

By: Representatives Scoggin, Miles,  
Lancaster

To: Ways and Means

HOUSE BILL NO. 446  
(As Sent to Governor)

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  
4 TAGS TO SUPPORTERS OF GAUTIER ATHLETICS; TO AUTHORIZE THE ISSUANCE  
5 OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE  
6 SOUTH JONES TOUCHDOWN CLUB; TO AUTHORIZE THE ISSUANCE OF  
7 DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF STARKVILLE  
8 ACADEMY ATHLETICS; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR  
9 VEHICLE LICENSE TAGS TO SUPPORTERS OF THE PRO-LIFE BILLBOARD  
10 INITIATIVE; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE  
11 LICENSE TAGS TO SUPPORTERS OF LUNG CANCER AWARENESS; TO AUTHORIZE  
12 THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO  
13 SUPPORTERS OF THE MISSISSIPPI ASSOCIATION OF NURSE PRACTITIONERS;  
14 TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE  
15 TAGS TO SUPPORTERS OF THE SEABEE HISTORICAL FOUNDATION; TO  
16 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS  
17 TO SUPPORTERS OF SAINT STANISLAUS COLLEGE IN BAY SAINT LOUIS,  
18 MISSISSIPPI; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR  
19 VEHICLE LICENSE TAGS TO SUPPORTERS OF VANCLEAVE LIVE OAK CHOCTAW;  
20 TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE  
21 TAGS TO SUPPORTERS OF MORTON HIGH SCHOOL; TO AUTHORIZE THE  
22 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS  
23 OF THE FOREST MUNICIPAL SCHOOL DISTRICT; TO AUTHORIZE THE ISSUANCE  
24 OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF LAKE  
25 HIGH SCHOOL; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR  
26 VEHICLE LICENSE TAGS TO SUPPORTERS OF SCOTT CENTRAL ATTENDANCE  
27 CENTER; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE  
28 LICENSE TAGS TO SUPPORTERS OF SEBASTOPOL ATTENDANCE CENTER; TO  
29 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS  
30 TO SUPPORTERS OF EAST RANKIN ACADEMY; TO AUTHORIZE THE ISSUANCE OF  
31 DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF HOUSTON  
32 HIGH SCHOOL; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR  
33 VEHICLE LICENSE TAGS TO SUPPORTERS OF MAGNOLIA HEIGHTS SCHOOL; TO  
34 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS



35 TO SUPPORTERS OF REGENTS SCHOOL OF OXFORD; TO AUTHORIZE THE  
36 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS  
37 OF THE GARDEN CLUBS OF MISSISSIPPI, INC.; TO AUTHORIZE THE  
38 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS  
39 OF GIRL SCOUTS OF GREATER MISSISSIPPI; TO AUTHORIZE THE ISSUANCE  
40 OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF BAPTIST  
41 HEALTH FOUNDATION, INC.; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE  
42 MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE GREENE COUNTY  
43 WILDCATS; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE  
44 LICENSE TAGS TO SUPPORTERS OF MISSISSIPPI DISC GOLF; TO PRESCRIBE  
45 AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO  
46 PROVIDE FOR THE DISTRIBUTION OF THE ADDITIONAL FEE COLLECTED FROM  
47 THE ISSUANCE OF SUCH LICENSE TAGS; TO AMEND SECTION 27-19-56.15,  
48 MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE OF  
49 DISTINCTIVE MOTOR VEHICLE LICENSE TAGS THAT DISPLAY THE EMBLEMS OF  
50 UNIVERSITIES LOCATED IN OTHER STATES; TO AMEND SECTION 27-19-53,  
51 MISSISSIPPI CODE OF 1972, AS AMENDED BY HOUSE BILL NO. 192, 2022  
52 REGULAR SESSION, TO ADD THE NAME AND EMBLEM OF EACH BRANCH OF THE  
53 UNITED STATES ARMED FORCES TO THE DISTINCTIVE MOTOR VEHICLE  
54 LICENSE TAG FOR DISABLED VETERANS; TO AMEND SECTION 27-19-56.93,  
55 MISSISSIPPI CODE OF 1972, TO REVISE THE DISTRIBUTION OF FEES  
56 COLLECTED FROM THE ISSUANCE OF BREAST CANCER AWARENESS DISTINCTIVE  
57 MOTOR VEHICLE LICENSE TAGS; TO AMEND SECTION 27-19-56.292,  
58 MISSISSIPPI CODE OF 1972, WHICH AUTHORIZES THE ISSUANCE OF  
59 DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE  
60 MISSISSIPPI LAW ENFORCEMENT OFFICERS' ASSOCIATION, TO AUTHORIZE  
61 THE ISSUANCE OF DISTINCTIVE MOTORCYCLE LICENSE TAGS TO SUCH  
62 PERSONS; TO AMEND SECTION 27-19-56.314, MISSISSIPPI CODE OF 1972,  
63 TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE  
64 TAGS TO SUPPORTERS OF THE MIND CENTER AT THE UNIVERSITY OF  
65 MISSISSIPPI MEDICAL CENTER; TO AMEND SECTION 27-19-56.342,  
66 MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE OF  
67 DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF CALLAWAY  
68 HIGH SCHOOL; TO AMEND SECTION 27-19-56.365, MISSISSIPPI CODE OF  
69 1972, TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE  
70 LICENSE TAGS TO SUPPORTERS OF JIM HILL HIGH SCHOOL; TO AMEND  
71 SECTION 27-19-56.373, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE  
72 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS  
73 OF MERIDIAN HIGH SCHOOL; TO AMEND SECTION 27-19-56.402,  
74 MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE OF  
75 DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF CHILDREN'S  
76 ADVOCACY CENTERS OF MISSISSIPPI; TO AMEND SECTION 27-19-56.442,  
77 MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE OF  
78 DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE  
79 MEMPHIS GRIZZLIES, TO LOWER THE ADDITIONAL FEE FOR THE TAGS FROM  
80 \$50.00 TO \$30.00, AND TO DESIGNATE THE PROCEEDS FOR ST. JUDE  
81 CHILDREN'S RESEARCH HOSPITAL IN MEMPHIS, TENNESSEE; TO AMEND  
82 SECTION 27-19-56.486, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE  
83 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS  
84 OF THE MISSISSIPPI BOOK FESTIVAL; TO AMEND SECTION 27-19-56.524,  
85 MISSISSIPPI CODE OF 1972, TO REVISE THE TYPE OF EVIDENCE THAT A



86 PERSON MAY PRESENT WHEN APPLYING FOR A DISTINCTIVE MOTOR VEHICLE  
87 OR MOTORCYCLE LICENSE PLATE OR TAG IDENTIFYING THE PERSON AS A  
88 VETERAN; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE  
89 LICENSE TAGS TO PERSONS WHO ARE HONORABLY DISCHARGED FEMALE  
90 VETERANS WHO SERVED IN THE UNITED STATES ARMED FORCES IDENTIFYING  
91 THEM AS FEMALE VETERANS; TO AMEND SECTION 27-19-56.3, MISSISSIPPI  
92 CODE OF 1972, WHICH AUTHORIZES THE ISSUANCE OF DISTINCTIVE MOTOR  
93 VEHICLE LICENSE TAGS TO MEMBERS AND CERTAIN FORMER MEMBERS OF THE  
94 LEGISLATURE, TO AUTHORIZE THE ISSUANCE OF A REPLICA OF SUCH  
95 DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO SUCH PERSONS; TO AMEND  
96 SECTION 27-19-48, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT, AS AN  
97 ALTERNATIVE TO A PERSONALIZED LICENSE TAG BEING OF THE SAME COLOR  
98 AS REGULAR LICENSE TAGS, AN OWNER OF A MOTOR VEHICLE OR  
99 NONCOMMERCIAL TRAILER MAY CHOOSE A PERSONALIZED TAG WITH A BLACK  
100 BACKGROUND AND A WHITE PINSTRIPE BORDER, WITH "MISSISSIPPI"  
101 PRINTED AT THE TOP AND THE NAME OF THE COUNTY PRINTED AT THE  
102 BOTTOM; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH  
103 LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF THE ADDITIONAL  
104 FEE COLLECTED FROM THE ISSUANCE OF SUCH LICENSE TAGS; AND FOR  
105 RELATED PURPOSES.

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

107 **SECTION 1.** (1) Any owner of a motor vehicle who is a  
108 resident of this state, upon payment of the road and bridge  
109 privilege taxes, ad valorem taxes and registration fees as  
110 prescribed by law for private carriers of passengers, pickup  
111 trucks and other noncommercial motor vehicles, and upon payment of  
112 an additional fee in the amount provided in subsection (3) of this  
113 section, shall be issued a distinctive license tag for any motor  
114 vehicle registered in his name identifying such person as a  
115 supporter of Mississippi Main Street Association. The distinctive  
116 license tags so issued shall be of such color and design as the  
117 Department of Revenue, with the advice of Mississippi Main Street  
118 Association, may prescribe and shall consist of such letters or  
119 numbers, or both, as may be necessary to distinguish each license  
120 tag.



121           (2) Application for the distinctive license tags authorized  
122 by this section shall be made to the county tax collector on forms  
123 prescribed by the Department of Revenue. The application and the  
124 additional fee imposed under subsection (3) of this section, less  
125 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
126 shall be remitted to the Department of Revenue on a monthly basis  
127 as prescribed by the department. The portion of the additional  
128 fee retained by the tax collector shall be deposited into the  
129 county general fund.

130           (3) Beginning with any registration year commencing on or  
131 after July 1, 2022, any person applying for a distinctive license  
132 tag under this section shall pay an additional fee in the amount  
133 of Thirty Dollars (\$30.00) for each distinctive license tag  
134 applied for under this section, which shall be in addition to all  
135 other taxes and fees. The additional fee paid shall be for a  
136 period of time to run concurrently with the vehicle's established  
137 license tag year. The additional fee is due and payable at the  
138 time the original application is made for a distinctive license  
139 tag under this section and thereafter annually at the time of  
140 renewal registration as long as the owner retains the distinctive  
141 license tag. If the owner does not wish to retain the distinctive  
142 license tag, he must surrender it to the local county tax  
143 collector.

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



146 month, the Department of Revenue shall certify to the State  
147 Treasurer the total fees collected under this section from the  
148 issuance of the distinctive license tags issued under this  
149 section. The State Treasurer shall distribute such collections as  
150 follows:

151 (a) Twenty-four Dollars (\$24.00) of each additional fee  
152 collected on distinctive license tags issued pursuant to this  
153 section shall be distributed to Mississippi Main Street  
154 Association to be used for the promotion of tourism throughout  
155 Mississippi.

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

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

165 (d) One Dollar (\$1.00) of each additional fee collected  
166 on distinctive license tags issued pursuant to this section shall  
167 be deposited to the credit of the special fund created in Section  
168 27-19-44.2.

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



171 this section. The regular license tag must be surrendered to the  
172 tax collector upon issuance of the distinctive license tag under  
173 this section. The tax collector shall issue up to two (2) license  
174 decals for each distinctive license tag issued under this section,  
175 which will expire the same month and year as the regular license  
176 tag.

177 (6) In the case of loss or theft of a distinctive license  
178 tag issued under this section, the owner may make application and  
179 affidavit for a replacement distinctive license tag as provided by  
180 Section 27-19-37. The fee for a replacement distinctive license  
181 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
182 such application and affidavit shall be entitled to retain and  
183 deposit into the county general fund five percent (5%) of the fee  
184 for such replacement license tag and the remainder shall be  
185 distributed in the same manner as funds from the sale of regular  
186 distinctive license tags issued under this section.

187 **SECTION 2.** (1) Any owner of a motor vehicle who is a  
188 resident of this state, upon payment of the road and bridge  
189 privilege taxes, ad valorem taxes and registration fees as  
190 prescribed by law for private carriers of passengers, pickup  
191 trucks and other noncommercial motor vehicles, and upon payment of  
192 an additional fee in the amount provided in subsection (3) of this  
193 section, shall be issued a distinctive license tag for any motor  
194 vehicle registered in his name identifying such person as a  
195 supporter of Gautier athletics. The distinctive license tags so



196 issued shall be of such color and design as the Department of  
197 Revenue, with the advice of the Pascagoula - Gautier School  
198 District, may prescribe and shall consist of such letters or  
199 numbers, or both, as may be necessary to distinguish each license  
200 tag.

201 (2) Application for the distinctive license tags authorized  
202 by this section shall be made to the county tax collector on forms  
203 prescribed by the Department of Revenue. The application and the  
204 additional fee imposed under subsection (3) of this section, less  
205 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
206 shall be remitted to the Department of Revenue on a monthly basis  
207 as prescribed by the department. The portion of the additional  
208 fee retained by the tax collector shall be deposited into the  
209 county general fund.

210 (3) Beginning with any registration year commencing on or  
211 after July 1, 2022, any person applying for a distinctive license  
212 tag under this section shall pay an additional fee in the amount  
213 of Thirty Dollars (\$30.00) for each distinctive license tag  
214 applied for under this section, which shall be in addition to all  
215 other taxes and fees. The additional fee paid shall be for a  
216 period of time to run concurrently with the vehicle's established  
217 license tag year. The additional fee is due and payable at the  
218 time the original application is made for a distinctive license  
219 tag under this section and thereafter annually at the time of  
220 renewal registration as long as the owner retains the distinctive



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

224 (4) The Department of Revenue shall deposit all fees into  
225 the State Treasury on the day collected. At the end of each  
226 month, the Department of Revenue shall certify to the State  
227 Treasurer the total fees collected under this section from the  
228 issuance of the distinctive license tags issued under this  
229 section. The State Treasurer shall distribute such collections as  
230 follows:

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

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

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





245 (d) One Dollar (\$1.00) of each additional fee collected  
246 on distinctive license tags issued pursuant to this section shall  
247 be deposited to the credit of the special fund created in Section  
248 27-19-44.2.

249 (5) A regular license tag must be properly displayed as  
250 required by law until replaced by a distinctive license tag under  
251 this section. The regular license tag must be surrendered to the  
252 tax collector upon issuance of the distinctive license tag under  
253 this section. The tax collector shall issue up to two (2) license  
254 decals for each distinctive license tag issued under this section,  
255 which will expire the same month and year as the regular license  
256 tag.

257 (6) In the case of loss or theft of a distinctive license  
258 tag issued under this section, the owner may make application and  
259 affidavit for a replacement distinctive license tag as provided by  
260 Section 27-19-37. The fee for a replacement distinctive license  
261 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
262 such application and affidavit shall be entitled to retain and  
263 deposit into the county general fund five percent (5%) of the fee  
264 for such replacement license tag and the remainder shall be  
265 distributed in the same manner as funds from the sale of regular  
266 distinctive license tags issued under this section.

267 **SECTION 3.** (1) Any owner of a motor vehicle who is a  
268 resident of this state, upon payment of the road and bridge  
269 privilege taxes, ad valorem taxes and registration fees as



270 prescribed by law for private carriers of passengers, pickup  
271 trucks and other noncommercial motor vehicles, and upon payment of  
272 an additional fee in the amount provided in subsection (3) of this  
273 section, shall be issued a distinctive license tag for any motor  
274 vehicle registered in his name identifying such person as a  
275 supporter of the South Jones Touchdown Club. The distinctive  
276 license tags so issued shall be of such color and design as the  
277 Department of Revenue, with the advice of the South Jones  
278 Touchdown Club, may prescribe and shall consist of such letters or  
279 numbers, or both, as may be necessary to distinguish each license  
280 tag.

281 (2) Application for the distinctive license tags authorized  
282 by this section shall be made to the county tax collector on forms  
283 prescribed by the Department of Revenue. The application and the  
284 additional fee imposed under subsection (3) of this section, less  
285 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
286 shall be remitted to the Department of Revenue on a monthly basis  
287 as prescribed by the department. The portion of the additional  
288 fee retained by the tax collector shall be deposited into the  
289 county general fund.

290 (3) Beginning with any registration year commencing on or  
291 after July 1, 2022, any person applying for a distinctive license  
292 tag under this section shall pay an additional fee in the amount  
293 of Thirty Dollars (\$30.00) for each distinctive license tag  
294 applied for under this section, which shall be in addition to all



295 other taxes and fees. The additional fee paid shall be for a  
296 period of time to run concurrently with the vehicle's established  
297 license tag year. The additional fee is due and payable at the  
298 time the original application is made for a distinctive license  
299 tag under this section and thereafter annually at the time of  
300 renewal registration as long as the owner retains the distinctive  
301 license tag. If the owner does not wish to retain the distinctive  
302 license tag, he must surrender it to the local county tax  
303 collector.

304 (4) The Department of Revenue shall deposit all fees into  
305 the State Treasury on the day collected. At the end of each  
306 month, the Department of Revenue shall certify to the State  
307 Treasurer the total fees collected under this section from the  
308 issuance of the distinctive license tags issued under this  
309 section. The State Treasurer shall distribute such collections as  
310 follows:

311 (a) Twenty-four Dollars (\$24.00) of each additional fee  
312 collected on distinctive license tags issued pursuant to this  
313 section shall be distributed to the South Jones Touchdown Club for  
314 the support of the high school athletic programs.

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



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

324 (d) One Dollar (\$1.00) of each additional fee collected  
325 on distinctive license tags issued pursuant to this section shall  
326 be deposited to the credit of the special fund created in Section  
327 27-19-44.2.

328 (5) A regular license tag must be properly displayed as  
329 required by law until replaced by a distinctive license tag under  
330 this section. The regular license tag must be surrendered to the  
331 tax collector upon issuance of the distinctive license tag under  
332 this section. The tax collector shall issue up to two (2) license  
333 decals for each distinctive license tag issued under this section,  
334 which will expire the same month and year as the regular license  
335 tag.

336 (6) In the case of loss or theft of a distinctive license  
337 tag issued under this section, the owner may make application and  
338 affidavit for a replacement distinctive license tag as provided by  
339 Section 27-19-37. The fee for a replacement distinctive license  
340 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
341 such application and affidavit shall be entitled to retain and  
342 deposit into the county general fund five percent (5%) of the fee  
343 for such replacement license tag and the remainder shall be



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

346 **SECTION 4.** (1) Any owner of a motor vehicle who is a  
347 resident of this state, upon payment of the road and bridge  
348 privilege taxes, ad valorem taxes and registration fees as  
349 prescribed by law for private carriers of passengers, pickup  
350 trucks and other noncommercial motor vehicles, and upon payment of  
351 an additional fee in the amount provided in subsection (3) of this  
352 section, shall be issued a distinctive license tag for any motor  
353 vehicle registered in his or her name identifying such person as a  
354 supporter of Starkville Academy athletics. The distinctive  
355 license tags so issued shall be of such color and design as the  
356 Department of Revenue, with the advice of the principal of  
357 Starkville Academy, may prescribe and shall consist of such  
358 letters or numbers, or both, as may be necessary to distinguish  
359 each license tag.

360 (2) Application for the distinctive license tags authorized  
361 by this section shall be made to the county tax collector on forms  
362 prescribed by the Department of Revenue. The application and the  
363 additional fee imposed under subsection (3) of this section, less  
364 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
365 shall be remitted to the Department of Revenue on a monthly basis  
366 as prescribed by the department. The portion of the additional  
367 fee retained by the tax collector shall be deposited into the  
368 county general fund.



369           (3) Beginning with any registration year commencing on or  
370 after July 1, 2022, any person applying for a distinctive license  
371 tag under this section shall pay an additional fee in the amount  
372 of Fifty Dollars (\$50.00) for each distinctive license tag applied  
373 for under this section, which shall be in addition to all other  
374 taxes and fees. The additional fee paid shall be for a period of  
375 time to run concurrently with the vehicle's established license  
376 tag year. The additional fee is due and payable at the time the  
377 original application is made for a distinctive license tag under  
378 this section and thereafter annually at the time of renewal  
379 registration as long as the owner retains the distinctive license  
380 tag. If the owner does not wish to retain the distinctive license  
381 tag, he or she must surrender it to the local county tax  
382 collector.

