

By: Senator(s) Harkins, Blackwell, Williams, Whaley, Suber, England, McMahan, Fillingane, Moran, Parker, Sparks, Seymour, McLendon, DeBar, McCaughn To: Finance

COMMITTEE SUBSTITUTE FOR SENATE BILL NO. 3164

1 AN ACT TO AMEND SECTION 27-7-5, MISSISSIPPI CODE OF 1972, TO
2 PHASE OUT, AT A RATE OF 1% PER YEAR OVER A FOUR-YEAR PERIOD
3 BEGINNING IN CALENDAR YEAR 2023, THE 4% INCOME TAX ON TAXABLE
4 INCOME IN EXCESS OF \$5,000.00 UP TO AND INCLUDING \$10,000.00, OR
5 ANY PART THEREOF; TO AMEND SECTION 27-65-17, MISSISSIPPI CODE OF
6 1972, TO PROVIDE THAT RETAIL SALES OF FOOD OR DRINK FOR HUMAN
7 CONSUMPTION ELIGIBLE FOR PURCHASE WITH FOOD STAMPS ISSUED BY THE
8 UNITED STATES DEPARTMENT OF AGRICULTURE OR OTHER FEDERAL AGENCY
9 SHALL BE TAXED AT THE RATE OF 5%; TO AMEND SECTION 27-19-99,
10 MISSISSIPPI CODE OF 1972, TO REDEDICATE THE PORTION OF THE
11 STANDARD LICENSE TAG FEE DEPOSITED INTO THE STATE GENERAL FUND, SO
12 THAT IT WILL BE DEPOSITED INSTEAD INTO THE MOTOR VEHICLE AD
13 VALOREM TAX REDUCTION FUND; TO AMEND SECTION 27-19-56.15,
14 MISSISSIPPI CODE OF 1972, TO REDEDICATE THE PORTION OF THE
15 ADDITIONAL FEE DEPOSITED INTO THE STATE GENERAL FUND FROM THE SALE
16 OF DISTINCTIVE LICENSE TAGS DISPLAYING THE EMBLEMS OF CERTAIN
17 PUBLIC OR PRIVATE UNIVERSITIES LOCATED IN OTHER STATES, SO THAT IT
18 WILL BE DEPOSITED INSTEAD INTO THE MOTOR VEHICLE AD VALOREM TAX
19 REDUCTION FUND; TO AMEND SECTION 27-19-56.24, MISSISSIPPI CODE OF
20 1972, TO REDEDICATE THE PORTION OF THE DUCKS UNLIMITED, INC.,
21 DISTINCTIVE LICENSE TAG ADDITIONAL FEE TO BE DEPOSITED INTO THE
22 STATE GENERAL FUND IF THERE IS NO MISSISSIPPI CHAPTER OF DUCKS
23 UNLIMITED, INC., SO THAT IT WILL BE DEPOSITED INSTEAD INTO THE
24 MOTOR VEHICLE AD VALOREM TAX REDUCTION FUND; TO AMEND SECTION
25 27-19-56.137, MISSISSIPPI CODE OF 1972, TO REDEDICATE THE PORTION
26 OF THE REBUILD THE COAST.ORG DISTINCTIVE LICENSE TAG ADDITIONAL
27 FEE TO BE DEPOSITED INTO THE STATE GENERAL FUND WHEN REBUILD THE
28 COAST.ORG IS DISSOLVED, SO THAT IT WILL BE DEPOSITED INSTEAD INTO
29 THE MOTOR VEHICLE AD VALOREM TAX REDUCTION FUND; TO AMEND SECTIONS
30 27-19-45, 27-19-47, 27-19-47.1, 27-19-47.2, 27-19-48, 27-19-56.1,
31 27-19-56.2, 27-19-56.3, 27-19-56.5, 27-19-56.6, 27-19-56.11,
32 27-19-56.13 AND 27-19-56.467, MISSISSIPPI CODE OF 1972, TO REMOVE
33 THE PORTIONS OF OTHER DISTINCTIVE LICENSE TAG ADDITIONAL FEES THAT
34 ARE CURRENTLY DEPOSITED INTO THE STATE GENERAL FUND; TO AMEND



35 SECTION 27-19-179, MISSISSIPPI CODE OF 1972, TO CHANGE THE
36 PROVISION THAT UNEXPENDED AMOUNTS ABOVE \$500,000.00 IN THE
37 DEPARTMENT OF REVENUE LICENSE TAG ACQUISITION FUND SHALL LAPSE
38 ANNUALLY INTO THE STATE GENERAL FUND, SO THAT THEY WILL LAPSE
39 INSTEAD INTO THE MOTOR VEHICLE AD VALOREM TAX REDUCTION FUND; TO
40 AMEND SECTION 27-51-105, MISSISSIPPI CODE OF 1972, IN CONFORMITY
41 TO THE ABOVE; TO PROVIDE THAT EACH TAXPAYER WHO FILED A 2021 FORM
42 80-105 MISSISSIPPI INCOME TAX RETURN SHALL RECEIVE A REBATE OF 5%
43 OF HIS 2021 TAX LIABILITY; TO SPECIFY THAT THE REBATE SHALL BE NO
44 LESS THAN \$100.00 PER TAXPAYER AND NO MORE THAN \$1,000.00 PER TAX
45 RETURN; TO CREATE THE 2022 INCOME TAX REBATE FUND AS A SPECIAL FUND
46 IN THE STATE TREASURY, TO CONTAIN MONIES APPROPRIATED BY THE
47 LEGISLATURE, TO BE USED BY THE DEPARTMENT OF REVENUE TO PAY
48 TAXPAYERS ENTITLED TO INCOME TAX REBATES UNDER THIS ACT; TO DIRECT
49 THE STATE FISCAL OFFICER TO TRANSFER TO THE 2022 INCOME TAX REBATE
50 FUND OUT OF THE CAPITAL EXPENSE FUND ANY ADDITIONAL AMOUNT OVER
51 THE AMOUNT PROVIDED BY THE LEGISLATURE AS NECESSARY TO FUND THE
52 REBATE; AND FOR RELATED PURPOSES.

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

54 **SECTION 1.** Section 27-7-5, Mississippi Code of 1972, is
55 amended as follows:

56 27-7-5. (1) There is hereby assessed and levied, to be
57 collected and paid as hereinafter provided, for the calendar year
58 1983 and fiscal years ending during the calendar year 1983 and all
59 taxable years thereafter, upon the entire net income of every
60 resident individual, corporation, association, trust or estate, in
61 excess of the credits provided, a tax at the following rates:

62 (a) (i) Through calendar year 2017, on the first Five
63 Thousand Dollars (\$5,000.00) of taxable income, or any part
64 thereof, the rate shall be three percent (3%);

65 (ii) For calendar year 2018, on the first One
66 Thousand Dollars (\$1,000.00) of taxable income there shall be no
67 tax levied, and on the next Four Thousand Dollars (\$4,000.00) of



68 taxable income, or any part thereof, the rate shall be three
69 percent (3%);

70 (iii) For calendar year 2019, on the first Two
71 Thousand Dollars (\$2,000.00) of taxable income there shall be no
72 tax levied, and on the next Three Thousand Dollars (\$3,000.00) of
73 taxable income, or any part thereof, the rate shall be three
74 percent (3%);

75 (iv) For calendar year 2020, on the first Three
76 Thousand Dollars (\$3,000.00) of taxable income there shall be no
77 tax levied, and on the next Two Thousand Dollars (\$2,000.00) of
78 taxable income, or any part thereof, the rate shall be three
79 percent (3%);

80 (v) For calendar year 2021, on the first Four
81 Thousand Dollars (\$4,000.00) of taxable income there shall be no
82 tax levied, and on the next One Thousand Dollars (\$1,000.00) of
83 taxable income, or any part thereof, the rate shall be three
84 percent (3%);

85 (vi) For calendar year 2022 and all taxable years
86 thereafter, there shall be no tax levied on the first Five
87 Thousand Dollars (\$5,000.00) of taxable income;

88 (b) On taxable income in excess of Five Thousand
89 Dollars (\$5,000.00) up to and including Ten Thousand Dollars
90 (\$10,000.00), or any part thereof, the rate shall be:

91 (i) Through calendar year 2022, four percent (4%);

92 (ii) For calendar year 2023, three percent (3%);



93 (iii) For calendar year 2024, two percent (2%);
94 (iv) For calendar year 2025, one percent (1%);
95 (v) For calendar year 2026 and all taxable years
96 thereafter, there shall be no tax levied on taxable income in
97 excess of Five Thousand Dollars (\$5,000.00) up to and including
98 Ten Thousand Dollars (\$10,000.00), or any part thereof; and

99 (c) On all taxable income in excess of Ten Thousand
100 Dollars (\$10,000.00), the rate shall be five percent (5%).

101 (2) An S corporation, as defined in Section 27-8-3(1)(g),
102 shall not be subject to the income tax imposed under this section.

103 (3) A like tax is hereby imposed to be assessed, collected
104 and paid annually, except as hereinafter provided, at the rate
105 specified in this section and as hereinafter provided, upon and
106 with respect to the entire net income, from all property owned or
107 sold, and from every business, trade or occupation carried on in
108 this state by individuals, corporations, partnerships, trusts or
109 estates, not residents of the State of Mississippi.

110 (4) In the case of taxpayers having a fiscal year beginning
111 in a calendar year with a rate in effect that is different than
112 the rate in effect for the next calendar year and ending in the
113 next calendar year, the tax due for that taxable year shall be
114 determined by:

115 (a) Computing for the full fiscal year the amount of
116 tax that would be due under the rates in effect for the calendar
117 year in which the fiscal year begins; and



118 (b) Computing for the full fiscal year the amount of
119 tax that would be due under the rates in effect for the calendar
120 year in which the fiscal year ends; and

121 (c) Applying to the tax computed under paragraph (a)
122 the ratio which the number of months falling within the earlier
123 calendar year bears to the total number of months in the fiscal
124 year; and

125 (d) Applying to the tax computed under paragraph (b)
126 the ratio which the number of months falling within the later
127 calendar year bears to the total number of months within the
128 fiscal year; and

129 (e) Adding to the tax determined under paragraph (c)
130 the tax determined under paragraph (d) the sum of which shall be
131 the amount of tax due for the fiscal year.

132 **SECTION 2.** Section 27-65-17, Mississippi Code of 1972, is
133 amended as follows:

134 27-65-17. (1) (a) Except as otherwise provided in this
135 section, upon every person engaging or continuing within this
136 state in the business of selling any tangible personal property
137 whatsoever there is hereby levied, assessed and shall be collected
138 a tax equal to seven percent (7%) of the gross proceeds of the
139 retail sales of the business.

140 (b) Retail sales of farm tractors and parts and labor
141 used to maintain and/or repair such tractors shall be taxed at the



142 rate of one and one-half percent (1-1/2%) when made to farmers for
143 agricultural purposes.

