

By: Representative Zuber

To: Ways and Means

HOUSE BILL NO. 374
(As Sent to Governor)

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE
2 LICENSE TAGS TO SUPPORTERS OF MISSISSIPPI THEATRE ASSOCIATION,
3 INC.; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE
4 LICENSE TAGS TO SUPPORTERS OF 82 STRONG; TO AUTHORIZE THE ISSUANCE
5 OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF SIGMA
6 GAMMA RHO SORORITY; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR
7 VEHICLE LICENSE TAGS TO SUPPORTERS OF INDIANOLA ACADEMY; TO
8 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS
9 TO SUPPORTERS OF HUMPHREYS COUNTY HIGH SCHOOL; TO AUTHORIZE THE
10 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS
11 OF DESERT OF MISSISSIPPI SHRINERS AND DAUGHTERS AEAONMS, PHA; TO
12 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS
13 TO SUPPORTERS OF THE CHILDREN'S TUMOR FOUNDATION; TO AUTHORIZE THE
14 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SERVING AND
15 RETIRED JUDGES IN THE FEDERAL AND STATE COURT SYSTEMS; TO
16 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS
17 TO SUPPORTERS OF WILDLIFE MISSISSIPPI, CEDARHILL ANIMAL SANCTUARY,
18 THE SOUTH PIKE SCHOOL DISTRICT, THE PICAYUNE MAROON TIDE TOUCHDOWN
19 CLUB, THE MISSISSIPPI WILDLIFE FEDERATION AND THE FOUNDATION FOR
20 MORAL LAW; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH
21 LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF THE ADDITIONAL
22 FEE COLLECTED FROM THE ISSUANCE OF SUCH LICENSE TAGS; TO AMEND
23 SECTION 27-19-56.524, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE
24 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO PERSONS WHO
25 ARE HONORABLY DISCHARGED VETERANS WHO SERVED IN THE UNITED STATES
26 ARMED FORCES IN OPERATION DESERT STORM OR OPERATION DESERT SHIELD;
27 TO AMEND SECTION 27-19-56.5, MISSISSIPPI CODE OF 1972, TO INCREASE
28 THE NUMBER OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS THAT MAY BE
29 ISSUED TO A PERSON IDENTIFYING SUCH PERSON AS A RECIPIENT OF THE
30 PURPLE HEART MEDAL; TO AMEND SECTION 27-19-53, MISSISSIPPI CODE OF
31 1972, WHICH AUTHORIZES THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE
32 LICENSE TAGS TO PERSONS WHO ARE VETERANS OF THE ARMED FORCES OF
33 THE UNITED STATES AND RATED AS HAVING ONE HUNDRED PERCENT
34 PERMANENT SERVICE-CONNECTED DISABILITY, TO AUTHORIZE THE ISSUANCE



35 OF DISTINCTIVE MOTORCYCLE LICENSE TAGS TO SUCH PERSONS; TO PROVIDE
36 THAT A MOTORCYCLE FOR WHICH A DISTINCTIVE MOTORCYCLE TAG IS ISSUED
37 SHALL BE EXEMPT FROM AD VALOREM AND PRIVILEGE TAXES; TO AMEND
38 SECTION 27-51-41, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO;
39 TO AMEND SECTION 27-19-56.490, MISSISSIPPI CODE OF 1972, TO
40 DESIGNATE THE MISSISSIPPI STATE FLAG AS THE FLAG TO BE FEATURED ON
41 THE DISTINCTIVE MOTOR VEHICLE LICENSE TAG ISSUED FOR THE BENEFIT
42 OF THE MISSISSIPPI DEPARTMENT OF ARCHIVES AND HISTORY FOR THE
43 OPERATION AND MAINTENANCE OF THE MISSISSIPPI MUSEUM OF HISTORY AND
44 THE MISSISSIPPI CIVIL RIGHTS MUSEUM; TO AMEND SECTION
45 27-19-56.415, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE
46 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS
47 OF GRAMMY® MUSEUM MISSISSIPPI; AND FOR RELATED PURPOSES.

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

49 **SECTION 1.** (1) Any owner of a motor vehicle who is a
50 resident of this state, upon payment of the road and bridge
51 privilege taxes, ad valorem taxes and registration fees as
52 prescribed by law for private carriers of passengers, pickup
53 trucks and other noncommercial motor vehicles, and upon payment of
54 an additional fee in the amount provided in subsection (3) of this
55 section, shall be issued a distinctive license tag for any motor
56 vehicle registered in his name identifying such person as a
57 supporter of Mississippi Theatre Association, Inc. The
58 distinctive license tags so issued shall be of such color and
59 design as the Department of Revenue, with the advice of the
60 Executive Director of Mississippi Theatre Association, Inc., may
61 prescribe and shall consist of such letters or numbers, or both,
62 as may be necessary to distinguish each license tag.

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



67 Two Dollars (\$2.00) thereof to be retained by the tax collector,
68 shall be remitted to the Department of Revenue on a monthly basis
69 as prescribed by the department. The portion of the additional
70 fee retained by the tax collector shall be deposited into the
71 county general fund.

72 (3) Beginning with any registration year commencing on or
73 after July 1, 2021, any person applying for a distinctive license
74 tag under this section shall pay an additional fee in the amount
75 of Thirty Dollars (\$30.00) for each distinctive license tag
76 applied for under this section, which shall be in addition to all
77 other taxes and fees. The additional fee paid shall be for a
78 period of time to run concurrently with the vehicle's established
79 license tag year. The additional fee is due and payable at the
80 time the original application is made for a distinctive license
81 tag under this section and thereafter annually at the time of
82 renewal registration as long as the owner retains the distinctive
83 license tag. If the owner does not wish to retain the distinctive
84 license tag, he must surrender it to the local county tax
85 collector.

86 (4) The Department of Revenue shall deposit all fees into
87 the State Treasury on the day collected. At the end of each
88 month, the Department of Revenue shall certify to the State
89 Treasurer the total fees collected under this section from the
90 issuance of the distinctive license tags issued under this



91 section. The State Treasurer shall distribute such collections as
92 follows:

93 (a) Twenty-four Dollars (\$24.00) of each additional fee
94 collected on distinctive license tags issued pursuant to this
95 section shall be distributed to Mississippi Theatre Association,
96 Inc.

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

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

106 (d) One Dollar (\$1.00) of each additional fee collected
107 on distinctive license tags issued pursuant to this section shall
108 be deposited to the credit of the special fund created in Section
109 27-19-44.2.

110 (5) A regular license tag must be properly displayed as
111 required by law until replaced by a distinctive license tag under
112 this section. The regular license tag must be surrendered to the
113 tax collector upon issuance of the distinctive license tag under
114 this section. The tax collector shall issue up to two (2) license
115 decals for each distinctive license tag issued under this section,



116 which will expire the same month and year as the regular license
117 tag.

118 (6) In the case of loss or theft of a distinctive license
119 tag issued under this section, the owner may make application and
120 affidavit for a replacement distinctive license tag as provided by
121 Section 27-19-37. The fee for a replacement distinctive license
122 tag shall be Ten Dollars (\$10.00). The tax collector receiving
123 such application and affidavit shall be entitled to retain and
124 deposit into the county general fund five percent (5%) of the fee
125 for such replacement license tag and the remainder shall be
126 distributed in the same manner as funds from the sale of regular
127 distinctive license tags issued under this section.

128 **SECTION 2.** (1) Any owner of a motor vehicle who is a
129 resident of this state, upon payment of the road and bridge
130 privilege taxes, ad valorem taxes and registration fees as
131 prescribed by law for private carriers of passengers, pickup
132 trucks and other noncommercial motor vehicles, and upon payment of
133 an additional fee in the amount provided in subsection (3) of this
134 section, shall be issued a distinctive license tag for any motor
135 vehicle registered in his name identifying such person as a
136 supporter of 82 Strong. The distinctive license tags so issued
137 shall be of such color and design as the Department of Revenue,
138 with the advice of 82 Strong, may prescribe and shall consist of
139 such letters or numbers, or both, as may be necessary to
140 distinguish each license tag.



141 (2) Application for the distinctive license tags authorized
142 by this section shall be made to the county tax collector on forms
143 prescribed by the Department of Revenue. The application and the
144 additional fee imposed under subsection (3) of this section, less
145 Two Dollars (\$2.00) thereof to be retained by the tax collector,
146 shall be remitted to the Department of Revenue on a monthly basis
147 as prescribed by the department. The portion of the additional
148 fee retained by the tax collector shall be deposited into the
149 county general fund.

150 (3) Beginning with any registration year commencing on or
151 after July 1, 2021, any person applying for a distinctive license
152 tag under this section shall pay an additional fee in the amount
153 of Thirty Dollars (\$30.00) for each distinctive license tag
154 applied for under this section, which shall be in addition to all
155 other taxes and fees. The additional fee paid shall be for a
156 period of time to run concurrently with the vehicle's established
157 license tag year. The additional fee is due and payable at the
158 time the original application is made for a distinctive license
159 tag under this section and thereafter annually at the time of
160 renewal registration as long as the owner retains the distinctive
161 license tag. If the owner does not wish to retain the distinctive
162 license tag, he must surrender it to the local county tax
163 collector.

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



166 month, the Department of Revenue shall certify to the State
167 Treasurer the total fees collected under this section from the
168 issuance of the distinctive license tags issued under this
169 section. The State Treasurer shall distribute such collections as
170 follows:

171 (a) Twenty-four Dollars (\$24.00) of each additional fee
172 collected on distinctive license tags issued pursuant to this
173 section shall be distributed to 82 Strong.

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

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

183 (d) One Dollar (\$1.00) of each additional fee collected
184 on distinctive license tags issued pursuant to this section shall
185 be deposited to the credit of the special fund created in Section
186 27-19-44.2.

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



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

195 (6) In the case of loss or theft of a distinctive license
196 tag issued under this section, the owner may make application and
197 affidavit for a replacement distinctive license tag as provided by
198 Section 27-19-37. The fee for a replacement distinctive license
199 tag shall be Ten Dollars (\$10.00). The tax collector receiving
200 such application and affidavit shall be entitled to retain and
201 deposit into the county general fund five percent (5%) of the fee
202 for such replacement license tag and the remainder shall be
203 distributed in the same manner as funds from the sale of regular
204 distinctive license tags issued under this section.

205 **SECTION 3.** (1) Any owner of a motor vehicle who is a
206 resident of this state, upon payment of the road and bridge
207 privilege taxes, ad valorem taxes and registration fees as
208 prescribed by law for private carriers of passengers, pickup
209 trucks and other noncommercial motor vehicles, and upon payment of
210 an additional fee in the amount provided in subsection (3) of this
211 section, shall be issued a distinctive license tag for any motor
212 vehicle registered in his name identifying such person as a
213 supporter of Indianola Academy. The distinctive license tags so
214 issued shall be of such color and design as the Department of
215 Revenue, with the advice of the principal of Indianola Academy,



216 may prescribe and shall consist of such letters or numbers, or
217 both, as may be necessary to distinguish each license tag.

218 (2) Application for the distinctive license tags authorized
219 by this section shall be made to the county tax collector on forms
220 prescribed by the Department of Revenue. The application and the
221 additional fee imposed under subsection (3) of this section, less
222 Two Dollars (\$2.00) thereof to be retained by the tax collector,
223 shall be remitted to the Department of Revenue on a monthly basis
224 as prescribed by the department. The portion of the additional
225 fee retained by the tax collector shall be deposited into the
226 county general fund.

227 (3) Beginning with any registration year commencing on or
228 after July 1, 2021, any person applying for a distinctive license
229 tag under this section shall pay an additional fee in the amount
230 of Thirty Dollars (\$30.00) for each distinctive license tag
231 applied for under this section, which shall be in addition to all
232 other taxes and fees. The additional fee paid shall be for a
233 period of time to run concurrently with the vehicle's established
234 license tag year. The additional fee is due and payable at the
235 time the original application is made for a distinctive license
236 tag under this section and thereafter annually at the time of
237 renewal registration as long as the owner retains the distinctive
238 license tag. If the owner does not wish to retain the distinctive
239 license tag, he must surrender it to the local county tax
240 collector.



241 (4) The Department of Revenue shall deposit all fees into
242 the State Treasury on the day collected. At the end of each
243 month, the Department of Revenue shall certify to the State
244 Treasurer the total fees collected under this section from the
245 issuance of the distinctive license tags issued under this
246 section. The State Treasurer shall distribute such collections as
247 follows:

248 (a) Twenty-four Dollars (\$24.00) of each additional fee
249 collected on distinctive license tags issued pursuant to this
250 section shall be distributed to North Yalobusha Charities, Inc.

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

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

260 (d) One Dollar (\$1.00) of each additional fee collected
261 on distinctive license tags issued pursuant to this section shall
262 be deposited to the credit of the special fund created in Section
263 27-19-44.2.

264 (5) A regular license tag must be properly displayed as
265 required by law until replaced by a distinctive license tag under



266 this section. The regular license tag must be surrendered to the
267 tax collector upon issuance of the distinctive license tag under
268 this section. The tax collector shall issue up to two (2) license
269 decals for each distinctive license tag issued under this section,
270 which will expire the same month and year as the regular license
271 tag.

272 (6) In the case of loss or theft of a distinctive license
273 tag issued under this section, the owner may make application and
274 affidavit for a replacement distinctive license tag as provided by
275 Section 27-19-37. The fee for a replacement distinctive license
276 tag shall be Ten Dollars (\$10.00). The tax collector receiving
277 such application and affidavit shall be entitled to retain and
278 deposit into the county general fund five percent (5%) of the fee
279 for such replacement license tag and the remainder shall be
280 distributed in the same manner as funds from the sale of regular
281 distinctive license tags issued under this section.

282 **SECTION 4.** (1) Any owner of a motor vehicle who is a
283 resident of this state, upon payment of the road and bridge
284 privilege taxes, ad valorem taxes and registration fees as
285 prescribed by law for private carriers of passengers, pickup
286 trucks and other noncommercial motor vehicles, and upon payment of
287 an additional fee in the amount provided in subsection (3) of this
288 section, shall be issued a distinctive license tag for any motor
289 vehicle registered in his name identifying such person as a
290 supporter of Humphreys County High School. The distinctive



291 license tags so issued shall be of such color and design as the
292 Department of Revenue, with the advice of the principal of
293 Humphreys County High School, may prescribe and shall consist of
294 such letters or numbers, or both, as may be necessary to
295 distinguish each license tag.

296 (2) Application for the distinctive license tags authorized
297 by this section shall be made to the county tax collector on forms
298 prescribed by the Department of Revenue. The application and the
299 additional fee imposed under subsection (3) of this section, less
300 Two Dollars (\$2.00) thereof to be retained by the tax collector,
301 shall be remitted to the Department of Revenue on a monthly basis
302 as prescribed by the department. The portion of the additional
303 fee retained by the tax collector shall be deposited into the
304 county general fund.

305 (3) Beginning with any registration year commencing on or
306 after July 1, 2021, any person applying for a distinctive license
307 tag under this section shall pay an additional fee in the amount
308 of Thirty Dollars (\$30.00) for each distinctive license tag
309 applied for under this section, which shall be in addition to all
310 other taxes and fees. The additional fee paid shall be for a
311 period of time to run concurrently with the vehicle's established
312 license tag year. The additional fee is due and payable at the
313 time the original application is made for a distinctive license
314 tag under this section and thereafter annually at the time of
315 renewal registration as long as the owner retains the distinctive



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

319 (4) The Department of Revenue shall deposit all fees into
320 the State Treasury on the day collected. At the end of each
321 month, the Department of Revenue shall certify to the State
322 Treasurer the total fees collected under this section from the
323 issuance of the distinctive license tags issued under this
324 section. The State Treasurer shall distribute such collections as
325 follows:

326 (a) Twenty-four Dollars (\$24.00) of each additional fee
327 collected on distinctive license tags issued pursuant to this
328 section shall be distributed to North Yalobusha Charities, Inc.

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

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

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



340 be deposited to the credit of the special fund created in Section
341 27-19-44.2.

342 (5) A regular license tag must be properly displayed as
343 required by law until replaced by a distinctive license tag under
344 this section. The regular license tag must be surrendered to the
345 tax collector upon issuance of the distinctive license tag under
346 this section. The tax collector shall issue up to two (2) license
347 decals for each distinctive license tag issued under this section,
348 which will expire the same month and year as the regular license
349 tag.