383           (4) The Department of Revenue shall deposit all fees into  
384 the State Treasury on the day collected. At the end of each  
385 month, the Department of Revenue shall certify to the State  
386 Treasurer the total fees collected under this section from the  
387 issuance of the distinctive license tags issued under this  
388 section. The State Treasurer shall distribute such collections as  
389 follows:

390                   (a) Forty-four Dollars (\$44.00) of each additional fee  
391 collected on distinctive license tags issued pursuant to this  
392 section shall be distributed to Starkville Academy.



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

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

402 (d) One Dollar (\$1.00) of each additional fee collected  
403 on distinctive license tags issued pursuant to this section shall  
404 be deposited to the credit of the special fund created in Section  
405 27-19-44.2.

406 (5) A regular license tag must be properly displayed as  
407 required by law until replaced by a distinctive license tag under  
408 this section. The regular license tag must be surrendered to the  
409 tax collector upon issuance of the distinctive license tag under  
410 this section. The tax collector shall issue up to two (2) license  
411 decals for each distinctive license tag issued under this section,  
412 which will expire the same month and year as the regular license  
413 tag.

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



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

424 **SECTION 5.** (1) Any owner of a motor vehicle who is a  
425 resident of this state, upon payment of the road and bridge  
426 privilege taxes, ad valorem taxes and registration fees as  
427 prescribed by law for private carriers of passengers, pickup  
428 trucks and other noncommercial motor vehicles, and upon payment of  
429 an additional fee in the amount provided in subsection (3) of this  
430 section, shall be issued a distinctive license tag for any motor  
431 vehicle registered in his name identifying such person as a  
432 supporter of Girl Scouts of Greater Mississippi. The distinctive  
433 license tags so issued shall be of such color and design as the  
434 Department of Revenue, with the advice of Girl Scouts of Greater  
435 Mississippi, may prescribe and shall consist of such letters or  
436 numbers, or both, as may be necessary to distinguish each license  
437 tag.

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





443 shall be remitted to the Department of Revenue on a monthly basis  
444 as prescribed by the department. The portion of the additional  
445 fee retained by the tax collector shall be deposited into the  
446 county general fund.

447 (3) Beginning with any registration year commencing on or  
448 after July 1, 2022, any person applying for a distinctive license  
449 tag under this section shall pay an additional fee in the amount  
450 of Thirty Dollars (\$30.00) for each distinctive license tag  
451 applied for under this section, which shall be in addition to all  
452 other taxes and fees. The additional fee paid shall be for a  
453 period of time to run concurrently with the vehicle's established  
454 license tag year. The additional fee is due and payable at the  
455 time the original application is made for a distinctive license  
456 tag under this section and thereafter annually at the time of  
457 renewal registration as long as the owner retains the distinctive  
458 license tag. If the owner does not wish to retain the distinctive  
459 license tag, he must surrender it to the local county tax  
460 collector.

461 (4) The Department of Revenue shall deposit all fees into  
462 the State Treasury on the day collected. At the end of each  
463 month, the Department of Revenue shall certify to the State  
464 Treasurer the total fees collected under this section from the  
465 issuance of the distinctive license tags issued under this  
466 section. The State Treasurer shall distribute such collections as  
467 follows:



468           (a) Twenty-four Dollars (\$24.00) of each additional fee  
469 collected on distinctive license tags issued pursuant to this  
470 section shall be distributed to Girl Scouts of Greater Mississippi  
471 to be used for programming for Mississippi Girl Scouts.

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

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

481           (d) One Dollar (\$1.00) of each additional fee collected  
482 on distinctive license tags issued pursuant to this section shall  
483 be deposited to the credit of the special fund created in Section  
484 27-19-44.2.

485           (5) A regular license tag must be properly displayed as  
486 required by law until replaced by a distinctive license tag under  
487 this section. The regular license tag must be surrendered to the  
488 tax collector upon issuance of the distinctive license tag under  
489 this section. The tax collector shall issue up to two (2) license  
490 decals for each distinctive license tag issued under this section,  
491 which will expire the same month and year as the regular license  
492 tag.



493 (6) In the case of loss or theft of a distinctive license  
494 tag issued under this section, the owner may make application and  
495 affidavit for a replacement distinctive license tag as provided by  
496 Section 27-19-37. The fee for a replacement distinctive license  
497 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
498 such application and affidavit shall be entitled to retain and  
499 deposit into the county general fund five percent (5%) of the fee  
500 for such replacement license tag and the remainder shall be  
501 distributed in the same manner as funds from the sale of regular  
502 distinctive license tags issued under this section.

503 **SECTION 6.** (1) Any owner of a motor vehicle, upon payment  
504 of the road and bridge privilege taxes, ad valorem taxes and  
505 registration fees as prescribed by law for private carriers of  
506 passengers, pickup trucks and other noncommercial motor vehicles,  
507 and upon payment of an additional fee in the amount provided in  
508 subsection (3) of this section, shall be issued a distinctive  
509 license tag which identifies such person as a supporter of the  
510 Pro-Life Billboard Initiative. The distinctive tags shall be of  
511 such color and design as the Department of Revenue, with the  
512 advice of the Diocese of Biloxi Pro-Life, may prescribe and shall  
513 consist of such letters or numbers, or both, as may be necessary  
514 to distinguish each tag.

515 (2) Application for a distinctive tag authorized by this  
516 section shall be made to the county tax collector on forms  
517 prescribed by the Department of Revenue. The application and the



518 additional fee imposed under subsection (3) of this section, less  
519 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
520 shall be remitted to the Department of Revenue on a monthly basis  
521 as prescribed by the department. The portion of the additional  
522 fee retained by the tax collector shall be deposited into the  
523 county general fund.

524 (3) Beginning with any registration year commencing on or  
525 after July 1, 2022, any person applying for a distinctive tag  
526 under this section shall pay an additional fee in the amount of  
527 Thirty Dollars (\$30.00) for each tag applied for under this  
528 section, which shall be in addition to all other taxes and fees.  
529 The additional fee paid shall be for a period of time to run  
530 concurrently with the vehicle's established license tag year. The  
531 additional fee is due and payable at the time the original  
532 application is made for a distinctive tag under this section and  
533 thereafter annually at the time of renewal registration as long as  
534 the owner retains the distinctive tag. If the owner does not wish  
535 to retain the distinctive tag, he must surrender it to the local  
536 county tax collector.

537 (4) The Department of Revenue shall deposit all fees into  
538 the State Treasury on the day collected. At the end of each  
539 month, the Department of Revenue shall certify to the State  
540 Treasurer the total fees collected under this section from the  
541 issuance of the tags under this section. The State Treasurer  
542 shall distribute such collections as follows:



543           (a) Twenty-four Dollars (\$24.00) of each additional fee  
544 collected on tags issued under this section shall be distributed  
545 to the Diocese of Biloxi Pro-Life.

546           (b) One Dollar (\$1.00) of each additional fee collected  
547 on tags issued under this section shall be deposited into the  
548 Mississippi Burn Care Fund created pursuant to Section 7-9-70.

549           (c) Two Dollars (\$2.00) of each additional fee  
550 collected on tags issued under this section shall be deposited to  
551 the credit of the State Highway Fund to be expended solely for the  
552 repair, maintenance, construction or reconstruction of highways.

553           (d) One Dollar (\$1.00) of each additional fee collected  
554 on tags issued under this section shall be deposited to the credit  
555 of the special fund created in Section 27-19-44.2.

556           (5) A regular license tag must be properly displayed as  
557 required by law until replaced by a tag issued under this section.  
558 The regular tag must be surrendered to the tax collector upon  
559 issuance of the distinctive tag. The tax collector shall issue up  
560 to two (2) license decals for each tag issued, which will expire  
561 the same month and year as the regular license tag.

562           (6) In the case of loss or theft of a tag issued under this  
563 section, the owner may make application and affidavit for a  
564 replacement distinctive license tag as provided by Section  
565 27-19-37. The fee for a replacement distinctive license tag shall  
566 be Ten Dollars (\$10.00). The tax collector receiving such  
567 application and affidavit shall be entitled to retain and deposit



568 into the county general fund five percent (5%) of the fee for such  
569 replacement license tag and the remainder shall be distributed in  
570 the same manner as funds from the sale of original tags issued  
571 under this section.

572       **SECTION 7.** (1) Any owner of a motor vehicle, upon payment  
573 of the road and bridge privilege taxes, ad valorem taxes and  
574 registration fees as prescribed by law for private carriers of  
575 passengers, pickup trucks and other noncommercial motor vehicles,  
576 and upon payment of an additional fee in the amount provided in  
577 subsection (3) of this section, shall be issued a distinctive  
578 license tag which identifies such person as a supporter of lung  
579 cancer awareness. The distinctive tags shall be of such color and  
580 design as the Department of Revenue, with the advice of the  
581 American Lung Association in Mississippi, may prescribe and shall  
582 consist of such letters or numbers, or both, as may be necessary  
583 to distinguish each tag.

584       (2) Application for a distinctive tag authorized by this  
585 section shall be made to the county tax collector on forms  
586 prescribed by the Department of Revenue. The application and the  
587 additional fee imposed under subsection (3) of this section, less  
588 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
589 shall be remitted to the Department of Revenue on a monthly basis  
590 as prescribed by the department. The portion of the additional  
591 fee retained by the tax collector shall be deposited into the  
592 county general fund.



593 (3) Beginning with any registration year commencing on or  
594 after July 1, 2022, any person applying for a distinctive tag  
595 under this section shall pay an additional fee in the amount of  
596 Thirty Dollars (\$30.00) for each tag applied for under this  
597 section, which shall be in addition to all other taxes and fees.  
598 The additional fee paid shall be for a period of time to run  
599 concurrently with the vehicle's established license tag year. The  
600 additional fee is due and payable at the time the original  
601 application is made for a distinctive tag under this section and  
602 thereafter annually at the time of renewal registration as long as  
603 the owner retains the distinctive tag. If the owner does not wish  
604 to retain the distinctive tag, he must surrender it to the local  
605 county tax collector.

606 (4) The Department of Revenue shall deposit all fees into  
607 the State Treasury on the day collected. At the end of each  
608 month, the Department of Revenue shall certify to the State  
609 Treasurer the total fees collected under this section from the  
610 issuance of the tags under this section. The State Treasurer  
611 shall distribute such collections as follows:

612 (a) Twenty-four Dollars (\$24.00) of each additional fee  
613 collected on tags issued under this section shall be distributed  
614 to the American Lung Association in Mississippi.

615 (b) One Dollar (\$1.00) of each additional fee collected  
616 on tags issued under this section shall be deposited into the  
617 Mississippi Burn Care Fund created pursuant to Section 7-9-70.



618 (c) Two Dollars (\$2.00) of each additional fee  
619 collected on tags issued under this section shall be deposited to  
620 the credit of the State Highway Fund to be expended solely for the  
621 repair, maintenance, construction or reconstruction of highways.

622 (d) One Dollar (\$1.00) of each additional fee collected  
623 on tags issued under this section shall be deposited to the credit  
624 of the special fund created in Section 27-19-44.2.

625 (5) A regular license tag must be properly displayed as  
626 required by law until replaced by a tag issued under this section.  
627 The regular tag must be surrendered to the tax collector upon  
628 issuance of the distinctive tag. The tax collector shall issue up  
629 to two (2) license decals for each tag issued, which will expire  
630 the same month and year as the regular license tag.

631 (6) In the case of loss or theft of a tag issued under this  
632 section, the owner may make application and affidavit for a  
633 replacement distinctive license tag as provided by Section  
634 27-19-37. The fee for a replacement distinctive license tag shall  
635 be Ten Dollars (\$10.00). The tax collector receiving such  
636 application and affidavit shall be entitled to retain and deposit  
637 into the county general fund five percent (5%) of the fee for such  
638 replacement license tag and the remainder shall be distributed in  
639 the same manner as funds from the sale of original tags issued  
640 under this section.

641 **SECTION 8.** (1) Any owner of a motor vehicle who is a  
642 resident of this state, upon payment of the road and bridge





643 privilege taxes, ad valorem taxes and registration fees as  
644 prescribed by law for private carriers of passengers, pickup  
645 trucks and other noncommercial motor vehicles, and upon payment of  
646 an additional fee in the amount provided in subsection (4) of this  
647 section, shall be issued a distinctive license tag for any motor  
648 vehicle registered in his name identifying such person as a  
649 supporter of any one (1) of the following:

- 650 (a) Mississippi Association of Nurse Practitioners;
- 651 (b) Seabee Historical Foundation;
- 652 (c) Saint Stanislaus College in Bay Saint Louis,  
653 Mississippi;
- 654 (d) Vancleave Live Oak Choctaw;
- 655 (e) Morton High School;
- 656 (f) Forest Municipal School District;
- 657 (g) Lake High School;
- 658 (h) Scott Central Attendance Center;
- 659 (i) Sebastopol Attendance Center;
- 660 (j) East Rankin Academy;
- 661 (k) Houston High School;
- 662 (l) Magnolia Heights School;
- 663 (m) Regents School of Oxford;
- 664 (n) The Garden Clubs of Mississippi, Inc.;
- 665 (o) Baptist Health Foundation, Inc.;
- 666 (p) Greene County Wildcats;
- 667 (q) Mississippi Disc Golf.



668           (2) The distinctive license tags so issued shall be of such  
669 color and design as the Department of Revenue, with the advice of  
670 the respective beneficiary organization listed in subsection (1)  
671 of this section, may prescribe and shall consist of such letters  
672 or numbers, or both, as may be necessary to distinguish each  
673 license tag.

674           (3) Application for the distinctive license tags authorized  
675 by this section shall be made to the county tax collector on forms  
676 prescribed by the Department of Revenue. The application and the  
677 additional fee imposed under subsection (4) of this section, less  
678 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
679 shall be remitted to the Department of Revenue on a monthly basis  
680 as prescribed by the department. The portion of the additional  
681 fee retained by the tax collector shall be deposited into the  
682 county general fund.

683           (4) Beginning with any registration year commencing on or  
684 after July 1, 2022, any person applying for a distinctive license  
685 tag under this section shall pay an additional fee in the amount  
686 of Thirty Dollars (\$30.00) for each distinctive license tag  
687 applied for under this section, which shall be in addition to all  
688 other taxes and fees. The additional fee paid shall be for a  
689 period of time to run concurrently with the vehicle's established  
690 license tag year. The additional fee is due and payable at the  
691 time the original application is made for a distinctive license  
692 tag under this section and thereafter annually at the time of



693 renewal registration as long as the owner retains the distinctive  
694 license tag. If the owner does not wish to retain the distinctive  
695 license tag, he must surrender it to the local county tax  
696 collector.

697 (5) The Department of Revenue shall deposit all fees into  
698 the State Treasury on the day collected. At the end of each  
699 month, the Department of Revenue shall certify to the State  
700 Treasurer the total fees collected under this section from the  
701 issuance of the distinctive license tags issued under this  
702 section. The State Treasurer shall distribute such collections as  
703 follows:

704 (a) Twenty-four Dollars (\$24.00) of each additional fee  
705 collected on distinctive license tags issued pursuant to this  
706 section shall be distributed to the appropriate beneficiary  
707 organization listed in subsection (1) of this section.

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

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



717 (d) One Dollar (\$1.00) of each additional fee collected  
718 on distinctive license tags issued pursuant to this section shall  
719 be deposited to the credit of the special fund created in Section  
720 27-19-44.2.

721 (6) A regular license tag must be properly displayed as  
722 required by law until replaced by a distinctive license tag under  
723 this section. The regular license tag must be surrendered to the  
724 tax collector upon issuance of the distinctive license tag under  
725 this section. The tax collector shall issue up to two (2) license  
726 decals for each distinctive license tag issued under this section,  
727 which will expire the same month and year as the regular license  
728 tag.

729 (7) In the case of loss or theft of a distinctive license  
730 tag issued under this section, the owner may make application and  
731 affidavit for a replacement distinctive license tag as provided by  
732 Section 27-19-37. The fee for a replacement distinctive license  
733 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
734 such application and affidavit shall be entitled to retain and  
735 deposit into the county general fund five percent (5%) of the fee  
736 for such replacement license tag and the remainder shall be  
737 distributed in the same manner as funds from the sale of regular  
738 distinctive license tags issued under this section.

739 **SECTION 9.** Section 27-19-56.15, Mississippi Code of 1972, is  
740 amended as follows:



741           27-19-56.15. (1) (a) Beginning with any registration year  
742 commencing on or after July 1, 2012, any owner of a motor vehicle  
743 who is a resident of this state, upon complying with the motor  
744 vehicle laws relating to registration and licensing of motor  
745 vehicles, and upon payment of the road and bridge privilege taxes,  
746 ad valorem taxes and registration fees as prescribed by law for  
747 private carriers of passengers, pickup trucks and other  
748 noncommercial motor vehicles, and upon payment of an additional  
749 annual fee in the amount of Fifty Dollars (\$50.00), shall be  
750 issued a distinctive license tag that displays the emblem of any  
751 public or private university of his choice located in another  
752 state.

753           (b) The design of the emblems for the distinctive  
754 license tags authorized under this subsection shall be determined  
755 by agreement between the Department of Revenue and the governing  
756 authorities of public or private universities in the states where  
757 the universities are located. Such other design characteristics  
758 and information to be contained on such distinctive license tags  
759 shall be determined by the Department of Revenue.

760           (c) Application for the distinctive license tag  
761 authorized under this subsection shall be made to the county tax  
762 collector on forms prescribed by the Department of Revenue. The  
763 application and the additional fee, less Two Dollars (\$2.00) to be  
764 retained by the tax collector, shall be remitted to the Department  
765 of Revenue on a monthly basis as prescribed by the department.



766 The portion of the additional fee retained by the tax collector  
767 shall be deposited into the county general fund.

768 (d) (i) The Department of Revenue shall deposit all  
769 fees that it receives under this subsection into the State  
770 Treasury on the day received. At the end of each month, the  
771 Department of Revenue shall certify the total fees collected under  
772 this section to the State Treasurer who, except as otherwise  
773 provided in this paragraph (d), shall distribute such collections  
774 as follows:

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

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

783 3. Two Dollars (\$2.00) of each additional fee  
784 collected on distinctive license tags issued pursuant to this  
785 section shall be deposited to the credit of the State Highway Fund  
786 to be expended solely for the repair, maintenance, construction or  
787 reconstruction of highways.

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



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

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

795 1. Except as otherwise provided in this item  
796 1, Forty-four Dollars (\$44.00) of each additional fee collected on  
797 such distinctive license tags pursuant to this section shall be  
798 distributed to the Adult Education Department of the Rankin County  
799 School District for the purpose of providing funds for the Rankin  
800 County School District GED Scholarship Endowment. However, from  
801 and after January 1, 2013, Forty-four Dollars (\$44.00) of each  
802 additional fee collected on such distinctive license tags pursuant  
803 to this section shall be distributed to Habitat for Humanity/Metro  
804 Jackson, Inc.

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

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



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

818                   (iii) The State Treasurer shall distribute fees  
819 collected under this section from the issuance of distinctive  
820 license tags displaying the emblem of the University of Alabama as  
821 follows:

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

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

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

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





839 (iv) The State Treasurer shall distribute fees  
840 collected under this section from the issuance of distinctive  
841 license tags displaying the emblem of the University of South  
842 Alabama as follows:

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

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

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

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

860 (v) The State Treasurer shall distribute fees  
861 collected under this section from the issuance of distinctive  
862 license tags displaying the emblem of the University of Oklahoma  
863 as follows:



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

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

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

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

881                   (vi) The State Treasurer shall distribute fees  
882 collected under this section from the issuance of distinctive  
883 license tags displaying the emblem of the Louisiana State  
884 University as follows:

885                   1. Forty-four Dollars (\$44.00) of each  
886 additional fee collected on such distinctive license tags pursuant  
887 to this section shall be distributed to the Bayou Bengal Booster  
888 Club of Mississippi to be utilized by the club to make



889 contributions to charitable organizations that are approved by the  
890 Chancellor of Louisiana State University.