144 (c) (i) Retail sales of farm implements sold to
145 farmers and used directly in the production of poultry, ratite,
146 domesticated fish as defined in Section 69-7-501, livestock,
147 livestock products, agricultural crops or ornamental plant crops
148 or used for other agricultural purposes, and parts and labor used
149 to maintain and/or repair such implements, shall be taxed at the
150 rate of one and one-half percent (1-1/2%) when used on the farm.

151 (ii) The one and one-half percent (1-1/2%) rate
152 shall also apply to all equipment used in logging, pulpwood
153 operations or tree farming, and parts and labor used to maintain
154 and/or repair such equipment, which is either:

- 155 1. Self-propelled, or
- 156 2. Mounted so that it is permanently attached
157 to other equipment which is self-propelled or attached to other
158 equipment drawn by a vehicle which is self-propelled.

159 In order to be eligible for the rate of tax provided for in
160 this subparagraph (ii), such sales must be made to a professional
161 logger. For the purposes of this subparagraph (ii), a
162 "professional logger" is a person, corporation, limited liability
163 company or other entity, or an agent thereof, who possesses a
164 professional logger's permit issued by the Department of Revenue
165 and who presents the permit to the seller at the time of purchase.
166 The department shall establish an application process for a



167 professional logger's permit to be issued, which shall include a
168 requirement that the applicant submit a copy of documentation
169 verifying that the applicant is certified according to Sustainable
170 Forestry Initiative guidelines. Upon a determination that an
171 applicant is a professional logger, the department shall issue the
172 applicant a numbered professional logger's permit.

173 (d) Except as otherwise provided in subsection (3) of
174 this section, retail sales of aircraft, automobiles, trucks,
175 truck-tractors, semitrailers and manufactured or mobile homes
176 shall be taxed at the rate of three percent (3%).

177 (e) Sales of manufacturing machinery or manufacturing
178 machine parts when made to a manufacturer or custom processor for
179 plant use only when the machinery and machine parts will be used
180 exclusively and directly within this state in manufacturing a
181 commodity for sale, rental or in processing for a fee shall be
182 taxed at the rate of one and one-half percent (1-1/2%).

183 (f) Sales of machinery and machine parts when made to a
184 technology intensive enterprise for plant use only when the
185 machinery and machine parts will be used exclusively and directly
186 within this state for industrial purposes, including, but not
187 limited to, manufacturing or research and development activities,
188 shall be taxed at the rate of one and one-half percent (1-1/2%).
189 In order to be considered a technology intensive enterprise for
190 purposes of this paragraph:



191 (i) The enterprise shall meet minimum criteria
192 established by the Mississippi Development Authority;

193 (ii) The enterprise shall employ at least ten (10)
194 persons in full-time jobs;

195 (iii) At least ten percent (10%) of the workforce
196 in the facility operated by the enterprise shall be scientists,
197 engineers or computer specialists;

198 (iv) The enterprise shall manufacture plastics,
199 chemicals, automobiles, aircraft, computers or electronics; or
200 shall be a research and development facility, a computer design or
201 related facility, or a software publishing facility or other
202 technology intensive facility or enterprise as determined by the
203 Mississippi Development Authority;

204 (v) The average wage of all workers employed by
205 the enterprise at the facility shall be at least one hundred fifty
206 percent (150%) of the state average annual wage; and

207 (vi) The enterprise must provide a basic health
208 care plan to all employees at the facility.

209 (g) Sales of materials for use in track and track
210 structures to a railroad whose rates are fixed by the Interstate
211 Commerce Commission or the Mississippi Public Service Commission
212 shall be taxed at the rate of three percent (3%).

213 (h) Sales of tangible personal property to electric
214 power associations for use in the ordinary and necessary operation



215 of their generating or distribution systems shall be taxed at the
216 rate of one percent (1%).

217 (i) Wholesale sales of beer shall be taxed at the rate
218 of seven percent (7%), and the retailer shall file a return and
219 compute the retail tax on retail sales but may take credit for the
220 amount of the tax paid to the wholesaler on said return covering
221 the subsequent sales of same property, provided adequate invoices
222 and records are maintained to substantiate the credit.

223 (j) Wholesale sales of food and drink for human
224 consumption to full-service vending machine operators to be sold
225 through vending machines located apart from and not connected with
226 other taxable businesses shall be taxed at the rate of eight
227 percent (8%).

228 (k) Sales of equipment used or designed for the purpose
229 of assisting disabled persons, such as wheelchair equipment and
230 lifts, that is mounted or attached to or installed on a private
231 carrier of passengers or light carrier of property, as defined in
232 Section 27-51-101, at the time when the private carrier of
233 passengers or light carrier of property is sold shall be taxed at
234 the same rate as the sale of such vehicles under this section.

235 (l) Sales of the factory-built components of modular
236 homes, panelized homes and precut homes, and panel constructed
237 homes consisting of structural insulated panels, shall be taxed at
238 the rate of three percent (3%).



239 (m) Sales of materials used in the repair, renovation,
240 addition to, expansion and/or improvement of buildings and related
241 facilities used by a dairy producer shall be taxed at the rate of
242 three and one-half percent (3-1/2%). For the purposes of this
243 paragraph (m), "dairy producer" means any person engaged in the
244 production of milk for commercial use.

245 (n) Retail sales of food or drink for human consumption
246 eligible for purchase with food stamps issued by the United States
247 Department of Agriculture or other federal agency shall be taxed
248 at the rate of five percent (5%). This paragraph shall not affect
249 the sales tax exemption provided in Section 27-65-111(o).

250 (2) From and after January 1, 1995, retail sales of private
251 carriers of passengers and light carriers of property, as defined
252 in Section 27-51-101, shall be taxed an additional two percent
253 (2%).

254 (3) A manufacturer selling at retail in this state shall be
255 required to make returns of the gross proceeds of such sales and
256 pay the tax imposed in this section.

257 **SECTION 3.** Section 27-19-99, Mississippi Code of 1972, is
258 amended as follows:

259 27-19-99. (1) The Department of Revenue shall furnish the
260 tax collector of each county a sufficient supply of license tags
261 or plates and a sufficient supply of license receipts with which
262 to make the collection of the taxes imposed by the provisions of
263 this article, which such tax collectors are required to collect.



264 The license tag receipts shall be on forms prescribed by the
265 department. Upon the payment of the taxes and fees required by
266 this article, the tax collector shall issue the license receipt in
267 the form prescribed by the department. The department shall keep
268 account against the tax collector for the license taxes and fees
269 collected. The tax collector shall keep a similar account.

270 (2) The tax collector shall, at the end of each month or
271 within twenty (20) days thereafter, pay into the county road fund
272 all privilege taxes collected by him during the preceding month
273 upon motor vehicle privilege licenses which he is entitled to
274 issue, less the county's commission.

275 (3) The tax collector shall keep a record of the information
276 furnished by the owners of each motor vehicle registered. The
277 record shall be made in numerical order by tag number or decal
278 number, whichever is appropriate. At the end of each month, or
279 within twenty (20) days thereafter, the tax collector shall submit
280 to the department a copy of such record, together with the copy of
281 each registration receipt, and shall, at the same time, remit to
282 the department the registration fee for each license tag or decal
283 sold by him during the preceding month. When the tax collector
284 shall have complied with the provisions of this section and shall
285 have forwarded to the department, within the time specified, all
286 reports required of him hereunder, he shall then be entitled to
287 retain five percent (5%) of the registration fees imposed in
288 Section 27-19-43(3) (a) and (b), to be paid into the county general



289 fund; otherwise the county's commission shall be forfeited. The
290 five percent (5%) shall not apply to any additional registration
291 fee imposed above the amounts imposed in Section 27-19-43(3)(a)
292 and (b). The department shall keep a record from the duplicates
293 filed by the tax collectors of all registered vehicles.

294 (4) Counties that use their existing computer system to
295 communicate all data regarding vehicle title and registration
296 transactions to the state's central computer system shall be
297 allotted Fifty Cents (50¢) for each registration fee collected by
298 the county and remitted to the Department of Revenue. Such
299 communication must successfully pass any edit features and
300 successfully create or update title/registration records on the
301 network system. This amount paid to the county shall be deposited
302 into the county general fund to be expended only for costs
303 incurred for the purchase of equipment, software, maintenance, or
304 other costs directly related to the title/registration network
305 system, and for education and training.

306 (5) All monies remitted to the department by tax collectors
307 as registration or tag fees from the portion of the rate imposed
308 in Section 27-19-43(3)(a) and (b), and all monies received by the
309 department directly as registration or tag fees from the portion
310 of the rate imposed in Section 27-19-43(3)(a) and (b), except as
311 otherwise provided in subsection (7) of this section, shall be
312 paid by the department into the * * * Motor Vehicle Ad Valorem Tax
313 Reduction Fund created in Section 27-51-105 on the first day of



314 the month succeeding the month in which such fees are received by
315 the department.

316 (6) Except as otherwise provided in Section 31-17-127, all
317 monies remitted to the department by tax collectors as
318 registration or tag fees from the additional rate of Five Dollars
319 (\$5.00) and all monies received by the department directly as
320 registration or tag fees from the additional rate of Five Dollars
321 (\$5.00) shall be paid into the State Treasury to the credit of the
322 State Highway Fund for the construction or reconstruction of
323 highways designated under the highway program created under
324 Section 65-3-97.

325 (7) On July 1, 2021, and on the first day of each month
326 succeeding the month in which registration or tag fees are
327 received by the Department of Revenue, the portion of the receipts
328 equal to the cost of the license tags, decals and associated
329 freight costs shall be deposited into the special fund created in
330 Section 27-19-179.

331 **SECTION 4.** Section 27-19-56.15, Mississippi Code of 1972, is
332 amended as follows:

333 27-19-56.15. (1) (a) Beginning with any registration year
334 commencing on or after July 1, 2012, any owner of a motor vehicle
335 who is a resident of this state, upon complying with the motor
336 vehicle laws relating to registration and licensing of motor
337 vehicles, and upon payment of the road and bridge privilege taxes,
338 ad valorem taxes and registration fees as prescribed by law for



339 private carriers of passengers, pickup trucks and other
340 noncommercial motor vehicles, and upon payment of an additional
341 annual fee in the amount of Fifty Dollars (\$50.00), shall be
342 issued a distinctive license tag that displays the emblem of any
343 public or private university of his choice located in another
344 state.

345 (b) The design of the emblems for the distinctive
346 license tags authorized under this subsection shall be determined
347 by agreement between the Department of Revenue and the governing
348 authorities of public or private universities in the states where
349 the universities are located. Such other design characteristics
350 and information to be contained on such distinctive license tags
351 shall be determined by the Department of Revenue.

352 (c) Application for the distinctive license tag
353 authorized under this subsection shall be made to the county tax
354 collector on forms prescribed by the Department of Revenue. The
355 application and the additional fee, less Two Dollars (\$2.00) to be
356 retained by the tax collector, shall be remitted to the Department
357 of Revenue on a monthly basis as prescribed by the department.
358 The portion of the additional fee retained by the tax collector
359 shall be deposited into the county general fund.

