted to the Department of Revenue on a monthly basis  
947 as prescribed by the department. The portion of the additional  
948 fee retained by the tax collector shall be deposited into the  
949 county general fund.

950           (3) Beginning with any registration year commencing on or  
951 after July 1, 2019, any person applying for a distinctive license  
952 tag under this section shall pay an additional fee in the amount  
953 of Thirty Dollars (\$30.00) for each distinctive license tag  
954 applied for under this section, which shall be in addition to all  
955 other taxes and fees. The additional fee paid shall be for a  
956 period of time to run concurrently with the vehicle's established  
957 license tag year. The additional fee is due and payable at the  
958 time the original application is made for a distinctive license  
959 tag under this section and thereafter annually at the time of  
960 renewal registration as long as the owner retains the distinctive  
961 license tag. If the owner does not wish to retain the distinctive  
962 license tag, he must surrender it to the local county tax  
963 collector.

964           (4) The Department of Revenue shall deposit all fees into  
965 the State Treasury on the day collected. At the end of each



966 month, the Department of Revenue shall certify to the State  
967 Treasurer the total fees collected under this section from the  
968 issuance of the distinctive license tags issued under this  
969 section. The State Treasurer shall distribute such collections as  
970 follows:

971 (a) Twenty-four Dollars (\$24.00) of each additional fee  
972 collected on distinctive license tags issued pursuant to this  
973 section shall be distributed to Camp Pioneer, Inc.

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

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

983 (d) One Dollar (\$1.00) of each additional fee collected  
984 on distinctive license tags issued pursuant to this section shall  
985 be deposited to the credit of the special fund created in Section  
986 27-19-44.2.

987 (5) A regular license tag must be properly displayed as  
988 required by law until replaced by a distinctive license tag under  
989 this section. The regular license tag must be surrendered to the  
990 tax collector upon issuance of the distinctive license tag under



991 this section. The tax collector shall issue up to two (2) license  
992 decals for each distinctive license tag issued under this section,  
993 which will expire the same month and year as the regular license  
994 tag.

995 (6) In the case of loss or theft of a distinctive license  
996 tag issued under this section, the owner may make application and  
997 affidavit for a replacement distinctive license tag as provided by  
998 Section 27-19-37. The fee for a replacement distinctive license  
999 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1000 such application and affidavit shall be entitled to retain and  
1001 deposit into the county general fund five percent (5%) of the fee  
1002 for such replacement license tag and the remainder shall be  
1003 distributed in the same manner as funds from the sale of regular  
1004 distinctive license tags issued under this section.

1005 **SECTION 13.** (1) Any owner of a motor vehicle who is a  
1006 resident of this state, upon payment of the road and bridge  
1007 privilege taxes, ad valorem taxes and registration fees as  
1008 prescribed by law for private carriers of passengers, pickup  
1009 trucks and other noncommercial motor vehicles, and upon payment of  
1010 an additional fee in the amount provided in subsection (3) of this  
1011 section, shall be issued a distinctive license tag for any motor  
1012 vehicle registered in his name identifying such person as a  
1013 supporter of the Marty Wilson Foundation One Gulf One Goal. The  
1014 distinctive license tags so issued shall be of such color and  
1015 design as the Department of Revenue, with the advice of the Marty





1016 Wilson Foundation One Gulf One Goal, may prescribe and shall  
1017 consist of such letters or numbers, or both, as may be necessary  
1018 to distinguish each license tag.

1019 (2) Application for the distinctive license tags authorized  
1020 by this section shall be made to the county tax collector on forms  
1021 prescribed by the Department of Revenue. The application and the  
1022 additional fee imposed under subsection (3) of this section, less  
1023 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1024 shall be remitted to the Department of Revenue on a monthly basis  
1025 as prescribed by the department. The portion of the additional  
1026 fee retained by the tax collector shall be deposited into the  
1027 county general fund.

1028 (3) Beginning with any registration year commencing on or  
1029 after July 1, 2019, any person applying for a distinctive license  
1030 tag under this section shall pay an additional fee in the amount  
1031 of Thirty Dollars (\$30.00) for each distinctive license tag  
1032 applied for under this section, which shall be in addition to all  
1033 other taxes and fees. The additional fee paid shall be for a  
1034 period of time to run concurrently with the vehicle's established  
1035 license tag year. The additional fee is due and payable at the  
1036 time the original application is made for a distinctive license  
1037 tag under this section and thereafter annually at the time of  
1038 renewal registration as long as the owner retains the distinctive  
1039 license tag. If the owner does not wish to retain the distinctive



1040 license tag, he must surrender it to the local county tax  
1041 collector.

1042 (4) The Department of Revenue shall deposit all fees into  
1043 the State Treasury on the day collected. At the end of each  
1044 month, the Department of Revenue shall certify to the State  
1045 Treasurer the total fees collected under this section from the  
1046 issuance of the distinctive license tags issued under this  
1047 section. The State Treasurer shall distribute such collections as  
1048 follows:

1049 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1050 collected on distinctive license tags issued pursuant to this  
1051 section shall be distributed to the Marty Wilson Foundation One  
1052 Gulf One Goal for use in its cobia release program.

1053 (b) One Dollar (\$1.00) of each additional fee collected  
1054 on distinctive license tags issued pursuant to this section shall  
1055 be deposited into the Mississippi Burn Care Fund created pursuant  
1056 to Section 7-9-70.

1057 (c) Two Dollars (\$2.00) of each additional fee  
1058 collected on distinctive license tags issued pursuant to this  
1059 section shall be deposited to the credit of the State Highway Fund  
1060 to be expended solely for the repair, maintenance, construction or  
1061 reconstruction of highways.

1062 (d) One Dollar (\$1.00) of each additional fee collected  
1063 on distinctive license tags issued pursuant to this section shall



1064 be deposited to the credit of the special fund created in Section  
1065 27-19-44.2.

1066 (5) A regular license tag must be properly displayed as  
1067 required by law until replaced by a distinctive license tag under  
1068 this section. The regular license tag must be surrendered to the  
1069 tax collector upon issuance of the distinctive license tag under  
1070 this section. The tax collector shall issue up to two (2) license  
1071 decals for each distinctive license tag issued under this section,  
1072 which will expire the same month and year as the regular license  
1073 tag.

1074 (6) In the case of loss or theft of a distinctive license  
1075 tag issued under this section, the owner may make application and  
1076 affidavit for a replacement distinctive license tag as provided by  
1077 Section 27-19-37. The fee for a replacement distinctive license  
1078 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1079 such application and affidavit shall be entitled to retain and  
1080 deposit into the county general fund five percent (5%) of the fee  
1081 for such replacement license tag and the remainder shall be  
1082 distributed in the same manner as funds from the sale of regular  
1083 distinctive license tags issued under this section.

1084 **SECTION 14.** (1) Any owner of a motor vehicle who is a  
1085 resident of this state, upon payment of the road and bridge  
1086 privilege taxes, ad valorem taxes and registration fees as  
1087 prescribed by law for private carriers of passengers, pickup  
1088 trucks and other noncommercial motor vehicles, and upon payment of



1089 an additional fee in the amount provided in subsection (3) of this  
1090 section, shall be issued a distinctive license tag for any motor  
1091 vehicle registered in his name identifying such person as a  
1092 supporter of Columbus High School. The distinctive license tags  
1093 so issued shall be of such color and design as the Department of  
1094 Revenue, with the advice of the Principal of Columbus High School,  
1095 may prescribe and shall consist of such letters or numbers, or  
1096 both, as may be necessary to distinguish each license tag.

1097 (2) Application for the distinctive license tags authorized  
1098 by this section shall be made to the county tax collector on forms  
1099 prescribed by the Department of Revenue. The application and the  
1100 additional fee imposed under subsection (3) of this section, less  
1101 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1102 shall be remitted to the Department of Revenue on a monthly basis  
1103 as prescribed by the department. The portion of the additional  
1104 fee retained by the tax collector shall be deposited into the  
1105 county general fund.

1106 (3) Beginning with any registration year commencing on or  
1107 after July 1, 2019, any person applying for a distinctive license  
1108 tag under this section shall pay an additional fee in the amount  
1109 of Thirty Dollars (\$30.00) for each distinctive license tag  
1110 applied for under this section, which shall be in addition to all  
1111 other taxes and fees. The additional fee paid shall be for a  
1112 period of time to run concurrently with the vehicle's established  
1113 license tag year. The additional fee is due and payable at the



1114 time the original application is made for a distinctive license  
1115 tag under this section and thereafter annually at the time of  
1116 renewal registration as long as the owner retains the distinctive  
1117 license tag. If the owner does not wish to retain the distinctive  
1118 license tag, he must surrender it to the local county tax  
1119 collector.

1120 (4) The Department of Revenue shall deposit all fees into  
1121 the State Treasury on the day collected. At the end of each  
1122 month, the Department of Revenue shall certify to the State  
1123 Treasurer the total fees collected under this section from the  
1124 issuance of the distinctive license tags issued under this  
1125 section. The State Treasurer shall distribute such collections as  
1126 follows:

1127 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1128 collected on distinctive license tags issued pursuant to this  
1129 section shall be distributed to the Columbus Municipal School  
1130 District for use in the Columbus Municipal School District Teacher  
1131 Incentive Pay Plan (CMSD TIPP).

1132 (b) One Dollar (\$1.00) of each additional fee collected  
1133 on distinctive license tags issued pursuant to this section shall  
1134 be deposited into the Mississippi Burn Care Fund created pursuant  
1135 to Section 7-9-70.

1136 (c) Two Dollars (\$2.00) of each additional fee  
1137 collected on distinctive license tags issued pursuant to this  
1138 section shall be deposited to the credit of the State Highway Fund



1139 to be expended solely for the repair, maintenance, construction or  
1140 reconstruction of highways.

1141 (d) One Dollar (\$1.00) of each additional fee collected  
1142 on distinctive license tags issued pursuant to this section shall  
1143 be deposited to the credit of the special fund created in Section  
1144 27-19-44.2.

1145 (5) A regular license tag must be properly displayed as  
1146 required by law until replaced by a distinctive license tag under  
1147 this section. The regular license tag must be surrendered to the  
1148 tax collector upon issuance of the distinctive license tag under  
1149 this section. The tax collector shall issue up to two (2) license  
1150 decals for each distinctive license tag issued under this section,  
1151 which will expire the same month and year as the regular license  
1152 tag.

1153 (6) In the case of loss or theft of a distinctive license  
1154 tag issued under this section, the owner may make application and  
1155 affidavit for a replacement distinctive license tag as provided by  
1156 Section 27-19-37. The fee for a replacement distinctive license  
1157 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1158 such application and affidavit shall be entitled to retain and  
1159 deposit into the county general fund five percent (5%) of the fee  
1160 for such replacement license tag and the remainder shall be  
1161 distributed in the same manner as funds from the sale of regular  
1162 distinctive license tags issued under this section.



1163           SECTION 15. (1) Any owner of a motor vehicle who is a  
1164 resident of this state, upon payment of the road and bridge  
1165 privilege taxes, ad valorem taxes and registration fees as  
1166 prescribed by law for private carriers of passengers, pickup  
1167 trucks and other noncommercial motor vehicles, and upon payment of  
1168 an additional fee in the amount provided in subsection (3) of this  
1169 section, shall be issued a distinctive license tag for any motor  
1170 vehicle registered in his name identifying such person as a  
1171 supporter of Ronald McDonald House Charities of Mississippi, Inc.  
1172 The distinctive license tags so issued shall be of such color and  
1173 design as the Department of Revenue, with the advice of Ronald  
1174 McDonald House Charities of Mississippi, Inc., may prescribe and  
1175 shall consist of such letters or numbers, or both, as may be  
1176 necessary to distinguish each license tag.

1177           (2) Application for the distinctive license tags authorized  
1178 by this section shall be made to the county tax collector on forms  
1179 prescribed by the Department of Revenue. The application and the  
1180 additional fee imposed under subsection (3) of this section, less  
1181 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1182 shall be remitted to the Department of Revenue on a monthly basis  
1183 as prescribed by the department. The portion of the additional  
1184 fee retained by the tax collector shall be deposited into the  
1185 county general fund.

1186           (3) Beginning with any registration year commencing on or  
1187 after July 1, 2019, any person applying for a distinctive license



1188 tag under this section shall pay an additional fee in the amount  
1189 of Thirty Dollars (\$30.00) for each distinctive license tag  
1190 applied for under this section, which shall be in addition to all  
1191 other taxes and fees. The additional fee paid shall be for a  
1192 period of time to run concurrently with the vehicle's established  
1193 license tag year. The additional fee is due and payable at the  
1194 time the original application is made for a distinctive license  
1195 tag under this section and thereafter annually at the time of  
1196 renewal registration as long as the owner retains the distinctive  
1197 license tag. If the owner does not wish to retain the distinctive  
1198 license tag, he must surrender it to the local county tax  
1199 collector.

1200 (4) The Department of Revenue shall deposit all fees into  
1201 the State Treasury on the day collected. At the end of each  
1202 month, the Department of Revenue shall certify to the State  
1203 Treasurer the total fees collected under this section from the  
1204 issuance of the distinctive license tags issued under this  
1205 section. The State Treasurer shall distribute such collections as  
1206 follows:

1207 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1208 collected on distinctive license tags issued pursuant to this  
1209 section shall be distributed to Ronald McDonald House Charities of  
1210 Mississippi, Inc.

1211 (b) One Dollar (\$1.00) of each additional fee collected  
1212 on distinctive license tags issued pursuant to this section shall





1213 be deposited into the Mississippi Burn Care Fund created pursuant  
1214 to Section 7-9-70.

1215 (c) Two Dollars (\$2.00) of each additional fee  
1216 collected on distinctive license tags issued pursuant to this  
1217 section shall be deposited to the credit of the State Highway Fund  
1218 to be expended solely for the repair, maintenance, construction or  
1219 reconstruction of highways.

1220 (d) One Dollar (\$1.00) of each additional fee collected  
1221 on distinctive license tags issued pursuant to this section shall  
1222 be deposited to the credit of the special fund created in Section  
1223 27-19-44.2.

1224 (5) A regular license tag must be properly displayed as  
1225 required by law until replaced by a distinctive license tag under  
1226 this section. The regular license tag must be surrendered to the  
1227 tax collector upon issuance of the distinctive license tag under  
1228 this section. The tax collector shall issue up to two (2) license  
1229 decals for each distinctive license tag issued under this section,  
1230 which will expire the same month and year as the regular license  
1231 tag.

1232 (6) In the case of loss or theft of a distinctive license  
1233 tag issued under this section, the owner may make application and  
1234 affidavit for a replacement distinctive license tag as provided by  
1235 Section 27-19-37. The fee for a replacement distinctive license  
1236 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1237 such application and affidavit shall be entitled to retain and



1238 deposit into the county general fund five percent (5%) of the fee  
1239 for such replacement license tag and the remainder shall be  
1240 distributed in the same manner as funds from the sale of regular  
1241 distinctive license tags issued under this section.

1242       **SECTION 16.** (1) Any owner of a motor vehicle who is a  
1243 resident of this state, upon payment of the road and bridge  
1244 privilege taxes, ad valorem taxes and registration fees as  
1245 prescribed by law for private carriers of passengers, pickup  
1246 trucks and other noncommercial motor vehicles, and upon payment of  
1247 an additional fee in the amount provided in subsection (3) of this  
1248 section, shall be issued a distinctive license tag for any motor  
1249 vehicle registered in his name identifying such person as a  
1250 supporter of the Celtic Heritage Society. The distinctive license  
1251 tags so issued shall be of such color and design as the Department  
1252 of Revenue, with the advice of the Celtic Heritage Society, may  
1253 prescribe and shall consist of such letters or numbers, or both,  
1254 as may be necessary to distinguish each license tag.