350 (6) In the case of loss or theft of a distinctive license
351 tag issued under this section, the owner may make application and
352 affidavit for a replacement distinctive license tag as provided by
353 Section 27-19-37. The fee for a replacement distinctive license
354 tag shall be Ten Dollars (\$10.00). The tax collector receiving
355 such application and affidavit shall be entitled to retain and
356 deposit into the county general fund five percent (5%) of the fee
357 for such replacement license tag and the remainder shall be
358 distributed in the same manner as funds from the sale of regular
359 distinctive license tags issued under this section.

360 **SECTION 5.** (1) Any owner of a motor vehicle who is a
361 resident of this state, upon payment of the road and bridge
362 privilege taxes, ad valorem taxes and registration fees as
363 prescribed by law for private carriers of passengers, pickup
364 trucks and other noncommercial motor vehicles, and upon payment of



365 an additional fee in the amount provided in subsection (3) of this
366 section, shall be issued a distinctive license tag for any motor
367 vehicle registered in his name identifying such person as a
368 supporter of Sigma Gamma Rho Sorority. The distinctive license
369 tags so issued shall be of such color and design as the Department
370 of Revenue, with the advice of Sigma Gamma Rho Sorority, may
371 prescribe and shall consist of such letters or numbers, or both,
372 as may be necessary to distinguish each license tag.

373 (2) Application for the distinctive license tags authorized
374 by this section shall be made to the county tax collector on forms
375 prescribed by the Department of Revenue. The application and the
376 additional fee imposed under subsection (3) of this section, less
377 Two Dollars (\$2.00) thereof to be retained by the tax collector,
378 shall be remitted to the Department of Revenue on a monthly basis
379 as prescribed by the department. The portion of the additional
380 fee retained by the tax collector shall be deposited into the
381 county general fund.

382 (3) Beginning with any registration year commencing on or
383 after July 1, 2021, any person applying for a distinctive license
384 tag under this section shall pay an additional fee in the amount
385 of Thirty Dollars (\$30.00) for each distinctive license tag
386 applied for under this section, which shall be in addition to all
387 other taxes and fees. The additional fee paid shall be for a
388 period of time to run concurrently with the vehicle's established
389 license tag year. The additional fee is due and payable at the



390 time the original application is made for a distinctive license
391 tag under this section and thereafter annually at the time of
392 renewal registration as long as the owner retains the distinctive
393 license tag. If the owner does not wish to retain the distinctive
394 license tag, he must surrender it to the local county tax
395 collector.

396 (4) The Department of Revenue shall deposit all fees into
397 the State Treasury on the day collected. At the end of each
398 month, the Department of Revenue shall certify to the State
399 Treasurer the total fees collected under this section from the
400 issuance of the distinctive license tags issued under this
401 section. The State Treasurer shall distribute such collections as
402 follows:

403 (a) Twenty Dollars and Forty Cents (\$20.40) of each
404 additional fee collected on distinctive license tags issued
405 pursuant to this section shall be distributed to the Mississippi
406 Sigma Gamma Rho Sorority Scholarship Fund.

407 (b) Three Dollars and Sixty Cents (\$3.60) of each
408 additional fee collected on distinctive license tags issued
409 pursuant to this section shall be distributed to the Mississippi
410 Association of Educators.

411 (c) One Dollar (\$1.00) of each additional fee collected
412 on distinctive license tags issued pursuant to this section shall
413 be deposited into the Mississippi Burn Care Fund created pursuant
414 to Section 7-9-70.



415 (d) Two Dollars (\$2.00) of each additional fee
416 collected on distinctive license tags issued pursuant to this
417 section shall be deposited to the credit of the State Highway Fund
418 to be expended solely for the repair, maintenance, construction or
419 reconstruction of highways.

420 (e) One Dollar (\$1.00) of each additional fee collected
421 on distinctive license tags issued pursuant to this section shall
422 be deposited to the credit of the special fund created in Section
423 27-19-44.2.

424 (5) A regular license tag must be properly displayed as
425 required by law until replaced by a distinctive license tag under
426 this section. The regular license tag must be surrendered to the
427 tax collector upon issuance of the distinctive license tag under
428 this section. The tax collector shall issue up to two (2) license
429 decals for each distinctive license tag issued under this section,
430 which will expire the same month and year as the regular license
431 tag.

432 (6) In the case of loss or theft of a distinctive license
433 tag issued under this section, the owner may make application and
434 affidavit for a replacement distinctive license tag as provided by
435 Section 27-19-37. The fee for a replacement distinctive license
436 tag shall be Ten Dollars (\$10.00). The tax collector receiving
437 such application and affidavit shall be entitled to retain and
438 deposit into the county general fund five percent (5%) of the fee
439 for such replacement license tag and the remainder shall be



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

442 **SECTION 6.** (1) Beginning with any registration year
443 commencing on or after July 1, 2021, any owner of a motor vehicle
444 who is a resident of this state, upon payment of the road and
445 bridge privilege taxes, ad valorem taxes and registration fees as
446 prescribed by law for private carriers of passengers, pickup
447 trucks and other noncommercial motor vehicles, and upon payment of
448 an additional fee in the amount provided in subsection (3) of this
449 section, shall be issued a distinctive license tag for any motor
450 vehicle registered in his name identifying such person as a
451 supporter of Desert of Mississippi Shriners and Daughters AEAONMS,
452 PHA. The distinctive license tags so issued shall be of such
453 color and design as the Department of Revenue, with the advice of
454 Desert of Mississippi Shriners and Daughters AEAONMS, PHA, may
455 prescribe and shall consist of such letters or numbers, or both,
456 as may be necessary to distinguish each license tag.

457 (2) Application for the distinctive license tags authorized
458 by this section shall be made to the county tax collector on forms
459 prescribed by the Department of Revenue. The application and the
460 additional fee imposed under subsection (3) of this section, less
461 Two Dollars (\$2.00) thereof to be retained by the tax collector,
462 shall be remitted to the Department of Revenue on a monthly basis
463 as prescribed by the department. The portion of the additional



464 fee retained by the tax collector shall be deposited into the
465 county general fund.

466 (3) Any person applying for a distinctive license tag under
467 this section shall pay an additional fee in the amount of Fifty
468 Dollars (\$50.00) for each distinctive license tag applied for
469 under this section, which shall be in addition to all other taxes
470 and fees. The additional fee paid shall be for a period of time
471 to run concurrently with the vehicle's established license tag
472 year. The additional fee is due and payable at the time the
473 original application is made for a distinctive license tag under
474 this section and thereafter annually at the time of renewal
475 registration as long as the owner retains the distinctive license
476 tag. If the owner does not wish to retain the distinctive license
477 tag, he must surrender it to the local county tax collector.

478 (4) The Department of Revenue shall deposit all fees into
479 the State Treasury on the day collected. At the end of each
480 month, the Department of Revenue shall certify to the State
481 Treasurer the total fees collected under this section from the
482 issuance of the distinctive license tags issued under this
483 section. The State Treasurer shall distribute such collections as
484 follows:

485 (a) Forty-four Dollars (\$44.00) of each additional fee
486 collected on distinctive license tags issued pursuant to this
487 section shall be distributed to Desert of Mississippi Shriners and
488 Daughters AEAONMS, PHA.



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

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

498 (d) One Dollar (\$1.00) of each additional fee collected
499 on distinctive license tags issued pursuant to this section shall
500 be deposited to the credit of the special fund created in Section
501 27-19-44.2.

502 (5) A regular license tag must be properly displayed as
503 required by law until replaced by a distinctive license tag under
504 this section. The regular license tag must be surrendered to the
505 tax collector upon issuance of the distinctive license tag under
506 this section. The tax collector shall issue up to two (2) license
507 decals for each distinctive license tag issued under this section,
508 which will expire the same month and year as the regular license
509 tag.

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



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

520 **SECTION 7.** (1) Any owner of a motor vehicle who is a
521 resident of this state, upon payment of the road and bridge
522 privilege taxes, ad valorem taxes and registration fees as
523 prescribed by law for private carriers of passengers, pickup
524 trucks and other noncommercial motor vehicles, and upon payment of
525 an additional fee in the amount provided in subsection (3) of this
526 section, shall be issued a distinctive license tag for any motor
527 vehicle registered in his name identifying such person as a
528 supporter of the Children's Tumor Foundation. The distinctive
529 license tags so issued shall be of such color and design as the
530 Department of Revenue, with the advice of the Children's Tumor
531 Foundation, may prescribe and shall consist of such letters or
532 numbers, or both, as may be necessary to distinguish each license
533 tag.

534 (2) Application for the distinctive license tags authorized
535 by this section shall be made to the county tax collector on forms
536 prescribed by the Department of Revenue. The application and the
537 additional fee imposed under subsection (3) of this section, less
538 Two Dollars (\$2.00) thereof to be retained by the tax collector,



539 shall be remitted to the Department of Revenue on a monthly basis
540 as prescribed by the department. The portion of the additional
541 fee retained by the tax collector shall be deposited into the
542 county general fund.

543 (3) Beginning with any registration year commencing on or
544 after July 1, 2021, any person applying for a distinctive license
545 tag under this section shall pay an additional fee in the amount
546 of Thirty Dollars (\$30.00) for each distinctive license tag
547 applied for under this section, which shall be in addition to all
548 other taxes and fees. The additional fee paid shall be for a
549 period of time to run concurrently with the vehicle's established
550 license tag year. The additional fee is due and payable at the
551 time the original application is made for a distinctive license
552 tag under this section and thereafter annually at the time of
553 renewal registration as long as the owner retains the distinctive
554 license tag. If the owner does not wish to retain the distinctive
555 license tag, he must surrender it to the local county tax
556 collector.

557 (4) The Department of Revenue shall deposit all fees into
558 the State Treasury on the day collected. At the end of each
559 month, the Department of Revenue shall certify to the State
560 Treasurer the total fees collected under this section from the
561 issuance of the distinctive license tags issued under this
562 section. The State Treasurer shall distribute such collections as
563 follows:



564 (a) Twenty-four Dollars (\$24.00) of each additional fee
565 collected on distinctive license tags issued pursuant to this
566 section shall be distributed to the Children's Tumor Foundation.

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

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

576 (d) One Dollar (\$1.00) of each additional fee collected
577 on distinctive license tags issued pursuant to this section shall
578 be deposited to the credit of the special fund created in Section
579 27-19-44.2.

580 (5) A regular license tag must be properly displayed as
581 required by law until replaced by a distinctive license tag under
582 this section. The regular license tag must be surrendered to the
583 tax collector upon issuance of the distinctive license tag under
584 this section. The tax collector shall issue up to two (2) license
585 decals for each distinctive license tag issued under this section,
586 which will expire the same month and year as the regular license
587 tag.



588 (6) In the case of loss or theft of a distinctive license
589 tag issued under this section, the owner may make application and
590 affidavit for a replacement distinctive license tag as provided by
591 Section 27-19-37. The fee for a replacement distinctive license
592 tag shall be Ten Dollars (\$10.00). The tax collector receiving
593 such application and affidavit shall be entitled to retain and
594 deposit into the county general fund five percent (5%) of the fee
595 for such replacement license tag and the remainder shall be
596 distributed in the same manner as funds from the sale of regular
597 distinctive license tags issued under this section.

598 **SECTION 8.** (1) Any owner of a motor vehicle who is a
599 serving or retired judge of the federal or state court system in
600 this state, upon payment of the road and bridge privilege taxes,
601 ad valorem taxes and registration fees as prescribed by law for
602 private carriers of passengers, pickup trucks and other
603 noncommercial motor vehicles, and upon payment of an additional
604 fee in the amount provided in subsection (3) of this section,
605 shall be issued a distinctive license tag bearing the word
606 "judiciary" for any motor vehicle registered in his name. The
607 distinctive license tags so issued shall be of such color and
608 design as the Department of Revenue, with the advice of the
609 Mississippi Supreme Court, may prescribe and shall consist of such
610 letters or numbers, or both, as may be necessary to distinguish
611 each license tag.



612 (2) Application for the distinctive license tags authorized
613 by this section shall be made to the county tax collector on forms
614 prescribed by the Department of Revenue. The application and the
615 additional fee imposed under subsection (3) of this section, less
616 Two Dollars (\$2.00) thereof to be retained by the tax collector,
617 shall be remitted to the Department of Revenue on a monthly basis
618 as prescribed by the department. The portion of the additional
619 fee retained by the tax collector shall be deposited into the
620 county general fund.

621 (3) Beginning with any registration year commencing on or
622 after July 1, 2021, any person applying for a distinctive license
623 tag under this section shall pay an additional fee in the amount
624 of Thirty Dollars (\$30.00) for each distinctive license tag
625 applied for under this section, which shall be in addition to all
626 other taxes and fees. The additional fee paid shall be for a
627 period of time to run concurrently with the vehicle's established
628 license tag year. The additional fee is due and payable at the
629 time the original application is made for a distinctive license
630 tag under this section and thereafter annually at the time of
631 renewal registration as long as the owner retains the distinctive
632 license tag. If the owner does not wish to retain the distinctive
633 license tag, he must surrender it to the local county tax
634 collector.

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



637 month, the Department of Revenue shall certify to the State
638 Treasurer the total fees collected under this section from the
639 issuance of the distinctive license tags issued under this
640 section. The State Treasurer shall distribute such collections as
641 follows:

642 (a) Twenty-four Dollars (\$24.00) of each additional fee
643 collected on distinctive license tags issued pursuant to this
644 section shall be deposited into the Judicial System Operation Fund
645 created in Section 9-21-45.

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

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

655 (d) One Dollar (\$1.00) of each additional fee collected
656 on distinctive license tags issued pursuant to this section shall
657 be deposited to the credit of the special fund created in Section
658 27-19-44.2.

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



662 tax collector upon issuance of the distinctive license tag under
663 this section. The tax collector shall issue up to two (2) license
664 decals for each distinctive license tag issued under this section,
665 which will expire the same month and year as the regular license
666 tag.

667 (6) In the case of loss or theft of a distinctive license
668 tag issued under this section, the owner may make application and
669 affidavit for a replacement distinctive license tag as provided by
670 Section 27-19-37. The fee for a replacement distinctive license
671 tag shall be Ten Dollars (\$10.00). The tax collector receiving
672 such application and affidavit shall be entitled to retain and
673 deposit into the county general fund five percent (5%) of the fee
674 for such replacement license tag and the remainder shall be
675 distributed in the same manner as funds from the sale of regular
676 distinctive license tags issued under this section.

677 **SECTION 9.** (1) Beginning with any registration year
678 commencing on or after July 1, 2021, any owner of a motor vehicle
679 who is a resident of this state, upon payment of the road and
680 bridge privilege taxes, ad valorem taxes and registration fees as
681 prescribed by law for private carriers of passengers, pickup
682 trucks and other noncommercial motor vehicles, and upon payment of
683 an additional fee in the amount provided in subsection (3) of this
684 section, shall be issued a distinctive license tag for any motor
685 vehicle registered in his name identifying such person as a
686 supporter of Wildlife Mississippi. The distinctive license tags



687 so issued shall be of such color and design as the Department of
688 Revenue, with the advice of Wildlife Mississippi, may prescribe
689 and shall consist of such letters or numbers, or both, as may be
690 necessary to distinguish each license tag.

691 (2) Application for the distinctive license tags authorized
692 by this section shall be made to the county tax collector on forms
693 prescribed by the Department of Revenue. The application and the
694 additional fee imposed under subsection (3) of this section, less
695 Two Dollars (\$2.00) thereof to be retained by the tax collector,
696 shall be remitted to the Department of Revenue on a monthly basis
697 as prescribed by the department. The portion of the additional
698 fee retained by the tax collector shall be deposited into the
699 county general fund.

700 (3) Beginning with any registration year commencing on or
701 after July 1, 2021, any person applying for a distinctive license
702 tag under this section shall pay an additional fee in the amount
703 of Thirty Dollars (\$30.00) for each distinctive license tag
704 applied for under this section, which shall be in addition to all
705 other taxes and fees. The additional fee paid shall be for a
706 period of time to run concurrently with the vehicle's established
707 license tag year. The additional fee is due and payable at the
708 time the original application is made for a distinctive license
709 tag under this section and thereafter annually at the time of
710 renewal registration as long as the owner retains the distinctive
711 license tag. If the owner does not wish to retain the distinctive



712 license tag, he must surrender it to the local county tax
713 collector.