360 (d) (i) The Department of Revenue shall deposit all
361 fees that it receives under this subsection into the State
362 Treasury on the day received. At the end of each month, the
363 Department of Revenue shall certify the total fees collected under



364 this section to the State Treasurer who, except as otherwise
365 provided in this paragraph (d), shall distribute such collections
366 as follows:

367 1. Forty-four Dollars (\$44.00) of the
368 additional fees collected from each distinctive license tag issued
369 under this subsection shall be deposited into the * * * Motor
370 Vehicle Ad Valorem Tax Reduction Fund created in Section
371 27-51-105.

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

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

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

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



388 1. Except as otherwise provided in this item
389 1, Forty-four Dollars (\$44.00) of each additional fee collected on
390 such distinctive license tags pursuant to this section shall be
391 distributed to the Adult Education Department of the Rankin County
392 School District for the purpose of providing funds for the Rankin
393 County School District GED Scholarship Endowment. However, from
394 and after January 1, 2013, Forty-four Dollars (\$44.00) of each
395 additional fee collected on such distinctive license tags pursuant
396 to this section shall be distributed to Habitat for Humanity/Metro
397 Jackson, Inc.

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

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

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

411 (iii) The State Treasurer shall distribute fees
412 collected under this section from the issuance of distinctive



413 license tags displaying the emblem of the University of Alabama as
414 follows:

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

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

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

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

432 (iv) The State Treasurer shall distribute fees
433 collected under this section from the issuance of distinctive
434 license tags displaying the emblem of the University of South
435 Alabama as follows:

436 1. Forty-four Dollars (\$44.00) of each
437 additional fee collected on such distinctive license tags pursuant



438 to this section shall be deposited into the Mississippi Trauma
439 Care Systems Fund established in Section 41-59-75.

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

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

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

453 (v) The State Treasurer shall distribute fees
454 collected under this section from the issuance of distinctive
455 license tags displaying the emblem of the University of Oklahoma
456 as follows:

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

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



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

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

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

474 (vi) The State Treasurer shall distribute fees
475 collected under this section from the issuance of distinctive
476 license tags displaying the emblem of the Louisiana State
477 University as follows:

478 1. Forty-four Dollars (\$44.00) of each
479 additional fee collected on such distinctive license tags pursuant
480 to this section shall be distributed to the Bayou Bengal Booster
481 Club of Mississippi to be utilized by the club to make
482 contributions to charitable organizations that are approved by the
483 Chancellor of Louisiana State University.

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



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

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

497 (vii) The State Treasurer shall distribute fees
498 collected under this section from the issuance of distinctive
499 license tags displaying the emblem of the University of Memphis as
500 follows:

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

505 2. Twenty-two Dollars (\$22.00) of each
506 additional fee collected on such distinctive license tags pursuant
507 to this section shall be distributed to the Methodist Healthcare
508 Foundation for the Methodist Olive Branch Hospital.

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



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

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

522 (viii) The State Treasurer shall distribute fees
523 collected under this section from the issuance of distinctive
524 license tags displaying the emblem of Clemson University as
525 follows:

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

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

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



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

542 (ix) The State Treasurer shall distribute fees
543 collected under this section from the issuance of distinctive
544 license tags displaying the emblem of Texas A&M University as
545 follows:

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

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

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

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



563 (x) The State Treasurer shall distribute fees
564 collected under this section from the issuance of distinctive
565 license tags displaying the emblem of Florida State University as
566 follows:

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

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

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

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

584 (2) A regular license tag must be properly displayed as
585 required by law until replaced by a distinctive license tag under
586 this section. The regular license tag must be surrendered to the
587 tax collector upon issuance of the distinctive license tag under



588 this section. The tax collector shall issue up to two (2) license
589 decals for each distinctive license tag issued under this section,
590 which will expire the same month and year as the regular license
591 tag.

592 (3) In the case of loss or theft of a distinctive license
593 tag issued under this section, the owner may make application and
594 affidavit for a replacement distinctive license tag as provided by
595 Section 27-19-37. The fee for a replacement distinctive license
596 tag shall be Ten Dollars (\$10.00). The tax collector receiving
597 such application and affidavit shall be entitled to retain and
598 deposit into the county general fund five percent (5%) of the fee
599 for such replacement license tag and the remainder shall be
600 distributed in the same manner as funds from the sale of regular
601 distinctive license tags issued under this section.

602 (4) In order for a distinctive license tag for a university
603 to be issued pursuant to this section, the provisions of Section
604 27-19-44(3) must be satisfied for such university license tag
605 prior to July 1, 2022.

606 **SECTION 5.** Section 27-19-56.24, Mississippi Code of 1972, is
607 amended as follows:

608 27-19-56.24. (1) Any owner of a motor vehicle who is a
609 resident of this state, upon payment of the road and bridge
610 privilege taxes, ad valorem taxes and registration fees as
611 prescribed by law for private carriers of passengers, pickup
612 trucks and other noncommercial motor vehicles, and upon payment of



613 an additional fee in the amount provided in subsection (3) of this
614 section, shall be issued a distinctive license tag for each motor
615 vehicle registered in his name identifying such person as a
616 supporter of Ducks Unlimited, Inc. The distinctive license tags
617 so issued shall be of such color and design as the * * *
618 Department of Revenue, with the advice of Ducks Unlimited, Inc.,
619 may prescribe and shall consist of such letters or numbers, or
620 both, as may be necessary to distinguish each license tag.

621 (2) Application for the distinctive license tags authorized
622 by this section shall be made to the county tax collector on forms
623 prescribed by the * * * Department of Revenue. The application
624 and the additional fee imposed under subsection (3) of this
625 section, less Two Dollars (\$2.00) to be retained by the tax
626 collector, shall be remitted to the * * * Department of Revenue on
627 a monthly basis as prescribed by the * * * department. The
628 portion of the additional fee retained by the tax collector shall
629 be deposited into the county general fund.

630 (3) Beginning with any registration year commencing on or
631 after July 1, 2000, any person applying for a distinctive license
632 tag under this section shall pay an additional fee in the amount
633 of Thirty Dollars (\$30.00) for each distinctive license tag
634 applied for under this section, which shall be in addition to all
635 other taxes and fees. The additional fee paid shall be for a
636 period of time to run * * * concurrently with the vehicle's
637 established license tag year. The additional fee is due and



638 payable at the time the original application is made for a
639 distinctive license tag under this section and thereafter annually
640 at the time of renewal registration as long as the owner retains
641 the distinctive license tag. If the owner does not wish to retain
642 the distinctive license tag, he must surrender it to the local
643 county tax collector.

644 (4) The * * * Department of Revenue shall deposit all fees
645 into the State Treasury on the day collected. At the end of each
646 month, the * * * Department of Revenue shall certify the total
647 fees collected under this section to the State Treasurer who shall
648 distribute such collections as follows:

649 (a) Twenty-five Dollars (\$25.00) of each additional fee
650 collected on distinctive license tags issued pursuant to this
651 section shall be distributed to the Mississippi Chapter of Ducks
652 Unlimited, Inc. If there is no Mississippi Chapter of Ducks
653 Unlimited, Inc., then such additional fees shall be deposited into
654 the * * * Motor Vehicle Ad Valorem Tax Reduction Fund created in
655 Section 27-51-105.

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

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



663 to be expended solely for the repair, maintenance, construction or
664 reconstruction of highways.

665 (5) A regular license tag must be properly displayed as
666 required by law until replaced by a distinctive license tag under
667 this section. The regular license tag must be surrendered to the
668 tax collector upon issuance of the distinctive license tag under
669 this section. The tax collector shall issue up to two (2) license
670 decals for each distinctive license tag issued under this section,
671 which will expire the same month and year as the regular license
672 tag.

673 (6) In the case of loss or theft of a distinctive license
674 tag issued under this section, the owner may make application and
675 affidavit for a replacement distinctive license tag as provided by
676 Section 27-19-37. The fee for a replacement distinctive license
677 tag shall be Ten Dollars (\$10.00). The tax collector receiving
678 such application and affidavit shall be entitled to retain and
679 deposit into the county general fund five percent (5%) of the fee
680 for such replacement license tag and the remainder shall be
681 distributed in the same manner as funds from the sale of regular
682 distinctive license tags issued under this section.

683 **SECTION 6.** Section 27-19-56.137, Mississippi Code of 1972,
684 is amended as follows:

685 27-19-56.137. (1) Any owner of a motor vehicle, who is a
686 resident of this state, upon complying with the motor vehicle laws
687 relating to registration and licensing of motor vehicles, and upon



688 payment of the road and bridge privilege taxes, ad valorem taxes
689 and registration fees as prescribed by law for private carriers of
690 passengers, pickup trucks and other noncommercial motor vehicles,
691 and upon payment of an additional annual fee in the amount
692 provided in subsection (3) of this section, shall be issued a
693 special license tag for each motor vehicle registered in his name
694 identifying such person as a supporter of Rebuild the Coast.org.
695 The distinctive license tags so issued shall be of such color and
696 design as the Department of Revenue, with the advice of Rebuild
697 the Coast.org, may prescribe, and shall consist of such letters or
698 numbers, or both, as may be necessary to distinguish each license
699 tag.

700 (2) Application for the distinctive license tags authorized
701 by this section shall be made to the county tax collector on forms
702 prescribed by the Department of Revenue. The application and the
703 additional fee imposed under subsection (3) of this section, less
704 Two Dollars (\$2.00) thereof to be retained by the tax collector,
705 shall be remitted to the Department of Revenue on a monthly basis
706 as prescribed by the department. The portion of the additional
707 fee retained by the tax collector shall be deposited into the
708 county general fund.

709 (3) Beginning with any registration year commencing on or
710 after July 1, 2006, any person applying for a distinctive license
711 tag under this section shall pay an additional fee in the amount
712 of Thirty Dollars (\$30.00) for each distinctive license tag



713 applied for under this section, which shall be in addition to all
714 other taxes and fees. The additional fee paid shall be for a
715 period of time to run concurrently with the vehicle's established
716 license tag year. The additional fee is due and payable at the
717 time the original application is made for a distinctive license
718 tag under this section and thereafter annually at the time of
719 renewal registration as long as the owner retains the distinctive
720 license tag. If the owner does not wish to retain the distinctive
721 license tag, he must surrender it to the local county tax
722 collector.

723 (4) The Department of Revenue shall deposit all fees into
724 the State Treasury on the day collected. At the end of each
725 month, the Department of Revenue shall certify to the State
726 Treasurer the total fees collected under this section from the
727 issuance of the distinctive license tags issued under this
728 section. The State Treasurer shall distribute such collections as
729 follows:

730 (a) Twenty-four Dollars (\$24.00) of each additional fee
731 collected on distinctive license tags issued pursuant to this
732 section shall be disbursed to Rebuild the Coast.org; however, when
733 Rebuild the Coast.org is dissolved, then Twenty-four Dollars
734 (\$24.00) of such additional fees shall be deposited into the * * *
735 Motor Vehicle Ad Valorem Tax Reduction Fund created in Section
736 27-51-105.