1255       (2) Application for the distinctive license tags authorized  
1256 by this section shall be made to the county tax collector on forms  
1257 prescribed by the Department of Revenue. The application and the  
1258 additional fee imposed under subsection (3) of this section, less  
1259 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1260 shall be remitted to the Department of Revenue on a monthly basis  
1261 as prescribed by the department. The portion of the additional



1262 fee retained by the tax collector shall be deposited into the  
1263 county general fund.

1264 (3) Beginning with any registration year commencing on or  
1265 after July 1, 2019, any person applying for a distinctive license  
1266 tag under this section shall pay an additional fee in the amount  
1267 of Thirty Dollars (\$30.00) for each distinctive license tag  
1268 applied for under this section, which shall be in addition to all  
1269 other taxes and fees. The additional fee paid shall be for a  
1270 period of time to run concurrently with the vehicle's established  
1271 license tag year. The additional fee is due and payable at the  
1272 time the original application is made for a distinctive license  
1273 tag under this section and thereafter annually at the time of  
1274 renewal registration as long as the owner retains the distinctive  
1275 license tag. If the owner does not wish to retain the distinctive  
1276 license tag, he must surrender it to the local county tax  
1277 collector.

1278 (4) The Department of Revenue shall deposit all fees into  
1279 the State Treasury on the day collected. At the end of each  
1280 month, the Department of Revenue shall certify to the State  
1281 Treasurer the total fees collected under this section from the  
1282 issuance of the distinctive license tags issued under this  
1283 section. The State Treasurer shall distribute such collections as  
1284 follows:



1285           (a) Twenty-four Dollars (\$24.00) of each additional fee  
1286 collected on distinctive license tags issued pursuant to this  
1287 section shall be distributed to the Celtic Heritage Society.

1288           (b) One Dollar (\$1.00) of each additional fee collected  
1289 on distinctive license tags issued pursuant to this section shall  
1290 be deposited into the Mississippi Burn Care Fund created pursuant  
1291 to Section 7-9-70.

1292           (c) Two Dollars (\$2.00) of each additional fee  
1293 collected on distinctive license tags issued pursuant to this  
1294 section shall be deposited to the credit of the State Highway Fund  
1295 to be expended solely for the repair, maintenance, construction or  
1296 reconstruction of highways.

1297           (d) One Dollar (\$1.00) of each additional fee collected  
1298 on distinctive license tags issued pursuant to this section shall  
1299 be deposited to the credit of the special fund created in Section  
1300 27-19-44.2.

1301           (5) A regular license tag must be properly displayed as  
1302 required by law until replaced by a distinctive license tag under  
1303 this section. The regular license tag must be surrendered to the  
1304 tax collector upon issuance of the distinctive license tag under  
1305 this section. The tax collector shall issue up to two (2) license  
1306 decals for each distinctive license tag issued under this section,  
1307 which will expire the same month and year as the regular license  
1308 tag.



1309 (6) In the case of loss or theft of a distinctive license  
1310 tag issued under this section, the owner may make application and  
1311 affidavit for a replacement distinctive license tag as provided by  
1312 Section 27-19-37. The fee for a replacement distinctive license  
1313 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1314 such application and affidavit shall be entitled to retain and  
1315 deposit into the county general fund five percent (5%) of the fee  
1316 for such replacement license tag and the remainder shall be  
1317 distributed in the same manner as funds from the sale of regular  
1318 distinctive license tags issued under this section.

1319 **SECTION 17.** (1) Any owner of a motor vehicle who is a  
1320 resident of this state, upon payment of the road and bridge  
1321 privilege taxes, ad valorem taxes and registration fees as  
1322 prescribed by law for private carriers of passengers, pickup  
1323 trucks and other noncommercial motor vehicles, and upon payment of  
1324 an additional fee in the amount provided in subsection (3) of this  
1325 section, shall be issued a distinctive license tag for any motor  
1326 vehicle registered in his name identifying such person as a  
1327 supporter of suicide prevention. The distinctive license tags so  
1328 issued shall be of such color and design as the Department of  
1329 Revenue, with the advice of the Mississippi Chapter of the  
1330 American Foundation for Suicide Prevention, may prescribe and  
1331 shall consist of such letters or numbers, or both, as may be  
1332 necessary to distinguish each license tag.



1333           (2) Application for the distinctive license tags authorized  
1334 by this section shall be made to the county tax collector on forms  
1335 prescribed by the Department of Revenue. The application and the  
1336 additional fee imposed under subsection (3) of this section, less  
1337 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1338 shall be remitted to the Department of Revenue on a monthly basis  
1339 as prescribed by the department. The portion of the additional  
1340 fee retained by the tax collector shall be deposited into the  
1341 county general fund.

1342           (3) Beginning with any registration year commencing on or  
1343 after July 1, 2019, any person applying for a distinctive license  
1344 tag under this section shall pay an additional fee in the amount  
1345 of Thirty Dollars (\$30.00) for each distinctive license tag  
1346 applied for under this section, which shall be in addition to all  
1347 other taxes and fees. The additional fee paid shall be for a  
1348 period of time to run concurrently with the vehicle's established  
1349 license tag year. The additional fee is due and payable at the  
1350 time the original application is made for a distinctive license  
1351 tag under this section and thereafter annually at the time of  
1352 renewal registration as long as the owner retains the distinctive  
1353 license tag. If the owner does not wish to retain the distinctive  
1354 license tag, he must surrender it to the local county tax  
1355 collector.

1356           (4) The Department of Revenue shall deposit all fees into  
1357 the State Treasury on the day collected. At the end of each



1358 month, the Department of Revenue shall certify to the State  
1359 Treasurer the total fees collected under this section from the  
1360 issuance of the distinctive license tags issued under this  
1361 section. The State Treasurer shall distribute such collections as  
1362 follows:

1363 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1364 collected on distinctive license tags issued pursuant to this  
1365 section shall be distributed to the Mississippi Chapter of the  
1366 American Foundation for Suicide Prevention.

1367 (b) One Dollar (\$1.00) of each additional fee collected  
1368 on distinctive license tags issued pursuant to this section shall  
1369 be deposited into the Mississippi Burn Care Fund created pursuant  
1370 to Section 7-9-70.

1371 (c) Two Dollars (\$2.00) of each additional fee  
1372 collected on distinctive license tags issued pursuant to this  
1373 section shall be deposited to the credit of the State Highway Fund  
1374 to be expended solely for the repair, maintenance, construction or  
1375 reconstruction of highways.

1376 (d) One Dollar (\$1.00) of each additional fee collected  
1377 on distinctive license tags issued pursuant to this section shall  
1378 be deposited to the credit of the special fund created in Section  
1379 27-19-44.2.

1380 (5) A regular license tag must be properly displayed as  
1381 required by law until replaced by a distinctive license tag under  
1382 this section. The regular license tag must be surrendered to the



1383 tax collector upon issuance of the distinctive license tag under  
1384 this section. The tax collector shall issue up to two (2) license  
1385 decals for each distinctive license tag issued under this section,  
1386 which will expire the same month and year as the regular license  
1387 tag.

1388 (6) In the case of loss or theft of a distinctive license  
1389 tag issued under this section, the owner may make application and  
1390 affidavit for a replacement distinctive license tag as provided by  
1391 Section 27-19-37. The fee for a replacement distinctive license  
1392 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1393 such application and affidavit shall be entitled to retain and  
1394 deposit into the county general fund five percent (5%) of the fee  
1395 for such replacement license tag and the remainder shall be  
1396 distributed in the same manner as funds from the sale of regular  
1397 distinctive license tags issued under this section.

1398 **SECTION 18.** (1) Any owner of a motor vehicle who is a  
1399 resident of this state, upon payment of the road and bridge  
1400 privilege taxes, ad valorem taxes and registration fees as  
1401 prescribed by law for private carriers of passengers, pickup  
1402 trucks and other noncommercial motor vehicles, and upon payment of  
1403 an additional fee in the amount provided in subsection (3) of this  
1404 section, shall be issued a distinctive license tag for any motor  
1405 vehicle registered in his name identifying such person as a  
1406 supporter of the Moss Point School District. The distinctive  
1407 license tags so issued shall be of such color and design as the





1408 Department of Revenue, with the advice of the Superintendent of  
1409 the Moss Point School District, may prescribe and shall consist of  
1410 such letters or numbers, or both, as may be necessary to  
1411 distinguish each license tag.

1412 (2) Application for the distinctive license tags authorized  
1413 by this section shall be made to the county tax collector on forms  
1414 prescribed by the Department of Revenue. The application and the  
1415 additional fee imposed under subsection (3) of this section, less  
1416 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1417 shall be remitted to the Department of Revenue on a monthly basis  
1418 as prescribed by the department. The portion of the additional  
1419 fee retained by the tax collector shall be deposited into the  
1420 county general fund.

1421 (3) Beginning with any registration year commencing on or  
1422 after July 1, 2019, any person applying for a distinctive license  
1423 tag under this section shall pay an additional fee in the amount  
1424 of Thirty Dollars (\$30.00) for each distinctive license tag  
1425 applied for under this section, which shall be in addition to all  
1426 other taxes and fees. The additional fee paid shall be for a  
1427 period of time to run concurrently with the vehicle's established  
1428 license tag year. The additional fee is due and payable at the  
1429 time the original application is made for a distinctive license  
1430 tag under this section and thereafter annually at the time of  
1431 renewal registration as long as the owner retains the distinctive  
1432 license tag. If the owner does not wish to retain the distinctive



1433 license tag, he must surrender it to the local county tax  
1434 collector.

1435 (4) The Department of Revenue shall deposit all fees into  
1436 the State Treasury on the day collected. At the end of each  
1437 month, the Department of Revenue shall certify to the State  
1438 Treasurer the total fees collected under this section from the  
1439 issuance of the distinctive license tags issued under this  
1440 section. The State Treasurer shall distribute such collections as  
1441 follows:

1442 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1443 collected on distinctive license tags issued pursuant to this  
1444 section shall be distributed to the Gulf Coast Community  
1445 Foundation for deposit into a special fund created by the Moss  
1446 Point Educational Enhancement Foundation and used for the purpose  
1447 authorized by the Board of Directors of the Moss Point Educational  
1448 Enhancement Foundation.

1449 (b) One Dollar (\$1.00) of each additional fee collected  
1450 on distinctive license tags issued pursuant to this section shall  
1451 be deposited into the Mississippi Burn Care Fund created pursuant  
1452 to Section 7-9-70.

1453 (c) Two Dollars (\$2.00) of each additional fee  
1454 collected on distinctive license tags issued pursuant to this  
1455 section shall be deposited to the credit of the State Highway Fund  
1456 to be expended solely for the repair, maintenance, construction or  
1457 reconstruction of highways.



1458 (d) One Dollar (\$1.00) of each additional fee collected  
1459 on distinctive license tags issued pursuant to this section shall  
1460 be deposited to the credit of the special fund created in Section  
1461 27-19-44.2.

1462 (5) A regular license tag must be properly displayed as  
1463 required by law until replaced by a distinctive license tag under  
1464 this section. The regular license tag must be surrendered to the  
1465 tax collector upon issuance of the distinctive license tag under  
1466 this section. The tax collector shall issue up to two (2) license  
1467 decals for each distinctive license tag issued under this section,  
1468 which will expire the same month and year as the regular license  
1469 tag.

1470 (6) In the case of loss or theft of a distinctive license  
1471 tag issued under this section, the owner may make application and  
1472 affidavit for a replacement distinctive license tag as provided by  
1473 Section 27-19-37. The fee for a replacement distinctive license  
1474 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1475 such application and affidavit shall be entitled to retain and  
1476 deposit into the county general fund five percent (5%) of the fee  
1477 for such replacement license tag and the remainder shall be  
1478 distributed in the same manner as funds from the sale of regular  
1479 distinctive license tags issued under this section.

1480 **SECTION 19.** (1) Any owner of a motor vehicle who is a  
1481 resident of this state, upon payment of the road and bridge  
1482 privilege taxes, ad valorem taxes and registration fees as



1483 prescribed by law for private carriers of passengers, pickup  
1484 trucks and other noncommercial motor vehicles, and upon payment of  
1485 an additional fee in the amount provided in subsection (3) of this  
1486 section, shall be issued a distinctive license tag for any motor  
1487 vehicle registered in his name identifying such person as a  
1488 supporter of the Mississippi Book Festival. The distinctive  
1489 license tags so issued shall be of such color and design as the  
1490 Department of Revenue, with the advice of the Mississippi Book  
1491 Festival, may prescribe and shall consist of such letters or  
1492 numbers, or both, as may be necessary to distinguish each license  
1493 tag.

1494 (2) Application for the distinctive license tags authorized  
1495 by this section shall be made to the county tax collector on forms  
1496 prescribed by the Department of Revenue. The application and the  
1497 additional fee imposed under subsection (3) of this section, less  
1498 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1499 shall be remitted to the Department of Revenue on a monthly basis  
1500 as prescribed by the department. The portion of the additional  
1501 fee retained by the tax collector shall be deposited into the  
1502 county general fund.

1503 (3) Beginning with any registration year commencing on or  
1504 after July 1, 2019, any person applying for a distinctive license  
1505 tag under this section shall pay an additional fee in the amount  
1506 of Thirty Dollars (\$30.00) for each distinctive license tag  
1507 applied for under this section, which shall be in addition to all



1508 other taxes and fees. The additional fee paid shall be for a  
1509 period of time to run concurrently with the vehicle's established  
1510 license tag year. The additional fee is due and payable at the  
1511 time the original application is made for a distinctive license  
1512 tag under this section and thereafter annually at the time of  
1513 renewal registration as long as the owner retains the distinctive  
1514 license tag. If the owner does not wish to retain the distinctive  
1515 license tag, he must surrender it to the local county tax  
1516 collector.

1517 (4) The Department of Revenue shall deposit all fees into  
1518 the State Treasury on the day collected. At the end of each  
1519 month, the Department of Revenue shall certify to the State  
1520 Treasurer the total fees collected under this section from the  
1521 issuance of the distinctive license tags issued under this  
1522 section. The State Treasurer shall distribute such collections as  
1523 follows:

1524 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1525 collected on distinctive license tags issued pursuant to this  
1526 section shall be distributed to the Mississippi Book Festival.

1527 (b) One Dollar (\$1.00) of each additional fee collected  
1528 on distinctive license tags issued pursuant to this section shall  
1529 be deposited into the Mississippi Burn Care Fund created pursuant  
1530 to Section 7-9-70.

1531 (c) Two Dollars (\$2.00) of each additional fee  
1532 collected on distinctive license tags issued pursuant to this



1533 section shall be deposited to the credit of the State Highway Fund  
1534 to be expended solely for the repair, maintenance, construction or  
1535 reconstruction of highways.

1536 (d) One Dollar (\$1.00) of each additional fee collected  
1537 on distinctive license tags issued pursuant to this section shall  
1538 be deposited to the credit of the special fund created in Section  
1539 27-19-44.2.

1540 (5) A regular license tag must be properly displayed as  
1541 required by law until replaced by a distinctive license tag under  
1542 this section. The regular license tag must be surrendered to the  
1543 tax collector upon issuance of the distinctive license tag under  
1544 this section. The tax collector shall issue up to two (2) license  
1545 decals for each distinctive license tag issued under this section,  
1546 which will expire the same month and year as the regular license  
1547 tag.

1548 (6) In the case of loss or theft of a distinctive license  
1549 tag issued under this section, the owner may make application and  
1550 affidavit for a replacement distinctive license tag as provided by  
1551 Section 27-19-37. The fee for a replacement distinctive license  
1552 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1553 such application and affidavit shall be entitled to retain and  
1554 deposit into the county general fund five percent (5%) of the fee  
1555 for such replacement license tag and the remainder shall be  
1556 distributed in the same manner as funds from the sale of regular  
1557 distinctive license tags issued under this section.



