

**Pending
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

Senate Bill No. 2829

BY: Committee

**Amend by striking all after the enacting clause and inserting
in lieu thereof the following:**

19 **SECTION 1.** Section 27-19-99, Mississippi Code of 1972, is
20 amended as follows:
21 27-19-99. (1) The Department of Revenue shall furnish the
22 tax collector of each county a sufficient supply of license tags
23 or plates and a sufficient supply of license receipts with which
24 to make the collection of the taxes imposed by the provisions of
25 this article, which such tax collectors are required to collect.
26 The license tag receipts shall be on forms prescribed by the
27 department. Upon the payment of the taxes and fees required by
28 this article, the tax collector shall issue the license receipt in



29 the form prescribed by the department. The department shall keep
30 account against the tax collector for the license taxes and fees
31 collected. The tax collector shall keep a similar account.

32 (2) The tax collector shall, at the end of each month or
33 within twenty (20) days thereafter, pay into the county road fund
34 all privilege taxes collected by him during the preceding month
35 upon motor vehicle privilege licenses which he is entitled to
36 issue, less the county's commission.

37 (3) The tax collector shall keep a record of the information
38 furnished by the owners of each motor vehicle registered. The
39 record shall be made in numerical order by tag number or decal
40 number, whichever is appropriate. At the end of each month, or
41 within twenty (20) days thereafter, the tax collector shall submit
42 to the department a copy of such record, together with the copy of
43 each registration receipt, and shall, at the same time, remit to
44 the department the registration fee for each license tag or decal
45 sold by him during the preceding month. When the tax collector
46 shall have complied with the provisions of this section and shall
47 have forwarded to the department, within the time specified, all
48 reports required of him hereunder, he shall then be entitled to
49 retain five percent (5%) of the registration fees imposed in
50 Section 27-19-43(3) (a) and (b), to be paid into the county general
51 fund; otherwise the county's commission shall be forfeited. The
52 five percent (5%) shall not apply to any additional registration
53 fee imposed above the amounts imposed in Section 27-19-43(3) (a)



54 and (b). The department shall keep a record from the duplicates
55 filed by the tax collectors of all registered vehicles.

56 (4) Counties that use their existing computer system to
57 communicate all data regarding vehicle title and registration
58 transactions to the state's central computer system shall be
59 allotted Fifty Cents (50¢) for each registration fee collected by
60 the county and remitted to the Department of Revenue. Such
61 communication must successfully pass any edit features and
62 successfully create or update title/registration records on the
63 network system. This amount paid to the county shall be deposited
64 into the county general fund to be expended only for costs
65 incurred for the purchase of equipment, software, maintenance, or
66 other costs directly related to the title/registration network
67 system, and for education and training.

68 (5) All monies remitted to the department by tax collectors
69 as registration or tag fees from the portion of the rate imposed
70 in Section 27-19-43(3)(a) and (b), and all monies received by the
71 department directly as registration or tag fees from the portion
72 of the rate imposed in Section 27-19-43(3)(a) and (b), except as
73 otherwise provided in subsection (7) of this section, shall be
74 paid by the department into the General Fund of the State Treasury
75 on the first day of the month succeeding the month in which such
76 fees are received by the department.

77 (6) Except as otherwise provided in Section 31-17-127, all
78 monies remitted to the department by tax collectors as



79 registration or tag fees from the additional rate of Five Dollars
80 (\$5.00) and all monies received by the department directly as
81 registration or tag fees from the additional rate of Five Dollars
82 (\$5.00) shall be paid into the State Treasury to the credit of the
83 State Highway Fund for the construction or reconstruction of
84 highways designated under the highway program created under
85 Section 65-3-97.

86 (7) On July 1, 2021, and on the first day of each month
87 succeeding the month in which registration or tag fees are
88 received by the Department of Revenue, the portion of the receipts
89 equal to the cost of the license tags, decals and associated
90 freight costs shall be deposited into the special fund created in
91 Section 27-19-179.

92 **SECTION 2.** Section 27-19-155, Mississippi Code of 1972, is
93 amended as follows:

94 27-19-155. The license or number tag herein provided for
95 shall be purchased by the License Tag Commission, composed of the
96 Governor, Commissioner of Revenue, Attorney General and the State
97 Treasurer, upon competitive bids, after having given three (3)
98 weeks' notice of the time and place of purchase, by publishing
99 said notice in at least three (3) newspapers, at least one (1) of
100 which shall be published in the State of Mississippi, for a period
101 of three (3) weeks prior to the date of purchase. The successful
102 bidder shall enter into a bond with some surety company,
103 authorized to do business in the state, as surety thereon, payable



104 to the State of Mississippi, in a sum equal to the amount of his
105 contract, conditioned for the faithful and prompt carrying out of
106 said bid, and, in the event of the failure to comply with the
107 terms of said contract, the amount of said bond shall be forfeited
108 as liquidated damages and may be recovered by the Attorney General
109 in any appropriate action. The License Tag Commission is hereby
110 authorized and empowered to renegotiate any contract entered into
111 for the purchase of license tags in order to obtain any other or
112 additional tags necessitated by the passage of this article.

113 All monies received by the Department of Revenue as
114 registration or tag fees, either from the tax collectors, or from
115 licenses issued by the Department of Revenue, shall be paid into
116 the State Treasury on the same day in which such funds are
117 collected by the Department of Revenue. On July 1, 2021, and on
118 the first day of each month succeeding the month in which
119 registration or tag fees are received by the Department of
120 Revenue, the portion of the receipts equal to the cost of the
121 license tags, decals and associated freight costs shall be
122 deposited into the special fund created in Section 27-19-179.