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

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

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

904                   (vii) The State Treasurer shall distribute fees  
905 collected under this section from the issuance of distinctive  
906 license tags displaying the emblem of the University of Memphis as  
907 follows:

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

912                   2. Twenty-two Dollars (\$22.00) of each  
913 additional fee collected on such distinctive license tags pursuant



914 to this section shall be distributed to the Methodist Healthcare  
915 Foundation for the Methodist Olive Branch Hospital.

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

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

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

929                   (viii) The State Treasurer shall distribute fees  
930 collected under this section from the issuance of distinctive  
931 license tags displaying the emblem of Clemson University as  
932 follows:

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

936                   2. One Dollar (\$1.00) of each additional fee  
937 collected on such distinctive license tags issued pursuant to this



938 section shall be deposited into the Mississippi Burn Care Fund  
939 created pursuant to Section 7-9-70.

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

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

949                   (ix) The State Treasurer shall distribute fees  
950 collected under this section from the issuance of distinctive  
951 license tags displaying the emblem of Texas A&M University as  
952 follows:

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

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

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



963 section shall be deposited to the credit of the State Highway Fund  
964 to be expended solely for the repair, maintenance, construction or  
965 reconstruction of highways.

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

970                   (x) The State Treasurer shall distribute fees  
971 collected under this section from the issuance of distinctive  
972 license tags displaying the emblem of Florida State University as  
973 follows:

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

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

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



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

991           (2) A regular license tag must be properly displayed as  
992 required by law until replaced by a distinctive license tag under  
993 this section. The regular license tag must be surrendered to the  
994 tax collector upon issuance of the distinctive license tag under  
995 this section. The tax collector shall issue up to two (2) license  
996 decals for each distinctive license tag issued under this section,  
997 which will expire the same month and year as the regular license  
998 tag.

999           (3) In the case of loss or theft of a distinctive license  
1000 tag issued under this section, the owner may make application and  
1001 affidavit for a replacement distinctive license tag as provided by  
1002 Section 27-19-37. The fee for a replacement distinctive license  
1003 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1004 such application and affidavit shall be entitled to retain and  
1005 deposit into the county general fund five percent (5%) of the fee  
1006 for such replacement license tag and the remainder shall be  
1007 distributed in the same manner as funds from the sale of regular  
1008 distinctive license tags issued under this section.

1009           (4) In order for a distinctive license tag for a university  
1010 to be issued pursuant to this section, the provisions of Section



1011 27-19-44(3) must be satisfied for such university license tag  
1012 prior to July 1, \* \* \* 2025.

1013           **SECTION 10.** Section 27-19-53, Mississippi Code of 1972, as  
1014 amended by House Bill No. 192, 2022 Regular Session, is amended as  
1015 follows:

1016           27-19-53. (1) (a) (i) Any legal resident of the State of  
1017 Mississippi who is a veteran of service in the Armed Forces of the  
1018 United States, and who is rated as having seventy-five percent  
1019 (75%) permanent service-connected disability by the Veterans'  
1020 Administration is privileged to purchase annually under this  
1021 subsection two (2) motor vehicle license plates or tags in his or  
1022 her county of legal residence, for the sum of One Dollar (\$1.00)  
1023 in total cost for each plate or tag, regardless of make or model  
1024 of motor vehicle. The registration year of such motor vehicle  
1025 shall commence the first day of the month in which application for  
1026 registration is made, as provided in Section 27-19-31.

1027                           (ii) Any legal resident of the State of  
1028 Mississippi who is a veteran of service in the Armed Forces of the  
1029 United States, and who is rated as having seventy-five percent  
1030 (75%) permanent service-connected disability by the Veterans'  
1031 Administration is privileged to purchase annually under this  
1032 subsection one (1) motorcycle license plate or tag in his or her  
1033 county of legal residence, for the sum of One Dollar (\$1.00) in  
1034 total cost for each plate or tag. The registration year of such  
1035 motorcycle shall commence the first day of the month in which





1036 application for registration is made, as provided in Section  
1037 27-19-31.

1038 (b) Not more than two (2) such motor vehicle license  
1039 plates or tags shall be issued under this subsection to each such  
1040 qualified veteran. Not more than one (1) such motorcycle license  
1041 plate or tag shall be issued under this subsection to each such  
1042 qualified veteran.

1043 (c) This section pertains only to taxes or plates for  
1044 private passenger motor vehicles or pickup trucks or motorcycles.

1045 (d) Proof of ownership of a particular motor vehicle or  
1046 motorcycle for which a license plate or tag is requested must be  
1047 shown at time of application for such plate or tag.

1048 (e) Vehicles and motorcycles owned by such veterans are  
1049 exempt under this subsection from all ad valorem and privilege  
1050 taxes; however, the surviving spouse of a deceased person who was  
1051 issued a license plate or tag under this subsection shall be  
1052 entitled to apply for or retain a license tag issued under this  
1053 subsection and may continue annually to renew registration for two  
1054 (2) motor vehicle license plates or tags and one (1) motorcycle  
1055 license plate or tag under this subsection for as long as the  
1056 spouse remains unmarried. In addition, if a deceased person who  
1057 was eligible to be issued a license plate or tag under this  
1058 subsection did not apply for or was not issued a license plate or  
1059 tag, the surviving spouse of such deceased person shall be  
1060 entitled to apply for and be issued a license plate or tag under



1061 this subsection and may continue annually to renew registration  
1062 for two (2) motor vehicle license plates or tags and one (1)  
1063 motorcycle license tag or plate under this subsection for as long  
1064 as the spouse remains unmarried. At the time of application or  
1065 renewal registration, a surviving spouse who desires to retain a  
1066 distinctive plate or tag issued under this subsection shall file  
1067 with the county tax collector a sworn statement that the spouse is  
1068 unmarried. Any such vehicle or motorcycle when so registered  
1069 shall be exempt from all ad valorem and privilege taxes.

1070 (2) Any person who is entitled to obtain license tags under  
1071 subsection (1) of this section may be issued one (1) additional  
1072 such license tag for any other vehicle registered in his or her  
1073 name upon payment of the road and bridge privilege taxes, ad  
1074 valorem taxes and registration fees as otherwise prescribed by law  
1075 for the particular vehicle.

1076 (3) The Department of Revenue is directed to furnish each  
1077 veteran obtaining a license tag under this section an emblem,  
1078 which the veteran shall attach securely to the tag, showing that  
1079 the tag was issued to a disabled American veteran.

1080 (4) A license issued under this section shall not be  
1081 transferable to any other person.

1082 (5) Any person evading or violating any of the provisions of  
1083 this section, or attempting to secure benefits under this section  
1084 to which he is not entitled, shall be guilty of a misdemeanor and,  
1085 upon conviction, shall be fined not less than One Thousand Dollars



1086 (\$1,000.00) or imprisoned in the county jail for not less than  
1087 ninety (90) days, or both.

1088 (6) From and after July 1, 2022, the special tag authorized  
1089 under this section shall bear the name and emblem of each branch  
1090 of the United States Armed Forces.

1091 **SECTION 11.** Section 27-19-56.93, Mississippi Code of 1972,  
1092 is amended as follows:

1093 27-19-56.93. (1) Any owner of a motor vehicle, who is a  
1094 resident of this state, upon complying with the motor vehicle laws  
1095 relating to registration and licensing of motor vehicles, and upon  
1096 payment of the road and bridge privilege taxes, ad valorem taxes  
1097 and registration fees as prescribed by law for private carriers of  
1098 passengers, pickup trucks and other noncommercial motor vehicles,  
1099 and upon payment of an additional annual fee in the amount  
1100 provided in subsection (3) of this section, shall be issued a  
1101 special breast cancer awareness license tag for each motor vehicle  
1102 registered in his name. The distinctive license tags so issued  
1103 shall be of such color and design as the Department of Revenue,  
1104 with the advice of the \* \* \* Susan G. Komen Breast Cancer  
1105 Foundation, may prescribe, and shall consist of such letters or  
1106 numbers, or both, as may be necessary to distinguish each license  
1107 tag.

1108 (2) Application for the distinctive license tags authorized  
1109 by this section shall be made to the county tax collector on forms  
1110 prescribed by the Department of Revenue. The application and the



1111 additional fee imposed under subsection (3) of this section, less  
1112 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1113 shall be remitted to the Department of Revenue on a monthly basis  
1114 as prescribed by the department. The portion of the additional  
1115 fee retained by the tax collector shall be deposited into the  
1116 county general fund.

1117 (3) Beginning with any registration year commencing on or  
1118 after July 1, 2004, any person applying for a distinctive license  
1119 tag under this section shall pay an additional fee in the amount  
1120 of Thirty Dollars (\$30.00) for each distinctive license tag  
1121 applied for under this section, which shall be in addition to all  
1122 other taxes and fees. The additional fee paid shall be for a  
1123 period of time to run concurrently with the vehicle's established  
1124 license tag year. The additional fee is due and payable at the  
1125 time the original application is made for a distinctive license  
1126 tag under this section and thereafter annually at the time of  
1127 renewal registration as long as the owner retains the distinctive  
1128 license tag. If the owner does not wish to retain the distinctive  
1129 license tag, he must surrender it to the local county tax  
1130 collector.

1131 (4) The Department of Revenue shall deposit all fees into  
1132 the State Treasury on the day collected. At the end of each  
1133 month, the Department of Revenue shall certify to the State  
1134 Treasurer the total fees collected under this section from the  
1135 issuance of the distinctive license tags issued under this



1136 section. The State Treasurer shall distribute such collections as  
1137 follows:

1138 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1139 collected on distinctive license tags issued pursuant to this  
1140 section shall be disbursed to the \* \* \* Mississippi Breast and  
1141 Cervical Cancer Early Detection Program.

1142 (b) One Dollar (\$1.00) of each additional fee collected  
1143 on distinctive license tags issued pursuant to this section shall  
1144 be deposited into the Mississippi Burn Care Fund created pursuant  
1145 to Section 7-9-70.

1146 (c) Two Dollars (\$2.00) of each additional fee  
1147 collected on distinctive license tags issued pursuant to this  
1148 section shall be deposited to the credit of the State Highway Fund  
1149 to be expended solely for the repair, maintenance, construction or  
1150 reconstruction of highways.

1151 (d) One Dollar (\$1.00) of each additional fee collected  
1152 on distinctive license tags issued pursuant to this section shall  
1153 be deposited to the credit of the special fund created in Section  
1154 27-19-44.2.

1155 (5) A regular license tag must be properly displayed as  
1156 required by law until replaced by a distinctive license tag under  
1157 this section. The regular license tag must be surrendered to the  
1158 tax collector upon issuance of the distinctive license tag under  
1159 this section. The tax collector shall issue up to two (2) license  
1160 decals for each distinctive license tag issued under this section,



1161 which will expire the same month and year as the regular license  
1162 tag.

1163 (6) In the case of loss or theft of a distinctive license  
1164 tag issued under this section, the owner may make application and  
1165 affidavit for a replacement distinctive license tag as provided by  
1166 Section 27-19-37. The fee for a replacement distinctive license  
1167 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1168 such application and affidavit shall be entitled to retain and  
1169 deposit into the county general fund five percent (5%) of the fee  
1170 for such replacement license tag and the remainder shall be  
1171 distributed proportionately in the same manner as funds from the  
1172 sale of regular distinctive license tags issued under this  
1173 section.

1174 **SECTION 12.** Section 27-19-56.292, Mississippi Code of 1972,  
1175 is amended as follows:

1176 27-19-56.292. (1) Any owner of a motor vehicle or  
1177 motorcycle, or both, who is a resident of this state, upon payment  
1178 of the road and bridge privilege taxes, ad valorem taxes and  
1179 registration fees as prescribed by law for private carriers of  
1180 passengers, pickup trucks and other noncommercial motor vehicles,  
1181 and upon payment of an additional fee in the amount provided in  
1182 subsection (3) of this section, shall be issued a distinctive  
1183 license tag for any motor vehicle or motorcycle, or both,  
1184 registered in his name identifying such person as a supporter of  
1185 the Mississippi Law Enforcement Officers' Association. The



1186 distinctive license tags so issued shall be of such color and  
1187 design as the Department of Revenue, with the advice of the  
1188 Mississippi Law Enforcement Officers' Association, may prescribe  
1189 and shall consist of such letters or numbers, or both, as may be  
1190 necessary to distinguish each license tag.

1191 (2) Application for the distinctive license tags authorized  
1192 by this section shall be made to the county tax collector on forms  
1193 prescribed by the Department of Revenue. The application and the  
1194 additional fee imposed under subsection (3) of this section, less  
1195 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1196 shall be remitted to the Department of Revenue on a monthly basis  
1197 as prescribed by the department. The portion of the additional  
1198 fee retained by the tax collector shall be deposited into the  
1199 county general fund.

1200 (3) Beginning with any registration year commencing on or  
1201 after July 1, 2012, any person applying for a distinctive license  
1202 tag under this section shall pay an additional fee in the amount  
1203 of Thirty Dollars (\$30.00) for each distinctive license tag  
1204 applied for under this section, which shall be in addition to all  
1205 other taxes and fees. The additional fee paid shall be for a  
1206 period of time to run concurrently with the vehicle's or  
1207 motorcycle's established license tag year. The additional fee is  
1208 due and payable at the time the original application is made for a  
1209 distinctive license tag under this section and thereafter annually  
1210 at the time of renewal registration as long as the owner retains



1211 the distinctive license tag. If the owner does not wish to retain  
1212 the distinctive license tag, he must surrender it to the local  
1213 county tax collector.

1214 (4) The Department of Revenue shall deposit all fees into  
1215 the State Treasury on the day collected. At the end of each  
1216 month, the Department of Revenue shall certify to the State  
1217 Treasurer the total fees collected under this section from the  
1218 issuance of the distinctive license tags issued under this  
1219 section. The State Treasurer shall distribute such collections as  
1220 follows:

1221 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1222 collected on distinctive license tags issued pursuant to this  
1223 section shall be distributed to the Mississippi Law Enforcement  
1224 Officers' Association.

1225 (b) One Dollar (\$1.00) of each additional fee collected  
1226 on distinctive license tags issued pursuant to this section shall  
1227 be deposited into the Mississippi Burn Care Fund created pursuant  
1228 to Section 7-9-70.

1229 (c) Two Dollars (\$2.00) of each additional fee  
1230 collected on distinctive license tags issued pursuant to this  
1231 section shall be deposited to the credit of the State Highway Fund  
1232 to be expended solely for the repair, maintenance, construction or  
1233 reconstruction of highways.

1234 (d) One Dollar (\$1.00) of each additional fee collected  
1235 on distinctive license tags issued pursuant to this section shall





1236 be deposited to the credit of the special fund created in Section  
1237 27-19-44.2.

1238 (5) A regular license tag must be properly displayed as  
1239 required by law until replaced by a distinctive license tag under  
1240 this section. The regular license tag must be surrendered to the  
1241 tax collector upon issuance of the distinctive license tag under  
1242 this section. The tax collector shall issue up to two (2) license  
1243 decals for each distinctive license tag issued under this section,  
1244 which will expire the same month and year as the regular license  
1245 tag.

1246 (6) In the case of loss or theft of a distinctive license  
1247 tag issued under this section, the owner may make application and  
1248 affidavit for a replacement distinctive license tag as provided by  
1249 Section 27-19-37. The fee for a replacement distinctive license  
1250 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1251 such application and affidavit shall be entitled to retain and  
1252 deposit into the county general fund five percent (5%) of the fee  
1253 for such replacement license tag and the remainder shall be  
1254 distributed in the same manner as funds from the sale of regular  
1255 distinctive license tags issued under this section.

1256 **SECTION 13.** Section 27-19-56.314, Mississippi Code of 1972,  
1257 is amended as follows:

1258 27-19-56.314. (1) Beginning with any registration year  
1259 commencing on or after July 1, \* \* \* 2022, any owner of a motor  
1260 vehicle who is a resident of this state, upon payment of the road



1261 and bridge privilege taxes, ad valorem taxes and registration fees  
1262 as prescribed by law for private carriers of passengers, pickup  
1263 trucks and other noncommercial motor vehicles, and upon payment of  
1264 an additional fee in the amount provided in subsection (3) of this  
1265 section, shall be issued a distinctive license tag for any motor  
1266 vehicle registered in his name identifying such person as a  
1267 supporter of the MIND Center at the University of Mississippi  
1268 Medical Center. The distinctive license tags so issued shall be  
1269 of such color and design as the Department of Revenue, with the  
1270 advice of the MIND Center at the University of Mississippi Medical  
1271 Center, may prescribe and shall consist of such letters or  
1272 numbers, or both, as may be necessary to distinguish each license  
1273 tag.

1274 (2) Application for the distinctive license tags authorized  
1275 by this section shall be made to the county tax collector on forms  
1276 prescribed by the Department of Revenue. The application and the  
1277 additional fee imposed under subsection (3) of this section, less  
1278 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1279 shall be remitted to the Department of Revenue on a monthly basis  
1280 as prescribed by the department. The portion of the additional  
1281 fee retained by the tax collector shall be deposited into the  
1282 county general fund.

1283 (3) Any person applying for a distinctive license tag under  
1284 this section shall pay an additional fee in the amount of Thirty  
1285 Dollars (\$30.00) for each distinctive license tag applied for



1286 under this section, which shall be in addition to all other taxes  
1287 and fees. The additional fee paid shall be for a period of time  
1288 to run concurrently with the vehicle's established license tag  
1289 year. The additional fee is due and payable at the time the  
1290 original application is made for a distinctive license tag under  
1291 this section and thereafter annually at the time of renewal  
1292 registration as long as the owner retains the distinctive license  
1293 tag. If the owner does not wish to retain the distinctive license  
1294 tag, he must surrender it to the local county tax collector.

1295 (4) The Department of Revenue shall deposit all fees into  
1296 the State Treasury on the day collected. At the end of each  
1297 month, the Department of Revenue shall certify to the State  
1298 Treasurer the total fees collected under this section from the  
1299 issuance of the distinctive license tags issued under this  
1300 section. The State Treasurer shall distribute such collections as  
1301 follows:

1302 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1303 collected on distinctive license tags issued pursuant to this  
1304 section shall be distributed to a special fund hereby created in  
1305 the State Treasury to the credit of the MIND Center at the  
1306 University of Mississippi Medical Center. The fund shall be  
1307 available for expenditure at the discretion of the University of  
1308 Mississippi Medical Center for the benefit of the MIND Center.

1309 (b) One Dollar (\$1.00) of each additional fee collected  
1310 on distinctive license tags issued pursuant to this section shall



1311 be deposited into the Mississippi Burn Care Fund created pursuant  
1312 to Section 7-9-70.

1313 (c) Two Dollars (\$2.00) of each additional fee  
1314 collected on distinctive license tags issued pursuant to this  
1315 section shall be deposited to the credit of the State Highway Fund  
1316 to be expended solely for the repair, maintenance, construction or  
1317 reconstruction of highways.

1318 (d) One Dollar (\$1.00) of each additional fee collected  
1319 on distinctive license tags issued pursuant to this section shall  
1320 be deposited to the credit of the special fund created in Section  
1321 27-19-44.2.