1558           SECTION 20. (1) Any owner of a motor vehicle who is a  
1559 resident of this state, upon payment of the road and bridge  
1560 privilege taxes, ad valorem taxes and registration fees as  
1561 prescribed by law for private carriers of passengers, pickup  
1562 trucks and other noncommercial motor vehicles, and upon payment of  
1563 an additional fee in the amount provided in subsection (3) of this  
1564 section, shall be issued a distinctive license tag for any motor  
1565 vehicle registered in his name identifying such person as a  
1566 supporter of the North Panola School District. The distinctive  
1567 license tags so issued shall be of such color and design as the  
1568 Department of Revenue, with the advice of the Superintendent of  
1569 the North Panola School District, may prescribe and shall consist  
1570 of such letters or numbers, or both, as may be necessary to  
1571 distinguish each license tag.

1572           (2) Application for the distinctive license tags authorized  
1573 by this section shall be made to the county tax collector on forms  
1574 prescribed by the Department of Revenue. The application and the  
1575 additional fee imposed under subsection (3) of this section, less  
1576 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1577 shall be remitted to the Department of Revenue on a monthly basis  
1578 as prescribed by the department. The portion of the additional  
1579 fee retained by the tax collector shall be deposited into the  
1580 county general fund.

1581           (3) Beginning with any registration year commencing on or  
1582 after July 1, 2019, any person applying for a distinctive license



1583 tag under this section shall pay an additional fee in the amount  
1584 of Thirty Dollars (\$30.00) for each distinctive license tag  
1585 applied for under this section, which shall be in addition to all  
1586 other taxes and fees. The additional fee paid shall be for a  
1587 period of time to run concurrently with the vehicle's established  
1588 license tag year. The additional fee is due and payable at the  
1589 time the original application is made for a distinctive license  
1590 tag under this section and thereafter annually at the time of  
1591 renewal registration as long as the owner retains the distinctive  
1592 license tag. If the owner does not wish to retain the distinctive  
1593 license tag, he must surrender it to the local county tax  
1594 collector.

1595 (4) The Department of Revenue shall deposit all fees into  
1596 the State Treasury on the day collected. At the end of each  
1597 month, the Department of Revenue shall certify to the State  
1598 Treasurer the total fees collected under this section from the  
1599 issuance of the distinctive license tags issued under this  
1600 section. The State Treasurer shall distribute such collections as  
1601 follows:

1602 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1603 collected on distinctive license tags issued pursuant to this  
1604 section shall be distributed to the North Panola School District.

1605 (b) One Dollar (\$1.00) of each additional fee collected  
1606 on distinctive license tags issued pursuant to this section shall





1607 be deposited into the Mississippi Burn Care Fund created pursuant  
1608 to Section 7-9-70.

1609 (c) Two Dollars (\$2.00) of each additional fee  
1610 collected on distinctive license tags issued pursuant to this  
1611 section shall be deposited to the credit of the State Highway Fund  
1612 to be expended solely for the repair, maintenance, construction or  
1613 reconstruction of highways.

1614 (d) One Dollar (\$1.00) of each additional fee collected  
1615 on distinctive license tags issued pursuant to this section shall  
1616 be deposited to the credit of the special fund created in Section  
1617 27-19-44.2.

1618 (5) A regular license tag must be properly displayed as  
1619 required by law until replaced by a distinctive license tag under  
1620 this section. The regular license tag must be surrendered to the  
1621 tax collector upon issuance of the distinctive license tag under  
1622 this section. The tax collector shall issue up to two (2) license  
1623 decals for each distinctive license tag issued under this section,  
1624 which will expire the same month and year as the regular license  
1625 tag.

1626 (6) In the case of loss or theft of a distinctive license  
1627 tag issued under this section, the owner may make application and  
1628 affidavit for a replacement distinctive license tag as provided by  
1629 Section 27-19-37. The fee for a replacement distinctive license  
1630 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1631 such application and affidavit shall be entitled to retain and



1632 deposit into the county general fund five percent (5%) of the fee  
1633 for such replacement license tag and the remainder shall be  
1634 distributed in the same manner as funds from the sale of regular  
1635 distinctive license tags issued under this section.

1636        SECTION 21. (1) Any owner of a motor vehicle who is a  
1637 resident of this state, upon payment of the road and bridge  
1638 privilege taxes, ad valorem taxes and registration fees as  
1639 prescribed by law for private carriers of passengers, pickup  
1640 trucks and other noncommercial motor vehicles, and upon payment of  
1641 an additional fee in the amount provided in subsection (3) of this  
1642 section, shall be issued a distinctive license tag for any motor  
1643 vehicle registered in his name identifying such person as a  
1644 supporter of the Holly Springs Separate School District. The  
1645 distinctive license tags so issued shall be of such color and  
1646 design as the Department of Revenue, with the advice of the  
1647 Superintendent of the Holly Springs Separate School District, may  
1648 prescribe and shall consist of such letters or numbers, or both,  
1649 as may be necessary to distinguish each license tag.

1650        (2) Application for the distinctive license tags authorized  
1651 by this section shall be made to the county tax collector on forms  
1652 prescribed by the Department of Revenue. The application and the  
1653 additional fee imposed under subsection (3) of this section, less  
1654 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1655 shall be remitted to the Department of Revenue on a monthly basis  
1656 as prescribed by the department. The portion of the additional



1657 fee retained by the tax collector shall be deposited into the  
1658 county general fund.

1659 (3) Beginning with any registration year commencing on or  
1660 after July 1, 2019, any person applying for a distinctive license  
1661 tag under this section shall pay an additional fee in the amount  
1662 of Thirty Dollars (\$30.00) for each distinctive license tag  
1663 applied for under this section, which shall be in addition to all  
1664 other taxes and fees. The additional fee paid shall be for a  
1665 period of time to run concurrently with the vehicle's established  
1666 license tag year. The additional fee is due and payable at the  
1667 time the original application is made for a distinctive license  
1668 tag under this section and thereafter annually at the time of  
1669 renewal registration as long as the owner retains the distinctive  
1670 license tag. If the owner does not wish to retain the distinctive  
1671 license tag, he must surrender it to the local county tax  
1672 collector.

1673 (4) The Department of Revenue shall deposit all fees into  
1674 the State Treasury on the day collected. At the end of each  
1675 month, the Department of Revenue shall certify to the State  
1676 Treasurer the total fees collected under this section from the  
1677 issuance of the distinctive license tags issued under this  
1678 section. The State Treasurer shall distribute such collections as  
1679 follows:

1680 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1681 collected on distinctive license tags issued pursuant to this



1682 section shall be distributed to the Holly Springs Separate School  
1683 District.

1684 (b) One Dollar (\$1.00) of each additional fee collected  
1685 on distinctive license tags issued pursuant to this section shall  
1686 be deposited into the Mississippi Burn Care Fund created pursuant  
1687 to Section 7-9-70.

1688 (c) Two Dollars (\$2.00) of each additional fee  
1689 collected on distinctive license tags issued pursuant to this  
1690 section shall be deposited to the credit of the State Highway Fund  
1691 to be expended solely for the repair, maintenance, construction or  
1692 reconstruction of highways.

1693 (d) One Dollar (\$1.00) of each additional fee collected  
1694 on distinctive license tags issued pursuant to this section shall  
1695 be deposited to the credit of the special fund created in Section  
1696 27-19-44.2.

1697 (5) A regular license tag must be properly displayed as  
1698 required by law until replaced by a distinctive license tag under  
1699 this section. The regular license tag must be surrendered to the  
1700 tax collector upon issuance of the distinctive license tag under  
1701 this section. The tax collector shall issue up to two (2) license  
1702 decals for each distinctive license tag issued under this section,  
1703 which will expire the same month and year as the regular license  
1704 tag.

1705 (6) In the case of loss or theft of a distinctive license  
1706 tag issued under this section, the owner may make application and



1707 affidavit for a replacement distinctive license tag as provided by  
1708 Section 27-19-37. The fee for a replacement distinctive license  
1709 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1710 such application and affidavit shall be entitled to retain and  
1711 deposit into the county general fund five percent (5%) of the fee  
1712 for such replacement license tag and the remainder shall be  
1713 distributed in the same manner as funds from the sale of regular  
1714 distinctive license tags issued under this section.

1715        **SECTION 22.** (1) Any owner of a motor vehicle who is a  
1716 resident of this state, upon payment of the road and bridge  
1717 privilege taxes, ad valorem taxes and registration fees as  
1718 prescribed by law for private carriers of passengers, pickup  
1719 trucks and other noncommercial motor vehicles, and upon payment of  
1720 an additional fee in the amount provided in subsection (3) of this  
1721 section, shall be issued a distinctive license tag for each motor  
1722 vehicle registered in his name, which shall be of such color and  
1723 design as the Department of Revenue, with the advice of the  
1724 Mississippi Fair Commission, may prescribe. The words "Dixie  
1725 National Livestock Show and Rodeo" shall be featured prominently  
1726 on the license tag. The Department of Revenue shall prescribe  
1727 such letters or numbers, or both, as may be necessary to  
1728 distinguish each license tag.

1729        (2) Application for the distinctive license tags authorized  
1730 by this section shall be made to the county tax collector on forms  
1731 prescribed by the Department of Revenue. The application and the



1732 additional fee imposed under subsection (3) of this section, less  
1733 Two Dollars (\$2.00) to be retained by the tax collector, shall be  
1734 remitted to the Department of Revenue on a monthly basis as  
1735 prescribed by the department. The portion of the additional fee  
1736 retained by the tax collector shall be deposited into the county  
1737 general fund.

1738 (3) Beginning with any registration year commencing on or  
1739 after July 1, 2019, any person applying for a distinctive license  
1740 tag under this section shall pay an additional fee in the amount  
1741 of Thirty Dollars (\$30.00) for each distinctive license tag  
1742 applied for under this section, which shall be in addition to all  
1743 other taxes and fees. The additional fee paid shall be for a  
1744 period of time to run concurrently with the vehicle's established  
1745 license tag year. The additional fee is due and payable at the  
1746 time the original application is made for a distinctive license  
1747 tag under this section and thereafter annually at the time of  
1748 renewal registration as long as the owner retains the distinctive  
1749 license tag. If the owner does not wish to retain the distinctive  
1750 license tag, he must surrender it to the local county tax  
1751 collector.

1752 (4) The Department of Revenue shall deposit all fees into  
1753 the State Treasury on the day collected. At the end of each  
1754 month, the Department of Revenue shall certify the total fees  
1755 collected under this section to the State Treasurer who shall  
1756 distribute such collections as follows:



1757           (a) Twenty-four Dollars (\$24.00) of each additional fee  
1758 collected on distinctive license tags issued pursuant to this  
1759 section shall be deposited into the special fund created in  
1760 subsection (7) of this section.

1761           (b) One Dollar (\$1.00) of each additional fee collected  
1762 on distinctive license tags issued pursuant to this section shall  
1763 be deposited into the Mississippi Burn Care Fund created pursuant  
1764 to Section 7-9-70.

1765           (c) Two Dollars (\$2.00) of each additional fee  
1766 collected on distinctive license tags issued pursuant to this  
1767 section shall be deposited to the credit of the State Highway Fund  
1768 to be expended solely for the repair, maintenance, construction or  
1769 reconstruction of highways.

1770           (d) One Dollar (\$1.00) of each additional fee collected  
1771 on distinctive license tags issued pursuant to this section shall  
1772 be deposited to the credit of the special fund created in Section  
1773 27-19-44.2.

1774           (5) A regular license tag must be properly displayed as  
1775 required by law until replaced by a distinctive license tag under  
1776 this section. The regular license tag must be surrendered to the  
1777 tax collector upon issuance of the distinctive license tag under  
1778 this section. The tax collector shall issue up to two (2) license  
1779 decals for each distinctive license tag issued under this section,  
1780 which will expire the same month and year as the license tag.



1781           (6) In the case of loss or theft of a distinctive license  
1782 tag issued under this section, the owner may make application and  
1783 affidavit for a replacement distinctive license tag as provided by  
1784 Section 27-19-37. The fee for a replacement distinctive license  
1785 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1786 such application and affidavit shall be entitled to retain and  
1787 deposit into the county general fund five percent (5%) of the fee  
1788 for such replacement license tag and the remainder shall be  
1789 distributed in the same manner as funds from the sale of regular  
1790 distinctive license tags issued under this section.

1791           (7) There is established in the State Treasury a special  
1792 fund which shall consist of monies deposited therein under  
1793 subsection (4) of this section. Monies in the fund may be  
1794 expended by the Mississippi Fair Commission, upon appropriation by  
1795 the Legislature, for the benefit and use of the state fairgrounds.  
1796 Unexpended amounts remaining in the fund at the end of a fiscal  
1797 year shall not lapse into the State General Fund, and any interest  
1798 earned or investment earnings on amounts in the fund shall be  
1799 deposited to the credit of the fund.

1800           **SECTION 23.** Section 27-19-44, Mississippi Code of 1972, is  
1801 amended as follows:

1802           27-19-44. (1) For any distinctive license tag or plate  
1803 authorized by the Legislature from and after July 1, 2000, through  
1804 June 30, 2002, or authorized by Sections 27-19-56.37 and  
1805 27-19-56.55, the requirements of this subsection must be met





1806 before the Department of Revenue may prepare or issue any such  
1807 license tag or plate. The organization or other entity for which  
1808 the Legislature authorized the distinctive license tag or plate  
1809 must submit proof satisfactory to the Department of Revenue that  
1810 at least one hundred (100) of such license tags or plates will be  
1811 purchased and must deposit with the department an amount necessary  
1812 to purchase one hundred (100) of such license tags or plates. The  
1813 organization or other entity for which the Legislature authorized  
1814 the distinctive license tag or plate must satisfy the requirements  
1815 of this subsection (1) within two (2) years after the effective  
1816 date of the law authorizing the license tag or plate in order to  
1817 permit the license tag or plate to be prepared and issued.

1818 (2) Except as otherwise provided in subsection (1) of this  
1819 section, for any distinctive license tag or plate authorized by  
1820 the Legislature from and after July 1, 2002, through June 30,  
1821 2007, the requirements of this subsection must be met before the  
1822 Department of Revenue may prepare or issue any such license tag or  
1823 plate. The organization or other entity for which the Legislature  
1824 authorized the distinctive license tag or plate must submit proof  
1825 satisfactory to the Department of Revenue that at least two  
1826 hundred (200) of such license tags or plates will be purchased and  
1827 must deposit with the department an amount necessary to purchase  
1828 two hundred (200) of such license tags or plates. The  
1829 organization or other entity for which the Legislature authorized  
1830 the distinctive license tag or plate must satisfy the requirements



1831 of this subsection (2) within three (3) years after the effective  
1832 date of the law authorizing the license tag or plate in order to  
1833 permit the license tag or plate to be prepared and issued.

1834 (3) Except as otherwise provided in this section, Section  
1835 27-19-56.56, Section 27-19-56.59, Section 27-19-56.94, Section  
1836 27-19-56.7 or Section 27-19-56.85, for any distinctive license tag  
1837 or plate authorized or reauthorized by the Legislature from and  
1838 after July 1, 2007, the following requirements must be met before  
1839 the Department of Revenue may prepare or issue any such license  
1840 tag or plate:

1841 (a) The organization or other entity for which the  
1842 Legislature authorized the distinctive license tag or plate must  
1843 submit proof satisfactory to the Department of Revenue that at  
1844 least three hundred (300) of such license tags or plates will be  
1845 purchased and must deposit with the department an amount necessary  
1846 to purchase three hundred (300) of such license tags or plates.

1847 (b) The organization or other entity for which the  
1848 Legislature authorized the distinctive license tag or plate must  
1849 satisfy the requirements of paragraph (a) of this subsection (3)  
1850 within three (3) years after the effective date of the law  
1851 authorizing the license tag or plate in order to permit the  
1852 license tag or plate to be prepared and issued. This paragraph  
1853 (b) shall not apply to distinctive tags or plates issued under  
1854 Section 27-19-56.154.



