MISSISSIPPI LEGISLATURE

By: Senator(s) Michel

To: Finance

## SENATE BILL NO. 2753

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE 2 LICENSE TAGS TO SUPPORTERS OF MISSISSIPPI DISC GOLF; 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, and upon payment of an additional fee in the amount provided in 11 subsection (3) of this section, shall be issued a distinctive 12 13 license tag which identifies such person as a supporter of Mississippi Disc Golf. The distinctive tags shall be of such 14 15 color and design as the Department of Revenue, with the advice of 16 Mississippi Disc Golf, may prescribe and shall consist of such 17 letters or numbers, or both, as may be necessary to distinguish 18 each tag.

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19 (2)Application for a distinctive tag authorized by this 20 section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the 21 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 as prescribed by the department. The portion of the additional 25 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 application is made for a distinctive tag under this section and 36 37 thereafter annually at the time of renewal registration as long as 38 the owner retains the distinctive taq. 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

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

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.

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

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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.

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