

By: Senator(s) McMahan

To: Finance

SENATE BILL NO. 2091

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE
2 LICENSE TAGS TO SUPPORTERS OF LUNG CANCER AWARENESS; TO PRESCRIBE
3 AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH TAGS; TO PROVIDE FOR
4 THE DISTRIBUTION OF THE ADDITIONAL FEE COLLECTED FROM THE ISSUANCE
5 OF SUCH TAGS; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** (1) Any owner of a motor vehicle, upon payment
8 of the road and bridge privilege taxes, ad valorem taxes and
9 registration fees as prescribed by law for private carriers of
10 passengers, pickup trucks and other noncommercial motor vehicles,
11 and upon payment of an additional fee in the amount provided in
12 subsection (3) of this section, shall be issued a distinctive
13 license tag which identifies such person as a supporter of lung
14 cancer awareness. The distinctive tags shall be of such color and
15 design as the Department of Revenue, with the advice of the
16 American Lung Association in Mississippi, may prescribe and shall
17 consist of such letters or numbers, or both, as may be necessary
18 to distinguish each tag.



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

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

41 (4) The Department of Revenue shall deposit all fees into
42 the State Treasury on the day collected. At the end of each
43 month, the Department of Revenue shall certify to the State



44 Treasurer the total fees collected under this section from the
45 issuance of the tags under this section. The State Treasurer
46 shall distribute such collections as follows:

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

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

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

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

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

66 (6) In the case of loss or theft of a tag issued under this
67 section, the owner may make application and affidavit for a
68 replacement distinctive license tag as provided by Section



69 27-19-37. The fee for a replacement distinctive license tag shall
70 be Ten Dollars (\$10.00). The tax collector receiving such
71 application and affidavit shall be entitled to retain and deposit
72 into the county general fund five percent (5%) of the fee for such
73 replacement license tag and the remainder shall be distributed in
74 the same manner as funds from the sale of original tags issued
75 under this section.

76 **SECTION 2.** This act shall take effect and be in force from
77 and after July 1, 2022.