1855           (4) Any distinctive license tag authorized under Sections  
1856 27-19-56.186, 27-19-56.203 and 27-19-56.315 must meet the  
1857 requirements of this subsection before the Department of Revenue  
1858 may prepare or issue any such license tag or plate. The  
1859 organization or other entity for which the Legislature authorized  
1860 the distinctive license tag or plate must submit proof  
1861 satisfactory to the Department of Revenue that at least one  
1862 hundred (100) of such license tags or plates will be purchased and  
1863 must deposit with the department an amount necessary to purchase  
1864 one hundred (100) of such license tags or plates. The  
1865 organization or other entity for which the Legislature authorized  
1866 the distinctive license tag or plate must satisfy the requirements  
1867 of this subsection (4) within three (3) years after the effective  
1868 date of the law authorizing the license tag or plate in order to  
1869 permit the license tag or plate to be prepared and issued.

1870           (5) The distinctive license tags authorized under Section  
1871 27-19-56.108 must meet the requirements of this subsection before  
1872 the Department of Revenue may prepare or issue any such license  
1873 tag or plate. The organization or other entity for which the  
1874 Legislature authorized the distinctive license tag or plate must  
1875 submit proof satisfactory to the Department of Revenue that at  
1876 least two hundred (200) of such license tags or plates will be  
1877 purchased and must deposit with the department an amount necessary  
1878 to purchase two hundred (200) of such license tags or plates.



1879           (6) If the organization or other entity for which the  
1880 Legislature authorized the distinctive license tag or plate meets  
1881 the requirements of subsection (1), (2), (3), (4) or (5) of this  
1882 section, the Department of Revenue shall prepare and issue the  
1883 distinctive license tag or plate.

1884           (7) The Department of Revenue shall review the number of  
1885 distinctive or special license tags or plates issued pursuant to  
1886 this chapter during the period for the license tag or plate  
1887 series. If the number of any distinctive or special license tag  
1888 or plate issued pursuant to this chapter falls below one hundred  
1889 (100) in the last year of the license tag or plate series, the  
1890 distinctive or special license tag or plate shall be discontinued  
1891 at the end of the period for the license tag or plate series.

1892           (8) If a distinctive or special license tag or plate is  
1893 discontinued under subsection (7) of this section, the  
1894 organization or other entity for which the license tag or plate  
1895 was discontinued may prepare a distinctive or special license tag  
1896 or plate decal. The distinctive or special license tag or plate  
1897 decal shall be of such size, color and design as may be agreed  
1898 upon by the organization or other entity and the Department of  
1899 Revenue. However, the Department of Revenue shall have final  
1900 approval of the size, color and design of the decal. The  
1901 distinctive or special license tag or plate decals shall be  
1902 prepared and sold by the organization or other entity, and the  
1903 proceeds derived from the sale of such decals shall be retained by



1904 the organization or other entity for any use deemed appropriate by  
1905 the organization or other entity.

1906 (9) The provisions of this section shall not apply to  
1907 distinctive or special license tags or plates:

1908 (a) Which are issued under Section 27-19-45, 27-19-46,  
1909 27-19-47.1, 27-19-47.2, 27-19-48, 27-19-49, 27-19-53, 27-19-55,  
1910 27-19-56, 27-19-56.1, 27-19-56.2, 27-19-56.3, 27-19-56.5,  
1911 27-19-56.6, 27-19-56.9, 27-19-56.11, 27-19-56.12, 27-19-56.13,  
1912 27-19-56.62, 27-19-56.69, 27-19-56.79, 27-19-56.90, 27-19-56.125,  
1913 27-19-56.127, 27-19-56.137, 27-19-56.162, 27-19-56.187,  
1914 27-19-56.199, 27-19-56.239, 27-19-56.292, 27-19-56.318,  
1915 27-19-56.379 \* \* \*, Section 27-19-56.466 or Section 22 of this  
1916 act; or

1917 (b) For which no additional fee is required to be paid.

1918 **SECTION 24.** (1) Any owner of a motor vehicle who is a  
1919 resident of this state, upon payment of the road and bridge  
1920 privilege taxes, ad valorem taxes and registration fees as  
1921 prescribed by law for private carriers of passengers, pickup  
1922 trucks and other noncommercial motor vehicles, and upon payment of  
1923 an additional fee in the amount provided in subsection (3) of this  
1924 section, shall be issued a distinctive license tag for each motor  
1925 vehicle registered in his name, which shall be of such color and  
1926 design as the Department of Revenue, with the advice of the  
1927 Mississippi Department of Archives and History, may prescribe.  
1928 The Stennis Flag designed by Laurin Stennis shall be featured



1929 prominently on the license tag. The Department of Revenue shall  
1930 prescribe such letters or numbers, or both, as may be necessary to  
1931 distinguish each license tag.

1932 (2) Application for the distinctive license tags authorized  
1933 by this section shall be made to the county tax collector on forms  
1934 prescribed by the Department of Revenue. The application and the  
1935 additional fee imposed under subsection (3) of this section, less  
1936 Two Dollars (\$2.00) to be retained by the tax collector, shall be  
1937 remitted to the Department of Revenue on a monthly basis as  
1938 prescribed by the department. The portion of the additional fee  
1939 retained by the tax collector shall be deposited into the county  
1940 general fund.

1941 (3) Beginning with any registration year commencing on or  
1942 after July 1, 2019, any person applying for a distinctive license  
1943 tag under this section shall pay an additional fee in the amount  
1944 of Thirty Dollars (\$30.00) for each distinctive license tag  
1945 applied for under this section, which shall be in addition to all  
1946 other taxes and fees. The additional fee paid shall be for a  
1947 period of time to run concurrently with the vehicle's established  
1948 license tag year. The additional fee is due and payable at the  
1949 time the original application is made for a distinctive license  
1950 tag under this section and thereafter annually at the time of  
1951 renewal registration as long as the owner retains the distinctive  
1952 license tag. If the owner does not wish to retain the distinctive



1953 license tag, he must surrender it to the local county tax  
1954 collector.

1955 (4) The Department of Revenue shall deposit all fees into  
1956 the State Treasury on the day collected. At the end of each  
1957 month, the Department of Revenue shall certify the total fees  
1958 collected under this section to the State Treasurer who shall  
1959 distribute such collections as follows:

1960 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1961 collected on distinctive license tags issued pursuant to this  
1962 section shall be deposited into the special fund created in  
1963 subsection (7) of this section.

1964 (b) One Dollar (\$1.00) of each additional fee collected  
1965 on distinctive license tags issued pursuant to this section shall  
1966 be deposited into the Mississippi Burn Care Fund created pursuant  
1967 to Section 7-9-70.

1968 (c) Two Dollars (\$2.00) of each additional fee  
1969 collected on distinctive license tags issued pursuant to this  
1970 section shall be deposited to the credit of the State Highway Fund  
1971 to be expended solely for the repair, maintenance, construction or  
1972 reconstruction of highways.

1973 (d) One Dollar (\$1.00) of each additional fee collected  
1974 on distinctive license tags issued pursuant to this section shall  
1975 be deposited to the credit of the special fund created in Section  
1976 27-19-44.2.



1977           (5) A regular license tag must be properly displayed as  
1978 required by law until replaced by a distinctive license tag under  
1979 this section. The regular license tag must be surrendered to the  
1980 tax collector upon issuance of the distinctive license tag under  
1981 this section. The tax collector shall issue up to two (2) license  
1982 decals for each distinctive license tag issued under this section,  
1983 which will expire the same month and year as the license tag.

1984           (6) In the case of loss or theft of a distinctive license  
1985 tag issued under this section, the owner may make application and  
1986 affidavit for a replacement distinctive license tag as provided by  
1987 Section 27-19-37. The fee for a replacement distinctive license  
1988 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1989 such application and affidavit shall be entitled to retain and  
1990 deposit into the county general fund five percent (5%) of the fee  
1991 for such replacement license tag and the remainder shall be  
1992 distributed in the same manner as funds from the sale of regular  
1993 distinctive license tags issued under this section.

1994           (7) There is established in the State Treasury a special  
1995 fund which shall consist of monies deposited therein under  
1996 subsection (4) of this section. Monies in the fund may be  
1997 expended by the Mississippi Department of Archives and History,  
1998 upon appropriation by the Legislature, for the operation and  
1999 maintenance of the Mississippi Museum of History and the  
2000 Mississippi Civil Rights Museum. Unexpended amounts remaining in  
2001 the fund at the end of a fiscal year shall not lapse into the





2002 State General Fund, and any interest earned or investment earnings  
2003 on amounts in the fund shall be deposited to the credit of the  
2004 fund.

2005 **SECTION 25.** Section 27-19-56.15, Mississippi Code of 1972,  
2006 is amended as follows:

2007 27-19-56.15. (1) (a) Beginning with any registration year  
2008 commencing on or after July 1, 2012, any owner of a motor vehicle  
2009 who is a resident of this state, upon complying with the motor  
2010 vehicle laws relating to registration and licensing of motor  
2011 vehicles, and upon payment of the road and bridge privilege taxes,  
2012 ad valorem taxes and registration fees as prescribed by law for  
2013 private carriers of passengers, pickup trucks and other  
2014 noncommercial motor vehicles, and upon payment of an additional  
2015 annual fee in the amount of Fifty Dollars (\$50.00), shall be  
2016 issued a distinctive license tag that displays the emblem of any  
2017 public or private university of his choice located in another  
2018 state.

2019 (b) The design of the emblems for the distinctive  
2020 license tags authorized under this subsection shall be determined  
2021 by agreement between the Department of Revenue and the governing  
2022 authorities of public or private universities in the states where  
2023 the universities are located. Such other design characteristics  
2024 and information to be contained on such distinctive license tags  
2025 shall be determined by the Department of Revenue.



2026 (c) Application for the distinctive license tag  
2027 authorized under this subsection shall be made to the county tax  
2028 collector on forms prescribed by the Department of Revenue. The  
2029 application and the additional fee, less Two Dollars (\$2.00) to be  
2030 retained by the tax collector, shall be remitted to the Department  
2031 of Revenue on a monthly basis as prescribed by the department.  
2032 The portion of the additional fee retained by the tax collector  
2033 shall be deposited into the county general fund.

2034 (d) (i) The Department of Revenue shall deposit all  
2035 fees that it receives under this subsection into the State  
2036 Treasury on the day received. At the end of each month, the  
2037 Department of Revenue shall certify the total fees collected under  
2038 this section to the State Treasurer who, except as otherwise  
2039 provided in this paragraph (d), shall distribute such collections  
2040 as follows:

2041 1. Forty-four Dollars (\$44.00) of the  
2042 additional fees collected from each distinctive license tag issued  
2043 under this subsection shall be deposited into the State General  
2044 Fund.

2045 2. One Dollar (\$1.00) of each additional fee  
2046 collected on distinctive license tags issued pursuant to this  
2047 section shall be deposited into the Mississippi Burn Care Fund  
2048 created pursuant to Section 7-9-70.

2049 3. Two Dollars (\$2.00) of each additional fee  
2050 collected on distinctive license tags issued pursuant to this



2051 section shall be deposited to the credit of the State Highway Fund  
2052 to be expended solely for the repair, maintenance, construction or  
2053 reconstruction of highways.

2054                   4. One Dollar (\$1.00) of each additional fee  
2055 collected on distinctive license tags issued pursuant to this  
2056 section shall be deposited to the credit of the special fund  
2057 created in Section 27-19-44.2.

2058                   (ii) The Treasurer shall distribute fees collected  
2059 under this section from the issuance of distinctive license tags  
2060 displaying the emblem of Auburn University as follows:

2061                   1. Except as otherwise provided in this item  
2062 1, Forty-four Dollars (\$44.00) of each additional fee collected on  
2063 such distinctive license tags pursuant to this section shall be  
2064 distributed to the Adult Education Department of the Rankin County  
2065 School District for the purpose of providing funds for the Rankin  
2066 County School District GED Scholarship Endowment. However, from  
2067 and after January 1, 2013, Forty-four Dollars (\$44.00) of each  
2068 additional fee collected on such distinctive license tags pursuant  
2069 to this section shall be distributed to Habitat for Humanity/Metro  
2070 Jackson, Inc.

2071                   2. One Dollar (\$1.00) of each additional fee  
2072 collected on such distinctive license tags issued pursuant to this  
2073 section shall be deposited into the Mississippi Burn Care Fund  
2074 created pursuant to Section 7-9-70.



2075                   3. Two Dollars (\$2.00) of each additional fee  
2076 collected on such distinctive license tags issued pursuant to this  
2077 section shall be deposited to the credit of the State Highway Fund  
2078 to be expended solely for the repair, maintenance, construction or  
2079 reconstruction of highways.

2080                   4. One Dollar (\$1.00) of each additional fee  
2081 collected on such distinctive license tags issued pursuant to this  
2082 section shall be deposited to the credit of the special fund  
2083 created in Section 27-19-44.2.

2084                   (iii) The State Treasurer shall distribute fees  
2085 collected under this section from the issuance of distinctive  
2086 license tags displaying the emblem of the University of Alabama as  
2087 follows:

2088                   1. Forty-four Dollars (\$44.00) of each  
2089 additional fee collected on such distinctive license tags pursuant  
2090 to this section shall be distributed to the Friends of Children's  
2091 Hospital.

2092                   2. One Dollar (\$1.00) of each additional fee  
2093 collected on such distinctive license tags issued pursuant to this  
2094 section shall be deposited into the Mississippi Burn Care Fund  
2095 created pursuant to Section 7-9-70.

2096                   3. Two Dollars (\$2.00) of each additional fee  
2097 collected on such distinctive license tags issued pursuant to this  
2098 section shall be deposited to the credit of the State Highway Fund



2099 to be expended solely for the repair, maintenance, construction or  
2100 reconstruction of highways.

2101                   4. One Dollar (\$1.00) of each additional fee  
2102 collected on such distinctive license tags issued pursuant to this  
2103 section shall be deposited to the credit of the special fund  
2104 created in Section 27-19-44.2.

2105                   (iv) The State Treasurer shall distribute fees  
2106 collected under this section from the issuance of distinctive  
2107 license tags displaying the emblem of the University of South  
2108 Alabama as follows:

2109                   1. Forty-four Dollars (\$44.00) of each  
2110 additional fee collected on such distinctive license tags pursuant  
2111 to this section shall be deposited into the Mississippi Trauma  
2112 Care Systems Fund established in Section 41-59-75.

2113                   2. One Dollar (\$1.00) of each additional fee  
2114 collected on such distinctive license tags issued pursuant to this  
2115 section shall be deposited into the Mississippi Burn Care Fund  
2116 created pursuant to Section 7-9-70.

2117                   3. Two Dollars (\$2.00) of each additional fee  
2118 collected on such distinctive license tags issued pursuant to this  
2119 section shall be deposited to the credit of the State Highway Fund  
2120 to be expended solely for the repair, maintenance, construction or  
2121 reconstruction of highways.

2122                   4. One Dollar (\$1.00) of each additional fee  
2123 collected on such distinctive license tags issued pursuant to this



2124 section shall be deposited to the credit of the special fund  
2125 created in Section 27-19-44.2.

2126 (v) The State Treasurer shall distribute fees  
2127 collected under this section from the issuance of distinctive  
2128 license tags displaying the emblem of the University of Oklahoma  
2129 as follows:

2130 1. Forty-four Dollars (\$44.00) of each  
2131 additional fee collected on such distinctive license tags pursuant  
2132 to this section shall be distributed to Mississippi Gulf Coast  
2133 Y.M.C.A., Inc.

2134 2. One Dollar (\$1.00) of each additional fee  
2135 collected on such distinctive license tags issued pursuant to this  
2136 section shall be deposited into the Mississippi Burn Care Fund  
2137 created pursuant to Section 7-9-70.

2138 3. Two Dollars (\$2.00) of each additional fee  
2139 collected on such distinctive license tags issued pursuant to this  
2140 section shall be deposited to the credit of the State Highway Fund  
2141 to be expended solely for the repair, maintenance, construction or  
2142 reconstruction of highways.