1322 (5) A regular license tag must be properly displayed as  
1323 required by law until replaced by a distinctive license tag under  
1324 this section. The regular license tag must be surrendered to the  
1325 tax collector upon issuance of the distinctive license tag under  
1326 this section. The tax collector shall issue up to two (2) license  
1327 decals for each distinctive license tag issued under this section,  
1328 which will expire the same month and year as the regular license  
1329 tag.

1330 (6) In the case of loss or theft of a distinctive license  
1331 tag issued under this section, the owner may make application and  
1332 affidavit for a replacement distinctive license tag as provided by  
1333 Section 27-19-37. The fee for a replacement distinctive license  
1334 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1335 such application and affidavit shall be entitled to retain and



1336 deposit into the county general fund five percent (5%) of the fee  
1337 for such replacement license tag and the remainder shall be  
1338 distributed in the same manner as funds from the sale of regular  
1339 distinctive license tags issued under this section.

1340 (7) In order for a distinctive license tag to be issued  
1341 under this section, the provisions of Section 27-19-44(3) must be  
1342 satisfied for the distinctive license tag before July 1, \* \* \*  
1343 2025.

1344 **SECTION 14.** Section 27-19-56.342, Mississippi Code of 1972,  
1345 is amended as follows:

1346 27-19-56.342. (1) Beginning with any registration year  
1347 commencing on or after July 1, 2022, any owner of a motor vehicle  
1348 who is a resident of this state, upon payment of the road and  
1349 bridge privilege taxes, ad valorem taxes and registration fees as  
1350 prescribed by law for private carriers of passengers, pickup  
1351 trucks and other noncommercial motor vehicles, and upon payment of  
1352 an additional fee in the amount provided in subsection (3) of this  
1353 section, shall be issued a distinctive license tag for any motor  
1354 vehicle registered in his name identifying such person as a  
1355 supporter of Callaway High School. The distinctive license tags  
1356 so issued shall be of such color and design as the Department of  
1357 Revenue, with the advice of the Principal of Callaway High School,  
1358 may prescribe and shall consist of such letters or numbers, or  
1359 both, as may be necessary to distinguish each license tag.



1360           (2) Application for the distinctive license tags authorized  
1361 by this section shall be made to the county tax collector on forms  
1362 prescribed by the Department of Revenue. The application and the  
1363 additional fee imposed under subsection (3) of this section, less  
1364 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1365 shall be remitted to the Department of Revenue on a monthly basis  
1366 as prescribed by the department. The portion of the additional  
1367 fee retained by the tax collector shall be deposited into the  
1368 county general fund.

1369           (3) \* \* \* Any person applying for a distinctive license tag  
1370 under this section shall pay an additional fee in the amount of  
1371 Thirty Dollars (\$30.00) for each distinctive license tag applied  
1372 for under this section, which shall be in addition to all other  
1373 taxes and fees. The additional fee paid shall be for a period of  
1374 time to run concurrently with the vehicle's established license  
1375 tag year. The additional fee is due and payable at the time the  
1376 original application is made for a distinctive license tag under  
1377 this section and thereafter annually at the time of renewal  
1378 registration as long as the owner retains the distinctive license  
1379 tag. If the owner does not wish to retain the distinctive license  
1380 tag, he must surrender it to the local county tax collector.

1381           (4) The Department of Revenue shall deposit all fees into  
1382 the State Treasury on the day collected. At the end of each  
1383 month, the Department of Revenue shall certify to the State  
1384 Treasurer the total fees collected under this section from the



1385 issuance of the distinctive license tags issued under this  
1386 section. The State Treasurer shall distribute such collections as  
1387 follows:

1388 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1389 collected on distinctive license tags issued pursuant to this  
1390 section shall be distributed to Callaway High School for support  
1391 of the school's athletics program.

1392 (b) One Dollar (\$1.00) of each additional fee collected  
1393 on distinctive license tags issued pursuant to this section shall  
1394 be deposited into the Mississippi Burn Care Fund created pursuant  
1395 to Section 7-9-70.

1396 (c) Two Dollars (\$2.00) of each additional fee  
1397 collected on distinctive license tags issued pursuant to this  
1398 section shall be deposited to the credit of the State Highway Fund  
1399 to be expended solely for the repair, maintenance, construction or  
1400 reconstruction of highways.

1401 (d) One Dollar (\$1.00) of each additional fee collected  
1402 on distinctive license tags issued pursuant to this section shall  
1403 be deposited to the credit of the special fund created in Section  
1404 27-19-44.2.

1405 (5) A regular license tag must be properly displayed as  
1406 required by law until replaced by a distinctive license tag under  
1407 this section. The regular license tag must be surrendered to the  
1408 tax collector upon issuance of the distinctive license tag under  
1409 this section. The tax collector shall issue up to two (2) license



1410 decals for each distinctive license tag issued under this section,  
1411 which will expire the same month and year as the regular license  
1412 tag.

1413 (6) In the case of loss or theft of a distinctive license  
1414 tag issued under this section, the owner may make application and  
1415 affidavit for a replacement distinctive license tag as provided by  
1416 Section 27-19-37. The fee for a replacement distinctive license  
1417 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1418 such application and affidavit shall be entitled to retain and  
1419 deposit into the county general fund five percent (5%) of the fee  
1420 for such replacement license tag and the remainder shall be  
1421 distributed in the same manner as funds from the sale of regular  
1422 distinctive license tags issued under this section.

1423 (7) In order for a distinctive license tag to be issued  
1424 under this section, the provisions of Section 27-19-44(3) must be  
1425 satisfied for the distinctive license tag before July 1, \* \* \*  
1426 2025.

1427 **SECTION 15.** Section 27-19-56.365, Mississippi Code of 1972,  
1428 is amended as follows:

1429 27-19-56.365. (1) Beginning with any registration year  
1430 commencing on or after July 1, 2022, any owner of a motor vehicle  
1431 who is a resident of this state, upon payment of the road and  
1432 bridge privilege taxes, ad valorem taxes and registration fees as  
1433 prescribed by law for private carriers of passengers, pickup  
1434 trucks and other noncommercial motor vehicles, and upon payment of





1435 an additional fee in the amount provided in subsection (3) of this  
1436 section, shall be issued a distinctive license tag for any motor  
1437 vehicle registered in his name identifying such person as a  
1438 supporter of Jim Hill High School. The distinctive license tags  
1439 so issued shall be of such color and design as the Department of  
1440 Revenue, with the advice of the Principal of Jim Hill High School,  
1441 may prescribe and shall consist of such letters or numbers, or  
1442 both, as may be necessary to distinguish each license tag.

1443 (2) Application for the distinctive license tags authorized  
1444 by this section shall be made to the county tax collector on forms  
1445 prescribed by the Department of Revenue. The application and the  
1446 additional fee imposed under subsection (3) of this section, less  
1447 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1448 shall be remitted to the Department of Revenue on a monthly basis  
1449 as prescribed by the department. The portion of the additional  
1450 fee retained by the tax collector shall be deposited into the  
1451 county general fund.

1452 (3) \* \* \* Any person applying for a distinctive license tag  
1453 under this section shall pay an additional fee in the amount of  
1454 Thirty Dollars (\$30.00) for each distinctive license tag applied  
1455 for under this section, which shall be in addition to all other  
1456 taxes and fees. The additional fee paid shall be for a period of  
1457 time to run concurrently with the vehicle's established license  
1458 tag year. The additional fee is due and payable at the time the  
1459 original application is made for a distinctive license tag under



1460 this section and thereafter annually at the time of renewal  
1461 registration as long as the owner retains the distinctive license  
1462 tag. If the owner does not wish to retain the distinctive license  
1463 tag, he must surrender it to the local county tax collector.

1464 (4) The Department of Revenue shall deposit all fees into  
1465 the State Treasury on the day collected. At the end of each  
1466 month, the Department of Revenue shall certify to the State  
1467 Treasurer the total fees collected under this section from the  
1468 issuance of the distinctive license tags issued under this  
1469 section. The State Treasurer shall distribute such collections as  
1470 follows:

1471 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1472 collected on distinctive license tags issued pursuant to this  
1473 section shall be distributed to Jim Hill High School.

1474 (b) One Dollar (\$1.00) of each additional fee collected  
1475 on distinctive license tags issued pursuant to this section shall  
1476 be deposited into the Mississippi Burn Care Fund created pursuant  
1477 to Section 7-9-70.

1478 (c) Two Dollars (\$2.00) of each additional fee  
1479 collected on distinctive license tags issued pursuant to this  
1480 section shall be deposited to the credit of the State Highway Fund  
1481 to be expended solely for the repair, maintenance, construction or  
1482 reconstruction of highways.

1483 (d) One Dollar (\$1.00) of each additional fee collected  
1484 on distinctive license tags issued pursuant to this section shall



1485 be deposited to the credit of the special fund created in Section  
1486 27-19-44.2.

1487 (5) A regular license tag must be properly displayed as  
1488 required by law until replaced by a distinctive license tag under  
1489 this section. The regular license tag must be surrendered to the  
1490 tax collector upon issuance of the distinctive license tag under  
1491 this section. The tax collector shall issue up to two (2) license  
1492 decals for each distinctive license tag issued under this section,  
1493 which will expire the same month and year as the regular license  
1494 tag.

1495 (6) In the case of loss or theft of a distinctive license  
1496 tag issued under this section, the owner may make application and  
1497 affidavit for a replacement distinctive license tag as provided by  
1498 Section 27-19-37. The fee for a replacement distinctive license  
1499 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1500 such application and affidavit shall be entitled to retain and  
1501 deposit into the county general fund five percent (5%) of the fee  
1502 for such replacement license tag and the remainder shall be  
1503 distributed in the same manner as funds from the sale of regular  
1504 distinctive license tags issued under this section.

1505 (7) In order for a distinctive license tag to be issued  
1506 under this section, the provisions of Section 27-19-44(3) must be  
1507 satisfied for the distinctive license tag before July 1, 2025.

1508 **SECTION 16.** Section 27-19-56.373, Mississippi Code of 1972,  
1509 is amended as follows:



1510           27-19-56.373. (1) Beginning with any registration year  
1511 commencing on or after July 1, 2022, any owner of a motor vehicle  
1512 who is a resident of this state, upon payment of the road and  
1513 bridge privilege taxes, ad valorem taxes and registration fees as  
1514 prescribed by law for private carriers of passengers, pickup  
1515 trucks and other noncommercial motor vehicles, and upon payment of  
1516 an additional fee in the amount provided in subsection (3) of this  
1517 section, shall be issued a distinctive license tag for any motor  
1518 vehicle registered in his name identifying such person as a  
1519 supporter of the Meridian High School. The distinctive license  
1520 tags so issued shall be of such color and design as the Department  
1521 of Revenue, with the advice of the Principal of Meridian High  
1522 School, may prescribe and shall consist of such letters or  
1523 numbers, or both, as may be necessary to distinguish each license  
1524 tag.

1525           (2) Application for the distinctive license tags authorized  
1526 by this section shall be made to the county tax collector on forms  
1527 prescribed by the Department of Revenue. The application and the  
1528 additional fee imposed under subsection (3) of this section, less  
1529 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1530 shall be remitted to the Department of Revenue on a monthly basis  
1531 as prescribed by the department. The portion of the additional  
1532 fee retained by the tax collector shall be deposited into the  
1533 county general fund.



1534           (3)   \* \* \* Any person applying for a distinctive license tag  
1535 under this section shall pay an additional fee in the amount of  
1536 Thirty Dollars (\$30.00) for each distinctive license tag applied  
1537 for under this section, which shall be in addition to all other  
1538 taxes and fees. The additional fee paid shall be for a period of  
1539 time to run concurrently with the vehicle's established license  
1540 tag year. The additional fee is due and payable at the time the  
1541 original application is made for a distinctive license tag under  
1542 this section and thereafter annually at the time of renewal  
1543 registration as long as the owner retains the distinctive license  
1544 tag. If the owner does not wish to retain the distinctive license  
1545 tag, he must surrender it to the local county tax collector.

1546           (4)   The Department of Revenue shall deposit all fees into  
1547 the State Treasury on the day collected. At the end of each  
1548 month, the Department of Revenue shall certify to the State  
1549 Treasurer the total fees collected under this section from the  
1550 issuance of the distinctive license tags issued under this  
1551 section. The State Treasurer shall distribute such collections as  
1552 follows:

1553                   (a)   Twenty-four Dollars (\$24.00) of each additional fee  
1554 collected on distinctive license tags issued pursuant to this  
1555 section shall be distributed to Meridian High School.

1556                   (b)   One Dollar (\$1.00) of each additional fee collected  
1557 on distinctive license tags issued pursuant to this section shall



1558 be deposited into the Mississippi Burn Care Fund created pursuant  
1559 to Section 7-9-70.

1560 (c) Two Dollars (\$2.00) of each additional fee  
1561 collected on distinctive license tags issued pursuant to this  
1562 section shall be deposited to the credit of the State Highway Fund  
1563 to be expended solely for the repair, maintenance, construction or  
1564 reconstruction of highways.

1565 (d) One Dollar (\$1.00) of each additional fee collected  
1566 on distinctive license tags issued pursuant to this section shall  
1567 be deposited to the credit of the special fund created in Section  
1568 27-19-44.2.

1569 (5) A regular license tag must be properly displayed as  
1570 required by law until replaced by a distinctive license tag under  
1571 this section. The regular license tag must be surrendered to the  
1572 tax collector upon issuance of the distinctive license tag under  
1573 this section. The tax collector shall issue up to two (2) license  
1574 decals for each distinctive license tag issued under this section,  
1575 which will expire the same month and year as the regular license  
1576 tag.

1577 (6) In the case of loss or theft of a distinctive license  
1578 tag issued under this section, the owner may make application and  
1579 affidavit for a replacement distinctive license tag as provided by  
1580 Section 27-19-37. The fee for a replacement distinctive license  
1581 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1582 such application and affidavit shall be entitled to retain and



1583 deposit into the county general fund five percent (5%) of the fee  
1584 for such replacement license tag and the remainder shall be  
1585 distributed in the same manner as funds from the sale of regular  
1586 distinctive license tags issued under this section.

1587 (7) In order for a distinctive license tag to be issued  
1588 under this section, the provisions of Section 27-19-44(3) must be  
1589 satisfied for the distinctive license tag before July 1, 2025.

1590 **SECTION 17.** Section 27-19-56.402, Mississippi Code of 1972,  
1591 is amended as follows:

1592 27-19-56.402. (1) Beginning with any registration year  
1593 commencing on or after July 1, 2022, any owner of a motor vehicle  
1594 who is a resident of this state, upon payment of the road and  
1595 bridge privilege taxes, ad valorem taxes and registration fees as  
1596 prescribed by law for private carriers of passengers, pickup  
1597 trucks and other noncommercial motor vehicles, and upon payment of  
1598 an additional fee in the amount provided in subsection (3) of this  
1599 section, shall be issued a distinctive license tag for any motor  
1600 vehicle registered in his name identifying such person as a  
1601 supporter of Children's Advocacy Centers of Mississippi. The  
1602 distinctive license tags so issued shall be of such color and  
1603 design as the Department of Revenue, with the advice of Children's  
1604 Advocacy Centers of Mississippi, may prescribe and shall consist  
1605 of such letters or numbers, or both, as may be necessary to  
1606 distinguish each license tag.



1607           (2) Application for the distinctive license tags authorized  
1608 by this section shall be made to the county tax collector on forms  
1609 prescribed by the Department of Revenue. The application and the  
1610 additional fee imposed under subsection (3) of this section, less  
1611 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1612 shall be remitted to the Department of Revenue on a monthly basis  
1613 as prescribed by the department. The portion of the additional  
1614 fee retained by the tax collector shall be deposited into the  
1615 county general fund.

1616           (3) \* \* \* Any person applying for a distinctive license tag  
1617 under this section shall pay an additional fee in the amount of  
1618 Thirty Dollars (\$30.00) for each distinctive license tag applied  
1619 for under this section, which shall be in addition to all other  
1620 taxes and fees. The additional fee paid shall be for a period of  
1621 time to run concurrently with the vehicle's established license  
1622 tag year. The additional fee is due and payable at the time the  
1623 original application is made for a distinctive license tag under  
1624 this section and thereafter annually at the time of renewal  
1625 registration as long as the owner retains the distinctive license  
1626 tag. If the owner does not wish to retain the distinctive license  
1627 tag, he must surrender it to the local county tax collector.

1628           (4) The Department of Revenue shall deposit all fees into  
1629 the State Treasury on the day collected. At the end of each  
1630 month, the Department of Revenue shall certify to the State  
1631 Treasurer the total fees collected under this section from the





1632 issuance of the distinctive license tags issued under this  
1633 section. The State Treasurer shall distribute such collections as  
1634 follows:

1635 (a) Twenty-four Dollars (\$24.00) of each additional fee  
1636 collected on distinctive license tags issued pursuant to this  
1637 section shall be distributed to Children's Advocacy Centers of  
1638 Mississippi.

1639 (b) One Dollar (\$1.00) of each additional fee collected  
1640 on distinctive license tags issued pursuant to this section shall  
1641 be deposited into the Mississippi Burn Care Fund created pursuant  
1642 to Section 7-9-70.

1643 (c) Two Dollars (\$2.00) of each additional fee  
1644 collected on distinctive license tags issued pursuant to this  
1645 section shall be deposited to the credit of the State Highway Fund  
1646 to be expended solely for the repair, maintenance, construction or  
1647 reconstruction of highways.

1648 (d) One Dollar (\$1.00) of each additional fee collected  
1649 on distinctive license tags issued pursuant to this section shall  
1650 be deposited to the credit of the special fund created in Section  
1651 27-19-44.2.

1652 (5) A regular license tag must be properly displayed as  
1653 required by law until replaced by a distinctive license tag under  
1654 this section. The regular license tag must be surrendered to the  
1655 tax collector upon issuance of the distinctive license tag under  
1656 this section. The tax collector shall issue up to two (2) license



1657 decals for each distinctive license tag issued under this section,  
1658 which will expire the same month and year as the regular license  
1659 tag.

1660 (6) In the case of loss or theft of a distinctive license  
1661 tag issued under this section, the owner may make application and  
1662 affidavit for a replacement distinctive license tag as provided by  
1663 Section 27-19-37. The fee for a replacement distinctive license  
1664 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1665 such application and affidavit shall be entitled to retain and  
1666 deposit into the county general fund five percent (5%) of the fee  
1667 for such replacement license tag and the remainder shall be  
1668 distributed in the same manner as funds from the sale of regular  
1669 distinctive license tags issued under this section.

1670 (7) In order for a distinctive license tag to be issued  
1671 under this section, the provisions of Section 27-19-44(3) must be  
1672 satisfied for the distinctive license tag before July 1, \* \* \*  
1673 2025.

1674 **SECTION 18.** Section 27-19-56.442, Mississippi Code of 1972,  
1675 is reenacted and amended as follows:

1676 27-19-56.442. (1) Any owner of a motor vehicle who is a  
1677 resident of this state, upon payment of the road and bridge  
1678 privilege taxes, ad valorem taxes and registration fees as  
1679 prescribed by law for private carriers of passengers, pickup  
1680 trucks and other noncommercial motor vehicles, and upon payment of  
1681 an additional fee in the amount provided in subsection (3) of this



1682 section, shall be issued a distinctive license tag for any motor  
1683 vehicle registered in his name identifying such person as a  
1684 supporter of the Memphis Grizzlies professional basketball team.  
1685 The distinctive license tags so issued shall be of such color and  
1686 design as the Department of Revenue, with the advice of the  
1687 National Basketball Association, may prescribe and shall consist  
1688 of such letters or numbers, or both, as may be necessary to  
1689 distinguish each license tag.