714 (4) The Department of Revenue shall deposit all fees into
715 the State Treasury on the day collected. At the end of each
716 month, the Department of Revenue shall certify to the State
717 Treasurer the total fees collected under this section from the
718 issuance of the distinctive license tags issued under this
719 section. The State Treasurer shall distribute such collections as
720 follows:

721 (a) Twenty-four Dollars (\$24.00) of each additional fee
722 collected on distinctive license tags issued pursuant to this
723 section shall be distributed to Wildlife Mississippi.

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

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

733 (d) One Dollar (\$1.00) of each additional fee collected
734 on distinctive license tags issued pursuant to this section shall
735 be deposited to the credit of the special fund created in Section
736 27-19-44.2.



737 (5) A regular license tag must be properly displayed as
738 required by law until replaced by a distinctive license tag under
739 this section. The regular license tag must be surrendered to the
740 tax collector upon issuance of the distinctive license tag under
741 this section. The tax collector shall issue up to two (2) license
742 decals for each distinctive license tag issued under this section,
743 which will expire the same month and year as the regular license
744 tag.

745 (6) In the case of loss or theft of a distinctive license
746 tag issued under this section, the owner may make application and
747 affidavit for a replacement distinctive license tag as provided by
748 Section 27-19-37. The fee for a replacement distinctive license
749 tag shall be Ten Dollars (\$10.00). The tax collector receiving
750 such application and affidavit shall be entitled to retain and
751 deposit into the county general fund five percent (5%) of the fee
752 for such replacement license tag and the remainder shall be
753 distributed in the same manner as funds from the sale of regular
754 distinctive license tags issued under this section.

755 **SECTION 10.** (1) Beginning with any registration year
756 commencing on or after July 1, 2021, any owner of a motor vehicle
757 who is a resident of this state, upon payment of the road and
758 bridge privilege taxes, ad valorem taxes and registration fees as
759 prescribed by law for private carriers of passengers, pickup
760 trucks and other noncommercial motor vehicles, and upon payment of
761 an additional fee in the amount provided in subsection (3) of this



762 section, shall be issued a distinctive license tag for any motor
763 vehicle registered in his name identifying such person as a
764 supporter of Cedarhill Animal Sanctuary in Caledonia, Mississippi.
765 The distinctive license tags so issued shall be of such color and
766 design as the Department of Revenue, with the advice of Cedarhill
767 Animal Sanctuary, may prescribe and shall consist of such letters
768 or numbers, or both, as may be necessary to distinguish each
769 license tag.

770 (2) Application for the distinctive license tags authorized
771 by this section shall be made to the county tax collector on forms
772 prescribed by the Department of Revenue. The application and the
773 additional fee imposed under subsection (3) of this section, less
774 Two Dollars (\$2.00) thereof to be retained by the tax collector,
775 shall be remitted to the Department of Revenue on a monthly basis
776 as prescribed by the department. The portion of the additional
777 fee retained by the tax collector shall be deposited into the
778 county general fund.

779 (3) Beginning with any registration year commencing on or
780 after July 1, 2021, any person applying for a distinctive license
781 tag under this section shall pay an additional fee in the amount
782 of Thirty Dollars (\$30.00) for each distinctive license tag
783 applied for under this section, which shall be in addition to all
784 other taxes and fees. The additional fee paid shall be for a
785 period of time to run concurrently with the vehicle's established
786 license tag year. The additional fee is due and payable at the



787 time the original application is made for a distinctive license
788 tag under this section and thereafter annually at the time of
789 renewal registration as long as the owner retains the distinctive
790 license tag. If the owner does not wish to retain the distinctive
791 license tag, he must surrender it to the local county tax
792 collector.

793 (4) The Department of Revenue shall deposit all fees into
794 the State Treasury on the day collected. At the end of each
795 month, the Department of Revenue shall certify to the State
796 Treasurer the total fees collected under this section from the
797 issuance of the distinctive license tags issued under this
798 section. The State Treasurer shall distribute such collections as
799 follows:

800 (a) Twenty-four Dollars (\$24.00) of each additional fee
801 collected on distinctive license tags issued pursuant to this
802 section shall be distributed to Cedarhill Animal Sanctuary.

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

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



812 (d) One Dollar (\$1.00) of each additional fee collected
813 on distinctive license tags issued pursuant to this section shall
814 be deposited to the credit of the special fund created in Section
815 27-19-44.2.

816 (5) A regular license tag must be properly displayed as
817 required by law until replaced by a distinctive license tag under
818 this section. The regular license tag must be surrendered to the
819 tax collector upon issuance of the distinctive license tag under
820 this section. The tax collector shall issue up to two (2) license
821 decals for each distinctive license tag issued under this section,
822 which will expire the same month and year as the regular license
823 tag.

824 (6) In the case of loss or theft of a distinctive license
825 tag issued under this section, the owner may make application and
826 affidavit for a replacement distinctive license tag as provided by
827 Section 27-19-37. The fee for a replacement distinctive license
828 tag shall be Ten Dollars (\$10.00). The tax collector receiving
829 such application and affidavit shall be entitled to retain and
830 deposit into the county general fund five percent (5%) of the fee
831 for such replacement license tag and the remainder shall be
832 distributed in the same manner as funds from the sale of regular
833 distinctive license tags issued under this section.

834 **SECTION 11.** (1) Any owner of a motor vehicle who is a
835 resident of this state, upon payment of the road and bridge
836 privilege taxes, ad valorem taxes and registration fees as



837 prescribed by law for private carriers of passengers, pickup
838 trucks and other noncommercial motor vehicles, and upon payment of
839 an additional fee in the amount provided in subsection (3) of this
840 section, shall be issued a distinctive license tag for any motor
841 vehicle registered in his name identifying such person as a
842 supporter of the South Pike School District. The distinctive
843 license tags so issued shall be of such color and design as the
844 Department of Revenue, with the advice of the South Pike School
845 District, may prescribe and shall consist of such letters or
846 numbers, or both, as may be necessary to distinguish each license
847 tag.

848 (2) Application for the distinctive license tags authorized
849 by this section shall be made to the county tax collector on forms
850 prescribed by the Department of Revenue. The application and the
851 additional fee imposed under subsection (3) of this section, less
852 Two Dollars (\$2.00) thereof to be retained by the tax collector,
853 shall be remitted to the Department of Revenue on a monthly basis
854 as prescribed by the department. The portion of the additional
855 fee retained by the tax collector shall be deposited into the
856 county general fund.

857 (3) Beginning with any registration year commencing on or
858 after July 1, 2021, any person applying for a distinctive license
859 tag under this section shall pay an additional fee in the amount
860 of Thirty Dollars (\$30.00) for each distinctive license tag
861 applied for under this section, which shall be in addition to all



862 other taxes and fees. The additional fee paid shall be for a
863 period of time to run concurrently with the vehicle's established
864 license tag year. The additional fee is due and payable at the
865 time the original application is made for a distinctive license
866 tag under this section and thereafter annually at the time of
867 renewal registration as long as the owner retains the distinctive
868 license tag. If the owner does not wish to retain the distinctive
869 license tag, he must surrender it to the local county tax
870 collector.

871 (4) The Department of Revenue shall deposit all fees into
872 the State Treasury on the day collected. At the end of each
873 month, the Department of Revenue shall certify to the State
874 Treasurer the total fees collected under this section from the
875 issuance of the distinctive license tags issued under this
876 section. The State Treasurer shall distribute such collections as
877 follows:

878 (a) Twenty-four Dollars (\$24.00) of each additional fee
879 collected on distinctive license tags issued pursuant to this
880 section shall be distributed to the South Pike School District.

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

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



887 section shall be deposited to the credit of the State Highway Fund
888 to be expended solely for the repair, maintenance, construction or
889 reconstruction of highways.

890 (d) One Dollar (\$1.00) of each additional fee collected
891 on distinctive license tags issued pursuant to this section shall
892 be deposited to the credit of the special fund created in Section
893 27-19-44.2.

894 (5) A regular license tag must be properly displayed as
895 required by law until replaced by a distinctive license tag under
896 this section. The regular license tag must be surrendered to the
897 tax collector upon issuance of the distinctive license tag under
898 this section. The tax collector shall issue up to two (2) license
899 decals for each distinctive license tag issued under this section,
900 which will expire the same month and year as the regular license
901 tag.

902 (6) In the case of loss or theft of a distinctive license
903 tag issued under this section, the owner may make application and
904 affidavit for a replacement distinctive license tag as provided by
905 Section 27-19-37. The fee for a replacement distinctive license
906 tag shall be Ten Dollars (\$10.00). The tax collector receiving
907 such application and affidavit shall be entitled to retain and
908 deposit into the county general fund five percent (5%) of the fee
909 for such replacement license tag and the remainder shall be
910 distributed in the same manner as funds from the sale of regular
911 distinctive license tags issued under this section.



912 SECTION 12. (1) Any owner of a motor vehicle who is a
913 resident of this state, upon payment of the road and bridge
914 privilege taxes, ad valorem taxes and registration fees as
915 prescribed by law for private carriers of passengers, pickup
916 trucks and other noncommercial motor vehicles, and upon payment of
917 an additional fee in the amount provided in subsection (3) of this
918 section, shall be issued a distinctive license tag for any motor
919 vehicle registered in his name identifying such person as a
920 supporter of the Picayune Maroon Tide Touchdown Club. The
921 distinctive license tags so issued shall be of such color and
922 design as the Department of Revenue, with the advice of the
923 Picayune Maroon Tide Touchdown Club, may prescribe and shall
924 consist of such letters or numbers, or both, as may be necessary
925 to distinguish each license tag.

926 (2) Application for the distinctive license tags authorized
927 by this section shall be made to the county tax collector on forms
928 prescribed by the Department of Revenue. The application and the
929 additional fee imposed under subsection (3) of this section, less
930 Two Dollars (\$2.00) thereof to be retained by the tax collector,
931 shall be remitted to the Department of Revenue on a monthly basis
932 as prescribed by the department. The portion of the additional
933 fee retained by the tax collector shall be deposited into the
934 county general fund.

935 (3) Beginning with any registration year commencing on or
936 after July 1, 2021, any person applying for a distinctive license



937 tag under this section shall pay an additional fee in the amount
938 of Thirty Dollars (\$30.00) for each distinctive license tag
939 applied for under this section, which shall be in addition to all
940 other taxes and fees. The additional fee paid shall be for a
941 period of time to run concurrently with the vehicle's established
942 license tag year. The additional fee is due and payable at the
943 time the original application is made for a distinctive license
944 tag under this section and thereafter annually at the time of
945 renewal registration as long as the owner retains the distinctive
946 license tag. If the owner does not wish to retain the distinctive
947 license tag, he must surrender it to the local county tax
948 collector.

949 (4) The Department of Revenue shall deposit all fees into
950 the State Treasury on the day collected. At the end of each
951 month, the Department of Revenue shall certify to the State
952 Treasurer the total fees collected under this section from the
953 issuance of the distinctive license tags issued under this
954 section. The State Treasurer shall distribute such collections as
955 follows:

956 (a) Twenty-four Dollars (\$24.00) of each additional fee
957 collected on distinctive license tags issued pursuant to this
958 section shall be distributed to the Picayune Maroon Tide Touchdown
959 Club.

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



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

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

969 (d) One Dollar (\$1.00) of each additional fee collected
970 on distinctive license tags issued pursuant to this section shall
971 be deposited to the credit of the special fund created in Section
972 27-19-44.2.

973 (5) A regular license tag must be properly displayed as
974 required by law until replaced by a distinctive license tag under
975 this section. The regular license tag must be surrendered to the
976 tax collector upon issuance of the distinctive license tag under
977 this section. The tax collector shall issue up to two (2) license
978 decals for each distinctive license tag issued under this section,
979 which will expire the same month and year as the regular license
980 tag.

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



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

991 **SECTION 13.** (1) Any owner of a motor vehicle who is a
992 resident of this state, upon payment of the road and bridge
993 privilege taxes, ad valorem taxes and registration fees as
994 prescribed by law for private carriers of passengers, pickup
995 trucks and other noncommercial motor vehicles, and upon payment of
996 an additional fee in the amount provided in subsection (3) of this
997 section, shall be issued a distinctive license tag for any motor
998 vehicle registered in his name identifying such person as a
999 supporter of the Mississippi Wildlife Federation. The distinctive
1000 license tags so issued shall be of such color and design as the
1001 Department of Revenue, with the advice of the Mississippi Wildlife
1002 Federation, may prescribe and shall consist of such letters or
1003 numbers, or both, as may be necessary to distinguish each license
1004 tag.

1005 (2) Application for the distinctive license tags authorized
1006 by this section shall be made to the county tax collector on forms
1007 prescribed by the Department of Revenue. The application and the
1008 additional fee imposed under subsection (3) of this section, less
1009 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1010 shall be remitted to the Department of Revenue on a monthly basis
1011 as prescribed by the department. The portion of the additional



1012 fee retained by the tax collector shall be deposited into the
1013 county general fund.

1014 (3) Beginning with any registration year commencing on or
1015 after July 1, 2021, any person applying for a distinctive license
1016 tag under this section shall pay an additional fee in the amount
1017 of Thirty Dollars (\$30.00) for each distinctive license tag
1018 applied for under this section, which shall be in addition to all
1019 other taxes and fees. The additional fee paid shall be for a
1020 period of time to run concurrently with the vehicle's established
1021 license tag year. The additional fee is due and payable at the
1022 time the original application is made for a distinctive license
1023 tag under this section and thereafter annually at the time of
1024 renewal registration as long as the owner retains the distinctive
1025 license tag. If the owner does not wish to retain the distinctive
1026 license tag, he must surrender it to the local county tax
1027 collector.

1028 (4) The Department of Revenue shall deposit all fees into
1029 the State Treasury on the day collected. At the end of each
1030 month, the Department of Revenue shall certify to the State
1031 Treasurer the total fees collected under this section from the
1032 issuance of the distinctive license tags issued under this
1033 section. The State Treasurer shall distribute such collections as
1034 follows:

1035 (a) Twenty-four Dollars (\$24.00) of each additional fee
1036 collected on distinctive license tags issued pursuant to this



1037 section shall be distributed to the Mississippi Wildlife
1038 Federation.

1039 (b) One Dollar (\$1.00) of each additional fee collected
1040 on distinctive license tags issued pursuant to this section shall
1041 be deposited into the Mississippi Burn Care Fund created pursuant
1042 to Section 7-9-70.

1043 (c) Two Dollars (\$2.00) of each additional fee
1044 collected on distinctive license tags issued pursuant to this
1045 section shall be deposited to the credit of the State Highway Fund
1046 to be expended solely for the repair, maintenance, construction or
1047 reconstruction of highways.

1048 (d) One Dollar (\$1.00) of each additional fee collected
1049 on distinctive license tags issued pursuant to this section shall
1050 be deposited to the credit of the special fund created in Section
1051 27-19-44.2.

1052 (5) A regular license tag must be properly displayed as
1053 required by law until replaced by a distinctive license tag under
1054 this section. The regular license tag must be surrendered to the
1055 tax collector upon issuance of the distinctive license tag under
1056 this section. The tax collector shall issue up to two (2) license
1057 decals for each distinctive license tag issued under this section,
1058 which will expire the same month and year as the regular license
1059 tag.

1060 (6) In the case of loss or theft of a distinctive license
1061 tag issued under this section, the owner may make application and



1062 affidavit for a replacement distinctive license tag as provided by
1063 Section 27-19-37. The fee for a replacement distinctive license
1064 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1065 such application and affidavit shall be entitled to retain and
1066 deposit into the county general fund five percent (5%) of the fee
1067 for such replacement license tag and the remainder shall be
1068 distributed in the same manner as funds from the sale of regular
1069 distinctive license tags issued under this section.

1070 SECTION 14. (1) Any owner of a motor vehicle who is a
1071 resident of this state, upon payment of the road and bridge
1072 privilege taxes, ad valorem taxes and registration fees as
1073 prescribed by law for private carriers of passengers, pickup
1074 trucks and other noncommercial motor vehicles, and upon payment of
1075 an additional fee in the amount provided in subsection (3) of this
1076 section, shall be issued a distinctive license tag for any motor
1077 vehicle registered in his name identifying such person as a
1078 supporter of the Foundation for Moral Law. The distinctive
1079 license tags so issued shall be of such color and design as the
1080 Department of Revenue, with the advice of the Foundation for Moral
1081 Law, may prescribe and shall consist of such letters or numbers,
1082 or both, as may be necessary to distinguish each license tag.