2143 4. One Dollar (\$1.00) of each additional fee  
2144 collected on such distinctive license tags issued pursuant to this  
2145 section shall be deposited to the credit of the special fund  
2146 created in Section 27-19-44.2.

2147 (vi) The State Treasurer shall distribute fees  
2148 collected under this section from the issuance of distinctive



2149 license tags displaying the emblem of the Louisiana State

2150 University as follows:

2151                   1. Forty-four Dollars (\$44.00) of each  
2152 additional fee collected on such distinctive license tags pursuant  
2153 to this section shall be distributed to the Bayou Bengal Booster  
2154 Club of Mississippi to be utilized by the club to make  
2155 contributions to charitable organizations that are approved by the  
2156 Chancellor of Louisiana State University.

2157                   2. One Dollar (\$1.00) of each additional fee  
2158 collected on such distinctive license tags issued pursuant to this  
2159 section shall be deposited into the Mississippi Burn Care Fund  
2160 created pursuant to Section 7-9-70.

2161                   3. Two Dollars (\$2.00) of each additional fee  
2162 collected on such distinctive license tags issued pursuant to this  
2163 section shall be deposited to the credit of the State Highway Fund  
2164 to be expended solely for the repair, maintenance, construction or  
2165 reconstruction of highways.

2166                   4. One Dollar (\$1.00) of each additional fee  
2167 collected on such distinctive license tags issued pursuant to this  
2168 section shall be deposited to the credit of the special fund  
2169 created in Section 27-19-44.2.

2170                   (vii) The State Treasurer shall distribute fees  
2171 collected under this section from the issuance of distinctive  
2172 license tags displaying the emblem of the University of Memphis as  
2173 follows:



2174                   1. Twenty-two Dollars (\$22.00) of each  
2175 additional fee collected on such distinctive license tags pursuant  
2176 to this section shall be distributed to Baptist Memorial Hospital  
2177 DeSoto.

2178                   2. Twenty-two Dollars (\$22.00) of each  
2179 additional fee collected on such distinctive license tags pursuant  
2180 to this section shall be distributed to the Methodist Healthcare  
2181 Foundation for the Methodist Olive Branch Hospital.

2182                   3. One Dollar (\$1.00) of each additional fee  
2183 collected on such distinctive license tags issued pursuant to this  
2184 section shall be deposited into the Mississippi Burn Care Fund  
2185 created pursuant to Section 7-9-70.

2186                   4. Two Dollars (\$2.00) of each additional fee  
2187 collected on such distinctive license tags issued pursuant to this  
2188 section shall be deposited to the credit of the State Highway Fund  
2189 to be expended solely for the repair, maintenance, construction or  
2190 reconstruction of highways.

2191                   5. One Dollar (\$1.00) of each additional fee  
2192 collected on such distinctive license tags issued pursuant to this  
2193 section shall be deposited to the credit of the special fund  
2194 created in Section 27-19-44.2.

2195                   (viii) The State Treasurer shall distribute fees  
2196 collected under this section from the issuance of distinctive  
2197 license tags displaying the emblem of Clemson University as  
2198 follows:





2199                   1. Forty-four Dollars (\$44.00) of each  
2200 additional fee collected on such distinctive license tags pursuant  
2201 to this section shall be distributed to the Magnolia Clemson Club.

2202                   2. One Dollar (\$1.00) of each additional fee  
2203 collected on such distinctive license tags issued pursuant to this  
2204 section shall be deposited into the Mississippi Burn Care Fund  
2205 created pursuant to Section 7-9-70.

2206                   3. Two Dollars (\$2.00) of each additional fee  
2207 collected on such distinctive license tags issued pursuant to this  
2208 section shall be deposited to the credit of the State Highway Fund  
2209 to be expended solely for the repair, maintenance, construction or  
2210 reconstruction of highways.

2211                   4. One Dollar (\$1.00) of each additional fee  
2212 collected on such distinctive license tags issued pursuant to this  
2213 section shall be deposited to the credit of the special fund  
2214 created in Section 27-19-44.2.

2215                   (ix) The State Treasurer shall distribute fees  
2216 collected under this section from the issuance of distinctive  
2217 license tags displaying the emblem of Texas A&M University as  
2218 follows:

2219                   1. Forty-four Dollars (\$44.00) of each  
2220 additional fee collected on such distinctive license tags pursuant  
2221 to this section shall be distributed to the Aggie Scholarship  
2222 Committee, Inc.



2223                   2. One Dollar (\$1.00) of each additional fee  
2224 collected on such distinctive license tags issued pursuant to this  
2225 section shall be deposited into the Mississippi Burn Care Fund  
2226 created pursuant to Section 7-9-70.

2227                   3. Two Dollars (\$2.00) of each additional fee  
2228 collected on such distinctive license tags issued pursuant to this  
2229 section shall be deposited to the credit of the State Highway Fund  
2230 to be expended solely for the repair, maintenance, construction or  
2231 reconstruction of highways.

2232                   4. One Dollar (\$1.00) of each additional fee  
2233 collected on such distinctive license tags issued pursuant to this  
2234 section shall be deposited to the credit of the special fund  
2235 created in Section 27-19-44.2.

2236                   (x) The State Treasurer shall distribute fees  
2237 collected under this section from the issuance of distinctive  
2238 license tags displaying the emblem of Florida State University as  
2239 follows:

2240                   1. Forty-four Dollars (\$44.00) of each  
2241 additional fee collected on such distinctive license tags pursuant  
2242 to this section shall be distributed to the Florida State  
2243 University Veterans Alliance Fund.

2244                   2. One Dollar (\$1.00) of each additional fee  
2245 collected on such distinctive license tags issued pursuant to this  
2246 section shall be deposited into the Mississippi Burn Care Fund  
2247 created pursuant to Section 7-9-70.



2248                   3. Two Dollars (\$2.00) of each additional fee  
2249 collected on such distinctive license tags issued pursuant to this  
2250 section shall be deposited to the credit of the State Highway Fund  
2251 to be expended solely for the repair, maintenance, construction or  
2252 reconstruction of highways.

2253                   4. One Dollar (\$1.00) of each additional fee  
2254 collected on such distinctive license tags issued pursuant to this  
2255 section shall be deposited to the credit of the special fund  
2256 created in Section 27-19-44.2.

2257           (2) A regular license tag must be properly displayed as  
2258 required by law until replaced by a distinctive license tag under  
2259 this section. The regular license tag must be surrendered to the  
2260 tax collector upon issuance of the distinctive license tag under  
2261 this section. The tax collector shall issue up to two (2) license  
2262 decals for each distinctive license tag issued under this section,  
2263 which will expire the same month and year as the regular license  
2264 tag.

2265           (3) In the case of loss or theft of a distinctive license  
2266 tag issued under this section, the owner may make application and  
2267 affidavit for a replacement distinctive license tag as provided by  
2268 Section 27-19-37. The fee for a replacement distinctive license  
2269 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
2270 such application and affidavit shall be entitled to retain and  
2271 deposit into the county general fund five percent (5%) of the fee  
2272 for such replacement license tag and the remainder shall be



2273 distributed in the same manner as funds from the sale of regular  
2274 distinctive license tags issued under this section.

2275 (4) In order for a distinctive license tag for a university  
2276 to be issued pursuant to this section, the provisions of Section  
2277 27-19-44(3) must be satisfied for such university license tag  
2278 prior to July 1, \* \* \* 2022.

2279 **SECTION 26.** Section 27-19-56.108, Mississippi Code of 1972,  
2280 is amended as follows:

2281 27-19-56.108. (1) Beginning with any registration year  
2282 commencing on or after July 1, 2011, any owner of a motor vehicle,  
2283 who is a resident of this state, upon complying with the motor  
2284 vehicle laws relating to registration and licensing of motor  
2285 vehicles, and upon payment of the road and bridge privilege taxes,  
2286 ad valorem taxes and registration fees as prescribed by law for  
2287 private carriers of passengers, pickup trucks and other  
2288 noncommercial motor vehicles, and upon payment of an additional  
2289 annual fee in the amount provided in subsection (3) of this  
2290 section, shall be issued a special license tag for each motor  
2291 vehicle registered in his name identifying him as a supporter of  
2292 Rotary International. The distinctive license tags so issued  
2293 shall be of such color and design as the Department of Revenue,  
2294 with the advice of the Past Governor, District 6820, Rotary  
2295 International, may prescribe, and shall consist of such letters or  
2296 numbers, or both, as may be necessary to distinguish each license  
2297 tag.



2298           (2) Application for the distinctive license tags authorized  
2299 by this section shall be made to the county tax collector on forms  
2300 prescribed by the Department of Revenue. The application and the  
2301 additional fee imposed under subsection (3) of this section, less  
2302 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
2303 shall be remitted to the Department of Revenue on a monthly basis  
2304 as prescribed by the department. The portion of the additional  
2305 fee retained by the tax collector shall be deposited into the  
2306 county general fund.

2307           (3) Any person applying for a distinctive license tag under  
2308 this section shall pay an additional fee in the amount of Thirty  
2309 Dollars (\$30.00) for each distinctive license tag applied for  
2310 under this section, which shall be in addition to all other taxes  
2311 and fees. The additional fee paid shall be for a period of time  
2312 to run concurrently with the vehicle's established license tag  
2313 year. The additional fee is due and payable at the time the  
2314 original application is made for a distinctive license tag under  
2315 this section and thereafter annually at the time of renewal  
2316 registration as long as the owner retains the distinctive license  
2317 tag. If the owner does not wish to retain the distinctive license  
2318 tag, he must surrender it to the local county tax collector.

2319           (4) The Department of Revenue shall deposit all fees into  
2320 the State Treasury on the day collected. At the end of each  
2321 month, the department shall certify to the State Treasurer the  
2322 total fees collected under this section from the issuance of the



2323 distinctive license tags issued under this section. The State  
2324 Treasurer shall distribute such collections as follows:

2325 (a) Twenty-four Dollars (\$24.00) of each additional fee  
2326 collected on distinctive license tags issued pursuant to this  
2327 section shall be disbursed equally to District 6800, District 6820  
2328 and District 6840, Rotary International.

2329 (b) One Dollar (\$1.00) of each additional fee collected  
2330 on distinctive license tags issued pursuant to this section shall  
2331 be deposited into the Mississippi Burn Care Fund created pursuant  
2332 to Section 7-9-70.

2333 (c) Two Dollars (\$2.00) of each additional fee  
2334 collected on distinctive license tags issued pursuant to this  
2335 section shall be deposited to the credit of the State Highway Fund  
2336 to be expended solely for the repair, maintenance, construction or  
2337 reconstruction of highways.

2338 (d) One Dollar (\$1.00) of each additional fee collected  
2339 on distinctive license tags issued pursuant to this section shall  
2340 be deposited to the credit of the special fund created in Section  
2341 27-19-44.2.

2342 (5) A regular license tag must be properly displayed as  
2343 required by law until replaced by a distinctive license tag under  
2344 this section. The regular license tag must be surrendered to the  
2345 tax collector upon issuance of the distinctive license tag under  
2346 this section. The tax collector shall issue up to two (2) license  
2347 decals for each distinctive license tag issued under this section,



2348 which will expire the same month and year as the regular license  
2349 tag.

2350 (6) In the case of loss or theft of a distinctive license  
2351 tag issued under this section, the owner may make application and  
2352 affidavit for a replacement distinctive license tag as provided by  
2353 Section 27-19-37. The fee for a replacement distinctive license  
2354 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
2355 such application and affidavit shall be entitled to retain and  
2356 deposit into the county general fund five percent (5%) of the fee  
2357 for such replacement license tag and the remainder shall be  
2358 distributed proportionately in the same manner as funds from the  
2359 sale of regular distinctive license tags issued under this  
2360 section.

2361 (7) In order for a distinctive license tag to be issued  
2362 under this section, the provisions of Section 27-19-44(5) must be  
2363 satisfied for the distinctive license tag before July 1, \* \* \*  
2364 2021.

2365 **SECTION 27.** Section 27-19-56.315, Mississippi Code of 1972,  
2366 is amended as follows:

2367 27-19-56.315. (1) Any owner of a motor vehicle who is a  
2368 resident of this state, upon payment of the road and bridge  
2369 privilege taxes, ad valorem taxes and registration fees as  
2370 prescribed by law for private carriers of passengers, pickup  
2371 trucks and other noncommercial motor vehicles, and upon payment of  
2372 an additional fee in the amount provided in subsection (3) of this



2373 section, shall be issued a distinctive license tag for any motor  
2374 vehicle registered in his name identifying such person as a  
2375 supporter of the Juvenile Diabetes Research Foundation. The  
2376 distinctive license tags so issued shall be of such color and  
2377 design as the Department of Revenue, with the advice of the  
2378 Mississippi Chapter of the Juvenile Diabetes Research Foundation,  
2379 may prescribe and shall consist of such letters or numbers, or  
2380 both, as may be necessary to distinguish each license tag.

2381 (2) Application for the distinctive license tags authorized  
2382 by this section shall be made to the county tax collector on forms  
2383 prescribed by the Department of Revenue. The application and the  
2384 additional fee imposed under subsection (3) of this section, less  
2385 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
2386 shall be remitted to the Department of Revenue on a monthly basis  
2387 as prescribed by the department. The portion of the additional  
2388 fee retained by the tax collector shall be deposited into the  
2389 county general fund.

2390 (3) Beginning with any registration year commencing on or  
2391 after July 1, 2012, any person applying for a distinctive license  
2392 tag under this section shall pay an additional fee in the amount  
2393 of Thirty Dollars (\$30.00) for each distinctive license tag  
2394 applied for under this section, which shall be in addition to all  
2395 other taxes and fees. The additional fee paid shall be for a  
2396 period of time to run concurrently with the vehicle's established  
2397 license tag year. The additional fee is due and payable at the





2398 time the original application is made for a distinctive license  
2399 tag under this section and thereafter annually at the time of  
2400 renewal registration as long as the owner retains the distinctive  
2401 license tag. If the owner does not wish to retain the distinctive  
2402 license tag, he must surrender it to the local county tax  
2403 collector.

2404 (4) The Department of Revenue shall deposit all fees into  
2405 the State Treasury on the day collected. At the end of each  
2406 month, the Department of Revenue shall certify to the State  
2407 Treasurer the total fees collected under this section from the  
2408 issuance of the distinctive license tags issued under this  
2409 section. The State Treasurer shall distribute such collections as  
2410 follows:

2411 (a) Twenty-four Dollars (\$24.00) of each additional fee  
2412 collected on distinctive license tags issued pursuant to this  
2413 section shall be distributed to the Mississippi Chapter of the  
2414 Juvenile Diabetes Research Foundation.

2415 (b) One Dollar (\$1.00) of each additional fee collected  
2416 on distinctive license tags issued pursuant to this section shall  
2417 be deposited into the Mississippi Burn Care Fund created pursuant  
2418 to Section 7-9-70.

2419 (c) Two Dollars (\$2.00) of each additional fee  
2420 collected on distinctive license tags issued pursuant to this  
2421 section shall be deposited to the credit of the State Highway Fund



2422 to be expended solely for the repair, maintenance, construction or  
2423 reconstruction of highways.

2424 (d) One Dollar (\$1.00) of each additional fee collected  
2425 on distinctive license tags issued pursuant to this section shall  
2426 be deposited to the credit of the special fund created in Section  
2427 27-19-44.2.

2428 (5) A regular license tag must be properly displayed as  
2429 required by law until replaced by a distinctive license tag under  
2430 this section. The regular license tag must be surrendered to the  
2431 tax collector upon issuance of the distinctive license tag under  
2432 this section. The tax collector shall issue up to two (2) license  
2433 decals for each distinctive license tag issued under this section,  
2434 which will expire the same month and year as the regular license  
2435 tag.