1690 (2) Application for the distinctive license tags authorized  
1691 by this section shall be made to the county tax collector on forms  
1692 prescribed by the Department of Revenue. The application and the  
1693 additional fee imposed under subsection (3) of this section, less  
1694 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1695 shall be remitted to the Department of Revenue on a monthly basis  
1696 as prescribed by the department. The portion of the additional  
1697 fee retained by the tax collector shall be deposited into the  
1698 county general fund.

1699 (3) Beginning with any registration year commencing on or  
1700 after July 1, 2017, any person applying for a distinctive license  
1701 tag under this section shall pay an additional fee in the amount  
1702 of \* \* \* Thirty Dollars (\$30.00) for each distinctive license tag  
1703 applied for under this section, which shall be in addition to all  
1704 other taxes and fees. The additional fee paid shall be for a  
1705 period of time to run concurrently with the vehicle's established  
1706 license tag year. The additional fee is due and payable at the



1707 time the original application is made for a distinctive license  
1708 tag under this section and thereafter annually at the time of  
1709 renewal registration as long as the owner retains the distinctive  
1710 license tag. If the owner does not wish to retain the distinctive  
1711 license tag, he must surrender it to the local county tax  
1712 collector.

1713 (4) The Department of Revenue shall deposit all fees into  
1714 the State Treasury on the day collected. At the end of each  
1715 month, the Department of Revenue shall certify to the State  
1716 Treasurer the total fees collected under this section from the  
1717 issuance of the distinctive license tags issued under this  
1718 section. The State Treasurer shall distribute such collections as  
1719 follows:

1720 (a) \* \* \* Twenty-four Dollars (\$24.00) of each  
1721 additional fee collected on distinctive license tags issued  
1722 pursuant to this section shall be distributed to \* \* \* St. Jude  
1723 Children's Research Hospital in Memphis, Tennessee.

1724 (b) One Dollar (\$1.00) of each additional fee collected  
1725 on distinctive license tags issued pursuant to this section shall  
1726 be deposited into the Mississippi Burn Care Fund created pursuant  
1727 to Section 7-9-70.

1728 (c) Two Dollars (\$2.00) of each additional fee  
1729 collected on distinctive license tags issued pursuant to this  
1730 section shall be deposited to the credit of the State Highway Fund



1731 to be expended solely for the repair, maintenance, construction or  
1732 reconstruction of highways.

1733 (d) One Dollar (\$1.00) of each additional fee collected  
1734 on distinctive license tags issued pursuant to this section shall  
1735 be deposited to the credit of the special fund created in Section  
1736 27-19-44.2.

1737 (5) A regular license tag must be properly displayed as  
1738 required by law until replaced by a distinctive license tag under  
1739 this section. The regular license tag must be surrendered to the  
1740 tax collector upon issuance of the distinctive license tag under  
1741 this section. The tax collector shall issue up to two (2) license  
1742 decals for each distinctive license tag issued under this section,  
1743 which will expire the same month and year as the regular license  
1744 tag.

1745 (6) In the case of loss or theft of a distinctive license  
1746 tag issued under this section, the owner may make application and  
1747 affidavit for a replacement distinctive license tag as provided by  
1748 Section 27-19-37. The fee for a replacement distinctive license  
1749 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1750 such application and affidavit shall be entitled to retain and  
1751 deposit into the county general fund five percent (5%) of the fee  
1752 for such replacement license tag and the remainder shall be  
1753 distributed in the same manner as funds from the sale of regular  
1754 distinctive license tags issued under this section.



1755 (7) In order for a distinctive license tag to be issued  
1756 under this section, the provisions of Section 27-19-44(3) must be  
1757 satisfied for the distinctive license tag before July 1, \* \* \*  
1758 2025.

1759 **SECTION 19.** Section 27-19-56.486, Mississippi Code of 1972,  
1760 is amended as follows:

1761 27-19-56.486. (1) Any owner of a motor vehicle who is a  
1762 resident of this state, upon payment of the road and bridge  
1763 privilege taxes, ad valorem taxes and registration fees as  
1764 prescribed by law for private carriers of passengers, pickup  
1765 trucks and other noncommercial motor vehicles, and upon payment of  
1766 an additional fee in the amount provided in subsection (3) of this  
1767 section, shall be issued a distinctive license tag for any motor  
1768 vehicle registered in his name identifying such person as a  
1769 supporter of the Mississippi Book Festival. The distinctive  
1770 license tags so issued shall be of such color and design as the  
1771 Department of Revenue, with the advice of the Mississippi Book  
1772 Festival, may prescribe and shall consist of such letters or  
1773 numbers, or both, as may be necessary to distinguish each license  
1774 tag.

1775 (2) Application for the distinctive license tags authorized  
1776 by this section shall be made to the county tax collector on forms  
1777 prescribed by the Department of Revenue. The application and the  
1778 additional fee imposed under subsection (3) of this section, less  
1779 Two Dollars (\$2.00) thereof to be retained by the tax collector,



1780 shall be remitted to the Department of Revenue on a monthly basis  
1781 as prescribed by the department. The portion of the additional  
1782 fee retained by the tax collector shall be deposited into the  
1783 county general fund.

1784 (3) Beginning with any registration year commencing on or  
1785 after July 1, 2019, any person applying for a distinctive license  
1786 tag under this section shall pay an additional fee in the amount  
1787 of Thirty Dollars (\$30.00) for each distinctive license tag  
1788 applied for under this section, which shall be in addition to all  
1789 other taxes and fees. The additional fee paid shall be for a  
1790 period of time to run concurrently with the vehicle's established  
1791 license tag year. The additional fee is due and payable at the  
1792 time the original application is made for a distinctive license  
1793 tag under this section and thereafter annually at the time of  
1794 renewal registration as long as the owner retains the distinctive  
1795 license tag. If the owner does not wish to retain the distinctive  
1796 license tag, he must surrender it to the local county tax  
1797 collector.

1798 (4) The Department of Revenue shall deposit all fees into  
1799 the State Treasury on the day collected. At the end of each  
1800 month, the Department of Revenue shall certify to the State  
1801 Treasurer the total fees collected under this section from the  
1802 issuance of the distinctive license tags issued under this  
1803 section. The State Treasurer shall distribute such collections as  
1804 follows:



1805           (a) Twenty-four Dollars (\$24.00) of each additional fee  
1806 collected on distinctive license tags issued pursuant to this  
1807 section shall be distributed to the Mississippi Book Festival.

1808           (b) One Dollar (\$1.00) of each additional fee collected  
1809 on distinctive license tags issued pursuant to this section shall  
1810 be deposited into the Mississippi Burn Care Fund created pursuant  
1811 to Section 7-9-70.

1812           (c) Two Dollars (\$2.00) of each additional fee  
1813 collected on distinctive license tags issued pursuant to this  
1814 section shall be deposited to the credit of the State Highway Fund  
1815 to be expended solely for the repair, maintenance, construction or  
1816 reconstruction of highways.

1817           (d) One Dollar (\$1.00) of each additional fee collected  
1818 on distinctive license tags issued pursuant to this section shall  
1819 be deposited to the credit of the special fund created in Section  
1820 27-19-44.2.

1821           (5) A regular license tag must be properly displayed as  
1822 required by law until replaced by a distinctive license tag under  
1823 this section. The regular license tag must be surrendered to the  
1824 tax collector upon issuance of the distinctive license tag under  
1825 this section. The tax collector shall issue up to two (2) license  
1826 decals for each distinctive license tag issued under this section,  
1827 which will expire the same month and year as the regular license  
1828 tag.





1829           (6) In the case of loss or theft of a distinctive license  
1830 tag issued under this section, the owner may make application and  
1831 affidavit for a replacement distinctive license tag as provided by  
1832 Section 27-19-37. The fee for a replacement distinctive license  
1833 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1834 such application and affidavit shall be entitled to retain and  
1835 deposit into the county general fund five percent (5%) of the fee  
1836 for such replacement license tag and the remainder shall be  
1837 distributed in the same manner as funds from the sale of regular  
1838 distinctive license tags issued under this section.

1839           (7) In order for a distinctive license tag to be issued  
1840 under this section, the provisions of Section 27-19-44(3) must be  
1841 satisfied for the distinctive license tag before July 1, 2025.

1842           **SECTION 20.** Section 27-19-56.524, Mississippi Code of 1972,  
1843 is amended as follows:

1844           27-19-56.524. (1) (a) In recognition of the patriotic  
1845 service rendered by Mississippians who are honorably discharged  
1846 veterans who served in the United States Armed Forces, any such  
1847 person is privileged to obtain distinctive motor vehicle license  
1848 plates or tags for each motor vehicle registered in his name  
1849 identifying his status as a veteran. The distinctive plates or  
1850 tags shall be of a color and design designated by the Department  
1851 of Revenue with concurrence by the Mississippi Veterans Affairs.

1852           (b) (i) The distinctive license plates shall be  
1853 prepared by the Department of Revenue and shall be issued through



1854 the tax collectors of the counties in the same manner as are other  
1855 motor vehicle license plates or tags. An additional annual tag  
1856 fee of Thirty Dollars (\$30.00) shall be collected by the tax  
1857 collector for such license plates or tags and shall be remitted to  
1858 the Department of Revenue on a monthly basis as prescribed by the  
1859 department. The additional fee is due and payable at the time the  
1860 original application is made for a distinctive tag under this  
1861 subsection (1) and thereafter annually at the time of renewal  
1862 registration as long as the owner retains the distinctive license  
1863 tag. The Department of Revenue shall deposit such fee to the  
1864 credit of a fund to be administered by the board of the  
1865 Mississippi Veterans Affairs for the support of indigent veterans  
1866 who are residents of the state veterans homes and the support of  
1867 the operations of the state veterans homes and cemeteries.

1868 (ii) A person issued a distinctive plate or tag  
1869 under Section 27-19-56.12 before July 8, 2020, may renew the plate  
1870 under this subsection (1) in the manner provided for the issuance  
1871 and renewal of a distinctive plate or tag under this subsection  
1872 (1). However, the person shall not be required to provide the  
1873 written evidence required in paragraph (c) of this subsection (1).  
1874 The additional fee collected from the renewal of such a  
1875 distinctive plate shall be distributed in the manner provided in  
1876 this subsection (1).

1877 (c) An applicant for such distinctive plates shall  
1878 present to the issuing official written evidence of the veteran's



1879 service. Such evidence shall include a copy of the applicant's  
1880 DD-214 form, a Report of Separation from Military Service, a  
1881 military discharge document, \* \* \* a written certification of  
1882 military service from the Mississippi Veterans Affairs, or a valid  
1883 license or permit issued under Section 63-1-35 and which  
1884 identifies the person as a veteran. The distinctive license  
1885 plates or tags so issued shall be used only upon a personally or  
1886 jointly owned private passenger vehicle (to include station  
1887 wagons, recreational motor vehicles and pickup trucks) registered  
1888 in the name, or jointly in the name, of the person making  
1889 application therefor, and when issued to such person shall be used  
1890 upon the vehicle for which issued in lieu of the standard license  
1891 plate or license tag normally issued for such vehicle.

1892 (d) The distinctive license plates shall not be  
1893 transferable between motor vehicle owners; and in the event the  
1894 owner of a vehicle bearing a distinctive plate shall sell, trade,  
1895 exchange or otherwise dispose of the vehicle, such plate shall be  
1896 retained by such owner and returned to the tax collector.

1897 (2) (a) (i) In recognition of the patriotic services  
1898 rendered by Mississippians who are recipients of the Bronze Star,  
1899 any such person, upon complying with the motor vehicle laws  
1900 relating to registration and licensing of motor vehicles, and upon  
1901 payment of the road and bridge privilege taxes, ad valorem taxes  
1902 and registration fees as prescribed by law for private carriers of  
1903 passengers, pickup trucks and other noncommercial motor vehicles,



1904 and upon payment of an additional annual fee in the amount  
1905 provided in paragraph (c) of this subsection (2), shall be  
1906 privileged to obtain one (1) distinctive motor vehicle license  
1907 plate or tag for each motor vehicle registered in his name  
1908 identifying him as a recipient of the Bronze Star.

1909 (ii) A person who is privileged to obtain a  
1910 distinctive motor vehicle license plate or tag identifying such  
1911 person as a recipient of the Bronze Star and who is eligible to  
1912 obtain a special license plate under Section 27-19-56 is  
1913 privileged to obtain one (1) distinctive motor vehicle license  
1914 plate or tag bearing the International Symbol of Access adopted by  
1915 Rehabilitation International in 1969 at its Eleventh World  
1916 Congress on Rehabilitation of the disabled and identifying such  
1917 person as a recipient of the Bronze Star.

1918 (iii) Except as otherwise provided in subparagraph  
1919 (ii) of this paragraph (a), the tags shall be of such color and  
1920 design as the Department of Revenue, with the advice of the  
1921 Mississippi Veterans Affairs, shall prescribe and shall consist of  
1922 such letters or numbers, or both, as may be necessary to  
1923 distinguish each license tag.

1924 (b) Application for the distinctive license tags shall  
1925 be made to the county tax collector on forms prescribed by the  
1926 Department of Revenue. Applicants for such distinctive license  
1927 tags shall present to the issuing official written proof that the  
1928 applicant is a recipient of the Bronze Star; however, if the



1929 person is applying for a distinctive tag pursuant to paragraph  
1930 (a)(ii) of this subsection (2), the applicant shall also meet the  
1931 requirements of Section 27-19-56. The application and the  
1932 additional fee, less Two Dollars (\$2.00) to be retained by the tax  
1933 collector, shall be remitted to the Department of Revenue on a  
1934 monthly basis as prescribed by the department. The portion of the  
1935 additional fee retained by the tax collector shall be deposited  
1936 into the county general fund.

1937 (c) (i) Beginning with any registration year  
1938 commencing on or after July 1, 2020, any person applying for a  
1939 distinctive license tag under this subsection (2) shall pay an  
1940 additional fee in the amount of Thirty Dollars (\$30.00) for each  
1941 distinctive license tag applied for under this subsection (2),  
1942 which shall be in addition to all other taxes and fees. The  
1943 additional fee paid shall be for a period of time to run  
1944 concurrently with the vehicle's established license tag year. The  
1945 additional fee is due and payable at the time the original  
1946 application is made for a distinctive license tag under this  
1947 subsection (2) and thereafter annually at the time of renewal  
1948 registration as long as the owner retains the distinctive license  
1949 tag. If the owner does not wish to retain the distinctive license  
1950 tag, he must surrender it to the local county tax collector.

1951 (ii) A person issued a distinctive plate or tag  
1952 under Section 27-19-56.62 before July 8, 2020, may renew the plate  
1953 or tag under this subsection (2) in the manner provided for the



1954 issuance and renewal of a distinctive plate or tag under this  
1955 subsection (2). The person shall not be required to provide the  
1956 written proof required in paragraph (b) of this subsection (2);  
1957 however, if the person is applying for renewal of a distinctive  
1958 tag described in paragraph (a)(ii) of this subsection (2), the  
1959 applicant shall also meet the requirements of Section 27-19-56.  
1960 The additional fee collected from the renewal of such a  
1961 distinctive plate or tag shall be distributed in the manner  
1962 provided in paragraph (d) of this subsection (1).

1963 (d) The Department of Revenue shall deposit all fees  
1964 into the State Treasury on the day received. At the end of each  
1965 month, the Department of Revenue shall certify the total fees  
1966 collected under this subsection (2) to the State Treasurer who  
1967 shall distribute such collections as follows:

1968 (i) Twenty-four Dollars (\$24.00) of each  
1969 additional fee collected on distinctive license tags issued or  
1970 renewed under this subsection (2) shall be deposited in the State  
1971 Treasury to the credit of a special fund to be administered by the  
1972 board of the Mississippi Veterans Affairs for the support of  
1973 indigent veterans who are residents of the state veterans homes  
1974 and the support of the operations of the state veterans homes and  
1975 cemeteries.

1976 (ii) One Dollar (\$1.00) of each additional fee  
1977 collected on distinctive license tags issued or renewed pursuant



1978 to this subsection (2) shall be deposited into the Mississippi  
1979 Burn Care Fund created pursuant to Section 7-9-70.

1980 (iii) Two Dollars (\$2.00) of each additional fee  
1981 collected on distinctive license tags issued or renewed pursuant  
1982 to this subsection (2) shall be deposited to the credit of the  
1983 State Highway Fund to be expended solely for the repair,  
1984 maintenance, construction or reconstruction of highways.

1985 (iv) One Dollar (\$1.00) of each additional fee  
1986 collected on distinctive license tags issued or renewed pursuant  
1987 to this subsection (2) shall be deposited to the credit of the  
1988 special fund created in Section 27-19-44.2.

1989 (e) A regular license tag must be properly displayed as  
1990 required by law until replaced by a distinctive license tag under  
1991 this subsection (2). The regular license tag must be surrendered  
1992 to the tax collector upon issuance of the distinctive license tag  
1993 under this subsection (2). The tax collector shall issue up to  
1994 two (2) license decals for each distinctive license tag issued or  
1995 renewed under this subsection (2), which will expire the same  
1996 month and year as the regular license tag.

1997 (f) In the case of loss or theft of a distinctive  
1998 license tag issued or renewed under this subsection (2), the owner  
1999 may make application and affidavit for a replacement distinctive  
2000 license tag as provided by Section 27-19-37. The fee for a  
2001 replacement distinctive license tag shall be Ten Dollars (\$10.00).  
2002 The tax collector receiving such application and affidavit shall



2003 be entitled to retain and deposit into the county general fund  
2004 five percent (5%) of the fee for such replacement license tag and  
2005 the remainder shall be distributed in the same manner as funds  
2006 from the sale of regular distinctive license tags issued or  
2007 renewed under this subsection (2).

2008 (3) (a) In recognition of the patriotic service rendered by  
2009 Mississippians who are honorably discharged veterans who served in  
2010 the United States Armed Forces during the Vietnam Conflict and  
2011 were awarded a Vietnam Service Ribbon, any such person is  
2012 privileged to obtain distinctive motor vehicle license plates or  
2013 tags for each motor vehicle registered in his name identifying his  
2014 status as a Vietnam veteran. The distinctive plates or tags shall  
2015 be of a color and design designated by the Department of Revenue  
2016 with concurrence by the Mississippi Veterans Affairs.

2017 (b) (i) The distinctive license plates shall be  
2018 prepared by the Department of Revenue and shall be issued through  
2019 the tax collectors of the counties in the same manner as are other  
2020 motor vehicle license plates or tags. An additional annual tag  
2021 fee of Thirty Dollars (\$30.00) shall be collected by the tax  
2022 collector for such license plates or tags and shall be remitted to  
2023 the Department of Revenue on a monthly basis as prescribed by the  
2024 department. The additional fee is due and payable at the time the  
2025 original application is made for a distinctive tag under this  
2026 subsection (3) and thereafter annually at the time of renewal  
2027 registration as long as the owner retains the distinctive license





2028 tag. The Department of Revenue shall deposit such fee to the  
2029 credit of a fund to be administered by the board of the  
2030 Mississippi Veterans Affairs for the support of indigent veterans  
2031 who are residents of the state veterans homes and the support of  
2032 the operations of the state veterans homes and cemeteries.

2033 (ii) A person issued a distinctive plate or tag  
2034 under Section 27-19-56.85 before July 8, 2020, may renew the plate  
2035 or tag under this subsection (3) in the manner provided for the  
2036 issuance and renewal of a distinctive plate or tag under this  
2037 subsection (3). However, the person shall not be required to  
2038 provide the written evidence required in paragraph (c) of this  
2039 subsection (3). The additional fee collected from the renewal of  
2040 such a distinctive plate shall be distributed in the manner  
2041 provided in subparagraph (i) of this paragraph (b).

