

By: Representatives Scoggin, Miles,
Lancaster

To: Ways and Means

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 446

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE
2 LICENSE TAGS TO SUPPORTERS OF MISSISSIPPI MAIN STREET ASSOCIATION;
3 TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS
4 TO SUPPORTERS OF GAUTIER ATHLETICS; TO PRESCRIBE AN ADDITIONAL FEE
5 FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE
6 DISTRIBUTION OF THE ADDITIONAL FEE COLLECTED FROM THE ISSUANCE OF
7 SUCH LICENSE TAGS; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** (1) Any owner of a motor vehicle who is a
10 resident of this state, upon payment of the road and bridge
11 privilege taxes, ad valorem taxes and registration fees as
12 prescribed by law for private carriers of passengers, pickup
13 trucks and other noncommercial motor vehicles, and upon payment of
14 an additional fee in the amount provided in subsection (3) of this
15 section, shall be issued a distinctive license tag for any motor
16 vehicle registered in his name identifying such person as a
17 supporter of Mississippi Main Street Association. The distinctive
18 license tags so issued shall be of such color and design as the
19 Department of Revenue, with the advice of Mississippi Main Street
20 Association, may prescribe and shall consist of such letters or



21 numbers, or both, as may be necessary to distinguish each license
22 tag.

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

32 (3) Beginning with any registration year commencing on or
33 after July 1, 2022, any person applying for a distinctive license
34 tag under this section shall pay an additional fee in the amount
35 of Thirty Dollars (\$30.00) for each distinctive license tag
36 applied for under this section, which shall be in addition to all
37 other taxes and fees. The additional fee paid shall be for a
38 period of time to run concurrently with the vehicle's established
39 license tag year. The additional fee is due and payable at the
40 time the original application is made for a distinctive license
41 tag under this section and thereafter annually at the time of
42 renewal registration as long as the owner retains the distinctive
43 license tag. If the owner does not wish to retain the distinctive
44 license tag, he must surrender it to the local county tax
45 collector.



46 (4) The Department of Revenue shall deposit all fees into
47 the State Treasury on the day collected. At the end of each
48 month, the Department of Revenue shall certify to the State
49 Treasurer the total fees collected under this section from the
50 issuance of the distinctive license tags issued under this
51 section. The State Treasurer shall distribute such collections as
52 follows:

53 (a) Twenty-four Dollars (\$24.00) of each additional fee
54 collected on distinctive license tags issued pursuant to this
55 section shall be distributed to Mississippi Main Street
56 Association to be used for the promotion of tourism throughout
57 Mississippi.

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

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

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



71 (5) A regular license tag must be properly displayed as
72 required by law until replaced by a distinctive license tag under
73 this section. The regular license tag must be surrendered to the
74 tax collector upon issuance of the distinctive license tag under
75 this section. The tax collector shall issue up to two (2) license
76 decals for each distinctive license tag issued under this section,
77 which will expire the same month and year as the regular license
78 tag.

79 (6) In the case of loss or theft of a distinctive license
80 tag issued under this section, the owner may make application and
81 affidavit for a replacement distinctive license tag as provided by
82 Section 27-19-37. The fee for a replacement distinctive license
83 tag shall be Ten Dollars (\$10.00). The tax collector receiving
84 such application and affidavit shall be entitled to retain and
85 deposit into the county general fund five percent (5%) of the fee
86 for such replacement license tag and the remainder shall be
87 distributed in the same manner as funds from the sale of regular
88 distinctive license tags issued under this section.

89 **SECTION 2.** (1) Any owner of a motor vehicle who is a
90 resident of this state, upon payment of the road and bridge
91 privilege taxes, ad valorem taxes and registration fees as
92 prescribed by law for private carriers of passengers, pickup
93 trucks and other noncommercial motor vehicles, and upon payment of
94 an additional fee in the amount provided in subsection (3) of this
95 section, shall be issued a distinctive license tag for any motor



96 vehicle registered in his name identifying such person as a
97 supporter of Gautier athletics. The distinctive license tags so
98 issued shall be of such color and design as the Department of
99 Revenue, with the advice of the Pascagoula - Gautier School
100 District, may prescribe and shall consist of such letters or
101 numbers, or both, as may be necessary to distinguish each license
102 tag.

103 (2) Application for the distinctive license tags authorized
104 by this section shall be made to the county tax collector on forms
105 prescribed by the Department of Revenue. The application and the
106 additional fee imposed under subsection (3) of this section, less
107 Two Dollars (\$2.00) thereof to be retained by the tax collector,
108 shall be remitted to the Department of Revenue on a monthly basis
109 as prescribed by the department. The portion of the additional
110 fee retained by the tax collector shall be deposited into the
111 county general fund.

112 (3) Beginning with any registration year commencing on or
113 after July 1, 2022, any person applying for a distinctive license
114 tag under this section shall pay an additional fee in the amount
115 of Thirty Dollars (\$30.00) for each distinctive license tag
116 applied for under this section, which shall be in addition to all
117 other taxes and fees. The additional fee paid shall be for a
118 period of time to run concurrently with the vehicle's established
119 license tag year. The additional fee is due and payable at the
120 time the original application is made for a distinctive license



121 tag under this section and thereafter annually at the time of
122 renewal registration as long as the owner retains the distinctive
123 license tag. If the owner does not wish to retain the distinctive
124 license tag, he must surrender it to the local county tax
125 collector.

126 (4) The Department of Revenue shall deposit all fees into
127 the State Treasury on the day collected. At the end of each
128 month, the Department of Revenue shall certify to the State
129 Treasurer the total fees collected under this section from the
130 issuance of the distinctive license tags issued under this
131 section. The State Treasurer shall distribute such collections as
132 follows:

133 (a) Twenty-four Dollars (\$24.00) of each additional fee
134 collected on distinctive license tags issued pursuant to this
135 section shall be distributed to the Pascagoula - Gautier School
136 District to be expended for the support of athletic programs of
137 district schools located in the City of Gautier, Mississippi.

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

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



145 to be expended solely for the repair, maintenance, construction or
146 reconstruction of highways.

147 (d) One Dollar (\$1.00) of each additional fee collected
148 on distinctive license tags issued pursuant to this section shall
149 be deposited to the credit of the special fund created in Section
150 27-19-44.2.

151 (5) A regular license tag must be properly displayed as
152 required by law until replaced by a distinctive license tag under
153 this section. The regular license tag must be surrendered to the
154 tax collector upon issuance of the distinctive license tag under
155 this section. The tax collector shall issue up to two (2) license
156 decals for each distinctive license tag issued under this section,
157 which will expire the same month and year as the regular license
158 tag.

159 (6) In the case of loss or theft of a distinctive license
160 tag issued under this section, the owner may make application and
161 affidavit for a replacement distinctive license tag as provided by
162 Section 27-19-37. The fee for a replacement distinctive license
163 tag shall be Ten Dollars (\$10.00). The tax collector receiving
164 such application and affidavit shall be entitled to retain and
165 deposit into the county general fund five percent (5%) of the fee
166 for such replacement license tag and the remainder shall be
167 distributed in the same manner as funds from the sale of regular
168 distinctive license tags issued under this section.



169 **SECTION 3.** This act shall take effect and be in force from
170 and after July 1, 2022.