2436 (6) In the case of loss or theft of a distinctive license  
2437 tag issued under this section, the owner may make application and  
2438 affidavit for a replacement distinctive license tag as provided by  
2439 Section 27-19-37. The fee for a replacement distinctive license  
2440 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
2441 such application and affidavit shall be entitled to retain and  
2442 deposit into the county general fund five percent (5%) of the fee  
2443 for such replacement license tag and the remainder shall be  
2444 distributed in the same manner as funds from the sale of regular  
2445 distinctive license tags issued under this section.



2446           (7) In order for a distinctive license tag to be issued  
2447 under this section, the provisions of Section 27-19-44(4) must be  
2448 satisfied for the distinctive license tag before July 1, 2021.

2449           **SECTION 28.** Section 27-19-56.402, Mississippi Code of 1972,  
2450 is amended as follows:

2451           27-19-56.402. (1) Any owner of a motor vehicle who is a  
2452 resident of this state, upon payment of the road and bridge  
2453 privilege taxes, ad valorem taxes and registration fees as  
2454 prescribed by law for private carriers of passengers, pickup  
2455 trucks and other noncommercial motor vehicles, and upon payment of  
2456 an additional fee in the amount provided in subsection (3) of this  
2457 section, shall be issued a distinctive license tag for any motor  
2458 vehicle registered in his name identifying such person as a  
2459 supporter of Children's Advocacy Centers of Mississippi. The  
2460 distinctive license tags so issued shall be of such color and  
2461 design as the Department of Revenue, with the advice of Children's  
2462 Advocacy Centers of Mississippi, may prescribe and shall consist  
2463 of such letters or numbers, or both, as may be necessary to  
2464 distinguish each license tag.

2465           (2) Application for the distinctive license tags authorized  
2466 by this section shall be made to the county tax collector on forms  
2467 prescribed by the Department of Revenue. The application and the  
2468 additional fee imposed under subsection (3) of this section, less  
2469 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
2470 shall be remitted to the Department of Revenue on a monthly basis



2471 as prescribed by the department. The portion of the additional  
2472 fee retained by the tax collector shall be deposited into the  
2473 county general fund.

2474 (3) Beginning with any registration year commencing on or  
2475 after July 1, 2015, any person applying for a distinctive license  
2476 tag under this section shall pay an additional fee in the amount  
2477 of Thirty Dollars (\$30.00) for each distinctive license tag  
2478 applied for under this section, which shall be in addition to all  
2479 other taxes and fees. The additional fee paid shall be for a  
2480 period of time to run concurrently with the vehicle's established  
2481 license tag year. The additional fee is due and payable at the  
2482 time the original application is made for a distinctive license  
2483 tag under this section and thereafter annually at the time of  
2484 renewal registration as long as the owner retains the distinctive  
2485 license tag. If the owner does not wish to retain the distinctive  
2486 license tag, he must surrender it to the local county tax  
2487 collector.

2488 (4) The Department of Revenue shall deposit all fees into  
2489 the State Treasury on the day collected. At the end of each  
2490 month, the Department of Revenue shall certify to the State  
2491 Treasurer the total fees collected under this section from the  
2492 issuance of the distinctive license tags issued under this  
2493 section. The State Treasurer shall distribute such collections as  
2494 follows:



2495           (a) Twenty-four Dollars (\$24.00) of each additional fee  
2496 collected on distinctive license tags issued pursuant to this  
2497 section shall be distributed to Children's Advocacy Centers of  
2498 Mississippi.

2499           (b) One Dollar (\$1.00) of each additional fee collected  
2500 on distinctive license tags issued pursuant to this section shall  
2501 be deposited into the Mississippi Burn Care Fund created pursuant  
2502 to Section 7-9-70.

2503           (c) Two Dollars (\$2.00) of each additional fee  
2504 collected on distinctive license tags issued pursuant to this  
2505 section shall be deposited to the credit of the State Highway Fund  
2506 to be expended solely for the repair, maintenance, construction or  
2507 reconstruction of highways.

2508           (d) One Dollar (\$1.00) of each additional fee collected  
2509 on distinctive license tags issued pursuant to this section shall  
2510 be deposited to the credit of the special fund created in Section  
2511 27-19-44.2.

2512           (5) A regular license tag must be properly displayed as  
2513 required by law until replaced by a distinctive license tag under  
2514 this section. The regular license tag must be surrendered to the  
2515 tax collector upon issuance of the distinctive license tag under  
2516 this section. The tax collector shall issue up to two (2) license  
2517 decals for each distinctive license tag issued under this section,  
2518 which will expire the same month and year as the regular license  
2519 tag.



2520 (6) In the case of loss or theft of a distinctive license  
2521 tag issued under this section, the owner may make application and  
2522 affidavit for a replacement distinctive license tag as provided by  
2523 Section 27-19-37. The fee for a replacement distinctive license  
2524 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
2525 such application and affidavit shall be entitled to retain and  
2526 deposit into the county general fund five percent (5%) of the fee  
2527 for such replacement license tag and the remainder shall be  
2528 distributed in the same manner as funds from the sale of regular  
2529 distinctive license tags issued under this section.

2530 (7) In order for a distinctive license tag to be issued  
2531 under this section, the provisions of Section 27-19-44(3) must be  
2532 satisfied for the distinctive license tag before July 1, 2022.

2533 **SECTION 29.** Section 27-19-56.314, Mississippi Code of 1972,  
2534 is amended as follows:

2535 27-19-56.314. (1) Beginning with any registration year  
2536 commencing on or after July 1, 2016, any owner of a motor vehicle  
2537 who is a resident of this state, upon payment of the road and  
2538 bridge privilege taxes, ad valorem taxes and registration fees as  
2539 prescribed by law for private carriers of passengers, pickup  
2540 trucks and other noncommercial motor vehicles, and upon payment of  
2541 an additional fee in the amount provided in subsection (3) of this  
2542 section, shall be issued a distinctive license tag for any motor  
2543 vehicle registered in his name identifying such person as a  
2544 supporter of the MIND Center at the University of Mississippi



2545 Medical Center. The distinctive license tags so issued shall be  
2546 of such color and design as the Department of Revenue, with the  
2547 advice of the MIND Center at the University of Mississippi Medical  
2548 Center, may prescribe and shall consist of such letters or  
2549 numbers, or both, as may be necessary to distinguish each license  
2550 tag.

2551 (2) Application for the distinctive license tags authorized  
2552 by this section shall be made to the county tax collector on forms  
2553 prescribed by the Department of Revenue. The application and the  
2554 additional fee imposed under subsection (3) of this section, less  
2555 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
2556 shall be remitted to the Department of Revenue on a monthly basis  
2557 as prescribed by the department. The portion of the additional  
2558 fee retained by the tax collector shall be deposited into the  
2559 county general fund.

2560 (3) Any person applying for a distinctive license tag under  
2561 this section shall pay an additional fee in the amount of Thirty  
2562 Dollars (\$30.00) for each distinctive license tag applied for  
2563 under this section, which shall be in addition to all other taxes  
2564 and fees. The additional fee paid shall be for a period of time  
2565 to run concurrently with the vehicle's established license tag  
2566 year. The additional fee is due and payable at the time the  
2567 original application is made for a distinctive license tag under  
2568 this section and thereafter annually at the time of renewal  
2569 registration as long as the owner retains the distinctive license



2570 tag. If the owner does not wish to retain the distinctive license  
2571 tag, he must surrender it to the local county tax collector.

2572 (4) The Department of Revenue shall deposit all fees into  
2573 the State Treasury on the day collected. At the end of each  
2574 month, the Department of Revenue shall certify to the State  
2575 Treasurer the total fees collected under this section from the  
2576 issuance of the distinctive license tags issued under this  
2577 section. The State Treasurer shall distribute such collections as  
2578 follows:

2579 (a) Twenty-four Dollars (\$24.00) of each additional fee  
2580 collected on distinctive license tags issued pursuant to this  
2581 section shall be distributed to a special fund hereby created in  
2582 the State Treasury to the credit of the MIND Center at the  
2583 University of Mississippi Medical Center. The fund shall be  
2584 available for expenditure at the discretion of the University of  
2585 Mississippi Medical Center for the benefit of the MIND Center.

2586 (b) One Dollar (\$1.00) of each additional fee collected  
2587 on distinctive license tags issued pursuant to this section shall  
2588 be deposited into the Mississippi Burn Care Fund created pursuant  
2589 to Section 7-9-70.

2590 (c) Two Dollars (\$2.00) of each additional fee  
2591 collected on distinctive license tags issued pursuant to this  
2592 section shall be deposited to the credit of the State Highway Fund  
2593 to be expended solely for the repair, maintenance, construction or  
2594 reconstruction of highways.





2595 (d) One Dollar (\$1.00) of each additional fee collected  
2596 on distinctive license tags issued pursuant to this section shall  
2597 be deposited to the credit of the special fund created in Section  
2598 27-19-44.2.

2599 (5) A regular license tag must be properly displayed as  
2600 required by law until replaced by a distinctive license tag under  
2601 this section. The regular license tag must be surrendered to the  
2602 tax collector upon issuance of the distinctive license tag under  
2603 this section. The tax collector shall issue up to two (2) license  
2604 decals for each distinctive license tag issued under this section,  
2605 which will expire the same month and year as the regular license  
2606 tag.

2607 (6) In the case of loss or theft of a distinctive license  
2608 tag issued under this section, the owner may make application and  
2609 affidavit for a replacement distinctive license tag as provided by  
2610 Section 27-19-37. The fee for a replacement distinctive license  
2611 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
2612 such application and affidavit shall be entitled to retain and  
2613 deposit into the county general fund five percent (5%) of the fee  
2614 for such replacement license tag and the remainder shall be  
2615 distributed in the same manner as funds from the sale of regular  
2616 distinctive license tags issued under this section.

2617 (7) In order for a distinctive license tag to be issued  
2618 under this section, the provisions of Section 27-19-44(3) must be



2619 satisfied for the distinctive license tag before July 1, \* \* \*  
2620 2022.

2621           **SECTION 30.** Section 27-19-56.342, Mississippi Code of 1972,  
2622 is amended as follows:

2623           27-19-56.342. (1) Any owner of a motor vehicle who is a  
2624 resident of this state, upon payment of the road and bridge  
2625 privilege taxes, ad valorem taxes and registration fees as  
2626 prescribed by law for private carriers of passengers, pickup  
2627 trucks and other noncommercial motor vehicles, and upon payment of  
2628 an additional fee in the amount provided in subsection (3) of this  
2629 section, shall be issued a distinctive license tag for any motor  
2630 vehicle registered in his name identifying such person as a  
2631 supporter of Callaway High School. The distinctive license tags  
2632 so issued shall be of such color and design as the Department of  
2633 Revenue, with the advice of the Principal of Callaway High School,  
2634 may prescribe and shall consist of such letters or numbers, or  
2635 both, as may be necessary to distinguish each license tag.

2636           (2) Application for the distinctive license tags authorized  
2637 by this section shall be made to the county tax collector on forms  
2638 prescribed by the Department of Revenue. The application and the  
2639 additional fee imposed under subsection (3) of this section, less  
2640 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
2641 shall be remitted to the Department of Revenue on a monthly basis  
2642 as prescribed by the department. The portion of the additional



2643 fee retained by the tax collector shall be deposited into the  
2644 county general fund.

2645 (3) Beginning with any registration year commencing on or  
2646 after July 1, 2013, any person applying for a distinctive license  
2647 tag under this section shall pay an additional fee in the amount  
2648 of Thirty Dollars (\$30.00) for each distinctive license tag  
2649 applied for under this section, which shall be in addition to all  
2650 other taxes and fees. The additional fee paid shall be for a  
2651 period of time to run concurrently with the vehicle's established  
2652 license tag year. The additional fee is due and payable at the  
2653 time the original application is made for a distinctive license  
2654 tag under this section and thereafter annually at the time of  
2655 renewal registration as long as the owner retains the distinctive  
2656 license tag. If the owner does not wish to retain the distinctive  
2657 license tag, he must surrender it to the local county tax  
2658 collector.

2659 (4) The Department of Revenue shall deposit all fees into  
2660 the State Treasury on the day collected. At the end of each  
2661 month, the Department of Revenue shall certify to the State  
2662 Treasurer the total fees collected under this section from the  
2663 issuance of the distinctive license tags issued under this  
2664 section. The State Treasurer shall distribute such collections as  
2665 follows:

2666 (a) Twenty-four Dollars (\$24.00) of each additional fee  
2667 collected on distinctive license tags issued pursuant to this



2668 section shall be distributed to Callaway High School for support  
2669 of the school's athletics program.

2670 (b) One Dollar (\$1.00) of each additional fee collected  
2671 on distinctive license tags issued pursuant to this section shall  
2672 be deposited into the Mississippi Burn Care Fund created pursuant  
2673 to Section 7-9-70.

2674 (c) Two Dollars (\$2.00) of each additional fee  
2675 collected on distinctive license tags issued pursuant to this  
2676 section shall be deposited to the credit of the State Highway Fund  
2677 to be expended solely for the repair, maintenance, construction or  
2678 reconstruction of highways.

2679 (d) One Dollar (\$1.00) of each additional fee collected  
2680 on distinctive license tags issued pursuant to this section shall  
2681 be deposited to the credit of the special fund created in Section  
2682 27-19-44.2.

2683 (5) A regular license tag must be properly displayed as  
2684 required by law until replaced by a distinctive license tag under  
2685 this section. The regular license tag must be surrendered to the  
2686 tax collector upon issuance of the distinctive license tag under  
2687 this section. The tax collector shall issue up to two (2) license  
2688 decals for each distinctive license tag issued under this section,  
2689 which will expire the same month and year as the regular license  
2690 tag.

2691 (6) In the case of loss or theft of a distinctive license  
2692 tag issued under this section, the owner may make application and



2693 affidavit for a replacement distinctive license tag as provided by  
2694 Section 27-19-37. The fee for a replacement distinctive license  
2695 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
2696 such application and affidavit shall be entitled to retain and  
2697 deposit into the county general fund five percent (5%) of the fee  
2698 for such replacement license tag and the remainder shall be  
2699 distributed in the same manner as funds from the sale of regular  
2700 distinctive license tags issued under this section.

2701 (7) In order for a distinctive license tag to be issued  
2702 under this section, the provisions of Section 27-19-44(3) must be  
2703 satisfied for the distinctive license tag before July 1, 2022.

2704 **SECTION 31.** Section 27-19-56.313, Mississippi Code of 1972,  
2705 is amended as follows:

2706 27-19-56.313. (1) Any owner of a motor vehicle who is a  
2707 resident of this state, upon payment of the road and bridge  
2708 privilege taxes, ad valorem taxes and registration fees as  
2709 prescribed by law for private carriers of passengers, pickup  
2710 trucks and other noncommercial motor vehicles, and upon payment of  
2711 an additional fee in the amount provided in subsection (3) of this  
2712 section, shall be issued a distinctive license tag for any motor  
2713 vehicle registered in his name identifying such person as a  
2714 supporter of the Pearl River Valley Water Supply District, also  
2715 known as "The Rez." The distinctive license tags so issued shall  
2716 be of such color and design as the Department of Revenue, with the  
2717 advice of the Executive Committee acting for the Board of



2718 Directors of the Pearl River Valley Water Supply District, may  
2719 prescribe and shall consist of such letters or numbers, or both,  
2720 as may be necessary to distinguish each license tag.

2721 (2) Application for the distinctive license tags authorized  
2722 by this section shall be made to the county tax collector on forms  
2723 prescribed by the Department of Revenue. The application and the  
2724 additional fee imposed under subsection (3) of this section, less  
2725 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
2726 shall be remitted to the Department of Revenue on a monthly basis  
2727 as prescribed by the department. The portion of the additional  
2728 fee retained by the tax collector shall be deposited into the  
2729 county general fund.