1083 (2) Application for the distinctive license tags authorized
1084 by this section shall be made to the county tax collector on forms
1085 prescribed by the Department of Revenue. The application and the
1086 additional fee imposed under subsection (3) of this section, less



1087 Two Dollars (\$2.00) thereof to be retained by the tax collector,
1088 shall be remitted to the Department of Revenue on a monthly basis
1089 as prescribed by the department. The portion of the additional
1090 fee retained by the tax collector shall be deposited into the
1091 county general fund.

1092 (3) Beginning with any registration year commencing on or
1093 after July 1, 2021, any person applying for a distinctive license
1094 tag under this section shall pay an additional fee in the amount
1095 of Thirty Dollars (\$30.00) for each distinctive license tag
1096 applied for under this section, which shall be in addition to all
1097 other taxes and fees. The additional fee paid shall be for a
1098 period of time to run concurrently with the vehicle's established
1099 license tag year. The additional fee is due and payable at the
1100 time the original application is made for a distinctive license
1101 tag under this section and thereafter annually at the time of
1102 renewal registration as long as the owner retains the distinctive
1103 license tag. If the owner does not wish to retain the distinctive
1104 license tag, he must surrender it to the local county tax
1105 collector.

1106 (4) The Department of Revenue shall deposit all fees into
1107 the State Treasury on the day collected. At the end of each
1108 month, the Department of Revenue shall certify to the State
1109 Treasurer the total fees collected under this section from the
1110 issuance of the distinctive license tags issued under this



1111 section. The State Treasurer shall distribute such collections as
1112 follows:

1113 (a) Twenty-four Dollars (\$24.00) of each additional fee
1114 collected on distinctive license tags issued pursuant to this
1115 section shall be distributed to the Foundation for Moral Law.

1116 (b) One Dollar (\$1.00) of each additional fee collected
1117 on distinctive license tags issued pursuant to this section shall
1118 be deposited into the Mississippi Burn Care Fund created pursuant
1119 to Section 7-9-70.

1120 (c) Two Dollars (\$2.00) of each additional fee
1121 collected on distinctive license tags issued pursuant to this
1122 section shall be deposited to the credit of the State Highway Fund
1123 to be expended solely for the repair, maintenance, construction or
1124 reconstruction of highways.

1125 (d) One Dollar (\$1.00) of each additional fee collected
1126 on distinctive license tags issued pursuant to this section shall
1127 be deposited to the credit of the special fund created in Section
1128 27-19-44.2.

1129 (5) A regular license tag must be properly displayed as
1130 required by law until replaced by a distinctive license tag under
1131 this section. The regular license tag must be surrendered to the
1132 tax collector upon issuance of the distinctive license tag under
1133 this section. The tax collector shall issue up to two (2) license
1134 decals for each distinctive license tag issued under this section,



1135 which will expire the same month and year as the regular license
1136 tag.

1137 (6) In the case of loss or theft of a distinctive license
1138 tag issued under this section, the owner may make application and
1139 affidavit for a replacement distinctive license tag as provided by
1140 Section 27-19-37. The fee for a replacement distinctive license
1141 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1142 such application and affidavit shall be entitled to retain and
1143 deposit into the county general fund five percent (5%) of the fee
1144 for such replacement license tag and the remainder shall be
1145 distributed in the same manner as funds from the sale of regular
1146 distinctive license tags issued under this section.

1147 **SECTION 15.** Section 27-19-56.524, Mississippi Code of 1972,
1148 is amended as follows:

1149 27-19-56.524. (1) (a) In recognition of the patriotic
1150 service rendered by Mississippians who are honorably discharged
1151 veterans who served in the United States Armed Forces, any such
1152 person is privileged to obtain distinctive motor vehicle license
1153 plates or tags for each motor vehicle registered in his name
1154 identifying his status as a veteran. The distinctive plates or
1155 tags shall be of a color and design designated by the Department
1156 of Revenue with concurrence by the Mississippi Veterans Affairs.

1157 (b) (i) The distinctive license plates shall be
1158 prepared by the Department of Revenue and shall be issued through
1159 the tax collectors of the counties in the same manner as are other



1160 motor vehicle license plates or tags. An additional annual tag
1161 fee of Thirty Dollars (\$30.00) shall be collected by the tax
1162 collector for such license plates or tags and shall be remitted to
1163 the Department of Revenue on a monthly basis as prescribed by the
1164 department. The additional fee is due and payable at the time the
1165 original application is made for a distinctive tag under this
1166 subsection (1) and thereafter annually at the time of renewal
1167 registration as long as the owner retains the distinctive license
1168 tag. The Department of Revenue shall deposit such fee to the
1169 credit of a fund to be administered by the board of the
1170 Mississippi Veterans Affairs for the support of indigent veterans
1171 who are residents of the state veterans homes and the support of
1172 the operations of the state veterans homes and cemeteries.

1173 (ii) A person issued a distinctive plate or tag
1174 under Section 27-19-56.12 before July 8, 2020, may renew the plate
1175 under this subsection (1) in the manner provided for the issuance
1176 and renewal of a distinctive plate or tag under this subsection
1177 (1). However, the person shall not be required to provide the
1178 written evidence required in paragraph (c) of this subsection (1).
1179 The additional fee collected from the renewal of such a
1180 distinctive plate shall be distributed in the manner provided in
1181 this subsection (1).

1182 (c) An applicant for such distinctive plates shall
1183 present to the issuing official written evidence of the veteran's
1184 service. Such evidence shall include a copy of the applicant's



1185 DD-214 form, a Report of Separation from Military Service, a
1186 military discharge document, or a written certification of
1187 military service from the Mississippi Veterans Affairs. The
1188 distinctive license plates or tags so issued shall be used only
1189 upon a personally or jointly owned private passenger vehicle (to
1190 include station wagons, recreational motor vehicles and pickup
1191 trucks) registered in the name, or jointly in the name, of the
1192 person making application therefor, and when issued to such person
1193 shall be used upon the vehicle for which issued in lieu of the
1194 standard license plate or license tag normally issued for such
1195 vehicle.

1196 (d) The distinctive license plates shall not be
1197 transferable between motor vehicle owners; and in the event the
1198 owner of a vehicle bearing a distinctive plate shall sell, trade,
1199 exchange or otherwise dispose of the vehicle, such plate shall be
1200 retained by such owner and returned to the tax collector.

1201 (2) (a) (i) In recognition of the patriotic services
1202 rendered by Mississippians who are recipients of the Bronze Star,
1203 any such person, upon complying with the motor vehicle laws
1204 relating to registration and licensing of motor vehicles, and upon
1205 payment of the road and bridge privilege taxes, ad valorem taxes
1206 and registration fees as prescribed by law for private carriers of
1207 passengers, pickup trucks and other noncommercial motor vehicles,
1208 and upon payment of an additional annual fee in the amount
1209 provided in paragraph (c) of this subsection (2), shall be



1210 privileged to obtain one (1) distinctive motor vehicle license
1211 plate or tag for each motor vehicle registered in his name
1212 identifying him as a recipient of the Bronze Star.

1213 (ii) A person who is privileged to obtain a
1214 distinctive motor vehicle license plate or tag identifying such
1215 person as a recipient of the Bronze Star and who is eligible to
1216 obtain a special license plate under Section 27-19-56 is
1217 privileged to obtain one (1) distinctive motor vehicle license
1218 plate or tag bearing the International Symbol of Access adopted by
1219 Rehabilitation International in 1969 at its Eleventh World
1220 Congress on Rehabilitation of the disabled and identifying such
1221 person as a recipient of the Bronze Star.

1222 (iii) Except as otherwise provided in subparagraph
1223 (ii) of this paragraph (a), the tags shall be of such color and
1224 design as the Department of Revenue, with the advice of the
1225 Mississippi Veterans Affairs, shall prescribe and shall consist of
1226 such letters or numbers, or both, as may be necessary to
1227 distinguish each license tag.

1228 (b) Application for the distinctive license tags shall
1229 be made to the county tax collector on forms prescribed by the
1230 Department of Revenue. Applicants for such distinctive license
1231 tags shall present to the issuing official written proof that the
1232 applicant is a recipient of the Bronze Star; however, if the
1233 person is applying for a distinctive tag pursuant to paragraph
1234 (a)(ii) of this subsection (2), the applicant shall also meet the



1235 requirements of Section 27-19-56. The application and the
1236 additional fee, less Two Dollars (\$2.00) to be retained by the tax
1237 collector, shall be remitted to the Department of Revenue on a
1238 monthly basis as prescribed by the department. The portion of the
1239 additional fee retained by the tax collector shall be deposited
1240 into the county general fund.

1241 (c) (i) Beginning with any registration year
1242 commencing on or after July 1, 2020, any person applying for a
1243 distinctive license tag under this subsection (2) shall pay an
1244 additional fee in the amount of Thirty Dollars (\$30.00) for each
1245 distinctive license tag applied for under this subsection (2),
1246 which shall be in addition to all other taxes and fees. The
1247 additional fee paid shall be for a period of time to run
1248 concurrently with the vehicle's established license tag year. The
1249 additional fee is due and payable at the time the original
1250 application is made for a distinctive license tag under this
1251 subsection (2) and thereafter annually at the time of renewal
1252 registration as long as the owner retains the distinctive license
1253 tag. If the owner does not wish to retain the distinctive license
1254 tag, he must surrender it to the local county tax collector.

1255 (ii) A person issued a distinctive plate or tag
1256 under Section 27-19-56.62 before July 8, 2020, may renew the plate
1257 or tag under this subsection (2) in the manner provided for the
1258 issuance and renewal of a distinctive plate or tag under this
1259 subsection (2). The person shall not be required to provide the



1260 written proof required in paragraph (b) of this subsection (2);
1261 however, if the person is applying for renewal of a distinctive
1262 tag described in paragraph (a) (ii) of this subsection (2), the
1263 applicant shall also meet the requirements of Section 27-19-56.
1264 The additional fee collected from the renewal of such a
1265 distinctive plate or tag shall be distributed in the manner
1266 provided in paragraph (d) this subsection (1).

1267 (d) The Department of Revenue shall deposit all fees
1268 into the State Treasury on the day received. At the end of each
1269 month, the Department of Revenue shall certify the total fees
1270 collected under this subsection (2) to the State Treasurer who
1271 shall distribute such collections as follows:

1272 (i) Twenty-four Dollars (\$24.00) of each
1273 additional fee collected on distinctive license tags issued or
1274 renewed under this subsection (2) shall be deposited in the State
1275 Treasury to the credit of a special fund to be administered by the
1276 board of the Mississippi Veterans Affairs for the support of
1277 indigent veterans who are residents of the state veterans homes
1278 and the support of the operations of the state veterans homes and
1279 cemeteries.

1280 (ii) One Dollar (\$1.00) of each additional fee
1281 collected on distinctive license tags issued or renewed pursuant
1282 to this subsection (2) shall be deposited into the Mississippi
1283 Burn Care Fund created pursuant to Section 7-9-70.



1284 (iii) Two Dollars (\$2.00) of each additional fee
1285 collected on distinctive license tags issued or renewed pursuant
1286 to this subsection (2) shall be deposited to the credit of the
1287 State Highway Fund to be expended solely for the repair,
1288 maintenance, construction or reconstruction of highways.

1289 (iv) One Dollar (\$1.00) of each additional fee
1290 collected on distinctive license tags issued or renewed pursuant
1291 to this subsection (2) shall be deposited to the credit of the
1292 special fund created in Section 27-19-44.2.

1293 (e) A regular license tag must be properly displayed as
1294 required by law until replaced by a distinctive license tag under
1295 this subsection (2). The regular license tag must be surrendered
1296 to the tax collector upon issuance of the distinctive license tag
1297 under this subsection (2). The tax collector shall issue up to
1298 two (2) license decals for each distinctive license tag issued or
1299 renewed under this subsection (2), which will expire the same
1300 month and year as the regular license tag.

1301 (f) In the case of loss or theft of a distinctive
1302 license tag issued or renewed under this subsection (2), the owner
1303 may make application and affidavit for a replacement distinctive
1304 license tag as provided by Section 27-19-37. The fee for a
1305 replacement distinctive license tag shall be Ten Dollars (\$10.00).
1306 The tax collector receiving such application and affidavit shall
1307 be entitled to retain and deposit into the county general fund
1308 five percent (5%) of the fee for such replacement license tag and



1309 the remainder shall be distributed in the same manner as funds
1310 from the sale of regular distinctive license tags issued or
1311 renewed under this subsection (2).

1312 (3) (a) In recognition of the patriotic service rendered by
1313 Mississippians who are honorably discharged veterans who served in
1314 the United States Armed Forces during the Vietnam Conflict and
1315 were awarded a Vietnam Service Ribbon, any such person is
1316 privileged to obtain distinctive motor vehicle license plates or
1317 tags for each motor vehicle registered in his name identifying his
1318 status as a Vietnam veteran. The distinctive plates or tags shall
1319 be of a color and design designated by the Department of Revenue
1320 with concurrence by the Mississippi Veterans Affairs.

1321 (b) (i) The distinctive license plates shall be
1322 prepared by the Department of Revenue and shall be issued through
1323 the tax collectors of the counties in the same manner as are other
1324 motor vehicle license plates or tags. An additional annual tag
1325 fee of Thirty Dollars (\$30.00) shall be collected by the tax
1326 collector for such license plates or tags and shall be remitted to
1327 the Department of Revenue on a monthly basis as prescribed by the
1328 department. The additional fee is due and payable at the time the
1329 original application is made for a distinctive tag under this
1330 subsection (3) and thereafter annually at the time of renewal
1331 registration as long as the owner retains the distinctive license
1332 tag. The Department of Revenue shall deposit such fee to the
1333 credit of a fund to be administered by the board of the



1334 Mississippi Veterans Affairs for the support of indigent veterans
1335 who are residents of the state veterans homes and the support of
1336 the operations of the state veterans homes and cemeteries.

1337 (ii) A person issued a distinctive plate or tag
1338 under Section 27-19-56.85 before July 8, 2020, may renew the plate
1339 or tag under this subsection (3) in the manner provided for the
1340 issuance and renewal of a distinctive plate or tag under this
1341 subsection (3). However, the person shall not be required to
1342 provide the written evidence required in paragraph (c) of this
1343 subsection (3). The additional fee collected from the renewal of
1344 such a distinctive plate shall be distributed in the manner
1345 provided in subparagraph (i) of this paragraph (b).

1346 (c) An applicant for such distinctive plates shall
1347 present to the issuing official written evidence of the veteran's
1348 service. Such evidence shall include a copy of the applicant's
1349 DD-214 form, a Report of Separation from Military Service, a
1350 military discharge document, or a written certification of
1351 military service from the Mississippi Veterans Affairs. The
1352 distinctive license plates or tags so issued shall be used only
1353 upon a personally or jointly owned private passenger vehicle (to
1354 include station wagons, recreational motor vehicles and pickup
1355 trucks) registered in the name, or jointly in the name, of the
1356 person making application therefor, and when issued to such person
1357 shall be used upon the vehicle for which issued in lieu of the



1358 standard license plate or license tag normally issued for such
1359 vehicle.

1360 (d) The distinctive license plates shall not be
1361 transferable between motor vehicle owners; and in the event the
1362 owner of a vehicle bearing a distinctive plate shall sell, trade,
1363 exchange or otherwise dispose of the vehicle, such plate shall be
1364 retained by such owner and returned to the tax collector.

1365 (4) (a) In recognition of the patriotic service rendered by
1366 Mississippians who are veterans of the United States Armed Forces,
1367 beginning with any registration year commencing on or after July
1368 1, 2020, any such person is privileged to obtain distinctive
1369 motorcycle license plates or tags for each motorcycle registered
1370 in his name identifying his status as a veteran. The distinctive
1371 plates or tags shall be of a color and design designated by the
1372 Department of Revenue with concurrence by the Mississippi Veterans
1373 Affairs.

1374 (b) (i) The distinctive license plates shall be
1375 prepared by the Department of Revenue and shall be issued through
1376 the tax collectors of the counties in the same manner as are other
1377 motor vehicle license plates or tags. An additional annual tag
1378 fee of Thirty Dollars (\$30.00) shall be collected by the tax
1379 collector for such license plates or tags and shall be remitted to
1380 the Department of Revenue on a monthly basis as prescribed by the
1381 department. The additional fee is due and payable at the time the
1382 original application is made for a distinctive tag under this



1383 subsection (4) and thereafter annually at the time of renewal
1384 registration as long as the owner retains the distinctive license
1385 tag. The Department of Revenue shall deposit such fee to the
1386 credit of a fund to be administered by the board of the
1387 Mississippi Veterans Affairs for the support of indigent veterans
1388 who are residents of the state veteran homes and the support of
1389 the operations of the state veterans homes and cemeteries.