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

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

746 (d) One Dollar (\$1.00) of each additional fee collected
747 on distinctive license tags issued pursuant to this section shall
748 be deposited to the credit of the special fund created in Section
749 27-19-44.2.

750 (5) A regular license tag must be properly displayed as
751 required by law until replaced by a distinctive license tag under
752 this section. The regular license tag must be surrendered to the
753 tax collector upon issuance of the distinctive license tag under
754 this section. The tax collector shall issue up to two (2) license
755 decals for each distinctive license tag issued under this section,
756 which will expire the same month and year as the regular license
757 tag.

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



762 tag shall be Ten Dollars (\$10.00). The tax collector receiving
763 such application and affidavit shall be entitled to retain and
764 deposit into the county general fund five percent (5%) of the fee
765 for such replacement license tag and the remainder shall be
766 distributed proportionately in the same manner as funds from the
767 sale of regular distinctive license tags issued under this
768 section.

769 **SECTION 7.** Section 27-19-45, Mississippi Code of 1972, is
770 amended as follows:

771 27-19-45. (1) Owners of motor vehicles who are residents of
772 the State of Mississippi and who hold an unrevoked and unexpired
773 official amateur radio station license issued by the Federal
774 Communications Commission, upon application to the tax collector
775 in the owner's county of legal residence accompanied by proof of
776 ownership of such amateur radio station license, and upon payment
777 of the road and bridge privilege taxes, ad valorem taxes and
778 registration fees as prescribed by law for passenger cars, pickup
779 trucks or other noncommercial motor vehicles, and upon payment of
780 an additional registration or tag fee of * * * Seventy-five Cents
781 (75¢) shall be issued a special license plate upon which, in lieu
782 of the numbers prescribed by law, shall be inscribed the official
783 amateur call letters of such applicant as assigned by the Federal
784 Communications Commission. This special license plate may be used
785 in place of the regular license tag for passenger cars, pickup
786 trucks or other noncommercial motor vehicles. * * * The * * *



787 additional fee shall be retained by the tax collector * * * to be
788 deposited into the county general fund. * * *

789 The Governor under like terms and provisions shall be and he
790 is hereby authorized to exhibit on any passenger cars, pickup
791 trucks or other noncommercial motor vehicles used by him license
792 tag Number 1, with the county of his residence inscribed thereon.
793 The Lieutenant Governor is likewise authorized to use license
794 plate Number 2, with the county of his residence appearing
795 thereon. All former governors, under like terms and provisions,
796 are authorized to use license plate X-1, with the county of his
797 residence appearing thereon, and all former lieutenant governors,
798 under like terms and provisions, are authorized to use license
799 plate X-2, with the county of his residence appearing thereon.

800 When a passenger car, pickup truck or other noncommercial
801 motor vehicle for which a special license tag has been issued is
802 sold or traded by the owner, the special tag may be transferred to
803 the new or other passenger car, pickup truck or other
804 noncommercial motor vehicle which is replacing the passenger car,
805 pickup truck or other noncommercial motor vehicle for which the
806 license tag was originally issued, without additional charge, upon
807 application to the county tax collector, with proof that all taxes
808 and registration fees as prescribed by law have been paid for such
809 replacement passenger car, pickup truck or other noncommercial
810 motor vehicle.



811 (2) The * * * department shall make such rules and
812 regulations as necessary to ascertain compliance with all state
813 license laws relating to use and operation of private passenger
814 cars, pickup trucks or other noncommercial motor vehicles before
815 authorizing the issuance of these tags.

816 (3) This section is supplemental to the motor vehicle
817 licensing laws of the State of Mississippi, and nothing herein
818 shall be construed as abridging or amending such laws.

819 **SECTION 8.** Section 27-19-47, Mississippi Code of 1972, is
820 amended as follows:

821 27-19-47. (1) Any citizen of the State of Mississippi who
822 owns a registered antique automobile may apply to the tax
823 collector in the county of his legal residence, on forms
824 prescribed by the Department of Revenue, for a special antique
825 automobile plate to be displayed on such antique automobile.

826 Upon receipt of an application for a special antique
827 automobile plate, on a form prescribed by the department, and upon
828 payment of the fee as prescribed in subsection (2) of this
829 section, the tax collector shall issue to such applicant a special
830 antique automobile plate on a permanent basis, and it shall bear
831 no date, but shall bear the inscription "Antique Car-Mississippi"
832 and, except as otherwise provided in this subsection (1), shall be
833 valid without renewal as long as the automobile is in existence.
834 Upon request by the applicant, the special antique automobile
835 plate also may contain not more than six (6) letters of the



836 alphabet and/or six (6) numbers along with the inscription
837 "Antique Car-Mississippi." The purchaser of the special plate may
838 choose the combination of such letters and/or numbers, but no two
839 (2) motor vehicles shall have the same combination of letters
840 and/or numbers. In the event that the same combination of letters
841 and/or numbers has been chosen by two (2) or more purchasers, the
842 Department of Revenue shall assign a different number to each such
843 purchaser which shall appear on the license plate following the
844 combination of letters and/or numbers; however, this combination
845 shall not exceed six (6) letters and/or numbers. The combination
846 of letters and/or numbers written across the license plate shall
847 be sufficiently large to be easily read. No combination of
848 letters and/or numbers which comprise words or expressions that
849 are considered obscene, slandering, insulting or vulgar in
850 ordinary usage shall be permitted, with the Commissioner of
851 Revenue having the responsibility of making this determination.
852 If, however, such license plate is issued in error or otherwise
853 and is determined by the commissioner to be obscene, slanderous,
854 insulting, vulgar or offensive, the commissioner shall notify the
855 owner that the license plate must be surrendered and that another
856 special antique automobile plate may be selected by him and issued
857 at no cost. Should the vehicle owner not desire another special
858 antique automobile plate, the fee for such plate shall be
859 refunded. In the event the owner fails to surrender the license
860 plate after receiving proper notification, the commissioner shall



861 issue an order directing that the license plate be seized by
862 agents of the Department of Revenue or any other duly authorized
863 law enforcement personnel. In addition, a person issued a special
864 antique automobile plate containing letters and/or numbers along
865 with the inscription "Antique Car-Mississippi" must renew the
866 plate every fifth year after the plate was originally issued or
867 renewed, as the case may be. This special plate shall be issued
868 for the applicant's use only for such automobile and in the event
869 of a transfer of title, the owner shall surrender the special
870 plate to the tax collector.

871 Such special antique automobile plate shall be issued in lieu
872 of, and shall have the same legal significance as, ordinary
873 registration plates.

874 (2) In lieu of the annual license tax and registration fees
875 levied under Mississippi law, a special license tax fee shall be
876 levied on the operation of antique automobiles. The fee for a
877 license shall be * * * One Dollar and Twenty-five Cents (\$1.25)
878 and, except as otherwise provided in subsection (1) of this
879 section, it shall be issued on a permanent basis without renewal.
880 There shall be no fee levied for the renewal of a special plate
881 containing letters and/or numbers along with the inscription
882 "Antique Car-Mississippi." * * * The * * * fee shall be retained
883 by the tax collector * * * to be deposited into the county general
884 fund. * * *



885 (3) For the purposes of this section, motor vehicles
886 manufactured more than twenty-five (25) years ago shall hereafter
887 be classified as antique automobiles and shall be exempt from all
888 ad valorem taxes levied by both state, municipal, county and other
889 taxing districts.

890 (4) A person issued a special antique automobile plate under
891 this section and who has completed an active duty career with the
892 Armed Forces of the United States or is a retired member of the
893 Army National Guard, Air National Guard or the United States
894 Reserves, and is entitled to receive a distinctive license plate
895 or tag under Section 27-19-51, may, upon application, receive an
896 emblem or decal developed by the Department of Revenue identifying
897 the person with such organization. The emblem or decal shall be
898 affixed to the special antique automobile plate.

899 **SECTION 9.** Section 27-19-47.1, Mississippi Code of 1972, is
900 amended as follows:

901 27-19-47.1. (1) Any citizen of the State of Mississippi who
902 owns a registered antique motorcycle may apply to the tax
903 collector in the county of his legal residence, on forms
904 prescribed by the Department of Revenue, for a special antique
905 motorcycle plate to be displayed on such antique motorcycle.

906 Upon receipt of an application for a special antique
907 motorcycle plate, on a form prescribed by the * * * department,
908 and upon payment of the fee as prescribed in subsection (2) of
909 this section, the tax collector shall issue to such applicant a



910 special antique motorcycle plate on a permanent basis, and it
911 shall bear no date, but shall bear the inscription "Antique
912 Motorcycle-Mississippi" and, except as otherwise provided in this
913 subsection (1), shall be valid without renewal as long as the
914 motorcycle is in existence. Upon request by the applicant, the
915 special antique motorcycle plate also may contain not more than
916 four (4) letters of the alphabet and/or four (4) numbers along
917 with the inscription "Antique Motorcycle-Mississippi." The
918 purchaser of the special plate may choose the combination of such
919 letters and/or numbers, but no two (2) motorcycles shall have the
920 same combination of letters and/or numbers. In the event that the
921 same combination of letters and/or numbers has been chosen by two
922 (2) or more purchasers, the Department of Revenue shall assign a
923 different number to each such purchaser which shall appear on the
924 license plate following the combination of letters and/or numbers;
925 however, this combination shall not exceed four (4) letters and/or
926 numbers. The combination of letters and/or numbers written across
927 the license plate shall be sufficiently large to be easily read.
928 No combination of letters and/or numbers which comprise words or
929 expressions that are considered obscene, slandering, insulting or
930 vulgar in ordinary usage shall be permitted, with the Commissioner
931 of Revenue having the responsibility of making this determination.
932 If, however, such license plate is issued in error or otherwise
933 and is determined by the commissioner to be obscene, slanderous,
934 insulting, vulgar or offensive, the commissioner shall notify the



935 owner that the license plate must be surrendered and that another
936 special antique motorcycle plate may be selected by him and issued
937 at no cost. Should the motorcycle owner not desire another
938 special antique motorcycle plate, the fee for such plate shall be
939 refunded. In the event the owner fails to surrender the license
940 plate after receiving proper notification, the commissioner shall
941 issue an order directing that the license plate be seized by
942 agents of the Department of Revenue or any other duly authorized
943 law enforcement personnel. In addition, a person issued a special
944 antique motorcycle plate containing letters and/or numbers along
945 with the inscription "Antique Motorcycle-Mississippi" must renew
946 the plate every fifth year after the plate was originally issued
947 or renewed, as the case may be. This special plate shall be
948 issued for the applicant's use only for such motorcycle and in the
949 event of a transfer of title, the owner shall surrender the
950 special plate to the tax collector.