2730 (3) Beginning with any registration year commencing on or  
2731 after July 1, 2012, any person applying for a distinctive license  
2732 tag under this section shall pay an additional fee in the amount  
2733 of Thirty Dollars (\$30.00) for each distinctive license tag  
2734 applied for under this section, which shall be in addition to all  
2735 other taxes and fees. The additional fee paid shall be for a  
2736 period of time to run concurrently with the vehicle's established  
2737 license tag year. The additional fee is due and payable at the  
2738 time the original application is made for a distinctive license  
2739 tag under this section and thereafter annually at the time of  
2740 renewal registration as long as the owner retains the distinctive  
2741 license tag. If the owner does not wish to retain the distinctive



2742 license tag, he must surrender it to the local county tax  
2743 collector.

2744 (4) The Department of Revenue shall deposit all fees into  
2745 the State Treasury on the day collected. At the end of each  
2746 month, the Department of Revenue shall certify to the State  
2747 Treasurer the total fees collected under this section from the  
2748 issuance of the distinctive license tags issued under this  
2749 section. The State Treasurer shall distribute such collections as  
2750 follows:

2751 (a) Twenty-four Dollars (\$24.00) of each additional fee  
2752 collected on distinctive license tags issued pursuant to this  
2753 section shall be distributed to the \* \* \* Barnett Reservoir  
2754 Foundation.

2755 (b) One Dollar (\$1.00) of each additional fee collected  
2756 on distinctive license tags issued pursuant to this section shall  
2757 be deposited into the Mississippi Burn Care Fund created pursuant  
2758 to Section 7-9-70.

2759 (c) Two Dollars (\$2.00) of each additional fee  
2760 collected on distinctive license tags issued pursuant to this  
2761 section shall be deposited to the credit of the State Highway Fund  
2762 to be expended solely for the repair, maintenance, construction or  
2763 reconstruction of highways.

2764 (d) One Dollar (\$1.00) of each additional fee collected  
2765 on distinctive license tags issued pursuant to this section shall



2766 be deposited to the credit of the special fund created in Section  
2767 27-19-44.2.

2768 (5) A regular license tag must be properly displayed as  
2769 required by law until replaced by a distinctive license tag under  
2770 this section. The regular license tag must be surrendered to the  
2771 tax collector upon issuance of the distinctive license tag under  
2772 this section. The tax collector shall issue up to two (2) license  
2773 decals for each distinctive license tag issued under this section,  
2774 which will expire the same month and year as the regular license  
2775 tag.

2776 (6) In the case of loss or theft of a distinctive license  
2777 tag issued under this section, the owner may make application and  
2778 affidavit for a replacement distinctive license tag as provided by  
2779 Section 27-19-37. The fee for a replacement distinctive license  
2780 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
2781 such application and affidavit shall be entitled to retain and  
2782 deposit into the county general fund five percent (5%) of the fee  
2783 for such replacement license tag and the remainder shall be  
2784 distributed in the same manner as funds from the sale of regular  
2785 distinctive license tags issued under this section.

2786 **SECTION 32.** Section 27-19-53, Mississippi Code of 1972, is  
2787 amended as follows:

2788 27-19-53. (1) Any legal resident of the State of  
2789 Mississippi who is a veteran of service in the Armed Forces of the  
2790 United States, and who is rated as having one hundred percent





2791 (100%) permanent service-connected disability by the Veterans'  
2792 Administration is privileged to purchase annually under this  
2793 subsection \* \* \* two (2) motor vehicle license plates or tags in  
2794 his or her county of legal residence, for the sum of One Dollar  
2795 (\$1.00) in total cost for each plate or tag, regardless of make or  
2796 model of motor vehicle. The registration year of such motor  
2797 vehicle shall commence the first day of the month in which  
2798 application for registration is made, as provided in Section  
2799 27-19-31.

2800 (a) Not more than \* \* \* two (2) such motor vehicle  
2801 license plates or tags shall be issued under this subsection to  
2802 each such qualified veteran.

2803 (b) This section pertains only to taxes or plates for  
2804 private passenger motor vehicles or pickup trucks.

2805 (c) Proof of ownership of a particular motor vehicle  
2806 for which a license plate or tag is requested must be shown at  
2807 time of application for such plate or tag.

2808 (d) Vehicles owned by such veterans are exempt under  
2809 this subsection from all ad valorem and privilege taxes; however,  
2810 the surviving spouse of a deceased person who was issued a license  
2811 plate or tag under this subsection shall be entitled to apply for  
2812 or retain a license tag issued under this subsection and may  
2813 continue annually to renew registration for \* \* \* two (2) motor  
2814 vehicle license plates or tags under this subsection for as long  
2815 as the spouse remains unmarried. In addition, if a deceased



2816 person who was eligible to be issued a license plate or tag under  
2817 this subsection did not apply for or was not issued a license  
2818 plate or tag, the surviving spouse of such deceased person shall  
2819 be entitled to apply for and be issued a license plate or tag  
2820 under this subsection and may continue annually to renew  
2821 registration for \* \* \* two (2) motor vehicle license plates or  
2822 tags under this subsection for as long as the spouse remains  
2823 unmarried. At the time of application or renewal registration, a  
2824 surviving spouse who desires to retain \* \* \* a distinctive plate  
2825 or tag issued under this subsection shall file with the county tax  
2826 collector a sworn statement that the spouse is unmarried. Any  
2827 such vehicle when so registered shall be exempt from all ad  
2828 valorem and privilege taxes.

2829 (2) Any person who is entitled to obtain \* \* \* license tags  
2830 under subsection (1) of this section may be issued one (1)  
2831 additional such license tag for any other vehicle registered in  
2832 his or her name upon payment of the road and bridge privilege  
2833 taxes, ad valorem taxes and registration fees as otherwise  
2834 prescribed by law for the particular vehicle.

2835 (3) The Department of Revenue is directed to furnish each  
2836 veteran obtaining a license tag under this section an emblem,  
2837 which the veteran shall attach securely to the tag, showing that  
2838 the tag was issued to a disabled American veteran.

2839 (4) A license issued under this section shall not be  
2840 transferable to any other person.



2841 (5) Any person evading or violating any of the provisions of  
2842 this section, or attempting to secure benefits under this section  
2843 to which he is not entitled, shall be guilty of a misdemeanor and,  
2844 upon conviction, shall be fined not less than One Thousand Dollars  
2845 (\$1,000.00) or imprisoned in the county jail for not less than  
2846 ninety (90) days, or both.

2847 **SECTION 33.** Section 27-19-56.162, Mississippi Code of 1972,  
2848 is amended as follows:

2849 27-19-56.162. (1) There shall be issued beginning July 1,  
2850 2008, special motor vehicle license tags honoring the family  
2851 members of service members who have \* \* \* died while serving on  
2852 active duty in the Armed Forces of the United States while the  
2853 United States was engaged in hostile activities or a time of war.  
2854 The license tag shall be officially designated as the Gold Star  
2855 license plate.

2856 (2) Except as otherwise provided in this section, any owner  
2857 of a motor vehicle who is a resident of this state and a family  
2858 member of a service member who has \* \* \* died while serving on  
2859 active duty in the Armed Forces of the United States while the  
2860 United States was engaged in hostile activities or a time of war,  
2861 upon payment of the road and bridge privilege taxes, ad valorem  
2862 taxes and registration fees as prescribed by law for private  
2863 carriers of passengers, pickup trucks and other noncommercial  
2864 motor vehicles, and upon payment of an additional fee in the  
2865 amount provided in subsection (5) of this section, shall be issued



2866 a Gold Star license tag for any motor vehicle registered in his  
2867 name. The distinctive license tag shall be of such color and  
2868 design as the \* \* \* Department of Revenue, with the advice of  
2869 supporters of this license tag, may prescribe; however, the  
2870 license tag shall bear in a conspicuous place a gold star with  
2871 blue fringe on a white background with a red border that is the  
2872 symbol for a fallen service member and shall have the words "Gold  
2873 Star Family" and the branch of the United States Armed Forces in  
2874 which the family member served displayed on it.

2875 (3) One (1) Gold Star license tag issued to the mother of  
2876 the service member who \* \* \* died while serving on active duty in  
2877 the Armed Forces of the United States while the United States was  
2878 engaged in hostile activities or a time of war after September 11,  
2879 2001, and one (1) Gold Star license tag issued to the unremarried  
2880 spouse of the service member who \* \* \* died while serving on  
2881 active duty in the Armed Forces of the United States while the  
2882 United States was engaged in hostile activities or a time of war  
2883 after September 11, 2001, shall be exempt from ad valorem taxes,  
2884 privilege taxes and all other taxes and fees.

2885 (4) Application for the distinctive license tags authorized  
2886 by this section shall be made to the county tax collector on forms  
2887 prescribed by the \* \* \* Department of Revenue. The application  
2888 and the additional fee imposed under subsection (5) of this  
2889 section, less Two Dollars (\$2.00) thereof to be retained by the  
2890 tax collector, shall be remitted to the \* \* \* Department of



2891 Revenue on a monthly basis as prescribed by the \* \* \* department.  
2892 The portion of the additional fee retained by the tax collector  
2893 shall be deposited into the county general fund.

2894 (5) Except as otherwise provided in this section, beginning  
2895 with any registration year commencing on or after July 1, 2008,  
2896 any person applying for a distinctive license tag under this  
2897 section shall pay an additional fee in the amount of Thirty  
2898 Dollars (\$30.00) for each distinctive license tag applied for  
2899 under this section, which shall be in addition to all other taxes  
2900 and fees. The additional fee paid shall be for a period of time  
2901 to run concurrent with the vehicle's established license tag year.  
2902 The additional fee is due and payable at the time the original  
2903 application is made for a distinctive license tag under this  
2904 section and thereafter annually at the time of renewal  
2905 registration as long as the owner retains the distinctive license  
2906 tag. If the owner does not wish to retain the distinctive license  
2907 tag, he must surrender it to the local county tax collector.

2908 (6) The \* \* \* Department of Revenue shall deposit all fees  
2909 into the State Treasury on the day collected. At the end of each  
2910 month, the \* \* \* Department of Revenue shall certify to the State  
2911 Treasurer the total fees collected under this section from the  
2912 issuance of the distinctive license tags issued under this  
2913 section. The State Treasurer shall distribute such collections as  
2914 follows:



2915           (a) Twenty-four Dollars (\$24.00) of each additional fee  
2916 collected on distinctive license tags issued pursuant to this  
2917 section shall be deposited to the credit of a fund to be  
2918 administered by the board overseeing the veterans nursing homes in  
2919 this state for the benefit of indigent veterans who are residents  
2920 of such nursing homes.

2921           (b) One Dollar (\$1.00) of each additional fee collected  
2922 on distinctive license tags issued pursuant to this section shall  
2923 be deposited into the Mississippi Burn Care Fund created pursuant  
2924 to Section 7-9-70.

2925           (c) Two Dollars (\$2.00) of each additional fee  
2926 collected on distinctive license tags issued pursuant to this  
2927 section shall be deposited to the credit of the State Highway Fund  
2928 to be expended solely for the repair, maintenance, construction or  
2929 reconstruction of highways.

2930           (d) One Dollar (\$1.00) of each additional fee collected  
2931 on distinctive license tags issued pursuant to this section shall  
2932 be deposited to the credit of the special fund created in Section  
2933 27-19-44.2.

2934           (7) A Gold Star license tag issued pursuant to this section  
2935 may be personalized in the manner provided for in Section 27-19-48  
2936 upon payment of the additional fee prescribed in that section.

2937           (8) \* \* \* In order to qualify as a family member, the person  
2938 must be directly related to the fallen service member as their  
2939 unremarried spouse, child, stepchild, legal mother or father,



2940 sibling related by blood or legal adoption, step-sibling,  
2941 grandparent, grandchild, aunt, uncle or stepparent who is  
2942 currently married to the mother or father of the fallen service  
2943 member.

2944 \* \* \*

2945 (9) Whether a service member is deemed to have \* \* \* died  
2946 while serving on active duty in the Armed Forces of the United  
2947 States while the United States was engaged in hostile activities  
2948 or a time of war shall be determined by the classification of  
2949 death as listed by the United States Department of Defense and may  
2950 be verified from documentation directly from the Department of  
2951 Defense or from its subordinate agencies such as the Coast Guard,  
2952 Reserve or National Guard. A classification of \* \* \* having died  
2953 while serving on active duty in the Armed Forces of the United  
2954 States while the United States was engaged in hostile activities  
2955 or a time of war by the Department of Defense shall be prima facie  
2956 evidence that the service member \* \* \* died in such manner.  
2957 Documentation of the fact that the service member \* \* \* died while  
2958 serving on active duty in the Armed Forces of the United States  
2959 while the United States was engaged in hostile activities or a  
2960 time of war and proof of relationship to the service member shall  
2961 be required by the county tax collector before issuing a Gold Star  
2962 license plate. The county tax collector may waive the  
2963 documentation if he or she has actual knowledge of the family  
2964 relationship and that the service member \* \* \* died while serving



2965 on active duty in the Armed Forces of the United States while the  
2966 United States was involved in hostile activities or a time of war.

2967 (10) The Gold Star license plate shall be issued only to  
2968 family members of service members that resided in Mississippi at  
2969 the time of the death of the service member.

2970 (11) A regular license tag must be properly displayed as  
2971 required by law until replaced by a distinctive license tag under  
2972 this section. The regular license tag must be surrendered to the  
2973 tax collector upon issuance of the distinctive license tag under  
2974 this section. The tax collector shall issue up to two (2) license  
2975 decals for each distinctive license tag issued under this section,  
2976 which will expire the same month and year as the regular license  
2977 tag.

2978 (12) In the case of loss or theft of a distinctive license  
2979 tag issued under this section, the owner may make application and  
2980 affidavit for a replacement distinctive license tag as provided by  
2981 Section 27-19-37. The fee for a replacement distinctive license  
2982 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
2983 such application and affidavit shall be entitled to retain and  
2984 deposit into the county general fund five percent (5%) of the fee  
2985 for such replacement license tag and the remainder shall be  
2986 distributed in the same manner as funds from the sale of regular  
2987 distinctive license tags issued under this section.

2988 **SECTION 34.** Section 27-51-41, Mississippi Code of 1972, is  
2989 amended as follows:





2990           27-51-41. (1) The exemptions from the provisions of this  
2991 chapter shall be confined to those persons or property exempted by  
2992 this chapter or by the provisions of the Constitution of the  
2993 United States or the State of Mississippi. No exemption as now  
2994 provided by any other statute shall be valid as against the tax  
2995 levied by this chapter. Any subsequent exemption from the tax  
2996 levied hereunder shall be provided by amendment to this section  
2997 which shall be inserted in the bill at length.

2998           (2) The following shall be exempt from ad valorem taxation:

2999                 (a) All motor vehicles, as defined in this chapter, and  
3000 including motor-propelled farm implements and vehicles, while in  
3001 the hands of bona fide dealers as merchandise and which are not  
3002 being operated upon the highways of this state.

3003                 (b) All motor vehicles belonging to the federal  
3004 government or the State of Mississippi or any agencies or  
3005 instrumentalities thereof.

3006                 (c) All motor vehicles owned by any school district in  
3007 the state.

3008                 (d) All motor vehicles owned by any fire protection  
3009 district incorporated in accordance with Sections 19-5-151 through  
3010 19-5-207 or by any fire protection grading district incorporated  
3011 in accordance with Sections 19-5-215 through 19-5-241.

3012                 (e) All motor vehicles owned by units of the  
3013 Mississippi National Guard.



3014 (f) All motor vehicles which are exempted from highway  
3015 privilege taxes under Section 27-19-1 et seq.

3016 (g) All motor vehicles operated in this state as common  
3017 and contract carriers of property, private commercial carriers of  
3018 property, private carriers of property and buses, all of which  
3019 have a gross weight in excess of ten thousand (10,000) pounds.

3020 (h) Antique automobiles as defined in Section 27-19-47,  
3021 and antique pickup trucks as provided for under Section  
3022 27-19-47.2, Mississippi Code of 1972.