1390 (ii) A person issued a distinctive plate or tag
1391 under Section 27-19-56.125 before July 8, 2020, may renew the
1392 plate or tag under this subsection (4) in the manner provided for
1393 the issuance and renewal of a distinctive plate or tag under this
1394 subsection (4). However, the person shall not be required to
1395 provide the written proof required in paragraph (c) of this
1396 subsection (4). The additional fee collected from the renewal of
1397 such a distinctive plate shall be distributed in the manner
1398 provided in subparagraph (i) of this paragraph (b).

1399 (c) An applicant for the distinctive plates shall
1400 present to the issuing official written evidence of the veteran's
1401 service. The evidence shall include a copy of the applicant's
1402 DD-214 form, a Report of Separation from Military Service, a
1403 military discharge document, a written certification of military
1404 service from the Mississippi Veterans Affairs or a valid military
1405 identification card; however, a distinctive license plate or tag
1406 shall not be issued under this subsection (4) to any person who
1407 was dishonorably discharged from the United States Armed Forces.



1408 The distinctive license plates or tags so issued shall be used
1409 only upon a personally or jointly owned private motorcycle
1410 registered in the name, or jointly in the name, of the person
1411 making the application, and when issued to the person shall be
1412 used upon the motorcycle for which issued in lieu of the standard
1413 license plate or license tag normally issued for the motorcycle.

1414 (d) The distinctive license plates shall not be
1415 transferable between motorcycle owners; and in the event the owner
1416 of a motorcycle bearing a distinctive plate shall sell, trade,
1417 exchange or otherwise dispose of the motorcycle, the plate shall
1418 be retained by the owner and returned to the tax collector.

1419 (5) (a) There shall be issued beginning July 1, 2020,
1420 special motor vehicle license tags honoring the family members of
1421 service members who have died while serving on active duty in the
1422 Armed Forces of the United States while the United States was
1423 engaged in hostile activities or a time of war. The license tag
1424 shall be officially designated as the Gold Star license plate.

1425 (b) Except as otherwise provided in this subsection
1426 (5), any owner of a motor vehicle who is a resident of this state
1427 and a family member of a service member who has died while serving
1428 on active duty in the Armed Forces of the United States while the
1429 United States was engaged in hostile activities or a time of war,
1430 upon payment of the road and bridge privilege taxes, ad valorem
1431 taxes and registration fees as prescribed by law for private
1432 carriers of passengers, pickup trucks and other noncommercial



1433 motor vehicles, and upon payment of an additional fee in the
1434 amount provided in paragraph (e) of this subsection (5), shall be
1435 issued a Gold Star license tag for any motor vehicle registered in
1436 his name. The distinctive license tag shall be of such color and
1437 design as the Department of Revenue, with the advice of supporters
1438 of this license tag, may prescribe; however, the license tag shall
1439 bear in a conspicuous place a gold star with blue fringe on a
1440 white background with a red border that is the symbol for a fallen
1441 service member and shall have the words "Gold Star Family" and the
1442 branch of the United States Armed Forces in which the family
1443 member served displayed on it.

1444 (c) One (1) Gold Star license tag issued to the mother
1445 of the service member who died while serving on active duty in the
1446 Armed Forces of the United States while the United States was
1447 engaged in hostile activities or a time of war after September 11,
1448 2001, and one (1) Gold Star license tag issued to the unremarried
1449 spouse of the service member who died while serving on active duty
1450 in the Armed Forces of the United States while the United States
1451 was engaged in hostile activities or a time of war after September
1452 11, 2001, shall be exempt from ad valorem taxes, privilege taxes
1453 and all other taxes and fees.

1454 (d) Application for the distinctive license tags
1455 authorized by this subsection (5) shall be made to the county tax
1456 collector on forms prescribed by the Department of Revenue. The
1457 application and the additional fee imposed under subsection (5) of



1458 this section, less Two Dollars (\$2.00) thereof to be retained by
1459 the tax collector, shall be remitted to the Department of Revenue
1460 on a monthly basis as prescribed by the department. The portion
1461 of the additional fee retained by the tax collector shall be
1462 deposited into the county general fund.

1463 (e) (i) Except as otherwise provided in this
1464 subsection (5), beginning with any registration year commencing on
1465 or after July 1, 2020, any person applying for a distinctive
1466 license tag under this subsection (5) shall pay an additional fee
1467 in the amount of Thirty Dollars (\$30.00) for each distinctive
1468 license tag applied for under this subsection (5), which shall be
1469 in addition to all other taxes and fees. The additional fee paid
1470 shall be for a period of time to run concurrently with the
1471 vehicle's established license tag year. The additional fee is due
1472 and payable at the time the original application is made for a
1473 distinctive license tag under this subsection (5) and thereafter
1474 annually at the time of renewal registration as long as the owner
1475 retains the distinctive license tag. If the owner does not wish
1476 to retain the distinctive license tag, he must surrender it to the
1477 local county tax collector.

1478 (ii) A person issued a distinctive tag under
1479 Section 27-19-56.162 before July 8, 2020, may renew the tag under
1480 this subsection (5) in the manner provided for the issuance and
1481 renewal of a distinctive plate or tag under this subsection (5).
1482 However, the person shall not be required to provide the



1483 documentation and proof required in paragraph (i) of this
1484 subsection (5). The additional fee collected from the renewal of
1485 such a distinctive plate shall be distributed in the manner
1486 provided in paragraph (f) of this subsection (1).

1487 (f) The Department of Revenue shall deposit all fees
1488 into the State Treasury on the day collected. At the end of each
1489 month, the Department of Revenue shall certify to the State
1490 Treasurer the total fees collected under this subsection (5) from
1491 the issuance or renewal of the distinctive license tags issued or
1492 renewed under this subsection (5). The State Treasurer shall
1493 distribute such collections as follows:

1494 (i) Twenty-four Dollars (\$24.00) of each
1495 additional fee collected on distinctive license tags issued or
1496 renewed pursuant to this subsection (5) shall be deposited to the
1497 credit of a fund to be administered by the board of the
1498 Mississippi Veterans Affairs for the support of indigent veterans
1499 who are residents of the state veterans homes and the support of
1500 the operations of the state veterans homes and cemeteries.

1501 (ii) One Dollar (\$1.00) of each additional fee
1502 collected on distinctive license tags issued or renewed pursuant
1503 to this subsection (5) shall be deposited into the Mississippi
1504 Burn Care Fund created pursuant to Section 7-9-70.

1505 (iii) Two Dollars (\$2.00) of each additional fee
1506 collected on distinctive license tags issued or renewed pursuant
1507 to this subsection (5) shall be deposited to the credit of the



1508 State Highway Fund to be expended solely for the repair,
1509 maintenance, construction or reconstruction of highways.

1510 (iv) One Dollar (\$1.00) of each additional fee
1511 collected on distinctive license tags issued or renewed pursuant
1512 to this subsection (5) shall be deposited to the credit of the
1513 special fund created in Section 27-19-44.2.

1514 (g) A Gold Star license tag issued pursuant to this
1515 subsection (5) may be personalized in the manner provided for in
1516 Section 27-19-48 upon payment of the additional fee prescribed in
1517 that section.

1518 (h) In order to qualify as a family member, the person
1519 must be directly related to the fallen service member as their
1520 unremarried spouse, child, stepchild, legal mother or father,
1521 sibling related by blood or legal adoption, step-sibling,
1522 grandparent, grandchild, aunt, uncle or stepparent who is
1523 currently married to the mother or father of the fallen service
1524 member.

1525 (i) Whether a service member is deemed to have died
1526 while serving on active duty in the Armed Forces of the United
1527 States while the United States was engaged in hostile activities
1528 or a time of war shall be determined by the classification of
1529 death as listed by the United States Department of Defense and may
1530 be verified from documentation directly from the Department of
1531 Defense or from its subordinate agencies such as the Coast Guard,
1532 Reserve or National Guard. A classification of having died while



1533 serving on active duty in the Armed Forces of the United States
1534 while the United States was engaged in hostile activities or a
1535 time of war by the Department of Defense shall be prima facie
1536 evidence that the service member died in such manner.
1537 Documentation of the fact that the service member died while
1538 serving on active duty in the Armed Forces of the United States
1539 while the United States was engaged in hostile activities or a
1540 time of war and proof of relationship to the service member shall
1541 be required by the county tax collector before issuing a Gold Star
1542 license plate. The county tax collector may waive the
1543 documentation if he or she has actual knowledge of the family
1544 relationship and that the service member died while serving on
1545 active duty in the Armed Forces of the United States while the
1546 United States was involved in hostile activities or a time of war.

1547 (j) The Gold Star license plate shall be issued only to
1548 family members of service members that resided in Mississippi at
1549 the time of the death of the service member.

1550 (k) A regular license tag must be properly displayed as
1551 required by law until replaced by a distinctive license tag under
1552 this subsection (5). The regular license tag must be surrendered
1553 to the tax collector upon issuance of the distinctive license tag
1554 under this subsection (5). The tax collector shall issue up to
1555 two (2) license decals for each distinctive license tag issued or
1556 renewed under this subsection (5), which will expire the same
1557 month and year as the regular license tag.



1558 (1) In the case of loss or theft of a distinctive
1559 license tag issued or renewed under this subsection (5), the owner
1560 may make application and affidavit for a replacement distinctive
1561 license tag as provided by Section 27-19-37. The fee for a
1562 replacement distinctive license tag shall be Ten Dollars (\$10.00).
1563 The tax collector receiving such application and affidavit shall
1564 be entitled to retain and deposit into the county general fund
1565 five percent (5%) of the fee for such replacement license tag and
1566 the remainder shall be distributed in the same manner as funds
1567 from the sale of regular distinctive license tags issued or
1568 renewed under this subsection (5).

1569 (6) (a) In recognition of the patriotic services rendered
1570 by Mississippians who are recipients of the Southwest Asia Service
1571 Medal, the Iraq Campaign Medal, the Global War on Terrorism
1572 Expeditionary Medal, the Armed Forces Expeditionary Medal or the
1573 Inherent Resolve Campaign Medal for service in, or in support of
1574 operations in, Iraq, any such person, upon complying with the
1575 motor vehicle laws relating to registration and licensing of motor
1576 vehicles, and upon payment of the road and bridge privilege taxes,
1577 ad valorem taxes and registration fees as prescribed by law for
1578 private carriers of passengers, pickup trucks and other
1579 noncommercial motor vehicles, and upon payment of an additional
1580 annual fee in the amount provided in paragraph (c) of this
1581 subsection (6), shall be privileged to obtain one (1) distinctive
1582 motor vehicle license plate or tag for each motor vehicle



1583 registered in his or her name identifying him or her as an Iraq
1584 veteran. The tags shall be of such color and design as the
1585 Department of Revenue, with the advice of the Mississippi Veterans
1586 Affairs, may prescribe and shall consist of such letters or
1587 numbers, or both, as may be necessary to distinguish each license
1588 tag.

1589 (b) Application for the distinctive license tags shall
1590 be made to the county tax collector on forms prescribed by the
1591 Department of Revenue. Applicants for such distinctive license
1592 tags shall present to the issuing official written proof that the
1593 applicant is a recipient of the Southwest Asia Service Medal, the
1594 Iraq Campaign Medal, the Global War on Terrorism Expeditionary
1595 Medal, the Armed Forces Expeditionary Medal or the Inherent
1596 Resolve Campaign Medal for service in, or in support of operations
1597 in, Iraq. The application and the additional fee, less Two
1598 Dollars (\$2.00) to be retained by the tax collector, shall be
1599 remitted to the Department of Revenue on a monthly basis as
1600 prescribed by the department. The portion of the additional fee
1601 retained by the tax collector shall be deposited into the county
1602 general fund.

1603 (c) (i) Beginning with any registration year
1604 commencing on or after July 1, 2020, any person applying for a
1605 distinctive license tag under this subsection (6) shall pay an
1606 additional fee in the amount of Thirty Dollars (\$30.00) for each
1607 distinctive license tag applied for under this subsection (6),



1608 which shall be in addition to all other taxes and fees. The
1609 additional fee paid shall be for a period of time to run
1610 concurrently with the vehicle's established license tag year. The
1611 additional fee is due and payable at the time the original
1612 application is made for a distinctive license tag under this
1613 subsection (6) and thereafter annually at the time of renewal
1614 registration as long as the owner retains the distinctive license
1615 tag. If the owner does not wish to retain the distinctive license
1616 tag, he or she must surrender it to the local county tax
1617 collector.

1618 (ii) A person issued a distinctive plate or tag
1619 under Section 27-19-56.186 before July 8, 2020, may renew the
1620 plate or tag under this subsection (6) in the manner provided for
1621 the issuance and renewal of a distinctive plate or tag under this
1622 subsection (6). However, the person shall not be required to
1623 provide the written proof required in paragraph (b) of this
1624 subsection (6). The additional fee collected from the renewal of
1625 such a distinctive plate shall be distributed in the manner
1626 provided in paragraph (d) of this subsection (6).

1627 (d) The Department of Revenue shall deposit all fees
1628 into the State Treasury on the day received. At the end of each
1629 month, the Department of Revenue shall certify the total fees
1630 collected under this subsection (6) to the State Treasurer who
1631 shall distribute such collections as follows:



1632 (i) Twenty-four Dollars (\$24.00) of each
1633 additional fee collected on distinctive license tags issued or
1634 renewed under this subsection (6) shall be deposited in the State
1635 Treasury to the credit of a special fund to be administered by the
1636 board of the Mississippi Veterans Affairs for the support indigent
1637 veterans who are residents of the state veterans homes and the
1638 support of the operations of the state veterans homes and
1639 cemeteries.

1640 (ii) One Dollar (\$1.00) of each additional fee
1641 collected on distinctive license tags issued or renewed pursuant
1642 to this subsection (6) shall be deposited into the Mississippi
1643 Burn Care Fund created pursuant to Section 7-9-70.

1644 (iii) Two Dollars (\$2.00) of each additional fee
1645 collected on distinctive license tags issued or renewed pursuant
1646 to this subsection (6) shall be deposited to the credit of the
1647 State Highway Fund to be expended solely for the repair,
1648 maintenance, construction or reconstruction of highways.

1649 (iv) One Dollar (\$1.00) of each additional fee
1650 collected on distinctive license tags issued or renewed pursuant
1651 to this subsection (6) shall be deposited to the credit of the
1652 special fund created in Section 27-19-44.2.

1653 (e) A regular license tag must be properly displayed as
1654 required by law until replaced by a distinctive license tag under
1655 this subsection (6). The regular license tag must be surrendered
1656 to the tax collector upon issuance of the distinctive license tag



1657 under this subsection (6). The tax collector shall issue up to
1658 two (2) license decals for each distinctive license tag issued or
1659 renewed under this subsection (6), which will expire the same
1660 month and year as the regular license tag.

1661 (f) In the case of loss or theft of a distinctive
1662 license tag issued or renewed under this subsection (6), the owner
1663 may make application and affidavit for a replacement distinctive
1664 license tag as provided by Section 27-19-37. The fee for a
1665 replacement distinctive license tag shall be Ten Dollars (\$10.00).
1666 The tax collector receiving such application and affidavit shall
1667 be entitled to retain and deposit into the county general fund
1668 five percent (5%) of the fee for such replacement license tag and
1669 the remainder shall be distributed in the same manner as funds
1670 from the sale of regular distinctive license tags issued or
1671 renewed under this subsection (6).

1672 (7) (a) In recognition of the patriotic services rendered
1673 by Mississippians who are recipients of the Southwest Asia Service
1674 Medal, the Afghanistan Campaign Medal, the Global War on Terrorism
1675 Expeditionary Medal or the Armed Forces Expeditionary Medal for
1676 service in, or in support of operations in, Afghanistan, any such
1677 person, upon complying with the motor vehicle laws relating to
1678 registration and licensing of motor vehicles, and upon payment of
1679 the road and bridge privilege taxes, ad valorem taxes and
1680 registration fees as prescribed by law for private carriers of
1681 passengers, pickup trucks and other noncommercial motor vehicles,



1682 and upon payment of an additional annual fee in the amount
1683 provided in paragraph (c) of this subsection (7), shall be
1684 privileged to obtain one (1) distinctive motor vehicle license
1685 plate or tag for each motor vehicle registered in his or her name
1686 identifying him or her as an Afghanistan veteran. The tags shall
1687 be of such color and design as the Department of Revenue, with the
1688 advice of the Mississippi Veterans Affairs, may prescribe and
1689 shall consist of such letters or numbers, or both, as may be
1690 necessary to distinguish each license tag.