951 Such special antique motorcycle plate shall be issued in lieu
952 of, and shall have the same legal significance as, ordinary
953 registration plates.

954 (2) In lieu of the annual license tax and registration fees
955 levied under Mississippi law, a special license tax fee shall be
956 levied on the operation of antique motorcycles. The fee for a
957 license shall be * * * One Dollar and Twenty-five Cents (\$1.25)
958 and, except as otherwise provided in subsection (1) of this
959 section, it shall be issued on a permanent basis without renewal.



960 There shall be no fee levied for the renewal of a special plate
961 containing letters and/or numbers along with the inscription
962 "Antique Motorcyle-Mississippi." * * * The * * * fee shall be
963 retained by the tax collector * * * to be deposited into the
964 county general fund. * * *.

965 (3) For the purposes of this section, motorcycles
966 manufactured more than twenty-five (25) years ago shall hereafter
967 be classified as antique motorcycles and shall be exempt from all
968 ad valorem taxes levied by both state, municipal, county and other
969 taxing districts.

970 **SECTION 10.** Section 27-19-47.2, Mississippi Code of 1972, is
971 amended as follows:

972 27-19-47.2. (1) Any citizen of the State of Mississippi who
973 owns a registered antique pickup truck may apply to the tax
974 collector in the county of his legal residence, on forms
975 prescribed by the Department of Revenue, for a special antique
976 pickup truck plate to be displayed on such antique pickup truck.

977 Upon receipt of an application for a special antique pickup
978 truck plate, on a form prescribed by the department, and upon
979 payment of the fee as prescribed in subsection (2) of this
980 section, the tax collector shall issue to such applicant a special
981 antique pickup truck plate on a permanent basis, and it shall bear
982 no date, but shall bear the inscription "Antique Pickup
983 Truck-Mississippi" and, except as otherwise provided in this
984 subsection (1), shall be valid without renewal as long as the



985 pickup truck is in existence. Upon request by the applicant, the
986 special antique pickup truck plate also may contain not more than
987 six (6) letters of the alphabet and/or six (6) numbers along with
988 the inscription "Antique Pickup Truck-Mississippi." The purchaser
989 of the special plate may choose the combination of such letters
990 and/or numbers, but no two (2) pickup trucks shall have the same
991 combination of letters and/or numbers. In the event that the same
992 combination of letters and/or numbers has been chosen by two (2)
993 or more purchasers, the Department of Revenue shall assign a
994 different number to each such purchaser which shall appear on the
995 license plate following the combination of letters and/or numbers;
996 however, this combination shall not exceed six (6) letters and/or
997 numbers. The combination of letters and/or numbers written across
998 the license plate shall be sufficiently large to be easily read.
999 No combination of letters and/or numbers which comprise words or
1000 expressions that are considered obscene, slandering, insulting or
1001 vulgar in ordinary usage shall be permitted, with the Commissioner
1002 of Revenue having the responsibility of making this determination.
1003 If, however, such license plate is issued in error or otherwise
1004 and is determined by the commissioner to be obscene, slanderous,
1005 insulting, vulgar or offensive, the commissioner shall notify the
1006 owner that the license plate must be surrendered and that another
1007 special antique pickup truck plate may be selected by him and
1008 issued at no cost. Should the pickup truck owner not desire
1009 another special antique pickup truck plate, the fee for such plate



1010 shall be refunded. In the event the owner fails to surrender the
1011 license plate after receiving proper notification, the
1012 commissioner shall issue an order directing that the license plate
1013 be seized by agents of the Department of Revenue or any other duly
1014 authorized law enforcement personnel. In addition, a person
1015 issued a special antique pickup truck plate containing letters
1016 and/or numbers along with the inscription "Antique Pickup
1017 Truck-Mississippi" must renew the plate every fifth year after the
1018 plate was originally issued or renewed, as the case may be. This
1019 special plate shall be issued for the applicant's use only for
1020 such pickup truck and in the event of a transfer of title, the
1021 owner shall surrender the special plate to the tax collector.

1022 Such special antique pickup truck plate shall be issued in
1023 lieu of, and shall have the same legal significance as, ordinary
1024 registration plates.

1025 (2) In lieu of the annual license tax and registration fees
1026 levied under Mississippi law, a special license tax fee shall be
1027 levied on the operation of antique pickup trucks. The fee for a
1028 license shall be * * * One Dollar and Twenty-five Cents (\$1.25)
1029 and, except as otherwise provided in subsection (1) of this
1030 section, it shall be issued on a permanent basis without renewal.
1031 There shall be no fee levied for the renewal of a special plate
1032 containing letters and/or numbers along with the inscription
1033 "Antique Pickup Truck-Mississippi." * * * The * * * fee shall be



1034 retained by the tax collector * * * to be deposited into the
1035 county general fund. * * *

1036 (3) For the purposes of this section, pickup trucks
1037 manufactured more than twenty-five (25) years ago shall hereafter
1038 be classified as antique pickup trucks and shall be exempt from
1039 all ad valorem taxes levied by both state, municipal, county and
1040 other taxing districts.

1041 (4) A person issued a special antique pickup truck plate
1042 under this section and who has completed an active duty career
1043 with the Armed Forces of the United States or is a retired member
1044 of the Army National Guard, Air National Guard or the United
1045 States Reserves, and is entitled to receive a distinctive license
1046 plate or tag under Section 27-19-51, may, upon application,
1047 receive an emblem or decal developed by the Department of Revenue
1048 identifying the person with such organization. The emblem or
1049 decal shall be affixed to the special antique pickup truck plate.

1050 **SECTION 11.** Section 27-19-48, Mississippi Code of 1972, is
1051 amended as follows:

1052 27-19-48. (1) Owners of motor vehicles and noncommercial
1053 trailers who are residents of this state, upon complying with the
1054 laws relating to registration and licensing of motor vehicles and
1055 trailers, and upon payment of the road and bridge privilege taxes,
1056 ad valorem taxes and registration fees as prescribed by law for
1057 private carriers of passengers, pickup trucks, other noncommercial
1058 motor vehicles and trailers, and upon payment of an additional fee



1059 in the amount provided in subsection (4) (a) of this section, shall
1060 be issued a personalized license tag of the same color as regular
1061 license tags to consist of the name of the county and not more
1062 than seven (7) letters of the alphabet or seven (7) numbers in
1063 lieu of the license tag numbering system prescribed by law. The
1064 purchaser of the personalized license tag may choose the
1065 combination of such letters or numbers, but no two (2) motor
1066 vehicles or trailers shall have the same combination of letters or
1067 numbers. In the event that the same combination of letters has
1068 been chosen by two (2) or more purchasers, the Department of
1069 Revenue shall assign a different number to each such purchaser
1070 which shall appear on the license tag following the combination of
1071 letters; however, this combination shall not exceed seven (7)
1072 letters and/or numbers. The combination of letters and/or numbers
1073 written across the license tag shall be sufficiently large to be
1074 easily read but shall not be less than three (3) inches in height.
1075 No combination of letters or numbers which comprise words or
1076 expressions that are considered obscene, slandering, insulting or
1077 vulgar in ordinary usage shall be permitted, with the Commissioner
1078 of Revenue having the responsibility of making this determination.
1079 If, however, such license plate is issued in error or otherwise
1080 and is determined by the commissioner to be obscene, slanderous,
1081 insulting, vulgar or offensive, the commissioner shall notify the
1082 owner that the license plate must be surrendered and that another
1083 personalized license plate may be selected by him and issued at no



1084 cost. Should the vehicle or trailer owner not desire another
1085 personalized license plate, the fee for such plate shall be
1086 refunded. In the event the owner fails to surrender the license
1087 plate after receiving proper notification, the commissioner shall
1088 issue an order directing that the license plate be seized by
1089 agents of the Department of Revenue or any other duly authorized
1090 law enforcement personnel.

1091 (2) For the purposes of this section the terms "motor
1092 vehicle" and "vehicle" include motorcycles.

1093 (3) Application for the personalized license tags shall be
1094 made to the county tax collector on forms prescribed by the
1095 Department of Revenue. The application form shall contain space
1096 for the applicant to make five (5) different choices for the
1097 combination of the letters and numbers in the order in which the
1098 combination is desired by the applicant. The application and the
1099 additional fee, less * * * One Dollar and Fifty Cents (\$1.50)
1100 thereof to be retained by the tax collector, shall be remitted to
1101 the Department of Revenue within seven (7) days of the date the
1102 application is made. The portion of the additional fee retained
1103 by the tax collector shall be deposited into the county general
1104 fund.

1105 (4) (a) Beginning with any registration year commencing on
1106 or after November 1, 1986, any person applying for a personalized
1107 license tag shall pay an additional fee which shall be in addition
1108 to all other taxes and fees. The additional fee paid shall be for



1109 a period of time to run concurrently with the vehicle's or
1110 trailer's established license tag year. The additional fee
1111 of * * * Thirteen Dollars and Seventy-five Cents (\$13.75) is due
1112 and payable at the time the original application is made for a
1113 personalized tag and thereafter annually at the time of renewal
1114 registration as long as the owner retains the personalized tag.
1115 If the owner does not wish to retain the personalized tag, he must
1116 surrender it to the local county tax collector. The additional
1117 fee due at the time of renewal registration shall be collected by
1118 the county tax collector and remitted to the Department of Revenue
1119 on a monthly basis as prescribed by the department.

1120 (b) The Department of Revenue shall deposit all taxes
1121 and fees into the State Treasury on the day collected. At the end
1122 of each month, the Department of Revenue shall certify the total
1123 fees collected under this section to the State Treasurer who shall
1124 distribute * * * each such additional fee * * * to the credit of
1125 the State Highway Fund to be expended solely for the repair,
1126 maintenance, construction or reconstruction of highways.

1127 (5) A regular license tag must be properly displayed as
1128 required by law until replaced by a personalized license tag; and
1129 the regular license tag must be surrendered to the tax collector
1130 upon issuance of the personalized license tag. The tax collector
1131 shall issue up to two (2) license decals for the personalized
1132 license tag, which will expire the same month and year as the
1133 original license tag.



1134 (6) The applicant shall receive a refund of the fee paid for
1135 a personalized license tag if the personalized license tag is not
1136 issued to him because the combination of letters and numbers
1137 requested to be placed thereon is not available for any reason.

1138 (7) In the case of loss or theft of a personalized license
1139 tag, the owner may make application and affidavit for a
1140 replacement license tag as provided by Section 27-19-37. The fee
1141 for a replacement personalized license tag shall be Ten Dollars
1142 (\$10.00). The tax collector receiving such application and
1143 affidavit shall be entitled to retain and deposit into the county
1144 general fund five percent (5%) of the fee for such replacement
1145 license tag and the remainder shall be distributed in the same
1146 manner as funds from the sale of regular license tags.