3023 (i) Street rods as defined in Section 27-19-56.6.

3024 (j) \* \* \* Two (2) motor vehicles owned by a disabled  
3025 American veteran, or by the spouse of a deceased disabled American  
3026 veteran, who is entitled to purchase a distinctive license plate  
3027 or tag in accordance with Section 27-19-53, regardless of the  
3028 license plate or tag issued to the disabled American veteran or  
3029 the veteran's spouse if the disabled American veteran is deceased.

3030 (k) One (1) motor vehicle owned by the unremarried  
3031 surviving spouse of a member of the Armed Forces of the United  
3032 States who, while on active duty, is killed or dies and one (1)  
3033 motor vehicle owned by the unremarried surviving spouse of a  
3034 member of a reserve component of the Armed Forces of the United  
3035 States or of the National Guard who, while on active duty for  
3036 training, is killed or dies.

3037 (l) Motor vehicles owned by recipients of the  
3038 Congressional Medal of Honor or by former prisoners of war, or by



3039 spouses of such deceased persons, in accordance with Section  
3040 27-19-54.

3041 (m) (i) One (1) private carrier of passengers, as  
3042 defined in Section 27-19-3, owned by any religious society,  
3043 ecclesiastical body or any congregation thereof which is used  
3044 exclusively for such society and not for profit.

3045 (ii) All motor vehicles owned by any such religious  
3046 society or any educational institution having a seating capacity  
3047 greater than seven (7) passengers and used exclusively for  
3048 transporting passengers for religious or educational purposes and  
3049 not for profit.

3050 (n) All motor vehicles primarily used as rentals under  
3051 rental agreements with a term of not more than thirty (30)  
3052 continuous days each and under the control of persons who are  
3053 engaged in the business of renting such motor vehicles and who are  
3054 subject to the tax under Section 27-65-231.

3055 (o) Antique motorcycles as defined in Section  
3056 27-19-47.1.

3057 (p) One (1) motor vehicle owned by a recipient of the  
3058 Purple Heart, and one (1) motor vehicle owned by the unremarried  
3059 surviving spouse of a recipient of the Purple Heart, as provided  
3060 in Section 27-19-56.5.

3061 (q) Motor vehicles that are eligible to display an  
3062 authentic historical license plate as provided for in Section  
3063 27-19-56.11.



3064 (r) Motor vehicles that are (i) designed or adapted to  
3065 be used exclusively in the preparation and loading of chemicals or  
3066 other material for aerial agricultural application to crops; and  
3067 (ii) only incidentally used on public roadways in this state.

3068 (s) One (1) motor vehicle owned by the mother of a  
3069 service member who \* \* \* died while serving on active duty in the  
3070 Armed Forces of the United States while the United States was  
3071 engaged in hostile activities or a time of war after September 11,  
3072 2001, \* \* \* as provided for in Section 27-19-56.162.

3073 (t) One (1) motor vehicle owned by the unremarried  
3074 spouse of a service member who \* \* \* died while serving on active  
3075 duty in the Armed Forces of the United States while the United  
3076 States was engaged in hostile activities or a time of war after  
3077 September 11, 2001, \* \* \* as provided for in Section 27-19-56.162.

3078 (u) Buses and other motor vehicles that are (a) owned  
3079 and operated by an entity that has entered into a contract with a  
3080 school board under Section 37-41-31 for the purpose of  
3081 transporting students to and from schools and (b) used by the  
3082 entity for such transportation purposes. This paragraph (u) shall  
3083 apply to contracts entered into or renewed on or after July 1,  
3084 2010.

3085 (v) One (1) motor vehicle owned by a recipient of the  
3086 Silver Star, and one (1) motor vehicle owned by the unremarried  
3087 surviving spouse of a recipient of the Silver Star, as provided in  
3088 Section 27-19-56.284.



3089                   (w) One (1) motor vehicle owned by a person who is a  
3090 law enforcement officer and who (i) was wounded or otherwise  
3091 received intentional or accidental bodily injury, regardless of  
3092 whether occurring before or after July 1, 2014, while engaged in  
3093 the performance of his official duties, provided the wound or  
3094 injury was not self-inflicted, (ii) was required to receive  
3095 medical treatment for the wound or injury due to the nature and  
3096 extent of the wound or injury, and (iii) is eligible to receive a  
3097 special license plate or tag under Section 27-19-56 as a result of  
3098 such wound or injury, regardless of whether the person obtains  
3099 such a plate or tag. Application for the exemption provided in  
3100 this paragraph (w) may be made at the time of initial registration  
3101 of a vehicle and renewal of registration. In addition, an  
3102 applicant for the exemption must provide official written  
3103 documentation that (i) the applicant is a law enforcement officer  
3104 who was wounded or otherwise received intentional or accidental  
3105 bodily injury while engaged in the performance of his official  
3106 duties and that the wound or injury was not self-inflicted along  
3107 with official written documentation verifying receipt of medical  
3108 treatment for the wound or injury and the nature and extent of the  
3109 wound or injury, and (ii) the applicant is eligible to receive a  
3110 special license plate or tag under Section 27-19-56 as a result of  
3111 such wound or injury, regardless of whether the person obtains  
3112 such a plate or tag.



3113           (x) One (1) motor vehicle owned by an honorably  
3114 discharged veteran of the Armed Forces of the United States who  
3115 served during World War II, and one (1) motor vehicle owned by the  
3116 unremarried surviving spouse of such veteran, as provided in  
3117 Section 27-19-56.438.

3118           (3) Any claim for tax exemption by authority of the  
3119 above-mentioned code sections or by any other legal authority  
3120 shall be set out in the application for the road and bridge  
3121 privilege license, and the specific legal authority for such tax  
3122 exemption claim shall be cited in said application, and such  
3123 authority cited shall be shown by the tax collector on the tax  
3124 receipt as his authority for not collecting such ad valorem taxes,  
3125 and the tax collector shall carry forward such information in his  
3126 tax collection reports.

3127           (4) Any motor vehicle driven over the highways of this state  
3128 to the extent that the owner of such motor vehicle is required to  
3129 purchase a road and bridge privilege license in this state, yet  
3130 the legal situs of such motor vehicle is located in another state,  
3131 shall be exempt from ad valorem taxes authorized by this chapter.

3132           (5) If a taxpayer shall sell, trade or otherwise dispose of  
3133 a vehicle on which the ad valorem and road and bridge privilege  
3134 taxes have been paid in any county in the state, he shall remove  
3135 the license plate from the vehicle. Such license plate must be  
3136 surrendered to the issuing authority with the corresponding tax  
3137 receipt, if required, and credit shall be allowed for the taxes



3138 paid for the remaining tax year on like privilege or ad valorem  
3139 taxes due on another vehicle owned by the seller or transferor or  
3140 by the seller's or transferor's spouse or dependent child. If the  
3141 seller or transferor does not elect to receive such credit at the  
3142 time the license plate is surrendered, the issuing authority shall  
3143 issue a certificate of credit to the seller or transferor, or to  
3144 the seller's or transferor's spouse or dependent child, or to any  
3145 other person, business or corporation, at the direction of the  
3146 seller or transferor, for the remaining unexpired taxes prorated  
3147 from the first day of the month following the month in which the  
3148 license plate is surrendered. The total of such credit may be  
3149 used by the person or entity to whom the certificate of credit is  
3150 issued, regardless of the relative amounts attributed to privilege  
3151 taxes or to county, school or municipal ad valorem taxes. Any  
3152 credit allowed for taxes due or any certificate of credit issued  
3153 may be applied to like taxes owed in any county by the person to  
3154 whom the credit is allowed or by the person possessing the  
3155 certificate of credit. No credit, however, shall be allowed on  
3156 the charge made for the license plate. Such license plates  
3157 surrendered to the tax collector shall be retained by him, and in  
3158 no event shall such license plate be attached to any vehicle after  
3159 being surrendered to the tax collector, nor shall any license  
3160 plate be transferred from one (1) vehicle to any other vehicle.

3161 (6) If the person owning a vehicle subject to taxation under  
3162 the provisions of this chapter does not operate such vehicle on



3163 the highways of this state from the date of acquisition or, if  
3164 previously registered, from the end of the anniversary month of  
3165 the tag and decals to the date on which he makes application for a  
3166 current license tag or decals, he shall pay such ad valorem tax  
3167 for a period of twelve (12) months beginning with the first day of  
3168 the month in which he applies for a current license tag or decals  
3169 under Chapter 19, Title 27, Mississippi Code of 1972. The owner  
3170 shall submit an affidavit with an application attesting to the  
3171 fact that the vehicle was not operated on the highways of this  
3172 state from the date of acquisition or, if previously registered,  
3173 from the end of the anniversary month of the tag and decals to the  
3174 date on which he makes application for the current license tag or  
3175 decals.

3176 (7) Any person found violating any of the provisions of this  
3177 section shall be arrested and tried, and if found guilty shall be  
3178 fined in an amount double the total amount of taxes involved.

3179 **SECTION 35.** Section 27-19-56.186, Mississippi Code of 1972,  
3180 is amended as follows:

3181 27-19-56.186. (1) In recognition of the patriotic services  
3182 rendered by Mississippians who are recipients of the Southwest  
3183 Asia Service Medal, the Iraq Campaign Medal, the Global War on  
3184 Terrorism Expeditionary Medal \* \* \*, the Armed Forces  
3185 Expeditionary Medal or the Inherent Resolve Campaign Medal for  
3186 service in, or in support of operations in, Iraq, any such person,  
3187 upon complying with the motor vehicle laws relating to





3188 registration and licensing of motor vehicles, and upon payment of  
3189 the road and bridge privilege taxes, ad valorem taxes and  
3190 registration fees as prescribed by law for private carriers of  
3191 passengers, pickup trucks and other noncommercial motor vehicles,  
3192 and upon payment of an additional annual fee in the amount  
3193 provided in subsection (3) of this section, shall be privileged to  
3194 obtain one (1) distinctive motor vehicle license plate or tag for  
3195 each motor vehicle registered in his or her name identifying him  
3196 or her as an Iraq veteran. The tags shall be of such color and  
3197 design as the \* \* \* Department of Revenue, with the advice of the  
3198 State Veterans Affairs Board, may prescribe and shall consist of  
3199 such letters or numbers, or both, as may be necessary to  
3200 distinguish each license tag.

3201 (2) Application for the distinctive license tags shall be  
3202 made to the county tax collector on forms prescribed by the \* \* \*  
3203 Department of Revenue. Applicants for such distinctive license  
3204 tags shall present to the issuing official written proof that the  
3205 applicant is a recipient of the Southwest Asia Service Medal, the  
3206 Iraq Campaign Medal, the Global War on Terrorism Expeditionary  
3207 Medal \* \* \*, the Armed Forces Expeditionary Medal or the Inherent  
3208 Resolve Campaign Medal for service in, or in support of operations  
3209 in, Iraq. The application and the additional fee, less Two  
3210 Dollars (\$2.00) to be retained by the tax collector, shall be  
3211 remitted to the \* \* \* Department of Revenue on a monthly basis as  
3212 prescribed by the \* \* \* department. The portion of the additional



3213 fee retained by the tax collector shall be deposited into the  
3214 county general fund.

3215 (3) Beginning with any registration year commencing on or  
3216 after July 1, 2009, any person applying for a distinctive license  
3217 tag under this section shall pay an additional fee in the amount  
3218 of Thirty Dollars (\$30.00) for each distinctive license tag  
3219 applied for under this section, which shall be in addition to all  
3220 other taxes and fees. The additional fee paid shall be for a  
3221 period of time to run concurrently with the vehicle's established  
3222 license tag year. The additional fee is due and payable at the  
3223 time the original application is made for a distinctive license  
3224 tag under this section and thereafter annually at the time of  
3225 renewal registration as long as the owner retains the distinctive  
3226 license tag. If the owner does not wish to retain the distinctive  
3227 license tag, he or she must surrender it to the local county tax  
3228 collector.

3229 (4) The \* \* \* Department of Revenue shall deposit all fees  
3230 into the State Treasury on the day received. At the end of each  
3231 month, the \* \* \* Department of Revenue shall certify the total  
3232 fees collected under this section to the State Treasurer who shall  
3233 distribute such collections as follows:

3234 (a) Twenty-four Dollars (\$24.00) of each additional fee  
3235 collected on distinctive license tags issued under this section  
3236 shall be deposited in the State Treasury to the credit of a  
3237 special fund to be administered by the State Veterans Affairs



3238 Board of this state for the benefit of the State Veterans Memorial  
3239 Cemetery and veterans nursing homes in this state.

3240 (b) One Dollar (\$1.00) of each additional fee collected  
3241 on distinctive license tags issued pursuant to this section shall  
3242 be deposited into the Mississippi Burn Care Fund created pursuant  
3243 to Section 7-9-70.

3244 (c) Two Dollars (\$2.00) of each additional fee  
3245 collected on distinctive license tags issued pursuant to this  
3246 section shall be deposited to the credit of the State Highway Fund  
3247 to be expended solely for the repair, maintenance, construction or  
3248 reconstruction of highways.

3249 (d) One Dollar (\$1.00) of each additional fee collected  
3250 on distinctive license tags issued pursuant to this section shall  
3251 be deposited to the credit of the special fund created in Section  
3252 27-19-44.2.

3253 (5) A regular license tag must be properly displayed as  
3254 required by law until replaced by a distinctive license tag under  
3255 this section. The regular license tag must be surrendered to the  
3256 tax collector upon issuance of the distinctive license tag under  
3257 this section. The tax collector shall issue up to two (2) license  
3258 decals for each distinctive license tag issued under this section,  
3259 which will expire the same month and year as the regular license  
3260 tag.

3261 (6) In the case of loss or theft of a distinctive license  
3262 tag issued under this section, the owner may make application and



3263 affidavit for a replacement distinctive license tag as provided by  
3264 Section 27-19-37. The fee for a replacement distinctive license  
3265 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
3266 such application and affidavit shall be entitled to retain and  
3267 deposit into the county general fund five percent (5%) of the fee  
3268 for such replacement license tag and the remainder shall be  
3269 distributed in the same manner as funds from the sale of regular  
3270 distinctive license tags issued under this section.

3271 **SECTION 36.** Section 27-19-52, Mississippi Code of 1972, is  
3272 amended as follows:

3273 27-19-52. Any federal judge or magistrate, any justice of  
3274 the Mississippi Supreme Court, any judge of the Mississippi Court  
3275 of Appeals, any chancellor or circuit court judge, any county  
3276 court judge, any senior judge on senior status appointed under  
3277 Section 9-1-107, the United States Attorney or any attorney  
3278 assigned to his office, or any state district attorney or  
3279 assistant district attorney, upon the payment of the road and  
3280 bridge privilege taxes, ad valorem taxes and registration fees as  
3281 prescribed by law for private carriers of passengers, pickup  
3282 trucks and other noncommercial motor vehicles, may, upon request,  
3283 be issued a motor vehicle license tag by the \* \* \* Department of  
3284 Revenue whose number cannot be traced except by a law enforcement  
3285 agency upon a request directed to the \* \* \* Department of Revenue  
3286 that is related to a legitimate law enforcement purpose. The  
3287 motor vehicle license tag letters or numbers, or both, shall be



3288 assigned by the \* \* \* Department of Revenue and the tag shall be  
3289 indistinguishable from a regular motor vehicle license tag. The  
3290 tag shall be applied for at the county tax collector's office and  
3291 the application shall be directed to the \* \* \* Department of  
3292 Revenue for issuance of the tag by whatever method the \* \* \*  
3293 department considers appropriate. For all purposes, other than  
3294 the issuance of the tag and its inability to be traced, the tag  
3295 shall be treated in the same manner as a regular motor vehicle  
3296 license tag.

3297         **SECTION 37.** This act shall take effect and be in force from  
3298 and after July 1, 2019.