2042 (c) An applicant for such distinctive plates shall  
2043 present to the issuing official written evidence of the veteran's  
2044 service. Such evidence shall include a copy of the applicant's  
2045 DD-214 form, a Report of Separation from Military Service, a  
2046 military discharge document, or a written certification of  
2047 military service from the Mississippi Veterans Affairs. The  
2048 distinctive license plates or tags so issued shall be used only  
2049 upon a personally or jointly owned private passenger vehicle (to  
2050 include station wagons, recreational motor vehicles and pickup  
2051 trucks) registered in the name, or jointly in the name, of the  
2052 person making application therefor, and when issued to such person



2053 shall be used upon the vehicle for which issued in lieu of the  
2054 standard license plate or license tag normally issued for such  
2055 vehicle.

2056 (d) The distinctive license plates shall not be  
2057 transferable between motor vehicle owners; and in the event the  
2058 owner of a vehicle bearing a distinctive plate shall sell, trade,  
2059 exchange or otherwise dispose of the vehicle, such plate shall be  
2060 retained by such owner and returned to the tax collector.

2061 (4) (a) In recognition of the patriotic service rendered by  
2062 Mississippians who are veterans of the United States Armed Forces,  
2063 beginning with any registration year commencing on or after July  
2064 1, 2020, any such person is privileged to obtain distinctive  
2065 motorcycle license plates or tags for each motorcycle registered  
2066 in his name identifying his status as a veteran. The distinctive  
2067 plates or tags shall be of a color and design designated by the  
2068 Department of Revenue with concurrence by the Mississippi Veterans  
2069 Affairs.

2070 (b) (i) The distinctive license plates shall be  
2071 prepared by the Department of Revenue and shall be issued through  
2072 the tax collectors of the counties in the same manner as are other  
2073 motor vehicle license plates or tags. An additional annual tag  
2074 fee of Thirty Dollars (\$30.00) shall be collected by the tax  
2075 collector for such license plates or tags and shall be remitted to  
2076 the Department of Revenue on a monthly basis as prescribed by the  
2077 department. The additional fee is due and payable at the time the



2078 original application is made for a distinctive tag under this  
2079 subsection (4) and thereafter annually at the time of renewal  
2080 registration as long as the owner retains the distinctive license  
2081 tag. The Department of Revenue shall deposit such fee to the  
2082 credit of a fund to be administered by the board of the  
2083 Mississippi Veterans Affairs for the support of indigent veterans  
2084 who are residents of the state veteran homes and the support of  
2085 the operations of the state veterans homes and cemeteries.

2086 (ii) A person issued a distinctive plate or tag  
2087 under Section 27-19-56.125 before July 8, 2020, may renew the  
2088 plate or tag under this subsection (4) in the manner provided for  
2089 the issuance and renewal of a distinctive plate or tag under this  
2090 subsection (4). However, the person shall not be required to  
2091 provide the written proof required in paragraph (c) of this  
2092 subsection (4). The additional fee collected from the renewal of  
2093 such a distinctive plate shall be distributed in the manner  
2094 provided in subparagraph (i) of this paragraph (b).

2095 (c) An applicant for the distinctive plates shall  
2096 present to the issuing official written evidence of the veteran's  
2097 service. The evidence shall include a copy of the applicant's  
2098 DD-214 form, a Report of Separation from Military Service, a  
2099 military discharge document, a written certification of military  
2100 service from the Mississippi Veterans Affairs \* \* \* a valid  
2101 military identification card, or a valid license or permit issued  
2102 under Section 63-1-35 and which identifies the person as a



2103 veteran; however, a distinctive license plate or tag shall not be  
2104 issued under this subsection (4) to any person who was  
2105 dishonorably discharged from the United States Armed Forces. The  
2106 distinctive license plates or tags so issued shall be used only  
2107 upon a personally or jointly owned private motorcycle registered  
2108 in the name, or jointly in the name, of the person making the  
2109 application, and when issued to the person shall be used upon the  
2110 motorcycle for which issued in lieu of the standard license plate  
2111 or license tag normally issued for the motorcycle.

2112 (d) The distinctive license plates shall not be  
2113 transferable between motorcycle owners; and in the event the owner  
2114 of a motorcycle bearing a distinctive plate shall sell, trade,  
2115 exchange or otherwise dispose of the motorcycle, the plate shall  
2116 be retained by the owner and returned to the tax collector.

2117 (5) (a) There shall be issued beginning July 1, 2020,  
2118 special motor vehicle license tags honoring the family members of  
2119 service members who have died while serving on active duty in the  
2120 Armed Forces of the United States while the United States was  
2121 engaged in hostile activities or a time of war. The license tag  
2122 shall be officially designated as the Gold Star license plate.

2123 (b) Except as otherwise provided in this subsection  
2124 (5), any owner of a motor vehicle who is a resident of this state  
2125 and a family member of a service member who has died while serving  
2126 on active duty in the Armed Forces of the United States while the  
2127 United States was engaged in hostile activities or a time of war,



2128 upon payment of the road and bridge privilege taxes, ad valorem  
2129 taxes and registration fees as prescribed by law for private  
2130 carriers of passengers, pickup trucks and other noncommercial  
2131 motor vehicles, and upon payment of an additional fee in the  
2132 amount provided in paragraph (e) of this subsection (5), shall be  
2133 issued a Gold Star license tag for any motor vehicle registered in  
2134 his name. The distinctive license tag shall be of such color and  
2135 design as the Department of Revenue, with the advice of supporters  
2136 of this license tag, may prescribe; however, the license tag shall  
2137 bear in a conspicuous place a gold star with blue fringe on a  
2138 white background with a red border that is the symbol for a fallen  
2139 service member and shall have the words "Gold Star Family" and the  
2140 branch of the United States Armed Forces in which the family  
2141 member served displayed on it.

2142 (c) One (1) Gold Star license tag issued to the mother  
2143 of the service member who died while serving on active duty in the  
2144 Armed Forces of the United States while the United States was  
2145 engaged in hostile activities or a time of war after September 11,  
2146 2001, and one (1) Gold Star license tag issued to the unremarried  
2147 spouse of the service member who died while serving on active duty  
2148 in the Armed Forces of the United States while the United States  
2149 was engaged in hostile activities or a time of war after September  
2150 11, 2001, shall be exempt from ad valorem taxes, privilege taxes  
2151 and all other taxes and fees.



2152           (d) Application for the distinctive license tags  
2153 authorized by this subsection (5) shall be made to the county tax  
2154 collector on forms prescribed by the Department of Revenue. The  
2155 application and the additional fee imposed under subsection (5) of  
2156 this section, less Two Dollars (\$2.00) thereof to be retained by  
2157 the tax collector, shall be remitted to the Department of Revenue  
2158 on a monthly basis as prescribed by the department. The portion  
2159 of the additional fee retained by the tax collector shall be  
2160 deposited into the county general fund.

2161           (e) (i) Except as otherwise provided in this  
2162 subsection (5), beginning with any registration year commencing on  
2163 or after July 1, 2020, any person applying for a distinctive  
2164 license tag under this subsection (5) shall pay an additional fee  
2165 in the amount of Thirty Dollars (\$30.00) for each distinctive  
2166 license tag applied for under this subsection (5), which shall be  
2167 in addition to all other taxes and fees. The additional fee paid  
2168 shall be for a period of time to run concurrently with the  
2169 vehicle's established license tag year. The additional fee is due  
2170 and payable at the time the original application is made for a  
2171 distinctive license tag under this subsection (5) and thereafter  
2172 annually at the time of renewal registration as long as the owner  
2173 retains the distinctive license tag. If the owner does not wish  
2174 to retain the distinctive license tag, he must surrender it to the  
2175 local county tax collector.



2176 (ii) A person issued a distinctive tag under  
2177 Section 27-19-56.162 before July 8, 2020, may renew the tag under  
2178 this subsection (5) in the manner provided for the issuance and  
2179 renewal of a distinctive plate or tag under this subsection (5).  
2180 However, the person shall not be required to provide the  
2181 documentation and proof required in paragraph (i) of this  
2182 subsection (5). The additional fee collected from the renewal of  
2183 such a distinctive plate shall be distributed in the manner  
2184 provided in paragraph (f) of this subsection (1).

2185 (f) The Department of Revenue shall deposit all fees  
2186 into the State Treasury on the day collected. At the end of each  
2187 month, the Department of Revenue shall certify to the State  
2188 Treasurer the total fees collected under this subsection (5) from  
2189 the issuance or renewal of the distinctive license tags issued or  
2190 renewed under this subsection (5). The State Treasurer shall  
2191 distribute such collections as follows:

2192 (i) Twenty-four Dollars (\$24.00) of each  
2193 additional fee collected on distinctive license tags issued or  
2194 renewed pursuant to this subsection (5) shall be deposited to the  
2195 credit of a fund to be administered by the board of the  
2196 Mississippi Veterans Affairs for the support of indigent veterans  
2197 who are residents of the state veterans homes and the support of  
2198 the operations of the state veterans homes and cemeteries.

2199 (ii) One Dollar (\$1.00) of each additional fee  
2200 collected on distinctive license tags issued or renewed pursuant



2201 to this subsection (5) shall be deposited into the Mississippi  
2202 Burn Care Fund created pursuant to Section 7-9-70.

2203 (iii) Two Dollars (\$2.00) of each additional fee  
2204 collected on distinctive license tags issued or renewed pursuant  
2205 to this subsection (5) shall be deposited to the credit of the  
2206 State Highway Fund to be expended solely for the repair,  
2207 maintenance, construction or reconstruction of highways.

2208 (iv) One Dollar (\$1.00) of each additional fee  
2209 collected on distinctive license tags issued or renewed pursuant  
2210 to this subsection (5) shall be deposited to the credit of the  
2211 special fund created in Section 27-19-44.2.

2212 (g) A Gold Star license tag issued pursuant to this  
2213 subsection (5) may be personalized in the manner provided for in  
2214 Section 27-19-48 upon payment of the additional fee prescribed in  
2215 that section.

2216 (h) In order to qualify as a family member, the person  
2217 must be directly related to the fallen service member as their  
2218 unremarried spouse, child, stepchild, legal mother or father,  
2219 sibling related by blood or legal adoption, step-sibling,  
2220 grandparent, grandchild, aunt, uncle or stepparent who is  
2221 currently married to the mother or father of the fallen service  
2222 member.

2223 (i) Whether a service member is deemed to have died  
2224 while serving on active duty in the Armed Forces of the United  
2225 States while the United States was engaged in hostile activities





2226 or a time of war shall be determined by the classification of  
2227 death as listed by the United States Department of Defense and may  
2228 be verified from documentation directly from the Department of  
2229 Defense or from its subordinate agencies such as the Coast Guard,  
2230 Reserve or National Guard. A classification of having died while  
2231 serving on active duty in the Armed Forces of the United States  
2232 while the United States was engaged in hostile activities or a  
2233 time of war by the Department of Defense shall be prima facie  
2234 evidence that the service member died in such manner.

2235 Documentation of the fact that the service member died while  
2236 serving on active duty in the Armed Forces of the United States  
2237 while the United States was engaged in hostile activities or a  
2238 time of war and proof of relationship to the service member shall  
2239 be required by the county tax collector before issuing a Gold Star  
2240 license plate. The county tax collector may waive the  
2241 documentation if he or she has actual knowledge of the family  
2242 relationship and that the service member died while serving on  
2243 active duty in the Armed Forces of the United States while the  
2244 United States was involved in hostile activities or a time of war.

2245 (j) The Gold Star license plate shall be issued only to  
2246 family members of service members that resided in Mississippi at  
2247 the time of the death of the service member.

2248 (k) A regular license tag must be properly displayed as  
2249 required by law until replaced by a distinctive license tag under  
2250 this subsection (5). The regular license tag must be surrendered



2251 to the tax collector upon issuance of the distinctive license tag  
2252 under this subsection (5). The tax collector shall issue up to  
2253 two (2) license decals for each distinctive license tag issued or  
2254 renewed under this subsection (5), which will expire the same  
2255 month and year as the regular license tag.

2256 (1) In the case of loss or theft of a distinctive  
2257 license tag issued or renewed under this subsection (5), the owner  
2258 may make application and affidavit for a replacement distinctive  
2259 license tag as provided by Section 27-19-37. The fee for a  
2260 replacement distinctive license tag shall be Ten Dollars (\$10.00).  
2261 The tax collector receiving such application and affidavit shall  
2262 be entitled to retain and deposit into the county general fund  
2263 five percent (5%) of the fee for such replacement license tag and  
2264 the remainder shall be distributed in the same manner as funds  
2265 from the sale of regular distinctive license tags issued or  
2266 renewed under this subsection (5).

2267 (6) (a) In recognition of the patriotic services rendered  
2268 by Mississippians who are recipients of the Southwest Asia Service  
2269 Medal, the Iraq Campaign Medal, the Global War on Terrorism  
2270 Expeditionary Medal, the Armed Forces Expeditionary Medal or the  
2271 Inherent Resolve Campaign Medal for service in, or in support of  
2272 operations in, Iraq, any such person, upon complying with the  
2273 motor vehicle laws relating to registration and licensing of motor  
2274 vehicles, and upon payment of the road and bridge privilege taxes,  
2275 ad valorem taxes and registration fees as prescribed by law for



2276 private carriers of passengers, pickup trucks and other  
2277 noncommercial motor vehicles, and upon payment of an additional  
2278 annual fee in the amount provided in paragraph (c) of this  
2279 subsection (6), shall be privileged to obtain one (1) distinctive  
2280 motor vehicle license plate or tag for each motor vehicle  
2281 registered in his or her name identifying him or her as an Iraq  
2282 veteran. The tags shall be of such color and design as the  
2283 Department of Revenue, with the advice of the Mississippi Veterans  
2284 Affairs, may prescribe and shall consist of such letters or  
2285 numbers, or both, as may be necessary to distinguish each license  
2286 tag.

2287           (b) Application for the distinctive license tags shall  
2288 be made to the county tax collector on forms prescribed by the  
2289 Department of Revenue. Applicants for such distinctive license  
2290 tags shall present to the issuing official written proof that the  
2291 applicant is a recipient of the Southwest Asia Service Medal, the  
2292 Iraq Campaign Medal, the Global War on Terrorism Expeditionary  
2293 Medal, the Armed Forces Expeditionary Medal or the Inherent  
2294 Resolve Campaign Medal for service in, or in support of operations  
2295 in, Iraq. The application and the additional fee, less Two  
2296 Dollars (\$2.00) to be retained by the tax collector, shall be  
2297 remitted to the Department of Revenue on a monthly basis as  
2298 prescribed by the department. The portion of the additional fee  
2299 retained by the tax collector shall be deposited into the county  
2300 general fund.



2301           (c) (i) Beginning with any registration year  
2302 commencing on or after July 1, 2020, any person applying for a  
2303 distinctive license tag under this subsection (6) shall pay an  
2304 additional fee in the amount of Thirty Dollars (\$30.00) for each  
2305 distinctive license tag applied for under this subsection (6),  
2306 which shall be in addition to all other taxes and fees. The  
2307 additional fee paid shall be for a period of time to run  
2308 concurrently with the vehicle's established license tag year. The  
2309 additional fee is due and payable at the time the original  
2310 application is made for a distinctive license tag under this  
2311 subsection (6) and thereafter annually at the time of renewal  
2312 registration as long as the owner retains the distinctive license  
2313 tag. If the owner does not wish to retain the distinctive license  
2314 tag, he or she must surrender it to the local county tax  
2315 collector.

2316           (ii) A person issued a distinctive plate or tag  
2317 under Section 27-19-56.186 before July 8, 2020, may renew the  
2318 plate or tag under this subsection (6) in the manner provided for  
2319 the issuance and renewal of a distinctive plate or tag under this  
2320 subsection (6). However, the person shall not be required to  
2321 provide the written proof required in paragraph (b) of this  
2322 subsection (6). The additional fee collected from the renewal of  
2323 such a distinctive plate shall be distributed in the manner  
2324 provided in paragraph (d) of this subsection (6).



2325 (d) The Department of Revenue shall deposit all fees  
2326 into the State Treasury on the day received. At the end of each  
2327 month, the Department of Revenue shall certify the total fees  
2328 collected under this subsection (6) to the State Treasurer who  
2329 shall distribute such collections as follows:

2330 (i) Twenty-four Dollars (\$24.00) of each  
2331 additional fee collected on distinctive license tags issued or  
2332 renewed under this subsection (6) shall be deposited in the State  
2333 Treasury to the credit of a special fund to be administered by the  
2334 board of the Mississippi Veterans Affairs for the support of  
2335 indigent veterans who are residents of the state veterans homes  
2336 and the support of the operations of the state veterans homes and  
2337 cemeteries.

2338 (ii) One Dollar (\$1.00) of each additional fee  
2339 collected on distinctive license tags issued or renewed pursuant  
2340 to this subsection (6) shall be deposited into the Mississippi  
2341 Burn Care Fund created pursuant to Section 7-9-70.

2342 (iii) Two Dollars (\$2.00) of each additional fee  
2343 collected on distinctive license tags issued or renewed pursuant  
2344 to this subsection (6) shall be deposited to the credit of the  
2345 State Highway Fund to be expended solely for the repair,  
2346 maintenance, construction or reconstruction of highways.

2347 (iv) One Dollar (\$1.00) of each additional fee  
2348 collected on distinctive license tags issued or renewed pursuant



2349 to this subsection (6) shall be deposited to the credit of the  
2350 special fund created in Section 27-19-44.2.

2351 (e) A regular license tag must be properly displayed as  
2352 required by law until replaced by a distinctive license tag under  
2353 this subsection (6). The regular license tag must be surrendered  
2354 to the tax collector upon issuance of the distinctive license tag  
2355 under this subsection (6). The tax collector shall issue up to  
2356 two (2) license decals for each distinctive license tag issued or  
2357 renewed under this subsection (6), which will expire the same  
2358 month and year as the regular license tag.

2359 (f) In the case of loss or theft of a distinctive  
2360 license tag issued or renewed under this subsection (6), the owner  
2361 may make application and affidavit for a replacement distinctive  
2362 license tag as provided by Section 27-19-37. The fee for a  
2363 replacement distinctive license tag shall be Ten Dollars (\$10.00).  
2364 The tax collector receiving such application and affidavit shall  
2365 be entitled to retain and deposit into the county general fund  
2366 five percent (5%) of the fee for such replacement license tag and  
2367 the remainder shall be distributed in the same manner as funds  
2368 from the sale of regular distinctive license tags issued or  
2369 renewed under this subsection (6).

2370 (7) (a) In recognition of the patriotic services rendered  
2371 by Mississippians who are recipients of the Southwest Asia Service  
2372 Medal, the Afghanistan Campaign Medal, the Global War on Terrorism  
2373 Expeditionary Medal or the Armed Forces Expeditionary Medal for



2374 service in, or in support of operations in, Afghanistan, any such  
2375 person, upon complying with the motor vehicle laws relating to  
2376 registration and licensing of motor vehicles, and upon payment of  
2377 the road and bridge privilege taxes, ad valorem taxes and  
2378 registration fees as prescribed by law for private carriers of  
2379 passengers, pickup trucks and other noncommercial motor vehicles,  
2380 and upon payment of an additional annual fee in the amount  
2381 provided in paragraph (c) of this subsection (7), shall be  
2382 privileged to obtain one (1) distinctive motor vehicle license  
2383 plate or tag for each motor vehicle registered in his or her name  
2384 identifying him or her as an Afghanistan veteran. The tags shall  
2385 be of such color and design as the Department of Revenue, with the  
2386 advice of the Mississippi Veterans Affairs, may prescribe and  
2387 shall consist of such letters or numbers, or both, as may be  
2388 necessary to distinguish each license tag.