1147 (8) The owner of a personalized license tag may make
1148 application for a duplicate of such tag. The fee for such
1149 duplicate personalized license tag shall be Ten Dollars (\$10.00).
1150 The tax collector receiving the application shall be entitled to
1151 retain and deposit into the county general fund five percent (5%)
1152 of the fee for such duplicate personalized license tag and the
1153 remainder shall be distributed in the same manner as funds from
1154 the sale of regular license tags. A duplicate personalized
1155 license tag may not be fastened to the rear of a vehicle or
1156 trailer and may not be utilized as a replacement for any
1157 personalized license tag issued pursuant to this section. Month
1158 decals and year decals shall not be issued for duplicate



1159 personalized license tags and month decals and year decals shall
1160 not be attached to duplicate personalized license tags.

1161 **SECTION 12.** Section 27-19-56.1, Mississippi Code of 1972, is
1162 amended as follows:

1163 27-19-56.1. (1) Any owner of a motor vehicle who is a
1164 firefighter, including a career firefighter, a volunteer
1165 firefighter or an industrial firefighter, employed by or in the
1166 service of any municipality, county, fire district, state agency
1167 or industry in the state who is a resident of this state, or who
1168 is a retired firefighter who is a resident of this state, upon
1169 payment of the road and bridge privilege taxes, ad valorem taxes
1170 and registration fees as prescribed by law for private carriers of
1171 passengers, pickup trucks and other noncommercial motor vehicles,
1172 and upon payment of an additional fee in the amount provided in
1173 subsection (3) of this section, shall be issued a distinctive
1174 license tag for each motor vehicle registered in his name
1175 identifying such person as a firefighter or retired firefighter.
1176 The distinctive license tags so issued shall be of such color and
1177 design as may be agreed upon by the Executive Committee of the
1178 Mississippi Fire Fighters Association and the Department of
1179 Revenue, shall consist of such letters or numbers, or both, as may
1180 be necessary to distinguish each license tag and may, in the
1181 discretion of the Department of Revenue, display the county name.

1182 (2) Application for the distinctive license tags authorized
1183 by this section shall be made to the county tax collector on forms



1184 prescribed by the Department of Revenue. Applicants for such
1185 distinctive license tags (a) shall present to the issuing official
1186 proof of their employment or service as a firefighter by
1187 presentation of the applicant's official firefighter
1188 identification card or a signed and notarized affidavit from the
1189 governing authority or chief executive officer of the
1190 municipality, county, fire district, agency or industry by or for
1191 whom the applicant is employed or serves as a firefighter; or (b)
1192 shall present proof that they are a retired firefighter by
1193 presentation of a signed and notarized affidavit from the
1194 governing authority or chief executive officer of the
1195 municipality, county, fire district, agency or industry from whom
1196 the firefighter retired. The application and the additional fee
1197 imposed under subsection (3) of this section, less * * * One
1198 Dollar and Fifty Cents (\$1.50) thereof to be retained by the tax
1199 collector, shall be remitted to the Department of Revenue on a
1200 monthly basis as prescribed by the department. The portion of the
1201 additional fee retained by the tax collector shall be deposited
1202 into the county general fund.

1203 (3) Beginning with any registration year commencing on or
1204 after July 1, 1992, any person applying for a distinctive license
1205 tag under this section shall pay an additional fee in the amount
1206 of * * * Forty-three Dollars (\$43.00) for each distinctive license
1207 tag applied for under this section which shall be in addition to
1208 all other taxes and fees. The additional fee paid shall be for a



1209 period of time to run concurrently with the vehicle's established
1210 license tag year. The additional fee is due and payable at the
1211 time the original application is made for a distinctive license
1212 tag under this section and thereafter annually at the time of
1213 renewal registration as long as the owner retains the distinctive
1214 license tag. If the owner does not wish to retain the distinctive
1215 license tag, or if the owner resigns from or otherwise vacates his
1216 employment or service as a firefighter, he must surrender it to
1217 the local county tax collector.

1218 (4) The Department of Revenue shall deposit all fees into
1219 the State Treasury on the day collected. At the end of each
1220 month, the Department of Revenue shall certify to the State
1221 Treasurer the total fees collected under this section from the
1222 issuance of distinctive license tags. * * * Such additional fees
1223 collected shall be distributed by the State Treasurer to the
1224 Mississippi Fire Fighters Association.

1225 (5) A regular license tag must be properly displayed as
1226 required by law until replaced by a distinctive license tag under
1227 this section. The regular license tag must be surrendered to the
1228 tax collector upon issuance of the distinctive license tag under
1229 this section. The tax collector shall issue up to two (2) license
1230 decals for each distinctive license tag issued under this section,
1231 which will expire the same month and year as the regular license
1232 tag.



1233 (6) In the case of loss or theft of a distinctive license
1234 tag issued under this section, the owner may make application and
1235 affidavit for a replacement distinctive license tag as provided by
1236 Section 27-19-37, Mississippi Code of 1972. The fee for a
1237 replacement distinctive license tag shall be Ten Dollars (\$10.00).
1238 The tax collector receiving such application and affidavit shall
1239 be entitled to retain and deposit into the county general fund
1240 five percent (5%) of the fee for such replacement license tag and
1241 the remainder shall be distributed in the same manner as funds
1242 from the sale of regular distinctive license tags issued under
1243 this section.

1244 (7) In lieu of the distinctive license tag authorized under
1245 subsections (1) through (6) of this section, any person who
1246 presents proof of his employment or service as a firefighter in
1247 the manner provided in subsection (2) of this section, may be
1248 issued a distinctive license tag decal for each motor vehicle
1249 registered in his name identifying such person as a firefighter.
1250 The distinctive license tag decal shall be of such size, color and
1251 design as may be agreed upon by the Executive Committee of the
1252 Mississippi Fire Fighters Association and the Department of
1253 Revenue; however, the Department of Revenue shall have final
1254 approval of the size, color and design. The distinctive license
1255 tag decals shall be prepared and sold at Two Dollars (\$2.00) each
1256 through the Mississippi Fire Fighters Training Academy.



1257 **SECTION 13.** Section 27-19-56.2, Mississippi Code of 1972, is
1258 amended as follows:

1259 27-19-56.2. (1) Any owner of a motor vehicle who is a duly
1260 sworn law enforcement officer employed by or in the service of the
1261 state, a county, a municipality or other political subdivision of
1262 the state, or who is a retired law enforcement officer who is a
1263 resident of this state, upon payment of the road and bridge
1264 privilege taxes, ad valorem taxes and registration fees as
1265 prescribed by law for private carriers of passengers, pickup
1266 trucks and other noncommercial motor vehicles, and upon payment of
1267 an additional fee in the amount provided in subsection (3) of this
1268 section, shall be issued a distinctive license tag for each motor
1269 vehicle registered in his name identifying such person as a law
1270 enforcement officer or retired law enforcement officer. The
1271 distinctive license tags so issued shall be of such color and
1272 design as may be agreed upon by the Executive Committee of the
1273 Mississippi Law Enforcement Officer's Association, the Legislative
1274 Committee of the Mississippi Sheriff's Association, the Executive
1275 Board of the Police Chiefs Association and the * * * department.
1276 The * * * department shall have final approval of the color and
1277 design. Each such distinctive license tag shall consist of such
1278 letters or numbers, or both, as may be necessary to distinguish
1279 each license tag and may, in the discretion of the * * *
1280 department, display the county name.



1281 (2) Application for the distinctive license tags authorized
1282 by this section shall be made to the county tax collector on forms
1283 prescribed by the * * * department. Applicants for such
1284 distinctive license tags (a) shall present to the issuing official
1285 proof of their employment or service as a law enforcement officer
1286 by presentation of the applicant's official law enforcement
1287 officer's identification card or a signed and notarized affidavit
1288 from the governing authority or chief executive officer of the
1289 agency, county, municipality or political subdivision by or for
1290 whom the applicant is employed or serves as a law enforcement
1291 officer, or (b) shall present proof that they are a retired law
1292 enforcement officer by presentation of a signed and notarized
1293 affidavit from the governing authority or chief executive officer
1294 of the agency, county, municipality or political subdivision from
1295 whom the law enforcement officer retired. The application and the
1296 additional fee imposed under subsection (3) of this section,
1297 less * * * One Dollar and Fifty Cents (\$1.50) thereof to be
1298 retained by the tax collector, shall be remitted to the * * *
1299 department on a monthly basis as prescribed by the * * *
1300 department. The portion of the additional fee retained by the tax
1301 collector shall be deposited into the county general fund.

1302 (3) Beginning with any registration year commencing on or
1303 after July 1, 1992, any person applying for a distinctive license
1304 tag under this section shall pay an additional fee in the amount
1305 of * * * Forty-three Dollars (\$43.00) for each distinctive license



1306 tag applied for under this section which shall be in addition to
1307 all other taxes and fees. The additional fee paid shall be for a
1308 period of time to run concurrent with the vehicle's established
1309 license tag year. The additional fee is due and payable at the
1310 time the original application is made for a distinctive license
1311 tag under this section and thereafter annually at the time of
1312 renewal registration as long as the owner retains the distinctive
1313 license tag. If the owner does not wish to retain the distinctive
1314 license tag, or if the owner retires or resigns from or otherwise
1315 vacates his employment or service as a law enforcement officer, he
1316 must surrender it to the local county tax collector.

1317 (4) The * * * department shall deposit all fees into the
1318 State Treasury on the day collected. At the end of each month,
1319 the * * * department shall certify to the State Treasurer the
1320 total fees collected under this section from the issuance of
1321 distinctive license tags. * * * Such additional fees collected
1322 shall be distributed by the State Treasurer to the credit of the
1323 special fund created in Section 7-9-70.

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



1330 which will expire the same month and year as the regular license
1331 tag.

1332 (6) In the case of loss or theft of a distinctive license
1333 tag issued under this section, the owner may make application and
1334 affidavit for a replacement distinctive license tag as provided by
1335 Section 27-19-37, Mississippi Code of 1972. The fee for a
1336 replacement distinctive license tag shall be Ten Dollars (\$10.00).
1337 The tax collector receiving such application and affidavit shall
1338 be entitled to retain and deposit into the county general fund
1339 five percent (5%) of the fee for such replacement license tag and
1340 the remainder shall be distributed in the same manner as funds
1341 from the sale of regular distinctive license tags issued under
1342 this section.