123 **SECTION 3.** Section 27-19-179, Mississippi Code of 1972, is
124 amended as follows:

125 27-19-179. (1) There is created in the State Treasury a
126 special fund to be designated as the "Department of Revenue
127 License Tag Acquisition Fund." The special fund shall consist of
128 monies deposited therein under Sections 27-19-99 and 27-19-155 and



129 monies from any other source designated for deposit into the fund.

130 * * * Any interest earned or investment earnings on amounts in
131 the fund shall be deposited to the credit of the fund. At the end
132 of fiscal year 2022 and each fiscal year thereafter, all
133 unexpended amounts remaining in the fund above the sum of Five
134 Hundred Thousand Dollars (\$500,000.00) shall lapse into the State
135 General Fund.

136 * * *

137 (2) From and after July 1, 2021, monies in the special fund
138 may be used by the Department of Revenue for the purpose of paying
139 the costs incurred for purchasing license tags and decals and
140 associated freight costs under Section 27-19-1 et seq.

141 **SECTION 4.** Section 27-104-205, Mississippi Code of 1972, is
142 amended as follows:

143 27-104-205. (1) From and after July 1, 2016, the expenses
144 of the following enumerated state agencies shall be defrayed by
145 appropriation of the Legislature from the State General Fund: the
146 State Fire Marshal, the State Fire Academy, the Office of
147 Secretary of State (not including the Preneed Contracts Loss
148 Recovery Fund), the Mississippi Public Service Commission, the
149 Mississippi Department of Information Technology Services, (not
150 including the Mississippi Department of Information Technology
151 Services Revolving Fund), the State Personnel Board, the
152 Mississippi Department of Insurance (not including the Municipal
153 Fire Protection Fund, Section 83-1-37, the County Volunteer Fire



154 Department Fund, Section 83-1-39, and the Mississippi Propane
155 Education and Research Fund, Section 75-57-119), the Mississippi
156 Law Enforcement Officers' Minimum Standards Board, the Mississippi
157 Gaming Commission, * * * the Office of the State Public Defender,
158 the Mississippi Workers' Compensation Commission (not including
159 the Second Injury Trust Fund) and the Office of Attorney General.
160 Beginning July 1, 2016, any fees, assessments or other revenues
161 charged for the support of the above-named state agencies shall be
162 deposited into the State General Fund, and any special fund or
163 depository established within the State Treasury for the deposit
164 of such fees, assessments or revenues shall be abolished and the
165 balance transferred to the State General Fund. Expenses
166 heretofore drawn from such special funds or other depositories
167 shall be drawn from the agencies General Fund Account.

168 (2) Beginning with the fiscal year ending June 30, 2016, the
169 amount to be appropriated annually from the State General Fund for
170 the support of each of the above-named state agencies shall not
171 exceed the amount appropriated for such purpose in the preceding
172 fiscal year, plus any increases in or additional fees, assessments
173 or other charges authorized by act of the Legislature for the
174 succeeding fiscal year.

175 (3) The provisions of this section shall not apply to any
176 trust fund account that is maintained by any above-named agency.



177 (4) The provisions of this section shall not prohibit any of
178 the above-named agencies from maintaining clearing accounts in
179 approved depositories.

180 (5) The provisions of this section shall not apply to any
181 trust fund accounts maintained by the Public Employees' Retirement
182 System and protected under Section 272A of the Mississippi
183 Constitution of 1890.

184 **SECTION 5.** This act shall take effect and be in force from
185 and after July 1, 2021.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

1 AN ACT TO AMEND SECTIONS 27-19-99 AND 27-19-155, MISSISSIPPI
2 CODE OF 1972, TO PROVIDE THAT OF THE MOTOR VEHICLE REGISTRATION
3 AND TAG FEES RECEIVED BY THE DEPARTMENT OF REVENUE, THE PORTION OF
4 THE RECEIPTS EQUAL TO THE COST OF LICENSE TAGS, DECALS AND
5 ASSOCIATED FREIGHT COSTS SHALL BE DEPOSITED INTO THE DEPARTMENT OF
6 REVENUE LICENSE TAG ACQUISITION FUND; TO AMEND SECTION 27-19-179,
7 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT MONIES IN THE DEPARTMENT
8 OF REVENUE LICENSE TAG ACQUISITION FUND MAY BE USED BY THE
9 DEPARTMENT OF REVENUE FOR THE PURPOSE OF PAYING THE COSTS INCURRED
10 FOR PURCHASING LICENSE TAGS AND DECALS AND ASSOCIATED FREIGHT
11 COSTS; TO PROVIDE THAT ALL UNEXPENDED AMOUNTS REMAINING IN THE
12 FUND ABOVE THE SUM OF \$500,000.00 AT THE END OF EACH FISCAL YEAR
13 SHALL LAPSE INTO THE STATE GENERAL FUND; TO AMEND SECTION
14 27-104-205, MISSISSIPPI CODE OF 1972, TO DELETE THE REQUIREMENT
15 THAT THE DEPARTMENT OF REVENUE LICENSE TAG FORMATIONS BE FUNDED BY
16 APPROPRIATION OF THE LEGISLATURE FROM THE STATE GENERAL FUND; AND
17 FOR RELATED PURPOSES.