1691 (b) Application for the distinctive license tags shall
1692 be made to the county tax collector on forms prescribed by the
1693 Department of Revenue. Applicants for such distinctive license
1694 tags shall present to the issuing official written proof that the
1695 applicant is a recipient of the Southwest Asia Service Medal, the
1696 Afghanistan Campaign Medal, the Global War on Terrorism
1697 Expeditionary Medal or the Armed Forces Expeditionary Medal for
1698 service in, or in support of operations in, Afghanistan. The
1699 application and the additional fee, less Two Dollars (\$2.00) to be
1700 retained by the tax collector, shall be remitted to the Department
1701 of Revenue on a monthly basis as prescribed by the department.
1702 The portion of the additional fee retained by the tax collector
1703 shall be deposited into the county general fund.

1704 (c) (i) Beginning with any registration year
1705 commencing on or after July 1, 2020, any person applying for a
1706 distinctive license tag under this subsection (7) shall pay an



1707 additional fee in the amount of Thirty Dollars (\$30.00) for each
1708 distinctive license tag applied for under this subsection (7),
1709 which shall be in addition to all other taxes and fees. The
1710 additional fee paid shall be for a period of time to run
1711 concurrently with the vehicle's established license tag year. The
1712 additional fee is due and payable at the time the original
1713 application is made for a distinctive license tag under this
1714 subsection (7) and thereafter annually at the time of renewal
1715 registration as long as the owner retains the distinctive license
1716 tag. If the owner does not wish to retain the distinctive license
1717 tag, he or she must surrender it to the local county tax
1718 collector.

1719 (ii) A person issued a distinctive tag under
1720 Section 27-19-56.187 before July 8, 2020, may renew the tag under
1721 this subsection (7) in the manner provided for the issuance and
1722 renewal of a distinctive tag under this subsection (2). However,
1723 the person shall not be required to provide the written proof
1724 required in paragraph (b) of this subsection (7). The additional
1725 fee collected from the renewal of such a distinctive plate shall
1726 be distributed in the manner provided in paragraph (d) of this
1727 subsection (7).

1728 (d) The Department of Revenue shall deposit all fees
1729 into the State Treasury on the day received. At the end of each
1730 month, the Department of Revenue shall certify the total fees



1731 collected under this subsection (7) to the State Treasurer who
1732 shall distribute such collections as follows:

1733 (i) Twenty-four Dollars (\$24.00) of each
1734 additional fee collected on distinctive license tags issued or
1735 renewed under this subsection (7) shall be deposited in the State
1736 Treasury to the credit of a special fund to be administered by the
1737 board of the Mississippi Veterans Affairs for the support of
1738 indigent veterans who are residents of the state veterans homes
1739 and the support of the operations of the state veterans homes and
1740 cemeteries.

1741 (ii) One Dollar (\$1.00) of each additional fee
1742 collected on distinctive license tags issued or renewed pursuant
1743 to this subsection (7) shall be deposited into the Mississippi
1744 Burn Care Fund created pursuant to Section 7-9-70.

1745 (iii) Two Dollars (\$2.00) of each additional fee
1746 collected on distinctive license tags issued or renewed pursuant
1747 to this subsection (7) shall be deposited to the credit of the
1748 State Highway Fund to be expended solely for the repair,
1749 maintenance, construction or reconstruction of highways.

1750 (iv) One Dollar (\$1.00) of each additional fee
1751 collected on distinctive license tags issued or renewed pursuant
1752 to this subsection (7) shall be deposited to the credit of the
1753 special fund created in Section 27-19-44.2.

1754 (e) A regular license tag must be properly displayed as
1755 required by law until replaced by a distinctive license tag under



1756 this subsection (7). The regular license tag must be surrendered
1757 to the tax collector upon issuance of the distinctive license tag
1758 under this subsection (7). The tax collector shall issue up to
1759 two (2) license decals for each distinctive license tag issued or
1760 renewed under this subsection (7), which will expire the same
1761 month and year as the regular license tag.

1762 (f) In the case of loss or theft of a distinctive
1763 license tag issued or renewed under this subsection (7), the owner
1764 may make application and affidavit for a replacement distinctive
1765 license tag as provided by Section 27-19-37. The fee for a
1766 replacement distinctive license tag shall be Ten Dollars (\$10.00).
1767 The tax collector receiving such application and affidavit shall
1768 be entitled to retain and deposit into the county general fund
1769 five percent (5%) of the fee for such replacement license tag and
1770 the remainder shall be distributed in the same manner as funds
1771 from the sale of regular distinctive license tags issued or
1772 renewed under this subsection (7).

1773 (8) (a) In recognition of the patriotic services rendered
1774 by Mississippians who are recipients of the Navy and Marine Corps
1775 Medal, any such person, upon complying with the motor vehicle laws
1776 relating to registration and licensing of motor vehicles, and upon
1777 payment of the road and bridge privilege taxes, ad valorem taxes
1778 and registration fees as prescribed by law for private carriers of
1779 passengers, pickup trucks and other noncommercial motor vehicles,
1780 and upon payment of an additional annual fee in the amount



1781 provided in paragraph (c) of this subsection (8), shall be
1782 privileged to obtain one (1) distinctive motor vehicle license
1783 plate or tag for each motor vehicle registered in his name
1784 identifying him as a recipient of the Navy and Marine Corps Medal.
1785 The tags shall be of such color and design as the Department of
1786 Revenue, with the advice of the Mississippi Veterans Affairs,
1787 shall prescribe and shall consist of such letters or numbers, or
1788 both, as may be necessary to distinguish each license tag.

1789 (b) Application for the distinctive license tags shall
1790 be made to the county tax collector on forms prescribed by the
1791 Department of Revenue. Applicants for such distinctive license
1792 tags shall present to the issuing official written proof that the
1793 applicant is a recipient of the Navy and Marine Corps Medal. The
1794 application and the additional fee, less Two Dollars (\$2.00) to be
1795 retained by the tax collector, shall be remitted to the Department
1796 of Revenue on a monthly basis as prescribed by the department.
1797 The portion of the additional fee retained by the tax collector
1798 shall be deposited into the county general fund.

1799 (c) (i) Beginning with any registration year
1800 commencing on or after July 1, 2020, any person applying for a
1801 distinctive license tag under this section shall pay an additional
1802 fee in the amount of Thirty Dollars (\$30.00) for each distinctive
1803 license tag applied for under this subsection (8), which shall be
1804 in addition to all other taxes and fees. The additional fee paid
1805 shall be for a period of time to run concurrently with the



1806 vehicle's established license tag year. The additional fee is due
1807 and payable at the time the original application is made for a
1808 distinctive license tag under this subsection (8) and thereafter
1809 annually at the time of renewal registration as long as the owner
1810 retains the distinctive license tag. If the owner does not wish
1811 to retain the distinctive license tag, he must surrender it to the
1812 local county tax collector.

1813 (ii) A person issued a distinctive tag under
1814 Section 27-19-56.199 before July 8, 2020, may renew the tag under
1815 this subsection (8) in the manner provided for the issuance and
1816 renewal of a distinctive tag under this subsection (8). However,
1817 the person shall not be required to provide the written proof
1818 required in paragraph (b) of this subsection (8). The additional
1819 fee collected from the renewal of such a distinctive plate shall
1820 be distributed in the manner provided in paragraph (d) of this
1821 subsection (8).

1822 (d) The Department of Revenue shall deposit all fees
1823 into the State Treasury on the day received. At the end of each
1824 month, the Department of Revenue shall certify the total fees
1825 collected under this subsection (8) to the State Treasurer who
1826 shall distribute such collections as follows:

1827 (i) Twenty-four Dollars (\$24.00) of each
1828 additional fee collected on distinctive license tags issued or
1829 renewed under this subsection (8) shall be deposited in the State
1830 Treasury to the credit of a special fund to be administered by the



1831 board of the Mississippi Veterans Affairs for the support of
1832 indigent veterans who are residents of the state veterans homes
1833 and the support of the operations of the state veterans homes and
1834 cemeteries.

1835 (ii) One Dollar (\$1.00) of each additional fee
1836 collected on distinctive license tags issued or renewed pursuant
1837 to this subsection (8) shall be deposited into the Mississippi
1838 Burn Care Fund created pursuant to Section 7-9-70.

1839 (iii) Two Dollars (\$2.00) of each additional fee
1840 collected on distinctive license tags issued or renewed pursuant
1841 to this subsection (8) shall be deposited to the credit of the
1842 State Highway Fund to be expended solely for the repair,
1843 maintenance, construction or reconstruction of highways.

1844 (iv) One Dollar (\$1.00) of each additional fee
1845 collected on distinctive license tags issued or renewed pursuant
1846 to this subsection (8) shall be deposited to the credit of the
1847 special fund created in Section 27-19-44.2.

1848 (e) A regular license tag must be properly displayed as
1849 required by law until replaced by a distinctive license tag under
1850 this subsection (8). The regular license tag must be surrendered
1851 to the tax collector upon issuance of the distinctive license tag
1852 under this subsection (8). The tax collector shall issue up to
1853 two (2) license decals for each distinctive license tag issued or
1854 renewed under this subsection (8), which will expire the same
1855 month and year as the regular license tag.



1856 (f) In the case of loss or theft of a distinctive
1857 license tag issued or renewed under this subsection (8), the owner
1858 may make application and affidavit for a replacement distinctive
1859 license tag as provided by Section 27-19-37. The fee for a
1860 replacement distinctive license tag shall be Ten Dollars (\$10.00).
1861 The tax collector receiving such application and affidavit shall
1862 be entitled to retain and deposit into the county general fund
1863 five percent (5%) of the fee for such replacement license tag and
1864 the remainder shall be distributed in the same manner as funds
1865 from the sale of regular distinctive license tags issued or
1866 renewed under this subsection (8).

1867 (9) (a) In recognition of the patriotic services rendered
1868 by Mississippians who served in combat in the United States Armed
1869 Forces, upon complying with the motor vehicle laws relating to
1870 registration and licensing of motor vehicles, and upon payment of
1871 the road and bridge privilege taxes, ad valorem taxes and
1872 registration fees as prescribed by law for private carriers of
1873 passengers, pickup trucks and other noncommercial motor vehicles,
1874 and upon payment of an additional annual fee in the amount
1875 provided in paragraph (c) of this subsection (9), shall be
1876 privileged to obtain one (1) distinctive motor vehicle license
1877 plate or tag for each motor vehicle registered in his or her name
1878 identifying him or her as a combat veteran. The tags shall be of
1879 such color and design as the Department of Revenue, with the
1880 advice of the Mississippi Veterans Affairs, may prescribe and



1881 shall consist of such letters or numbers, or both, as may be
1882 necessary to distinguish each license tag. The Department of
1883 Revenue, with the advice of the Mississippi Veterans Affairs,
1884 shall develop decals to be affixed to the license tag indicating
1885 the type of military service.

1886 (b) Application for the distinctive license tags shall
1887 be made to the county tax collector on forms prescribed by the
1888 Department of Revenue. Applicants for such distinctive license
1889 tags shall present to the issuing official written proof that the
1890 applicant served in combat in the United States Armed Forces. The
1891 application and the additional fee, less Two Dollars (\$2.00) to be
1892 retained by the tax collector, shall be remitted to the Department
1893 of Revenue on a monthly basis as prescribed by the department.
1894 The portion of the additional fee retained by the tax collector
1895 shall be deposited into the county general fund.

1896 (c) (i) Beginning with any registration year
1897 commencing on or after July 1, 2020, any person applying for a
1898 distinctive license tag under this subsection (9) shall pay an
1899 additional fee in the amount of Thirty Dollars (\$30.00) for each
1900 distinctive license tag applied for under this subsection (9),
1901 which shall be in addition to all other taxes and fees. The
1902 additional fee paid shall be for a period of time to run
1903 concurrently with the vehicle's established license tag year. The
1904 additional fee is due and payable at the time the original
1905 application is made for a distinctive license tag under this



1906 subsection (9) and thereafter annually at the time of renewal
1907 registration as long as the owner retains the distinctive license
1908 tag. If the owner does not wish to retain the distinctive license
1909 tag, he or she must surrender it to the local county tax
1910 collector.

1911 (ii) A person issued a distinctive plate or tag
1912 under Section 27-19-56.450 before July 8, 2020, renew the plate or
1913 tag under this subsection (9) in the manner provided for the
1914 issuance and renewal of a distinctive plate or tag under this
1915 subsection (9). However, the person shall not be required to
1916 provide the written proof required in paragraph (b) of this
1917 subsection (9). The additional fee collected from the renewal of
1918 such a distinctive plate shall be distributed in the manner
1919 provided in paragraph (d) of this subsection (9).

1920 (d) The Department of Revenue shall deposit all fees
1921 into the State Treasury on the day received. At the end of each
1922 month, the Department of Revenue shall certify the total fees
1923 collected under this subsection (9) to the State Treasurer who
1924 shall distribute such collections as follows:

1925 (i) Twenty-four Dollars (\$24.00) of each
1926 additional fee collected on distinctive license tags issued or
1927 renewed under this subsection (9) shall be deposited in the State
1928 Treasury to the credit of a special fund to be administered by the
1929 board of the Mississippi Veterans Affairs for the support of
1930 indigent veterans who are residents of the state veterans homes



1931 and the support of the operations of the state veterans homes and
1932 cemeteries.

1933 (ii) One Dollar (\$1.00) of each additional fee
1934 collected on distinctive license tags issued or renewed pursuant
1935 to this subsection (9) shall be deposited into the Mississippi
1936 Burn Care Fund created pursuant to Section 7-9-70.

1937 (iii) Two Dollars (\$2.00) of each additional fee
1938 collected on distinctive license tags issued or renewed pursuant
1939 to this subsection (9) shall be deposited to the credit of the
1940 State Highway Fund to be expended solely for the repair,
1941 maintenance, construction or reconstruction of highways.

1942 (iv) One Dollar (\$1.00) of each additional fee
1943 collected on distinctive license tags issued or renewed pursuant
1944 to this subsection (9) shall be deposited to the credit of the
1945 special fund created in Section 27-19-44.2.

1946 (e) A regular license tag must be properly displayed as
1947 required by law until replaced by a distinctive license tag under
1948 this subsection (9). The regular license tag must be surrendered
1949 to the tax collector upon issuance of the distinctive license tag
1950 under this subsection (9). The tax collector shall issue up to
1951 two (2) license decals for each distinctive license tag issued or
1952 renewed under this subsection (9), which will expire the same
1953 month and year as the regular license tag.

1954 (f) In the case of loss or theft of a distinctive
1955 license tag issued or renewed under this subsection (9), the owner



1956 may make application and affidavit for a replacement distinctive
1957 license tag as provided by Section 27-19-37. The fee for a
1958 replacement distinctive license tag shall be Ten Dollars (\$10.00).
1959 The tax collector receiving such application and affidavit shall
1960 be entitled to retain and deposit into the county general fund
1961 five percent (5%) of the fee for such replacement license tag and
1962 the remainder shall be distributed in the same manner as funds
1963 from the sale of regular distinctive license tags issued or
1964 renewed under this subsection (9).

1965 (10) (a) In recognition of the patriotic services rendered
1966 by Mississippians who are honorably discharged veterans who served
1967 in the United States Armed Forces in Operation Desert Storm or
1968 Operation Desert Shield, any such person, upon complying with the
1969 motor vehicle laws relating to registration and licensing of motor
1970 vehicles, and upon payment of the road and bridge privilege taxes,
1971 ad valorem taxes and registration fees as prescribed by law for
1972 private carriers of passengers, pickup trucks and other
1973 noncommercial motor vehicles, and upon payment of an additional
1974 annual fee in the amount provided in paragraph (c) of this
1975 subsection (10), shall be privileged to obtain one (1) distinctive
1976 motor vehicle license plate or tag for each motor vehicle
1977 registered in his or her name identifying him or her as a veteran
1978 of Operation Desert Storm or Operation Desert Shield. The tags
1979 shall be of such color and design as the Department of Revenue,
1980 with the advice of the Mississippi Veterans Affairs, may prescribe



1981 and shall consist of such letters or numbers, or both, as may be
1982 necessary to distinguish each license tag.