1343 **SECTION 14.** Section 27-19-56.3, Mississippi Code of 1972, is
1344 amended as follows:

1345 27-19-56.3. (1) (a) Any owner of a motor vehicle who is an
1346 elected member of the Mississippi House of Representatives or
1347 Mississippi Senate, upon complying with the motor vehicle laws
1348 relating to registration and licensing of motor vehicles, upon
1349 payment of the road and bridge privilege taxes, ad valorem taxes
1350 and registration fees as prescribed by law for private carriers of
1351 passengers, pickup trucks and other noncommercial motor vehicles,
1352 and upon payment of an additional fee in the amount provided in
1353 subsection (3) of this section, shall be issued a distinctive
1354 license tag for each motor vehicle registered in his name. Each



1355 distinctive license tag issued under this section shall have
1356 displayed thereon the Great Seal of the State of Mississippi and
1357 the word "HOUSE" or "SENATE," as appropriate, and, in addition
1358 thereto, such numbers or letters, or both, as may be necessary to
1359 distinguish each license tag. The * * * department shall
1360 determine the color and design of each distinctive license tag
1361 issued under this section and whether or not a county name shall
1362 be required to be displayed on the tag.

1363 (b) Any owner of a motor vehicle who served at least
1364 two (2) complete four (4) year terms as an elected member of the
1365 Mississippi House of Representatives or Mississippi Senate, and
1366 who is receiving retirement compensation under the Public
1367 Employees' Retirement System created under Section 25-11-101,
1368 and/or the Supplemental Legislative Retirement Plan created under
1369 Section 25-11-301, upon complying with the motor vehicle laws
1370 relating to registration and licensing of motor vehicles, upon
1371 payment of the road and bridge privilege taxes, ad valorem taxes
1372 and registration fees as prescribed by law for private carriers of
1373 passengers, pickup trucks and other noncommercial motor vehicles,
1374 and upon payment of an additional fee in the amount provided in
1375 subsection (3) of this section, shall be issued a distinctive
1376 license tag for each motor vehicle registered in his name. Each
1377 distinctive license tag issued under this section shall have
1378 displayed thereon the Great Seal of the State of Mississippi and
1379 the word "RETIRED HOUSE" or "RETIRED SENATE," as appropriate, and,



1380 in addition thereto, such numbers or letters, or both, as may be
1381 necessary to distinguish each license tag. The * * * department
1382 shall determine the color and design of each distinctive license
1383 tag issued under this section and whether or not a county name
1384 shall be required to be displayed on the tag.

1385 (2) Application for the distinctive license tags authorized
1386 by this section shall be made to the county tax collector on forms
1387 prescribed by the * * * department. The application and the
1388 additional fee imposed under subsection (3) of this section,
1389 less * * * One Dollar and Fifty Cents (\$1.50) thereof to be
1390 retained by the tax collector, shall be remitted to the * * *
1391 department on a monthly basis as prescribed by the * * *
1392 department. The portion of the additional fee retained by the tax
1393 collector shall be deposited into the county general fund.

1394 (3) Any person applying for a distinctive license tag under
1395 this section shall pay an additional fee in the amount of * * *
1396 Forty-three Dollars (\$43.00) for each distinctive license tag
1397 applied for under this section which shall be in addition to all
1398 other taxes and fees. The additional fee paid shall be for a
1399 period of time to run concurrent with the vehicle's established
1400 license tag year. The additional fee is due and payable at the
1401 time the original application is made for a distinctive license
1402 tag under this section and thereafter annually at the time of
1403 renewal registration as long as the owner retains the distinctive
1404 license tag. If the owner does not wish to retain the distinctive



1405 license tag, or if the owner retires or resigns from or otherwise
1406 vacates his membership in the Legislature, he must surrender the
1407 tag to the local county tax collector.

1408 (4) The * * * department shall deposit all fees collected
1409 under this section into the State Treasury on the day collected.
1410 At the end of each month, the * * * department shall certify to
1411 the State Treasurer the total fees collected under this section
1412 from the issuance of distinctive license tags. * * * Such
1413 additional fees collected shall be distributed by the State
1414 Treasurer to the credit of the special fund created in Section
1415 7-9-70.

1416 (5) A regular license tag must be properly displayed as
1417 required by law until replaced by a distinctive license tag under
1418 this section. The regular license tag must be surrendered to the
1419 tax collector upon issuance of the distinctive license tag under
1420 this section. The tax collector shall issue up to two (2) license
1421 decals for each distinctive license tag issued under this section,
1422 which will expire the same month and year as the regular license
1423 tag.

1424 (6) In the case of loss or theft of a distinctive license
1425 tag issued under this section, the owner may make application and
1426 affidavit for a replacement distinctive license tag as provided by
1427 Section 27-19-37. The fee for a replacement distinctive license
1428 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1429 such application and affidavit shall be entitled to retain and



1430 deposit into the county general fund five percent (5%) of the fee
1431 for such replacement license tag and the remainder shall be
1432 distributed in the same manner as funds from the sale of regular
1433 distinctive license tags issued under this section.

1434 **SECTION 15.** Section 27-19-56.5, Mississippi Code of 1972, is
1435 amended as follows:

1436 27-19-56.5. (1) (a) In recognition of the patriotic
1437 service rendered by Mississippians who survived the attack on
1438 Pearl Harbor and by Mississippians who are recipients of the
1439 Purple Heart Medal, any such person is privileged to obtain two
1440 (2) distinctive motor vehicle license plates or tags identifying
1441 such person as a Pearl Harbor survivor or not more than five (5)
1442 distinctive motor vehicle license plates or tags and one (1)
1443 distinctive motorcycle license plate or tag identifying such
1444 person as a Purple Heart Medal recipient.

1445 (b) A person who is privileged to obtain a distinctive
1446 motor vehicle license plate or tag identifying such person as a
1447 Purple Heart Medal recipient and who is eligible to obtain a
1448 special license plate under Section 27-19-56, is privileged to
1449 obtain one (1) distinctive motor vehicle license plate or tag
1450 bearing the International Symbol of Access adopted by
1451 Rehabilitation International in 1969 at its Eleventh World
1452 Congress on Rehabilitation of the disabled and identifying such
1453 person as a Purple Heart Medal recipient.



1454 (c) Except as otherwise provided in paragraph (b) of
1455 this subsection, the distinctive plates or tags shall be of a
1456 color and design designated by the Department of Revenue.

1457 (2) (a) The distinctive license plates shall be prepared by
1458 the Department of Revenue and shall be issued through the tax
1459 collectors of the counties in the same manner as are other motor
1460 vehicle license plates or tags.

1461 * * *

1462 (* * * b) The first distinctive tag issued to Purple
1463 Heart Medal recipients under the provisions of this section shall
1464 be exempt from ad valorem taxes, privilege taxes and all other
1465 taxes and fees. There shall be no exemption from ad valorem
1466 taxes, privilege taxes or other taxes and fees for the issuance of
1467 an additional distinctive tag to Purple Heart Medal recipients.
1468 However, the surviving spouse of a deceased person who was issued
1469 a Purple Heart Medal distinctive license plate or tag under this
1470 section shall be entitled to apply for or retain one (1) such
1471 license tag and may continue annually to renew registration for
1472 such distinctive license plate or tag for as long as the spouse
1473 remains unmarried. At the time of application or renewal
1474 registration, a surviving spouse who desires to retain such
1475 distinctive plate or tag shall file with the county tax collector
1476 a sworn statement that the spouse is unmarried, and any such
1477 vehicle when so registered shall be exempt from ad valorem taxes,
1478 privilege taxes and all other taxes and fees.



1479 * * *

1480 (* * *c) An applicant for a distinctive tag under this
1481 section shall present to the issuing official either:

1482 (i) Written proof that the applicant is an
1483 honorably discharged former member of one (1) of the Armed Forces
1484 of the United States and, while serving in the Armed Forces of the
1485 United States, was present during the attack on the Island of
1486 Oahu, Territory of Hawaii, on December 7, 1941, between the hours
1487 of 7:55 a.m. and 9:45 a.m., Hawaii time; or

1488 (ii) Written proof that the applicant is a Purple
1489 Heart Medal recipient; however, if the person is applying for a
1490 distinctive tag pursuant to subsection (1)(b) of this section, the
1491 applicant shall also meet the requirements of Section 27-19-56.

1492 (* * *d) The distinctive license plates or tags so
1493 issued shall be used only upon a personally or jointly owned
1494 private passenger vehicle (to include station wagons, recreational
1495 motor vehicles and pickup trucks) or motorcycle registered in the
1496 name, or jointly in the name, of the person making application
1497 therefor, and when issued to such person shall be used upon the
1498 vehicle for which issued in lieu of the standard license plate or
1499 license tag normally issued for such vehicle.

1500 (3) The distinctive license plates shall not be transferable
1501 between motor vehicle owners; and in the event the owner of a
1502 vehicle bearing a distinctive plate shall sell, trade, exchange or



1503 otherwise dispose of the vehicle, such plate shall be retained by
1504 such owner and returned to the tax collector.

1505 (4) A vehicle that displays a distinctive license plate
1506 issued under this section may park free of charge in any state
1507 parking space or state parking facility when the person to whom
1508 the license plate was issued is operating or occupying the
1509 vehicle.

1510 (5) Any person evading or violating any of the provisions of
1511 this section, or attempting to secure benefits under this section
1512 to which he or she is not entitled, shall be guilty of a
1513 misdemeanor and, upon conviction, shall be fined not less than One
1514 Thousand Dollars (\$1,000.00) or imprisoned in the county jail for
1515 not less than six (6) months, or both.

1516 **SECTION 16.** Section 27-19-56.6, Mississippi Code of 1972, is
1517 amended as follows:

1518 27-19-56.6. (1) The owner of any street rod may apply to
1519 the tax collector in the county of his legal residence on an
1520 application prescribed therefor by the * * * department, for a
1521 special street rod license plate to be displayed on his street
1522 rod.

1523 Upon receipt of an application for a street rod license
1524 plate, and upon payment of the fee as prescribed in this section,
1525 the tax collector shall issue to the applicant such special plate
1526 on a permanent basis, and it shall bear no date but shall bear the
1527 inscription "Street Rod-Mississippi" and shall be valid without



1528 renewal as long as the automobile is in existence. This special
1529 plate shall be issued for the applicant's use only, and in the
1530 event of a transfer of title, the owner shall surrender the
1531 special plate to the tax collector.

1532 Such special plates shall be issued in lieu of, and shall
1533 have the same legal significance as, ordinary registration plates.

1534 In lieu of the annual license tax and registration fees, a
1535 special license tax fee shall be levied on the operation of street
1536 rods. The fee for a license shall be * * * Two Dollars and Fifty
1537 Cents (\$2.50), and it shall be issued on a permanent basis without
1538 renewal. * * * The * * * fee shall be retained by the tax
1539 collector * * * to be deposited into the county general
1540 fund. * * *

1541 (2) For the purpose of this section, "street rod" shall mean
1542 any modified antique automobile or truck produced by an American
1543 manufacturer in 1948 or earlier which has undergone some type of
1544 modernizing, including modernization of the engine, transmission,
1545 drivetrain, interior refinements and any other modifications the
1546 builder desires, which vehicle is to be driven under its own power
1547 and is to be used as a safe, nonracing vehicle for family
1548 enjoyment.

