

By: Senator(s) DeLano

To: Finance

SENATE BILL NO. 2763

1 AN ACT TO AMEND SECTION 27-19-48, MISSISSIPPI CODE OF 1972,
 2 TO PROVIDE THAT, AS AN ALTERNATIVE TO A PERSONALIZED LICENSE TAG
 3 BEING OF THE SAME COLOR AS REGULAR LICENSE TAGS, AN OWNER OF A
 4 MOTOR VEHICLE OR NONCOMMERCIAL TRAILER MAY CHOOSE A PERSONALIZED
 5 TAG WITH A BLACK BACKGROUND AND A WHITE PINSTRIPE BORDER, WITH
 6 "MISSISSIPPI" PRINTED AT THE TOP AND THE NAME OF THE COUNTY
 7 PRINTED AT THE BOTTOM; AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** Section 27-19-48, Mississippi Code of 1972, is
 10 amended as follows:

11 27-19-48. (1) (a) Owners of motor vehicles and
 12 noncommercial trailers who are residents of this state, upon
 13 complying with the laws relating to registration and licensing of
 14 motor vehicles and trailers, and upon payment of the road and
 15 bridge privilege taxes, ad valorem taxes and registration fees as
 16 prescribed by law for private carriers of passengers, pickup
 17 trucks, other noncommercial motor vehicles and trailers, and upon
 18 payment of an additional fee in the amount provided in subsection
 19 (4) (a) of this section, shall be issued a personalized license tag
 20 of the same color as regular license tags to consist of the name



21 of the county and not more than seven (7) letters of the alphabet
22 or seven (7) numbers in lieu of the license tag numbering system
23 prescribed by law. The purchaser of the personalized license tag
24 may choose the combination of such letters or numbers, but no two
25 (2) motor vehicles or trailers shall have the same combination of
26 letters or numbers. In the event that the same combination of
27 letters has been chosen by two (2) or more purchasers, the
28 Department of Revenue shall assign a different number to each such
29 purchaser which shall appear on the license tag following the
30 combination of letters; however, this combination shall not exceed
31 seven (7) letters and/or numbers. The combination of letters
32 and/or numbers written across the license tag shall be
33 sufficiently large to be easily read but shall not be less than
34 three (3) inches in height. No combination of letters or numbers
35 which comprise words or expressions that are considered obscene,
36 slanderous, insulting or vulgar in ordinary usage shall be
37 permitted, with the Commissioner of Revenue having the
38 responsibility of making this determination. If, however, such
39 license plate is issued in error or otherwise and is determined by
40 the commissioner to be obscene, slanderous, insulting, vulgar or
41 offensive, the commissioner shall notify the owner that the
42 license plate must be surrendered and that another personalized
43 license plate may be selected by him and issued at no cost.

44 (b) As an alternative to the personalized license tag
45 being of the same color as regular license tags, an owner of a



46 motor vehicle or noncommercial trailer may choose a personalized
47 tag with a black background and a white pinstripe border.
48 "Mississippi" shall be printed at the top, and the name of the
49 county shall be printed at the bottom.

50 (c) Should the vehicle or trailer owner not desire
51 another personalized license plate, the fee for such plate shall
52 be refunded. In the event the owner fails to surrender the
53 license plate after receiving proper notification, the
54 commissioner shall issue an order directing that the license plate
55 be seized by agents of the Department of Revenue or any other duly
56 authorized law enforcement personnel.

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

59 (3) Application for the personalized license tags shall be
60 made to the county tax collector on forms prescribed by the
61 Department of Revenue. The application form shall contain space
62 for the applicant to make five (5) different choices for the
63 combination of the letters and numbers in the order in which the
64 combination is desired by the applicant. The application and the
65 additional fee, less five percent (5%) thereof to be retained by
66 the tax collector, shall be remitted to the Department of Revenue
67 within seven (7) days of the date the application is made. The
68 portion of the additional fee retained by the tax collector shall
69 be deposited into the county general fund.



70 (4) (a) Beginning with any registration year commencing on
71 or after November 1, 1986, any person applying for a personalized
72 license tag shall pay an additional fee which shall be in addition
73 to all other taxes and fees. The additional fee paid shall be for
74 a period of time to run concurrently with the vehicle's or
75 trailer's established license tag year. The additional fee of
76 Thirty Dollars (\$30.00) is due and payable at the time the
77 original application is made for a personalized tag and thereafter
78 annually at the time of renewal registration as long as the owner
79 retains the personalized tag. If the owner does not wish to
80 retain the personalized tag, he must surrender it to the local
81 county tax collector. The additional fee due at the time of
82 renewal registration shall be collected by the county tax
83 collector and remitted to the Department of Revenue on a monthly
84 basis as prescribed by the department.

85 (b) The Department of Revenue shall deposit all taxes
86 and fees into the State Treasury on the day collected. At the end
87 of each month, the Department of Revenue shall certify the total
88 fees collected under this section to the State Treasurer who shall
89 distribute to the credit of the State General Fund Sixteen Dollars
90 and Twenty-five Cents (\$16.25) of each additional fee and the
91 remainder of each such additional fee shall be deposited to the
92 credit of the State Highway Fund to be expended solely for the
93 repair, maintenance, construction or reconstruction of highways.



94 (5) A regular license tag must be properly displayed as
95 required by law until replaced by a personalized license tag; and
96 the regular license tag must be surrendered to the tax collector
97 upon issuance of the personalized license tag. The tax collector
98 shall issue up to two (2) license decals for the personalized
99 license tag, which will expire the same month and year as the
100 original license tag.

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

105 (7) In the case of loss or theft of a personalized license
106 tag, the owner may make application and affidavit for a
107 replacement license tag as provided by Section 27-19-37. The fee
108 for a replacement personalized license tag shall be Ten Dollars
109 (\$10.00). The tax collector receiving such application and
110 affidavit shall be entitled to retain and deposit into the county
111 general fund five percent (5%) of the fee for such replacement
112 license tag and the remainder shall be distributed in the same
113 manner as funds from the sale of regular license tags.

114 (8) The owner of a personalized license tag may make
115 application for a duplicate of such tag. The fee for such
116 duplicate personalized license tag shall be Ten Dollars (\$10.00).
117 The tax collector receiving the application shall be entitled to
118 retain and deposit into the county general fund five percent (5%)



119 of the fee for such duplicate personalized license tag and the
120 remainder shall be distributed in the same manner as funds from
121 the sale of regular license tags. A duplicate personalized
122 license tag may not be fastened to the rear of a vehicle or
123 trailer and may not be utilized as a replacement for any
124 personalized license tag issued pursuant to this section. Month
125 decals and year decals shall not be issued for duplicate
126 personalized license tags and month decals and year decals shall
127 not be attached to duplicate personalized license tags.

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