2389 (b) Application for the distinctive license tags shall  
2390 be made to the county tax collector on forms prescribed by the  
2391 Department of Revenue. Applicants for such distinctive license  
2392 tags shall present to the issuing official written proof that the  
2393 applicant is a recipient of the Southwest Asia Service Medal, the  
2394 Afghanistan Campaign Medal, the Global War on Terrorism  
2395 Expeditionary Medal or the Armed Forces Expeditionary Medal for  
2396 service in, or in support of operations in, Afghanistan. The  
2397 application and the additional fee, less Two Dollars (\$2.00) to be  
2398 retained by the tax collector, shall be remitted to the Department



2399 of Revenue on a monthly basis as prescribed by the department.  
2400 The portion of the additional fee retained by the tax collector  
2401 shall be deposited into the county general fund.

2402 (c) (i) Beginning with any registration year  
2403 commencing on or after July 1, 2020, any person applying for a  
2404 distinctive license tag under this subsection (7) shall pay an  
2405 additional fee in the amount of Thirty Dollars (\$30.00) for each  
2406 distinctive license tag applied for under this subsection (7),  
2407 which shall be in addition to all other taxes and fees. The  
2408 additional fee paid shall be for a period of time to run  
2409 concurrently with the vehicle's established license tag year. The  
2410 additional fee is due and payable at the time the original  
2411 application is made for a distinctive license tag under this  
2412 subsection (7) and thereafter annually at the time of renewal  
2413 registration as long as the owner retains the distinctive license  
2414 tag. If the owner does not wish to retain the distinctive license  
2415 tag, he or she must surrender it to the local county tax  
2416 collector.

2417 (ii) A person issued a distinctive tag under  
2418 Section 27-19-56.187 before July 8, 2020, may renew the tag under  
2419 this subsection (7) in the manner provided for the issuance and  
2420 renewal of a distinctive tag under this subsection (2). However,  
2421 the person shall not be required to provide the written proof  
2422 required in paragraph (b) of this subsection (7). The additional  
2423 fee collected from the renewal of such a distinctive plate shall





2424 be distributed in the manner provided in paragraph (d) of this  
2425 subsection (7).

2426 (d) The Department of Revenue shall deposit all fees  
2427 into the State Treasury on the day received. At the end of each  
2428 month, the Department of Revenue shall certify the total fees  
2429 collected under this subsection (7) to the State Treasurer who  
2430 shall distribute such collections as follows:

2431 (i) Twenty-four Dollars (\$24.00) of each  
2432 additional fee collected on distinctive license tags issued or  
2433 renewed under this subsection (7) shall be deposited in the State  
2434 Treasury to the credit of a special fund to be administered by the  
2435 board of the Mississippi Veterans Affairs for the support of  
2436 indigent veterans who are residents of the state veterans homes  
2437 and the support of the operations of the state veterans homes and  
2438 cemeteries.

2439 (ii) One Dollar (\$1.00) of each additional fee  
2440 collected on distinctive license tags issued or renewed pursuant  
2441 to this subsection (7) shall be deposited into the Mississippi  
2442 Burn Care Fund created pursuant to Section 7-9-70.

2443 (iii) Two Dollars (\$2.00) of each additional fee  
2444 collected on distinctive license tags issued or renewed pursuant  
2445 to this subsection (7) shall be deposited to the credit of the  
2446 State Highway Fund to be expended solely for the repair,  
2447 maintenance, construction or reconstruction of highways.



2448 (iv) One Dollar (\$1.00) of each additional fee  
2449 collected on distinctive license tags issued or renewed pursuant  
2450 to this subsection (7) shall be deposited to the credit of the  
2451 special fund created in Section 27-19-44.2.

2452 (e) A regular license tag must be properly displayed as  
2453 required by law until replaced by a distinctive license tag under  
2454 this subsection (7). The regular license tag must be surrendered  
2455 to the tax collector upon issuance of the distinctive license tag  
2456 under this subsection (7). The tax collector shall issue up to  
2457 two (2) license decals for each distinctive license tag issued or  
2458 renewed under this subsection (7), which will expire the same  
2459 month and year as the regular license tag.

2460 (f) In the case of loss or theft of a distinctive  
2461 license tag issued or renewed under this subsection (7), the owner  
2462 may make application and affidavit for a replacement distinctive  
2463 license tag as provided by Section 27-19-37. The fee for a  
2464 replacement distinctive license tag shall be Ten Dollars (\$10.00).  
2465 The tax collector receiving such application and affidavit shall  
2466 be entitled to retain and deposit into the county general fund  
2467 five percent (5%) of the fee for such replacement license tag and  
2468 the remainder shall be distributed in the same manner as funds  
2469 from the sale of regular distinctive license tags issued or  
2470 renewed under this subsection (7).

2471 (8) (a) In recognition of the patriotic services rendered  
2472 by Mississippians who are recipients of the Navy and Marine Corps



2473 Medal, any such person, upon complying with the motor vehicle laws  
2474 relating to registration and licensing of motor vehicles, and upon  
2475 payment of the road and bridge privilege taxes, ad valorem taxes  
2476 and registration fees as prescribed by law for private carriers of  
2477 passengers, pickup trucks and other noncommercial motor vehicles,  
2478 and upon payment of an additional annual fee in the amount  
2479 provided in paragraph (c) of this subsection (8), shall be  
2480 privileged to obtain one (1) distinctive motor vehicle license  
2481 plate or tag for each motor vehicle registered in his name  
2482 identifying him as a recipient of the Navy and Marine Corps Medal.  
2483 The tags shall be of such color and design as the Department of  
2484 Revenue, with the advice of the Mississippi Veterans Affairs,  
2485 shall prescribe and shall consist of such letters or numbers, or  
2486 both, as may be necessary to distinguish each license tag.

2487           (b) Application for the distinctive license tags shall  
2488 be made to the county tax collector on forms prescribed by the  
2489 Department of Revenue. Applicants for such distinctive license  
2490 tags shall present to the issuing official written proof that the  
2491 applicant is a recipient of the Navy and Marine Corps Medal. The  
2492 application and the additional fee, less Two Dollars (\$2.00) to be  
2493 retained by the tax collector, shall be remitted to the Department  
2494 of Revenue on a monthly basis as prescribed by the department.  
2495 The portion of the additional fee retained by the tax collector  
2496 shall be deposited into the county general fund.



2497 (c) (i) Beginning with any registration year  
2498 commencing on or after July 1, 2020, any person applying for a  
2499 distinctive license tag under this section shall pay an additional  
2500 fee in the amount of Thirty Dollars (\$30.00) for each distinctive  
2501 license tag applied for under this subsection (8), which shall be  
2502 in addition to all other taxes and fees. The additional fee paid  
2503 shall be for a period of time to run concurrently with the  
2504 vehicle's established license tag year. The additional fee is due  
2505 and payable at the time the original application is made for a  
2506 distinctive license tag under this subsection (8) and thereafter  
2507 annually at the time of renewal registration as long as the owner  
2508 retains the distinctive license tag. If the owner does not wish  
2509 to retain the distinctive license tag, he must surrender it to the  
2510 local county tax collector.

2511 (ii) A person issued a distinctive tag under  
2512 Section 27-19-56.199 before July 8, 2020, may renew the tag under  
2513 this subsection (8) in the manner provided for the issuance and  
2514 renewal of a distinctive tag under this subsection (8). However,  
2515 the person shall not be required to provide the written proof  
2516 required in paragraph (b) of this subsection (8). The additional  
2517 fee collected from the renewal of such a distinctive plate shall  
2518 be distributed in the manner provided in paragraph (d) of this  
2519 subsection (8).

2520 (d) The Department of Revenue shall deposit all fees  
2521 into the State Treasury on the day received. At the end of each



2522 month, the Department of Revenue shall certify the total fees  
2523 collected under this subsection (8) to the State Treasurer who  
2524 shall distribute such collections as follows:

2525                   (i) Twenty-four Dollars (\$24.00) of each  
2526 additional fee collected on distinctive license tags issued or  
2527 renewed under this subsection (8) shall be deposited in the State  
2528 Treasury to the credit of a special fund to be administered by the  
2529 board of the Mississippi Veterans Affairs for the support of  
2530 indigent veterans who are residents of the state veterans homes  
2531 and the support of the operations of the state veterans homes and  
2532 cemeteries.

2533                   (ii) One Dollar (\$1.00) of each additional fee  
2534 collected on distinctive license tags issued or renewed pursuant  
2535 to this subsection (8) shall be deposited into the Mississippi  
2536 Burn Care Fund created pursuant to Section 7-9-70.

2537                   (iii) Two Dollars (\$2.00) of each additional fee  
2538 collected on distinctive license tags issued or renewed pursuant  
2539 to this subsection (8) shall be deposited to the credit of the  
2540 State Highway Fund to be expended solely for the repair,  
2541 maintenance, construction or reconstruction of highways.

2542                   (iv) One Dollar (\$1.00) of each additional fee  
2543 collected on distinctive license tags issued or renewed pursuant  
2544 to this subsection (8) shall be deposited to the credit of the  
2545 special fund created in Section 27-19-44.2.



2546           (e) A regular license tag must be properly displayed as  
2547 required by law until replaced by a distinctive license tag under  
2548 this subsection (8). The regular license tag must be surrendered  
2549 to the tax collector upon issuance of the distinctive license tag  
2550 under this subsection (8). The tax collector shall issue up to  
2551 two (2) license decals for each distinctive license tag issued or  
2552 renewed under this subsection (8), which will expire the same  
2553 month and year as the regular license tag.

2554           (f) In the case of loss or theft of a distinctive  
2555 license tag issued or renewed under this subsection (8), the owner  
2556 may make application and affidavit for a replacement distinctive  
2557 license tag as provided by Section 27-19-37. The fee for a  
2558 replacement distinctive license tag shall be Ten Dollars (\$10.00).  
2559 The tax collector receiving such application and affidavit shall  
2560 be entitled to retain and deposit into the county general fund  
2561 five percent (5%) of the fee for such replacement license tag and  
2562 the remainder shall be distributed in the same manner as funds  
2563 from the sale of regular distinctive license tags issued or  
2564 renewed under this subsection (8).

2565           (9) (a) In recognition of the patriotic services rendered  
2566 by Mississippians who served in combat in the United States Armed  
2567 Forces, upon complying with the motor vehicle laws relating to  
2568 registration and licensing of motor vehicles, and upon payment of  
2569 the road and bridge privilege taxes, ad valorem taxes and  
2570 registration fees as prescribed by law for private carriers of



2571 passengers, pickup trucks and other noncommercial motor vehicles,  
2572 and upon payment of an additional annual fee in the amount  
2573 provided in paragraph (c) of this subsection (9), any such person  
2574 shall be privileged to obtain one (1) distinctive motor vehicle  
2575 license plate or tag for each motor vehicle registered in his or  
2576 her name identifying him or her as a combat veteran. The tags  
2577 shall be of such color and design as the Department of Revenue,  
2578 with the advice of the Mississippi Veterans Affairs, may prescribe  
2579 and shall consist of such letters or numbers, or both, as may be  
2580 necessary to distinguish each license tag. The Department of  
2581 Revenue, with the advice of the Mississippi Veterans Affairs,  
2582 shall develop decals to be affixed to the license tag indicating  
2583 the type of military service.

2584           (b) Application for the distinctive license tags shall  
2585 be made to the county tax collector on forms prescribed by the  
2586 Department of Revenue. Applicants for such distinctive license  
2587 tags shall present to the issuing official written proof that the  
2588 applicant served in combat in the United States Armed Forces. The  
2589 application and the additional fee, less Two Dollars (\$2.00) to be  
2590 retained by the tax collector, shall be remitted to the Department  
2591 of Revenue on a monthly basis as prescribed by the department.  
2592 The portion of the additional fee retained by the tax collector  
2593 shall be deposited into the county general fund.

2594           (c) (i) Beginning with any registration year  
2595 commencing on or after July 1, 2020, any person applying for a



2596 distinctive license tag under this subsection (9) shall pay an  
2597 additional fee in the amount of Thirty Dollars (\$30.00) for each  
2598 distinctive license tag applied for under this subsection (9),  
2599 which shall be in addition to all other taxes and fees. The  
2600 additional fee paid shall be for a period of time to run  
2601 concurrently with the vehicle's established license tag year. The  
2602 additional fee is due and payable at the time the original  
2603 application is made for a distinctive license tag under this  
2604 subsection (9) and thereafter annually at the time of renewal  
2605 registration as long as the owner retains the distinctive license  
2606 tag. If the owner does not wish to retain the distinctive license  
2607 tag, he or she must surrender it to the local county tax  
2608 collector.

2609 (ii) A person issued a distinctive plate or tag  
2610 under Section 27-19-56.450 before July 8, 2020, may renew the  
2611 plate or tag under this subsection (9) in the manner provided for  
2612 the issuance and renewal of a distinctive plate or tag under this  
2613 subsection (9). However, the person shall not be required to  
2614 provide the written proof required in paragraph (b) of this  
2615 subsection (9). The additional fee collected from the renewal of  
2616 such a distinctive plate shall be distributed in the manner  
2617 provided in paragraph (d) of this subsection (9).

2618 (d) The Department of Revenue shall deposit all fees  
2619 into the State Treasury on the day received. At the end of each  
2620 month, the Department of Revenue shall certify the total fees





2621 collected under this subsection (9) to the State Treasurer who  
2622 shall distribute such collections as follows:

2623           (i) Twenty-four Dollars (\$24.00) of each  
2624 additional fee collected on distinctive license tags issued or  
2625 renewed under this subsection (9) shall be deposited in the State  
2626 Treasury to the credit of a special fund to be administered by the  
2627 board of the Mississippi Veterans Affairs for the support of  
2628 indigent veterans who are residents of the state veterans homes  
2629 and the support of the operations of the state veterans homes and  
2630 cemeteries.

2631           (ii) One Dollar (\$1.00) of each additional fee  
2632 collected on distinctive license tags issued or renewed pursuant  
2633 to this subsection (9) shall be deposited into the Mississippi  
2634 Burn Care Fund created pursuant to Section 7-9-70.

2635           (iii) Two Dollars (\$2.00) of each additional fee  
2636 collected on distinctive license tags issued or renewed pursuant  
2637 to this subsection (9) shall be deposited to the credit of the  
2638 State Highway Fund to be expended solely for the repair,  
2639 maintenance, construction or reconstruction of highways.

2640           (iv) One Dollar (\$1.00) of each additional fee  
2641 collected on distinctive license tags issued or renewed pursuant  
2642 to this subsection (9) shall be deposited to the credit of the  
2643 special fund created in Section 27-19-44.2.

2644           (e) A regular license tag must be properly displayed as  
2645 required by law until replaced by a distinctive license tag under



2646 this subsection (9). The regular license tag must be surrendered  
2647 to the tax collector upon issuance of the distinctive license tag  
2648 under this subsection (9). The tax collector shall issue up to  
2649 two (2) license decals for each distinctive license tag issued or  
2650 renewed under this subsection (9), which will expire the same  
2651 month and year as the regular license tag.

2652 (f) In the case of loss or theft of a distinctive  
2653 license tag issued or renewed under this subsection (9), the owner  
2654 may make application and affidavit for a replacement distinctive  
2655 license tag as provided by Section 27-19-37. The fee for a  
2656 replacement distinctive license tag shall be Ten Dollars (\$10.00).  
2657 The tax collector receiving such application and affidavit shall  
2658 be entitled to retain and deposit into the county general fund  
2659 five percent (5%) of the fee for such replacement license tag and  
2660 the remainder shall be distributed in the same manner as funds  
2661 from the sale of regular distinctive license tags issued or  
2662 renewed under this subsection (9).

2663 (10) (a) In recognition of the patriotic services rendered  
2664 by Mississippians who are honorably discharged veterans who served  
2665 in the United States Armed Forces in Operation Desert Storm or  
2666 Operation Desert Shield, any such person, upon complying with the  
2667 motor vehicle laws relating to registration and licensing of motor  
2668 vehicles, and upon payment of the road and bridge privilege taxes,  
2669 ad valorem taxes and registration fees as prescribed by law for  
2670 private carriers of passengers, pickup trucks and other



2671 noncommercial motor vehicles, and upon payment of an additional  
2672 annual fee in the amount provided in paragraph (c) of this  
2673 subsection (10), shall be privileged to obtain one (1) distinctive  
2674 motor vehicle license plate or tag for each motor vehicle  
2675 registered in his or her name identifying him or her as a veteran  
2676 of Operation Desert Storm or Operation Desert Shield. The tags  
2677 shall be of such color and design as the Department of Revenue,  
2678 with the advice of the Mississippi Veterans Affairs, may prescribe  
2679 and shall consist of such letters or numbers, or both, as may be  
2680 necessary to distinguish each license tag.

2681 (b) Application for the distinctive license tags shall  
2682 be made to the county tax collector on forms prescribed by the  
2683 Department of Revenue. Applicants for such distinctive license  
2684 tags shall present to the issuing official written proof that the  
2685 applicant is an honorably discharged veteran who served in the  
2686 United States Armed Forces in Operation Desert Storm or Operation  
2687 Desert Shield. The application and the additional fee, less Two  
2688 Dollars (\$2.00) to be retained by the tax collector, shall be  
2689 remitted to the Department of Revenue on a monthly basis as  
2690 prescribed by the department. The portion of the additional fee  
2691 retained by the tax collector shall be deposited into the county  
2692 general fund.

2693 (c) (i) Beginning with any registration year  
2694 commencing on or after July 1, 2021, any person applying for a  
2695 distinctive license tag under this subsection (10) shall pay an



2696 additional fee in the amount of Thirty Dollars (\$30.00) for each  
2697 distinctive license tag applied for under this subsection (10),  
2698 which shall be in addition to all other taxes and fees. The  
2699 additional fee paid shall be for a period of time to run  
2700 concurrently with the vehicle's established license tag year. The  
2701 additional fee is due and payable at the time the original  
2702 application is made for a distinctive license tag under this  
2703 subsection (10) and thereafter annually at the time of renewal  
2704 registration as long as the owner retains the distinctive license  
2705 tag. If the owner does not wish to retain the distinctive license  
2706 tag, he or she must surrender it to the local county tax  
2707 collector.

2708 (d) The Department of Revenue shall deposit all fees  
2709 into the State Treasury on the day received. At the end of each  
2710 month, the Department of Revenue shall certify the total fees  
2711 collected under this subsection (10) to the State Treasurer who  
2712 shall distribute such collections as follows:

2713 (i) Twenty-four Dollars (\$24.00) of each  
2714 additional fee collected on distinctive license tags issued or  
2715 renewed under this subsection (10) shall be deposited in the State  
2716 Treasury to the credit of a special fund to be administered by the  
2717 board of the Mississippi Veterans Affairs for the support of  
2718 indigent veterans who are residents of the state veterans homes  
2719 and the support of the operations of the state veterans homes and  
2720 cemeteries.



2721 (ii) One Dollar (\$1.00) of each additional fee  
2722 collected on distinctive license tags issued or renewed pursuant  
2723 to this subsection (10) shall be deposited into the Mississippi  
2724 Burn Care Fund created pursuant to Section 7-9-70.

2725 (iii) Two Dollars (\$2.00) of each additional fee  
2726 collected on distinctive license tags issued or renewed pursuant  
2727 to this subsection (10) shall be deposited to the credit of the  
2728 State Highway Fund to be expended solely for the repair,  
2729 maintenance, construction or reconstruction of highways.

2730 (iv) One Dollar (\$1.00) of each additional fee  
2731 collected on distinctive license tags issued or renewed pursuant  
2732 to this subsection (10) shall be deposited to the credit of the  
2733 special fund created in Section 27-19-44.2.