1549 **SECTION 17.** Section 27-19-56.11, Mississippi Code of 1972,
1550 is amended as follows:

1551 27-19-56.11. (1) Any resident of the State of Mississippi
1552 who is the owner of an antique automobile, as defined in Section



1553 27-19-47, or a street rod, as defined in Section 27-19-56.6, upon
1554 payment of the fee provided for in subsection (2) of this section,
1555 may apply through the office of the tax collector in the county of
1556 his legal residence, on forms prescribed by the * * * department,
1557 for permission to display on the vehicle an authentic historical
1558 license plate of the same year of issuance as the model year of
1559 the antique automobile or street rod. The license plate shall be
1560 furnished by the applicant and presented for authentication to
1561 the * * * department by the county tax collector. A regular
1562 license plate or a distinctive license plate authorized by law
1563 must be displayed on the vehicle until replaced by the historical
1564 license plate.

1565 (2) In lieu of the annual payment of road and bridge
1566 privilege taxes, ad valorem taxes and registration fees as
1567 prescribed by law, each person who applies for permission to
1568 display an historical license plate under this section, shall pay
1569 a one-time, nonrefundable special license tax fee of * * * One
1570 Dollar and Twenty-five Cents (\$1.25) to the county tax collector.
1571 The fee * * * shall be retained by the county tax collector * * *
1572 to be deposited in the county general fund * * *.

1573 (3) Upon receipt of an application and an historical license
1574 plate under this section, the * * * department shall examine the
1575 historical license plate to determine its authenticity, its
1576 condition and its original year of issue. If the * * * department
1577 determines that the license plate is an authentic historical



1578 license plate of the same year of issuance as the model year of
1579 the antique automobile or street rod for which permission to
1580 display the license plate is applied and that the license plate is
1581 in satisfactory original condition or has been refurbished to a
1582 satisfactory condition, then it shall return the license plate to
1583 the tax collector with its approval. If the * * * department
1584 determines that the license plate is not in satisfactory original
1585 condition or has not been refurbished to a satisfactory condition,
1586 then it shall return the license plate to the tax collector with
1587 its disapproval. The county tax collector shall notify the
1588 applicant whether or not permission to display the license plate
1589 has been given by the * * * department and, in either case, shall
1590 return the license plate to the applicant.

1591 (4) An historical license plate that has been approved for
1592 display on an antique automobile or street rod under the
1593 provisions of this section, is not transferable between motor
1594 vehicle owners and may not be displayed on other motor vehicles
1595 owned by the same person. If a person to whom permission has been
1596 granted to display an historical license plate no longer wishes to
1597 display the license plate on the vehicle for which permission was
1598 granted, or if such person sells, trades, exchanges or otherwise
1599 disposes of the vehicle, he must remove the license plate from
1600 such vehicle.

1601 **SECTION 18.** Section 27-19-56.13, Mississippi Code of 1972,
1602 is amended as follows:



1603 27-19-56.13. In recognition of the patriotic service
1604 rendered by Mississippians who are recipients of the Distinguished
1605 Flying Cross and the Air Medal, any such person is privileged to
1606 obtain one (1) distinctive motor vehicle license plate or tag
1607 identifying him as recipient of the Distinguished Flying Cross or
1608 the Air Medal. The distinctive plates or tags shall be of a color
1609 and design designated by the * * * department.

1610 The distinctive license plates shall be prepared by the * * *
1611 department and shall be issued through the tax collectors of the
1612 counties in the same manner as are other motor vehicle license
1613 plates or tags. * * * An applicant for such distinctive plates
1614 shall present to the issuing official written proof that the
1615 applicant is a recipient of the Distinguished Flying Cross or the
1616 Air Medal. The distinctive license plates or tags so issued shall
1617 be used only upon a personally or jointly owned private passenger
1618 vehicle (to include station wagons, recreational motor vehicles
1619 and pickup trucks) registered in the name, or jointly in the name,
1620 of the person making application therefor, and when issued to such
1621 person shall be used upon the vehicle for which issued in lieu of
1622 the standard license plate or license tag normally issued for such
1623 vehicle.

1624 The distinctive license plates shall not be transferable
1625 between motor vehicle owners; and in the event the owner of a
1626 vehicle bearing a distinctive plate shall sell, trade, exchange or



1627 otherwise dispose of the vehicle, such plate shall be retained by
1628 such owner and returned to the tax collector.

1629 **SECTION 19.** Section 27-19-56.467, Mississippi Code of 1972,
1630 is amended as follows:

1631 27-19-56.467. (1) Any resident of the State of Mississippi
1632 who is the owner of an antique motorcycle, as defined in Section
1633 27-19-47.1, upon payment of the fee provided for in subsection (2)
1634 of this section, may apply through the office of the tax collector
1635 in the county of his legal residence, on forms prescribed by the
1636 Department of Revenue, for permission to display on the motorcycle
1637 an authentic historical license plate of the same year of issuance
1638 as the model year of the antique motorcycle. The license plate
1639 shall be furnished by the applicant and presented for
1640 authentication to the Department of Revenue by the county tax
1641 collector. A regular license plate or a distinctive license plate
1642 authorized by law must be displayed on the motorcycle until
1643 replaced by the historical license plate.

1644 (2) In lieu of the annual payment of road and bridge
1645 privilege taxes, ad valorem taxes and registration fees as
1646 prescribed by law, each person who applies for permission to
1647 display a historical license plate under this section, shall pay a
1648 one-time, nonrefundable special license tax fee of * * * One
1649 Dollar and Twenty-five Cents (\$1.25) to the county tax collector.
1650 The fee * * * shall be retained by the county tax collector * * *
1651 to be deposited in the county general fund * * *.



1652 (3) Upon receipt of an application and a historical license
1653 plate under this section, the Department of Revenue shall examine
1654 the historical license plate to determine its authenticity, its
1655 condition and its original year of issue. If the department
1656 determines that the license plate is an authentic historical
1657 license plate of the same year of issuance as the model year of
1658 the antique motorcycle for which permission to display the license
1659 plate is applied and that the license plate is in satisfactory
1660 original condition or has been refurbished to a satisfactory
1661 condition, then it shall return the license plate to the tax
1662 collector with its approval. If the department determines that
1663 the license plate is not in satisfactory original condition or has
1664 not been refurbished to a satisfactory condition, then it shall
1665 return the license plate to the tax collector with its
1666 disapproval. The county tax collector shall notify the applicant
1667 whether or not permission to display the license plate has been
1668 given by the Department of Revenue and, in either case, shall
1669 return the license plate to the applicant.

1670 (4) A historical license plate that has been approved for
1671 display on an antique motorcycle under the provisions of this
1672 section, is not transferable between motorcycle owners and may not
1673 be displayed on other motorcycles owned by the same person. If a
1674 person to whom permission has been granted to display a historical
1675 license plate no longer wishes to display the license plate on the
1676 motorcycle for which permission was granted, or if such person



1677 sells, trades, exchanges or otherwise disposes of the motorcycle,
1678 he must remove the license plate from such motorcycle.

1679 **SECTION 20.** Section 27-19-179, Mississippi Code of 1972, is
1680 amended as follows:

1681 27-19-179. (1) There is created in the State Treasury a
1682 special fund to be designated as the "Department of Revenue
1683 License Tag Acquisition Fund." The special fund shall consist of
1684 monies deposited therein under Sections 27-19-99 and 27-19-155 and
1685 monies from any other source designated for deposit into the fund.
1686 Any interest earned or investment earnings on amounts in the fund
1687 shall be deposited to the credit of the fund. At the end of
1688 fiscal year * * * 2023 and each fiscal year thereafter, all
1689 unexpended amounts remaining in the fund above the sum of Five
1690 Hundred Thousand Dollars (\$500,000.00) shall lapse into the * * *
1691 Motor Vehicle Ad Valorem Tax Reduction Fund created in Section
1692 27-51-105.

1693 (2) From and after July 1, 2021, monies in the special fund
1694 may be used by the Department of Revenue for the purpose of paying
1695 the costs incurred for purchasing license tags and decals and
1696 associated freight costs under Section 27-19-1 et seq.

1697 **SECTION 21.** Section 27-51-105, Mississippi Code of 1972, is
1698 amended as follows:

1699 27-51-105. (1) There is created in the State Treasury a
1700 special fund to be known as the Motor Vehicle Ad Valorem Tax
1701 Reduction Fund, into which shall be deposited the monies specified



1702 in Section 27-65-75(10), (11) and (12), such monies as may be
1703 required to be transferred into such fund pursuant to Sections
1704 27-19-56.15, 27-19-56.24, 27-19-56.137, 27-19-99 and 27-38-5, and
1705 such other monies as the Legislature may provide by appropriation.
1706 The monies in the fund shall be used for the purpose of making
1707 payments to counties for the reduction in motor vehicle ad valorem
1708 tax revenues incurred by local taxing districts in the county as a
1709 result of the ad valorem tax credit for private carriers of
1710 passengers and light carriers of property that is provided for by
1711 Section 27-51-103.

1712 (2) The Motor Vehicle Ad Valorem Tax Reduction Fund shall be
1713 administered by the * * * department, and monies in the fund shall
1714 be expended upon appropriation by the Legislature. Unexpended
1715 amounts remaining in the fund at the end of the state fiscal year
1716 shall not lapse into the State General Fund, and any interest
1717 earned on amounts in the fund shall be deposited to the credit of
1718 the fund.

1719 **SECTION 22.** (1) Each taxpayer who filed a 2021 Form 80-105
1720 Mississippi income tax return shall receive a rebate of five
1721 percent (5%) of his 2021 tax liability; however, the rebate shall
1722 be no less than One Hundred Dollars (\$100.00) per taxpayer and no
1723 more than One Thousand Dollars (\$1,000.00) per tax return.

1724 (2) A special fund, to be designated the "2022 Income Tax
1725 Rebate Fund," is created within the State Treasury. The fund
1726 shall be maintained by the State Treasurer as a separate and



1727 special fund, separate and apart from the General Fund of the
1728 state. Monies in this special fund shall be appropriated by the
1729 Legislature and used by the Department of Revenue to pay taxpayers
1730 entitled to income tax rebates under this section. Before July 1,
1731 2024, amounts remaining in the special fund at the end of a fiscal
1732 year shall not lapse into the State General Fund, and any interest
1733 earned or investment earnings on amounts in the fund shall be
1734 deposited to the credit of the fund. On July 1, 2024, any
1735 unobligated amounts remaining in the special fund shall be
1736 transferred to the State General Fund.

1737 (3) If the monies appropriated or transferred by the
1738 Legislature to the 2022 Income Tax Rebate Fund are found to be
1739 insufficient to fund the rebate authorized in this section, the
1740 State Fiscal Officer shall transfer to the 2022 Income Tax Rebate
1741 Fund out of the Capital Expense Fund any additional amount
1742 necessary to fund the rebate.

1743 **SECTION 23.** This act shall take effect and be in force from
1744 and after July 1, 2022.