1983 (b) Application for the distinctive license tags shall
1984 be made to the county tax collector on forms prescribed by the
1985 Department of Revenue. Applicants for such distinctive license
1986 tags shall present to the issuing official written proof that the
1987 applicant is an honorably discharged veteran who served in the
1988 United States Armed Forces in Operation Desert Storm or Operation
1989 Desert Shield. The application and the additional fee, less Two
1990 Dollars (\$2.00) to be retained by the tax collector, shall be
1991 remitted to the Department of Revenue on a monthly basis as
1992 prescribed by the department. The portion of the additional fee
1993 retained by the tax collector shall be deposited into the county
1994 general fund.

1995 (c) (i) Beginning with any registration year
1996 commencing on or after July 1, 2021, any person applying for a
1997 distinctive license tag under this subsection (10) shall pay an
1998 additional fee in the amount of Thirty Dollars (\$30.00) for each
1999 distinctive license tag applied for under this subsection (10),
2000 which shall be in addition to all other taxes and fees. The
2001 additional fee paid shall be for a period of time to run
2002 concurrently with the vehicle's established license tag year. The
2003 additional fee is due and payable at the time the original
2004 application is made for a distinctive license tag under this
2005 subsection (10) and thereafter annually at the time of renewal



2006 registration as long as the owner retains the distinctive license
2007 tag. If the owner does not wish to retain the distinctive license
2008 tag, he or she must surrender it to the local county tax
2009 collector.

2010 (d) The Department of Revenue shall deposit all fees
2011 into the State Treasury on the day received. At the end of each
2012 month, the Department of Revenue shall certify the total fees
2013 collected under this subsection (10) to the State Treasurer who
2014 shall distribute such collections as follows:

2015 (i) Twenty-four Dollars (\$24.00) of each
2016 additional fee collected on distinctive license tags issued or
2017 renewed under this subsection (10) shall be deposited in the State
2018 Treasury to the credit of a special fund to be administered by the
2019 board of the Mississippi Veterans Affairs for the support of
2020 indigent veterans who are residents of the state veterans homes
2021 and the support of the operations of the state veterans homes and
2022 cemeteries.

2023 (ii) One Dollar (\$1.00) of each additional fee
2024 collected on distinctive license tags issued or renewed pursuant
2025 to this subsection (10) shall be deposited into the Mississippi
2026 Burn Care Fund created pursuant to Section 7-9-70.

2027 (iii) Two Dollars (\$2.00) of each additional fee
2028 collected on distinctive license tags issued or renewed pursuant
2029 to this subsection (10) shall be deposited to the credit of the



2030 State Highway Fund to be expended solely for the repair,
2031 maintenance, construction or reconstruction of highways.

2032 (iv) One Dollar (\$1.00) of each additional fee
2033 collected on distinctive license tags issued or renewed pursuant
2034 to this subsection (10) shall be deposited to the credit of the
2035 special fund created in Section 27-19-44.2.

2036 (e) A regular license tag must be properly displayed as
2037 required by law until replaced by a distinctive license tag under
2038 this subsection (10). The regular license tag must be surrendered
2039 to the tax collector upon issuance of the distinctive license tag
2040 under this subsection (10). The tax collector shall issue up to
2041 two (2) license decals for each distinctive license tag issued or
2042 renewed under this subsection (10), which will expire the same
2043 month and year as the regular license tag.

2044 (f) In the case of loss or theft of a distinctive
2045 license tag issued or renewed under this subsection (10), the
2046 owner may make application and affidavit for a replacement
2047 distinctive license tag as provided by Section 27-19-37. The fee
2048 for a replacement distinctive license tag shall be Ten Dollars
2049 (\$10.00). The tax collector receiving such application and
2050 affidavit shall be entitled to retain and deposit into the county
2051 general fund five percent (5%) of the fee for such replacement
2052 license tag and the remainder shall be distributed in the same
2053 manner as funds from the sale of regular distinctive license tags
2054 issued or renewed under this subsection (10).



2055 **SECTION 16.** Section 27-19-56.5, Mississippi Code of 1972, is
2056 amended as follows:

2057 27-19-56.5. (1) (a) In recognition of the patriotic
2058 service rendered by Mississippians who survived the attack on
2059 Pearl Harbor and by Mississippians who are recipients of the
2060 Purple Heart Medal, any such person is privileged to obtain two
2061 (2) distinctive motor vehicle license plates or tags identifying
2062 such person as a Pearl Harbor survivor or not more than * * * five
2063 (5) distinctive motor vehicle license plates or tags and one (1)
2064 distinctive motorcycle license plate or tag identifying such
2065 person as a Purple Heart Medal recipient.

2066 (b) A person who is privileged to obtain a distinctive
2067 motor vehicle license plate or tag identifying such person as a
2068 Purple Heart Medal recipient and who is eligible to obtain a
2069 special license plate under Section 27-19-56, is privileged to
2070 obtain one (1) distinctive motor vehicle license plate or tag
2071 bearing the International Symbol of Access adopted by
2072 Rehabilitation International in 1969 at its Eleventh World
2073 Congress on Rehabilitation of the disabled and identifying such
2074 person as a Purple Heart Medal recipient.

2075 (c) Except as otherwise provided in paragraph (b) of
2076 this subsection, the distinctive plates or tags shall be of a
2077 color and design designated by the Department of Revenue.

2078 (2) (a) The distinctive license plates shall be prepared by
2079 the Department of Revenue and shall be issued through the tax



2080 collectors of the counties in the same manner as are other motor
2081 vehicle license plates or tags.

2082 (b) A tag fee of Fifteen Dollars (\$15.00), in addition
2083 to all other taxes and fees, shall be collected by the tax
2084 collector for the Pearl Harbor distinctive tag.

2085 (c) The first distinctive tag issued to Purple Heart
2086 Medal recipients under the provisions of this section shall be
2087 exempt from ad valorem taxes, privilege taxes and all other taxes
2088 and fees. There shall be no exemption from ad valorem taxes,
2089 privilege taxes or other taxes and fees for the issuance of an
2090 additional distinctive tag to Purple Heart Medal recipients.

2091 However, the surviving spouse of a deceased person who was issued
2092 a Purple Heart Medal distinctive license plate or tag under this
2093 section shall be entitled to apply for or retain one (1) such
2094 license tag and may continue annually to renew registration for
2095 such distinctive license plate or tag for as long as the spouse
2096 remains unmarried. At the time of application or renewal
2097 registration, a surviving spouse who desires to retain such
2098 distinctive plate or tag shall file with the county tax collector
2099 a sworn statement that the spouse is unmarried, and any such
2100 vehicle when so registered shall be exempt from ad valorem taxes,
2101 privilege taxes and all other taxes and fees.

2102 (d) The tax collector shall monthly forward the
2103 additional fee of Fifteen Dollars (\$15.00) charged for issuance of



2104 a Pearl Harbor distinctive tag to the Department of Revenue which
2105 shall deposit such fee to the credit of the State General Fund.

2106 (e) An applicant for a distinctive tag under this
2107 section shall present to the issuing official either:

2108 (i) Written proof that the applicant is an
2109 honorably discharged former member of one (1) of the Armed Forces
2110 of the United States and, while serving in the Armed Forces of the
2111 United States, was present during the attack on the Island of
2112 Oahu, Territory of Hawaii, on December 7, 1941, between the hours
2113 of 7:55 a.m. and 9:45 a.m., Hawaii time; or

2114 (ii) Written proof that the applicant is a Purple
2115 Heart Medal recipient; however, if the person is applying for a
2116 distinctive tag pursuant to subsection (1)(b) of this section, the
2117 applicant shall also meet the requirements of Section 27-19-56.

2118 (f) The distinctive license plates or tags so issued
2119 shall be used only upon a personally or jointly owned private
2120 passenger vehicle (to include station wagons, recreational motor
2121 vehicles and pickup trucks) or motorcycle registered in the name,
2122 or jointly in the name, of the person making application therefor,
2123 and when issued to such person shall be used upon the vehicle for
2124 which issued in lieu of the standard license plate or license tag
2125 normally issued for such vehicle.

2126 (3) The distinctive license plates shall not be transferable
2127 between motor vehicle owners; and in the event the owner of a
2128 vehicle bearing a distinctive plate shall sell, trade, exchange or



2129 otherwise dispose of the vehicle, such plate shall be retained by
2130 such owner and returned to the tax collector.

2131 (4) A vehicle that displays a distinctive license plate
2132 issued under this section may park free of charge in any state
2133 parking space or state parking facility when the person to whom
2134 the license plate was issued is operating or occupying the
2135 vehicle.

2136 (5) Any person evading or violating any of the provisions of
2137 this section, or attempting to secure benefits under this section
2138 to which he or she is not entitled, shall be guilty of a
2139 misdemeanor and, upon conviction, shall be fined not less than One
2140 Thousand Dollars (\$1,000.00) or imprisoned in the county jail for
2141 not less than six (6) months, or both.

2142 **SECTION 17.** Section 27-19-53, Mississippi Code of 1972, is
2143 amended as follows:

2144 27-19-53. (1) (a) (i) Any legal resident of the State of
2145 Mississippi who is a veteran of service in the Armed Forces of the
2146 United States, and who is rated as having one hundred percent
2147 (100%) permanent service-connected disability by the Veterans'
2148 Administration is privileged to purchase annually under this
2149 subsection two (2) motor vehicle license plates or tags in his or
2150 her county of legal residence, for the sum of One Dollar (\$1.00)
2151 in total cost for each plate or tag, regardless of make or model
2152 of motor vehicle. The registration year of such motor vehicle



2153 shall commence the first day of the month in which application for
2154 registration is made, as provided in Section 27-19-31.

2155 (ii) Any legal resident of the State of
2156 Mississippi who is a veteran of service in the Armed Forces of the
2157 United States, and who is rated as having one hundred percent
2158 (100%) permanent service-connected disability by the Veterans'
2159 Administration is privileged to purchase annually under this
2160 subsection one (1) motorcycle license plate or tag in his or her
2161 county of legal residence, for the sum of One Dollar (\$1.00) in
2162 total cost for each plate or tag. The registration year of such
2163 motorcycle shall commence the first day of the month in which
2164 application for registration is made, as provided in Section
2165 27-19-31.

2166 (* * *b) Not more than two (2) such motor vehicle
2167 license plates or tags shall be issued under this subsection to
2168 each such qualified veteran. Not more than one (1) such
2169 motorcycle license plate or tag shall be issued under this
2170 subsection to each such qualified veteran.

2171 (* * *c) This section pertains only to taxes or plates
2172 for private passenger motor vehicles or pickup trucks or
2173 motorcycles.

2174 (* * *d) Proof of ownership of a particular motor
2175 vehicle or motorcycle for which a license plate or tag is
2176 requested must be shown at time of application for such plate or
2177 tag.



2178 (* * *e) Vehicles and motorcycles owned by such
2179 veterans are exempt under this subsection from all ad valorem and
2180 privilege taxes; however, the surviving spouse of a deceased
2181 person who was issued a license plate or tag under this subsection
2182 shall be entitled to apply for or retain a license tag issued
2183 under this subsection and may continue annually to renew
2184 registration for two (2) motor vehicle license plates or tags and
2185 one (1) motorcycle license plate or tag under this subsection for
2186 as long as the spouse remains unmarried. In addition, if a
2187 deceased person who was eligible to be issued a license plate or
2188 tag under this subsection did not apply for or was not issued a
2189 license plate or tag, the surviving spouse of such deceased person
2190 shall be entitled to apply for and be issued a license plate or
2191 tag under this subsection and may continue annually to renew
2192 registration for two (2) motor vehicle license plates or tags and
2193 one (1) motorcycle license tag or plate under this subsection for
2194 as long as the spouse remains unmarried. At the time of
2195 application or renewal registration, a surviving spouse who
2196 desires to retain a distinctive plate or tag issued under this
2197 subsection shall file with the county tax collector a sworn
2198 statement that the spouse is unmarried. Any such vehicle or
2199 motorcycle when so registered shall be exempt from all ad valorem
2200 and privilege taxes.

2201 (2) Any person who is entitled to obtain license tags under
2202 subsection (1) of this section may be issued one (1) additional



2203 such license tag for any other vehicle registered in his or her
2204 name upon payment of the road and bridge privilege taxes, ad
2205 valorem taxes and registration fees as otherwise prescribed by law
2206 for the particular vehicle.

2207 (3) The Department of Revenue is directed to furnish each
2208 veteran obtaining a license tag under this section an emblem,
2209 which the veteran shall attach securely to the tag, showing that
2210 the tag was issued to a disabled American veteran.

2211 (4) A license issued under this section shall not be
2212 transferable to any other person.

2213 (5) Any person evading or violating any of the provisions of
2214 this section, or attempting to secure benefits under this section
2215 to which he is not entitled, shall be guilty of a misdemeanor and,
2216 upon conviction, shall be fined not less than One Thousand Dollars
2217 (\$1,000.00) or imprisoned in the county jail for not less than
2218 ninety (90) days, or both.

2219 **SECTION 18.** Section 27-51-41, Mississippi Code of 1972, is
2220 amended as follows:

2221 27-51-41. (1) The exemptions from the provisions of this
2222 chapter shall be confined to those persons or property exempted by
2223 this chapter or by the provisions of the Constitution of the
2224 United States or the State of Mississippi. No exemption as now
2225 provided by any other statute shall be valid as against the tax
2226 levied by this chapter. Any subsequent exemption from the tax



2227 levied hereunder shall be provided by amendment to this section
2228 which shall be inserted in the bill at length.

2229 (2) The following shall be exempt from ad valorem taxation:

2230 (a) All motor vehicles, as defined in this chapter, and
2231 including motor-propelled farm implements and vehicles, while in
2232 the hands of bona fide dealers as merchandise and which are not
2233 being operated upon the highways of this state.

2234 (b) All motor vehicles belonging to the federal
2235 government or the State of Mississippi or any agencies or
2236 instrumentalities thereof.

2237 (c) All motor vehicles owned by any school district in
2238 the state.

2239 (d) All motor vehicles owned by any fire protection
2240 district incorporated in accordance with Sections 19-5-151 through
2241 19-5-207 or by any fire protection grading district incorporated
2242 in accordance with Sections 19-5-215 through 19-5-241.

2243 (e) All motor vehicles owned by units of the
2244 Mississippi National Guard.

2245 (f) All motor vehicles which are exempted from highway
2246 privilege taxes under Section 27-19-1 et seq.

2247 (g) All motor vehicles operated in this state as common
2248 and contract carriers of property, private commercial carriers of
2249 property, private carriers of property and buses, all of which
2250 have a gross weight in excess of ten thousand (10,000) pounds.



2251 (h) Antique automobiles as defined in Section 27-19-47,
2252 and antique pickup trucks as provided for under Section
2253 27-19-47.2, Mississippi Code of 1972.

2254 (i) Street rods as defined in Section 27-19-56.6.

2255 (j) (i) Two (2) motor vehicles owned by a disabled
2256 American veteran, or by the spouse of a deceased disabled American
2257 veteran, who is entitled to purchase a distinctive license plate
2258 or tag in accordance with Section 27-19-53, regardless of the
2259 license plate or tag issued to the disabled American veteran or
2260 the veteran's spouse if the disabled American veteran is deceased.

2261 (ii) One (1) motorcycle owned by a disabled
2262 American veteran, or by the spouse of a deceased disabled American
2263 veteran, who is entitled to purchase a distinctive license plate
2264 or tag in accordance with Section 27-19-53, regardless of the
2265 license plate or tag issued to the disabled American veteran or
2266 the veteran's spouse if the disabled American veteran is deceased.

2267 (k) One (1) motor vehicle owned by the unremarried
2268 surviving spouse of a member of the Armed Forces of the United
2269 States who, while on active duty, is killed or dies and one (1)
2270 motor vehicle owned by the unremarried surviving spouse of a
2271 member of a reserve component of the Armed Forces of the United
2272 States or of the National Guard who, while on active duty for
2273 training, is killed or dies.

2274 (l) Motor vehicles owned by recipients of the
2275 Congressional Medal of Honor or by former prisoners of war, or by



2276 spouses of such deceased persons, in accordance with Section
2277 27-19-54.

2278 (m) (i) One (1) private carrier of passengers, as
2279 defined in Section 27-19-3, owned by any religious society,
2280 ecclesiastical body or any congregation thereof which is used
2281 exclusively for such society and not for profit.