2734 (e) A regular license tag must be properly displayed as  
2735 required by law until replaced by a distinctive license tag under  
2736 this subsection (10). The regular license tag must be surrendered  
2737 to the tax collector upon issuance of the distinctive license tag  
2738 under this subsection (10). The tax collector shall issue up to  
2739 two (2) license decals for each distinctive license tag issued or  
2740 renewed under this subsection (10), which will expire the same  
2741 month and year as the regular license tag.

2742 (f) In the case of loss or theft of a distinctive  
2743 license tag issued or renewed under this subsection (10), the  
2744 owner may make application and affidavit for a replacement  
2745 distinctive license tag as provided by Section 27-19-37. The fee



2746 for a replacement distinctive license tag shall be Ten Dollars  
2747 (\$10.00). The tax collector receiving such application and  
2748 affidavit shall be entitled to retain and deposit into the county  
2749 general fund five percent (5%) of the fee for such replacement  
2750 license tag and the remainder shall be distributed in the same  
2751 manner as funds from the sale of regular distinctive license tags  
2752 issued or renewed under this subsection (10).

2753 (11) (a) In recognition of the patriotic services rendered  
2754 by Mississippians who are honorably discharged female veterans who  
2755 served in the United States Armed Forces, any such person, upon  
2756 complying with the motor vehicle laws relating to registration and  
2757 licensing of motor vehicles, and upon payment of the road and  
2758 bridge privilege taxes, ad valorem taxes and registration fees as  
2759 prescribed by law for private carriers of passengers, pickup  
2760 trucks and other noncommercial motor vehicles, and upon payment of  
2761 an additional annual fee in the amount provided in paragraph (c)  
2762 of this subsection (11), shall be privileged to obtain one (1)  
2763 distinctive motor vehicle license plate or tag for each motor  
2764 vehicle registered in her name identifying her as a female  
2765 veteran. The tags shall be of such color and design as the  
2766 Department of Revenue, with the advice of the Mississippi Veterans  
2767 Affairs, may prescribe and shall consist of such letters or  
2768 numbers, or both, as may be necessary to distinguish each license  
2769 tag.



2770           (b) Application for the distinctive license tags shall  
2771 be made to the county tax collector on forms prescribed by the  
2772 Department of Revenue. An applicant for such distinctive license  
2773 tag shall present to the issuing official written evidence of the  
2774 veteran's service. Such evidence shall include a copy of the  
2775 applicant's DD-214 form, a Report of Separation from Military  
2776 Service, a military discharge document, or a written certification  
2777 of military service from the Mississippi Veterans Affairs. The  
2778 application and the additional fee, less Two Dollars (\$2.00) to be  
2779 retained by the tax collector, shall be remitted to the Department  
2780 of Revenue on a monthly basis as prescribed by the department.  
2781 The portion of the additional fee retained by the tax collector  
2782 shall be deposited into the county general fund.

2783           (c) Beginning with any registration year commencing on  
2784 or after July 1, 2022, any person applying for a distinctive  
2785 license tag under this subsection (11) shall pay an additional fee  
2786 in the amount of Thirty Dollars (\$30.00) for each distinctive  
2787 license tag applied for under this subsection (11), which shall be  
2788 in addition to all other taxes and fees. The additional fee paid  
2789 shall be for a period of time to run concurrently with the  
2790 vehicle's established license tag year. The additional fee is due  
2791 and payable at the time the original application is made for a  
2792 distinctive license tag under this subsection (11) and thereafter  
2793 annually at the time of renewal registration as long as the owner  
2794 retains the distinctive license tag. If the owner does not wish



2795 to retain the distinctive license tag, she must surrender it to  
2796 the local county tax collector.

2797 (d) The Department of Revenue shall deposit all fees  
2798 into the State Treasury on the day received. At the end of each  
2799 month, the Department of Revenue shall certify the total fees  
2800 collected under this subsection (11) to the State Treasurer who  
2801 shall distribute such collections as follows:

2802 (i) Twenty-four Dollars (\$24.00) of each  
2803 additional fee collected on distinctive license tags issued or  
2804 renewed under this subsection (11) shall be deposited in the State  
2805 Treasury to the credit of a special fund to be administered by the  
2806 board of the Mississippi Veterans Affairs for the support of  
2807 indigent veterans who are residents of the state veterans homes  
2808 and the support of the operations of the state veterans homes and  
2809 cemeteries.

2810 (ii) One Dollar (\$1.00) of each additional fee  
2811 collected on distinctive license tags issued or renewed pursuant  
2812 to this subsection (11) shall be deposited into the Mississippi  
2813 Burn Care Fund created pursuant to Section 7-9-70.

2814 (iii) Two Dollars (\$2.00) of each additional fee  
2815 collected on distinctive license tags issued or renewed pursuant  
2816 to this subsection (11) shall be deposited to the credit of the  
2817 State Highway Fund to be expended solely for the repair,  
2818 maintenance, construction or reconstruction of highways.





2819 (iv) One Dollar (\$1.00) of each additional fee  
2820 collected on distinctive license tags issued or renewed pursuant  
2821 to this subsection (11) shall be deposited to the credit of the  
2822 special fund created in Section 27-19-44.2.

2823 (e) A regular license tag must be properly displayed as  
2824 required by law until replaced by a distinctive license tag under  
2825 this subsection (11). The regular license tag must be surrendered  
2826 to the tax collector upon issuance of the distinctive license tag  
2827 under this subsection (11). The tax collector shall issue up to  
2828 two (2) license decals for each distinctive license tag issued or  
2829 renewed under this subsection (11), which will expire the same  
2830 month and year as the regular license tag.

2831 (f) In the case of loss or theft of a distinctive  
2832 license tag issued or renewed under this subsection (11), the  
2833 owner may make application and affidavit for a replacement  
2834 distinctive license tag as provided by Section 27-19-37. The fee  
2835 for a replacement distinctive license tag shall be Ten Dollars  
2836 (\$10.00). The tax collector receiving such application and  
2837 affidavit shall be entitled to retain and deposit into the county  
2838 general fund five percent (5%) of the fee for such replacement  
2839 license tag and the remainder shall be distributed in the same  
2840 manner as funds from the sale of regular distinctive license tags  
2841 issued or renewed under this subsection (11).

2842 **SECTION 21.** Section 27-19-56.3, Mississippi Code of 1972, is  
2843 amended as follows:



2844           27-19-56.3. (1) (a) Any owner of a motor vehicle who is an  
2845 elected member of the Mississippi House of Representatives or  
2846 Mississippi Senate, upon complying with the motor vehicle laws  
2847 relating to registration and licensing of motor vehicles, upon  
2848 payment of the road and bridge privilege taxes, ad valorem taxes  
2849 and registration fees as prescribed by law for private carriers of  
2850 passengers, pickup trucks and other noncommercial motor vehicles,  
2851 and upon payment of an additional fee in the amount provided in  
2852 subsection (3) of this section, shall be issued a distinctive  
2853 license tag for each motor vehicle registered in his name. Each  
2854 distinctive license tag issued under this section shall have  
2855 displayed thereon the Great Seal of the State of Mississippi and  
2856 the word "HOUSE" or "SENATE," as appropriate, and, in addition  
2857 thereto, such numbers or letters, or both, as may be necessary to  
2858 distinguish each license tag. The State Tax Commission shall  
2859 determine the color and design of each distinctive license tag  
2860 issued under this section and whether or not a county name shall  
2861 be required to be displayed on the tag.

2862           (b) Any owner of a motor vehicle who served at least  
2863 two (2) complete four (4) year terms as an elected member of the  
2864 Mississippi House of Representatives or Mississippi Senate, and  
2865 who is receiving retirement compensation under the Public  
2866 Employees' Retirement System created under Section 25-11-101,  
2867 and/or the Supplemental Legislative Retirement Plan created under  
2868 Section 25-11-301, upon complying with the motor vehicle laws



2869 relating to registration and licensing of motor vehicles, upon  
2870 payment of the road and bridge privilege taxes, ad valorem taxes  
2871 and registration fees as prescribed by law for private carriers of  
2872 passengers, pickup trucks and other noncommercial motor vehicles,  
2873 and upon payment of an additional fee in the amount provided in  
2874 subsection (3) of this section, shall be issued a distinctive  
2875 license tag for each motor vehicle registered in his name. Each  
2876 distinctive license tag issued under this section shall have  
2877 displayed thereon the Great Seal of the State of Mississippi and  
2878 the word "RETIRED HOUSE" or "RETIRED SENATE," as appropriate, and,  
2879 in addition thereto, such numbers or letters, or both, as may be  
2880 necessary to distinguish each license tag. The State Tax  
2881 Commission shall determine the color and design of each  
2882 distinctive license tag issued under this section and whether or  
2883 not a county name shall be required to be displayed on the tag.

2884 (2) Application for the distinctive license tags authorized  
2885 by this section shall be made to the county tax collector on forms  
2886 prescribed by the State Tax Commission. The application and the  
2887 additional fee imposed under subsection (3) of this section, less  
2888 three percent (3%) thereof to be retained by the tax collector,  
2889 shall be remitted to the State Tax Commission on a monthly basis  
2890 as prescribed by the commission. The portion of the additional  
2891 fee retained by the tax collector shall be deposited into the  
2892 county general fund.



2893           (3) Any person applying for a distinctive license tag under  
2894 this section shall pay an additional fee in the amount of Fifty  
2895 Dollars (\$50.00) for each distinctive license tag applied for  
2896 under this section which shall be in addition to all other taxes  
2897 and fees. The additional fee paid shall be for a period of time  
2898 to run concurrent with the vehicle's established license tag year.  
2899 The additional fee is due and payable at the time the original  
2900 application is made for a distinctive license tag under this  
2901 section and thereafter annually at the time of renewal  
2902 registration as long as the owner retains the distinctive license  
2903 tag. If the owner does not wish to retain the distinctive license  
2904 tag, or if the owner retires or resigns from or otherwise vacates  
2905 his membership in the Legislature, he must surrender the tag to  
2906 the local county tax collector.

2907           (4) The State Tax Commission shall deposit all fees  
2908 collected under this section into the State Treasury on the day  
2909 collected. At the end of each month, the State Tax Commission  
2910 shall certify to the State Treasurer the total fees collected  
2911 under this section from the issuance of distinctive license tags.  
2912 The State Treasurer shall distribute an amount equal to Seven  
2913 Dollars (\$7.00) of the additional fees collected for each such  
2914 distinctive license tag issued under this section to the State  
2915 General Fund, and the remainder of such additional fees collected  
2916 shall be distributed by the State Treasurer to the credit of the  
2917 special fund created in Section 7-9-70.



2918 (5) A regular license tag must be properly displayed as  
2919 required by law until replaced by a distinctive license tag under  
2920 this section. The regular license tag must be surrendered to the  
2921 tax collector upon issuance of the distinctive license tag under  
2922 this section. The tax collector shall issue up to two (2) license  
2923 decals for each distinctive license tag issued under this section,  
2924 which will expire the same month and year as the regular license  
2925 tag.

2926 (6) In the case of loss or theft of a distinctive license  
2927 tag issued under this section, the owner may make application and  
2928 affidavit for a replacement distinctive license tag as provided by  
2929 Section 27-19-37. The fee for a replacement distinctive license  
2930 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
2931 such application and affidavit shall be entitled to retain and  
2932 deposit into the county general fund five percent (5%) of the fee  
2933 for such replacement license tag and the remainder shall be  
2934 distributed in the same manner as funds from the sale of regular  
2935 distinctive license tags issued under this section.

2936 (7) In addition to any other provisions of this section, any  
2937 person eligible for a distinctive license tag under this section  
2938 may, regardless of whether the person obtains such a license tag,  
2939 obtain a replica tag of the distinctive license tag authorized in  
2940 this section. A replica tag may not be displayed on any motor  
2941 vehicle and may not be used for any motor vehicle license tag  
2942 purpose. A person may obtain a replica tag from the Department of



2943 Revenue and the additional fee for the tag shall be the cost of  
2944 the replica tag and any applicable shipping or delivery charge or  
2945 other related charge incurred by the department.

2946         **SECTION 22.** Section 27-19-48, Mississippi Code of 1972, is  
2947 amended as follows:

2948         27-19-48. (1) (a) Owners of motor vehicles and  
2949 noncommercial trailers who are residents of this state, upon  
2950 complying with the laws relating to registration and licensing of  
2951 motor vehicles and trailers, and upon payment of the road and  
2952 bridge privilege taxes, ad valorem taxes and registration fees as  
2953 prescribed by law for private carriers of passengers, pickup  
2954 trucks, other noncommercial motor vehicles and trailers, and upon  
2955 payment of an additional fee in the amount provided in subsection  
2956 (4) (a) of this section, shall be issued a personalized license tag  
2957 of the same color as regular license tags to consist of the name  
2958 of the county and not more than seven (7) letters of the alphabet  
2959 or seven (7) numbers in lieu of the license tag numbering system  
2960 prescribed by law. The purchaser of the personalized license tag  
2961 may choose the combination of such letters or numbers, but no two  
2962 (2) motor vehicles or trailers shall have the same combination of  
2963 letters or numbers. In the event that the same combination of  
2964 letters has been chosen by two (2) or more purchasers, the  
2965 Department of Revenue shall assign a different number to each such  
2966 purchaser which shall appear on the license tag following the  
2967 combination of letters; however, this combination shall not exceed



2968 seven (7) letters and/or numbers. The combination of letters  
2969 and/or numbers written across the license tag shall be  
2970 sufficiently large to be easily read but shall not be less than  
2971 three (3) inches in height. No combination of letters or numbers  
2972 which comprise words or expressions that are considered obscene,  
2973 slandering, insulting or vulgar in ordinary usage shall be  
2974 permitted, with the Commissioner of Revenue having the  
2975 responsibility of making this determination. If, however, such  
2976 license plate is issued in error or otherwise and is determined by  
2977 the commissioner to be obscene, slanderous, insulting, vulgar or  
2978 offensive, the commissioner shall notify the owner that the  
2979 license plate must be surrendered and that another personalized  
2980 license plate may be selected by him and issued at no cost.

2981 (b) As an alternative to the personalized license tag  
2982 being of the same color as regular license tags, an owner of a  
2983 motor vehicle or noncommercial trailer may choose a personalized  
2984 tag with a black background and a white pinstripe border.  
2985 "Mississippi" shall be printed at the top, and the name of the  
2986 county shall be printed at the bottom. The application and the  
2987 additional fee, less Two Dollars (\$2.00) to be retained by the tax  
2988 collector, shall be remitted to the Department of Revenue within  
2989 seven (7) days of the date the application is made. In all other  
2990 respects, and except for the amount and distribution of the  
2991 additional fee in subsection (4) of this section, tags issued



2992 under this paragraph (b) shall follow the guidelines for tags  
2993 issued under paragraph (a) of this subsection.

2994           (c) Should the vehicle or trailer owner not desire  
2995 another personalized license plate, the fee for such plate shall  
2996 be refunded. In the event the owner fails to surrender the  
2997 license plate after receiving proper notification, the  
2998 commissioner shall issue an order directing that the license plate  
2999 be seized by agents of the Department of Revenue or any other duly  
3000 authorized law enforcement personnel.

3001           (2) For the purposes of this section the terms "motor  
3002 vehicle" and "vehicle" include motorcycles.

3003           (3) Application for the personalized license tags shall be  
3004 made to the county tax collector on forms prescribed by the  
3005 Department of Revenue. The application form shall contain space  
3006 for the applicant to make five (5) different choices for the  
3007 combination of the letters and numbers in the order in which the  
3008 combination is desired by the applicant. The application and the  
3009 additional fee, less five percent (5%) thereof to be retained by  
3010 the tax collector, shall be remitted to the Department of Revenue  
3011 within seven (7) days of the date the application is made. The  
3012 portion of the additional fee retained by the tax collector shall  
3013 be deposited into the county general fund.

3014           (4) (a) Beginning with any registration year commencing on  
3015 or after November 1, 1986, any person applying for a personalized  
3016 license tag shall pay an additional fee which shall be in addition





3017 to all other taxes and fees. The additional fee paid shall be for  
3018 a period of time to run concurrently with the vehicle's or  
3019 trailer's established license tag year. The additional fee of  
3020 Thirty Dollars (\$30.00) or, for alternative tags issued under  
3021 subsection (1)(b) of this section, Fifty Dollars (\$50.00) is due  
3022 and payable at the time the original application is made for a  
3023 personalized tag and thereafter annually at the time of renewal  
3024 registration as long as the owner retains the personalized tag.  
3025 If the owner does not wish to retain the personalized tag, he must  
3026 surrender it to the local county tax collector. The additional  
3027 fee due at the time of renewal registration shall be collected by  
3028 the county tax collector and remitted to the Department of Revenue  
3029 on a monthly basis as prescribed by the department.

3030 (b) The Department of Revenue shall deposit all taxes  
3031 and fees into the State Treasury on the day collected. At the end  
3032 of each month, the Department of Revenue shall certify the total  
3033 fees collected under this section to the State Treasurer who shall  
3034 distribute the fees as follows:

3035 (i) For tags issued under subsection (1)(a) of  
3036 this section, Sixteen Dollars and Twenty-five Cents (\$16.25) of  
3037 each additional fee shall be deposited to the credit of the State  
3038 General Fund, and the remainder of each such additional fee shall  
3039 be deposited to the credit of the State Highway Fund to be  
3040 expended solely for the repair, maintenance, construction or  
3041 reconstruction of highways.



3042                   (ii) For alternative tags issued under subsection  
3043 (1)(b) of this section, Thirty-six Dollars and Twenty-five Cents  
3044 (\$36.25) of each additional fee shall be deposited to the credit  
3045 of the Law Enforcement Officers and Fire Fighters Death Benefits  
3046 Trust Fund established in Section 45-2-1 and the remainder of each  
3047 such additional fee shall be deposited to the credit of the State  
3048 Highway Fund to be expended solely for the repair, maintenance,  
3049 construction or reconstruction of highways.

3050           (5) A regular license tag must be properly displayed as  
3051 required by law until replaced by a personalized license tag; and  
3052 the regular license tag must be surrendered to the tax collector  
3053 upon issuance of the personalized license tag. The tax collector  
3054 shall issue up to two (2) license decals for the personalized  
3055 license tag, which will expire the same month and year as the  
3056 original license tag.

3057           (6) The applicant shall receive a refund of the fee paid for  
3058 a personalized license tag if the personalized license tag is not  
3059 issued to him because the combination of letters and numbers  
3060 requested to be placed thereon is not available for any reason.

3061           (7) In the case of loss or theft of a personalized license  
3062 tag, the owner may make application and affidavit for a  
3063 replacement license tag as provided by Section 27-19-37. The fee  
3064 for a replacement personalized license tag shall be Ten Dollars  
3065 (\$10.00). The tax collector receiving such application and  
3066 affidavit shall be entitled to retain and deposit into the county



3067 general fund five percent (5%) of the fee for such replacement  
3068 license tag and the remainder shall be distributed in the same  
3069 manner as funds from the sale of regular license tags.

3070 (8) The owner of a personalized license tag may make  
3071 application for a duplicate of such tag. The fee for such  
3072 duplicate personalized license tag shall be Ten Dollars (\$10.00).  
3073 The tax collector receiving the application shall be entitled to  
3074 retain and deposit into the county general fund five percent (5%)  
3075 of the fee for such duplicate personalized license tag and the  
3076 remainder shall be distributed in the same manner as funds from  
3077 the sale of regular license tags. A duplicate personalized  
3078 license tag may not be fastened to the rear of a vehicle or  
3079 trailer and may not be utilized as a replacement for any  
3080 personalized license tag issued pursuant to this section. Month  
3081 decals and year decals shall not be issued for duplicate  
3082 personalized license tags and month decals and year decals shall  
3083 not be attached to duplicate personalized license tags.

3084 **SECTION 23.** This act shall take effect and be in force from  
3085 and after July 1, 2022.