2282 (ii) All motor vehicles owned by any such
2283 religious society or any educational institution having a seating
2284 capacity greater than seven (7) passengers and used exclusively
2285 for transporting passengers for religious or educational purposes
2286 and not for profit.

2287 (n) All motor vehicles primarily used as rentals under
2288 rental agreements with a term of not more than thirty (30)
2289 continuous days each and under the control of persons who are
2290 engaged in the business of renting such motor vehicles and who are
2291 subject to the tax under Section 27-65-231.

2292 (o) Antique motorcycles as defined in Section
2293 27-19-47.1.

2294 (p) One (1) motor vehicle owned by a recipient of the
2295 Purple Heart, and one (1) motor vehicle owned by the unremarried
2296 surviving spouse of a recipient of the Purple Heart, as provided
2297 in Section 27-19-56.5.

2298 (q) Motor vehicles that are eligible to display an
2299 authentic historical license plate as provided for in Section
2300 27-19-56.11.



2301 (r) Motor vehicles that are (i) designed or adapted to
2302 be used exclusively in the preparation and loading of chemicals or
2303 other material for aerial agricultural application to crops; and
2304 (ii) only incidentally used on public roadways in this state.

2305 (s) One (1) motor vehicle owned by the mother of a
2306 service member who died while serving on active duty in the Armed
2307 Forces of the United States while the United States was engaged in
2308 hostile activities or a time of war after September 11, 2001, as
2309 provided for in Section 27-19-56.162 or Section 27-19-56.524(5).

2310 (t) One (1) motor vehicle owned by the unremarried
2311 spouse of a service member who died while serving on active duty
2312 in the Armed Forces of the United States while the United States
2313 was engaged in hostile activities or a time of war after September
2314 11, 2001, as provided for in Section 27-19-56.162 or Section
2315 27-19-56.524(5).

2316 (u) Buses and other motor vehicles that are (a) owned
2317 and operated by an entity that has entered into a contract with a
2318 school board under Section 37-41-31 for the purpose of
2319 transporting students to and from schools and (b) used by the
2320 entity for such transportation purposes. This paragraph (u) shall
2321 apply to contracts entered into or renewed on or after July 1,
2322 2010.

2323 (v) One (1) motor vehicle owned by a recipient of the
2324 Silver Star, and one (1) motor vehicle owned by the unremarried



2325 surviving spouse of a recipient of the Silver Star, as provided in
2326 Section 27-19-56.284.

2327 (w) One (1) motor vehicle owned by a person who is a
2328 law enforcement officer and who (i) was wounded or otherwise
2329 received intentional or accidental bodily injury, regardless of
2330 whether occurring before or after July 1, 2014, while engaged in
2331 the performance of his official duties, provided the wound or
2332 injury was not self-inflicted, (ii) was required to receive
2333 medical treatment for the wound or injury due to the nature and
2334 extent of the wound or injury, and (iii) is eligible to receive a
2335 special license plate or tag under Section 27-19-56 as a result of
2336 such wound or injury, regardless of whether the person obtains
2337 such a plate or tag. Application for the exemption provided in
2338 this paragraph (w) may be made at the time of initial registration
2339 of a vehicle and renewal of registration. In addition, an
2340 applicant for the exemption must provide official written
2341 documentation that (i) the applicant is a law enforcement officer
2342 who was wounded or otherwise received intentional or accidental
2343 bodily injury while engaged in the performance of his official
2344 duties and that the wound or injury was not self-inflicted along
2345 with official written documentation verifying receipt of medical
2346 treatment for the wound or injury and the nature and extent of the
2347 wound or injury, and (ii) the applicant is eligible to receive a
2348 special license plate or tag under Section 27-19-56 as a result of



2349 such wound or injury, regardless of whether the person obtains
2350 such a plate or tag.

2351 (x) One (1) motor vehicle owned by an honorably
2352 discharged veteran of the Armed Forces of the United States who
2353 served during World War II, and one (1) motor vehicle owned by the
2354 unremarried surviving spouse of such veteran, as provided in
2355 Section 27-19-56.438.

2356 (3) Any claim for tax exemption by authority of the
2357 above-mentioned code sections or by any other legal authority
2358 shall be set out in the application for the road and bridge
2359 privilege license, and the specific legal authority for such tax
2360 exemption claim shall be cited in said application, and such
2361 authority cited shall be shown by the tax collector on the tax
2362 receipt as his authority for not collecting such ad valorem taxes,
2363 and the tax collector shall carry forward such information in his
2364 tax collection reports.

2365 (4) Any motor vehicle driven over the highways of this state
2366 to the extent that the owner of such motor vehicle is required to
2367 purchase a road and bridge privilege license in this state, yet
2368 the legal situs of such motor vehicle is located in another state,
2369 shall be exempt from ad valorem taxes authorized by this chapter.

2370 (5) If a taxpayer shall sell, trade or otherwise dispose of
2371 a vehicle on which the ad valorem and road and bridge privilege
2372 taxes have been paid in any county in the state, he shall remove
2373 the license plate from the vehicle. Such license plate must be



2374 surrendered to the issuing authority with the corresponding tax
2375 receipt, if required, and credit shall be allowed for the taxes
2376 paid for the remaining tax year on like privilege or ad valorem
2377 taxes due on another vehicle owned by the seller or transferor or
2378 by the seller's or transferor's spouse or dependent child. If the
2379 seller or transferor does not elect to receive such credit at the
2380 time the license plate is surrendered, the issuing authority shall
2381 issue a certificate of credit to the seller or transferor, or to
2382 the seller's or transferor's spouse or dependent child, or to any
2383 other person, business or corporation, at the direction of the
2384 seller or transferor, for the remaining unexpired taxes prorated
2385 from the first day of the month following the month in which the
2386 license plate is surrendered. The total of such credit may be
2387 used by the person or entity to whom the certificate of credit is
2388 issued, regardless of the relative amounts attributed to privilege
2389 taxes or to county, school or municipal ad valorem taxes. Any
2390 credit allowed for taxes due or any certificate of credit issued
2391 may be applied to like taxes owed in any county by the person to
2392 whom the credit is allowed or by the person possessing the
2393 certificate of credit. No credit, however, shall be allowed on
2394 the charge made for the license plate. Such license plates
2395 surrendered to the tax collector shall be retained by him, and in
2396 no event shall such license plate be attached to any vehicle after
2397 being surrendered to the tax collector, nor shall any license
2398 plate be transferred from one (1) vehicle to any other vehicle.



2399 (6) If the person owning a vehicle subject to taxation under
2400 the provisions of this chapter does not operate such vehicle on
2401 the highways of this state from the date of acquisition or, if
2402 previously registered, from the end of the anniversary month of
2403 the tag and decals to the date on which he makes application for a
2404 current license tag or decals, he shall pay such ad valorem tax
2405 for a period of twelve (12) months beginning with the first day of
2406 the month in which he applies for a current license tag or decals
2407 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
2408 shall submit an affidavit with an application attesting to the
2409 fact that the vehicle was not operated on the highways of this
2410 state from the date of acquisition or, if previously registered,
2411 from the end of the anniversary month of the tag and decals to the
2412 date on which he makes application for the current license tag or
2413 decals.

2414 (7) Any person found violating any of the provisions of this
2415 section shall be arrested and tried, and if found guilty shall be
2416 fined in an amount double the total amount of taxes involved.

2417 **SECTION 19.** Section 27-19-56.490, Mississippi Code of 1972,
2418 is amended as follows:

2419 27-19-56.490. (1) Any owner of a motor vehicle who is a
2420 resident of this state, upon payment of the road and bridge
2421 privilege taxes, ad valorem taxes and registration fees as
2422 prescribed by law for private carriers of passengers, pickup
2423 trucks and other noncommercial motor vehicles, and upon payment of



2424 an additional fee in the amount provided in subsection (3) of this
2425 section, shall be issued a distinctive license tag for each motor
2426 vehicle registered in his name, which shall be of such color and
2427 design as the Department of Revenue, with the advice of the
2428 Mississippi Department of Archives and History, may prescribe.
2429 The * * * Mississippi state flag shall be featured prominently on
2430 the license tag. The Department of Revenue shall prescribe such
2431 letters or numbers, or both, as may be necessary to distinguish
2432 each license tag.

2433 (2) Application for the distinctive license tags authorized
2434 by this section shall be made to the county tax collector on forms
2435 prescribed by the Department of Revenue. The application and the
2436 additional fee imposed under subsection (3) of this section, less
2437 Two Dollars (\$2.00) to be retained by the tax collector, shall be
2438 remitted to the Department of Revenue on a monthly basis as
2439 prescribed by the department. The portion of the additional fee
2440 retained by the tax collector shall be deposited into the county
2441 general fund.

2442 (3) Beginning with any registration year commencing on or
2443 after July 1, 2019, any person applying for a distinctive license
2444 tag under this section shall pay an additional fee in the amount
2445 of Thirty Dollars (\$30.00) for each distinctive license tag
2446 applied for under this section, which shall be in addition to all
2447 other taxes and fees. The additional fee paid shall be for a
2448 period of time to run concurrently with the vehicle's established



2449 license tag year. The additional fee is due and payable at the
2450 time the original application is made for a distinctive license
2451 tag under this section and thereafter annually at the time of
2452 renewal registration as long as the owner retains the distinctive
2453 license tag. If the owner does not wish to retain the distinctive
2454 license tag, he must surrender it to the local county tax
2455 collector.

2456 (4) The Department of Revenue shall deposit all fees into
2457 the State Treasury on the day collected. At the end of each
2458 month, the Department of Revenue shall certify the total fees
2459 collected under this section to the State Treasurer who shall
2460 distribute such collections as follows:

2461 (a) Twenty-four Dollars (\$24.00) of each additional fee
2462 collected on distinctive license tags issued pursuant to this
2463 section shall be deposited into the special fund created in
2464 subsection (7) of this section.

2465 (b) One Dollar (\$1.00) of each additional fee collected
2466 on distinctive license tags issued pursuant to this section shall
2467 be deposited into the Mississippi Burn Care Fund created pursuant
2468 to Section 7-9-70.

2469 (c) Two Dollars (\$2.00) of each additional fee
2470 collected on distinctive license tags issued pursuant to this
2471 section shall be deposited to the credit of the State Highway Fund
2472 to be expended solely for the repair, maintenance, construction or
2473 reconstruction of highways.



2474 (d) One Dollar (\$1.00) of each additional fee collected
2475 on distinctive license tags issued pursuant to this section shall
2476 be deposited to the credit of the special fund created in Section
2477 27-19-44.2.

2478 (5) A regular license tag must be properly displayed as
2479 required by law until replaced by a distinctive license tag under
2480 this section. The regular license tag must be surrendered to the
2481 tax collector upon issuance of the distinctive license tag under
2482 this section. The tax collector shall issue up to two (2) license
2483 decals for each distinctive license tag issued under this section,
2484 which will expire the same month and year as the license tag.

2485 (6) In the case of loss or theft of a distinctive license
2486 tag issued under this section, the owner may make application and
2487 affidavit for a replacement distinctive license tag as provided by
2488 Section 27-19-37. The fee for a replacement distinctive license
2489 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2490 such application and affidavit shall be entitled to retain and
2491 deposit into the county general fund five percent (5%) of the fee
2492 for such replacement license tag and the remainder shall be
2493 distributed in the same manner as funds from the sale of regular
2494 distinctive license tags issued under this section.

2495 (7) There is established in the State Treasury a special
2496 fund which shall consist of monies deposited therein under
2497 subsection (4) of this section. Monies in the fund may be
2498 expended by the Mississippi Department of Archives and History,



2499 upon appropriation by the Legislature, for the operation and
2500 maintenance of the Mississippi Museum of History and the
2501 Mississippi Civil Rights Museum. Unexpended amounts remaining in
2502 the fund at the end of a fiscal year shall not lapse into the
2503 State General Fund, and any interest earned or investment earnings
2504 on amounts in the fund shall be deposited to the credit of the
2505 fund.

2506 **SECTION 20.** Section 27-19-56.415, Mississippi Code of 1972,
2507 is amended as follows:

2508 27-19-56.415. (1) Beginning with any registration year
2509 commencing on or after July 1, 2021, any owner of a motor vehicle,
2510 who is a resident of this state, upon complying with the motor
2511 vehicle laws relating to registration and licensing of motor
2512 vehicles, and upon payment of the road and bridge privilege taxes,
2513 ad valorem taxes and registration fees as prescribed by law for
2514 private carriers of passengers, pickup trucks and other
2515 noncommercial motor vehicles, and upon payment of an additional
2516 annual fee in the amount provided in subsection (3) of this
2517 section, shall be issued a special license tag for each motor
2518 vehicle registered in his name identifying such person as a
2519 supporter of the GRAMMY® Museum Mississippi. The distinctive
2520 license tags so issued shall be of such color and design as the
2521 Department of Revenue, with the advice of the GRAMMY® Museum
2522 Mississippi, may prescribe, and shall consist of such letters or



2523 numbers, or both, as may be necessary to distinguish each license
2524 tag.

2525 (2) Application for the distinctive license tags authorized
2526 by this section shall be made to the county tax collector on forms
2527 prescribed by the Department of Revenue. The application and the
2528 additional fee imposed under subsection (3) of this section, less
2529 Two Dollars (\$2.00) thereof to be retained by the tax collector,
2530 shall be remitted to the Department of Revenue on a monthly basis
2531 as prescribed by the department. The portion of the additional
2532 fee retained by the tax collector shall be deposited into the
2533 county general fund.

2534 (3) * * * Any person applying for a distinctive license tag
2535 under this section shall pay an additional fee in the amount of
2536 Thirty Dollars (\$30.00) for each distinctive license tag applied
2537 for under this section, which shall be in addition to all other
2538 taxes and fees. The additional fee paid shall be for a period of
2539 time to run concurrently with the vehicle's established license
2540 tag year. The additional fee is due and payable at the time the
2541 original application is made for a distinctive license tag under
2542 this section and thereafter annually at the time of renewal
2543 registration as long as the owner retains the distinctive license
2544 tag. If the owner does not wish to retain the distinctive license
2545 tag, he must surrender it to the local county tax collector.

2546 (4) The Department of Revenue shall deposit all fees into
2547 the State Treasury on the day collected. At the end of each



2548 month, the Department of Revenue shall certify to the State
2549 Treasurer the total fees collected under this section from the
2550 issuance of the distinctive license tags issued under this
2551 section. The State Treasurer shall distribute such collections as
2552 follows:

2553 (a) Twenty-four Dollars (\$24.00) of each additional fee
2554 collected on distinctive license tags issued pursuant to this
2555 section shall be disbursed to the GRAMMY® Museum Mississippi.

2556 (b) One Dollar (\$1.00) of each additional fee collected
2557 on distinctive license tags issued pursuant to this section shall
2558 be deposited into the Mississippi Burn Care Fund created pursuant
2559 to Section 7-9-70.

2560 (c) Two Dollars (\$2.00) of each additional fee
2561 collected on distinctive license tags issued pursuant to this
2562 section shall be deposited to the credit of the State Highway Fund
2563 to be expended solely for the repair, maintenance, construction or
2564 reconstruction of highways.

2565 (d) One Dollar (\$1.00) of each additional fee collected
2566 on distinctive license tags issued pursuant to this section shall
2567 be deposited to the credit of the special fund created in Section
2568 27-19-44.2.

2569 (5) A regular license tag must be properly displayed as
2570 required by law until replaced by a distinctive license tag under
2571 this section. The regular license tag must be surrendered to the
2572 tax collector upon issuance of the distinctive license tag under



2573 this section. The tax collector shall issue up to two (2) license
2574 decals for each distinctive license tag issued under this section,
2575 which will expire the same month and year as the regular license
2576 tag.

2577 (6) In the case of loss or theft of a distinctive license
2578 tag issued under this section, the owner may make application and
2579 affidavit for a replacement distinctive license tag as provided by
2580 Section 27-19-37. The fee for a replacement distinctive license
2581 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2582 such application and affidavit shall be entitled to retain and
2583 deposit into the county general fund five percent (5%) of the fee
2584 for such replacement license tag and the remainder shall be
2585 distributed proportionately in the same manner as funds from the
2586 sale of regular distinctive license tags issued under this
2587 section.

2588 (7) In order for a distinctive license tag to be issued
2589 under this section, the provisions of Section 27-19-44(3) must be
2590 satisfied for the distinctive license tag before July 1, 2024.

2591 **SECTION 21.** This act shall take effect and be in force from
2592 and after July 1, 2021.

