

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

SENATE BILL NO. 3164 (As Passed the Senate)

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 27-65-75,
10 MISSISSIPPI CODE OF 1972, TO REVISE THE DISTRIBUTION OF STATE
11 SALES TAX REVENUE COLLECTED FROM RETAIL SALES OF FOOD FOR HUMAN
12 CONSUMPTION NOT PURCHASED WITH FOOD STAMPS BUT WHICH WOULD BE
13 EXEMPT FROM SALES TAX IF PURCHASED WITH FOOD STAMPS; TO AMEND
14 SECTION 27-67-31, MISSISSIPPI CODE OF 1972, TO REVISE THE
15 DISTRIBUTION OF STATE USE TAX REVENUE COLLECTED FROM RETAIL SALES
16 OF FOOD FOR HUMAN CONSUMPTION NOT PURCHASED WITH FOOD STAMPS BUT
17 WHICH WOULD BE EXEMPT FROM USE TAX IF PURCHASED WITH FOOD STAMPS;
18 TO AMEND SECTION 27-19-99, MISSISSIPPI CODE OF 1972, TO REDEDICATE
19 THE PORTION OF THE STANDARD LICENSE TAG FEE DEPOSITED INTO THE
20 STATE GENERAL FUND, SO THAT IT WILL BE DEPOSITED INSTEAD INTO THE
21 MOTOR VEHICLE AD VALOREM TAX REDUCTION FUND; TO AMEND SECTION
22 27-19-56.15, MISSISSIPPI CODE OF 1972, TO REDEDICATE THE PORTION
23 OF THE ADDITIONAL FEE DEPOSITED INTO THE STATE GENERAL FUND FROM
24 THE SALE OF DISTINCTIVE LICENSE TAGS DISPLAYING THE EMBLEMS OF
25 CERTAIN PUBLIC OR PRIVATE UNIVERSITIES LOCATED IN OTHER STATES, SO
26 THAT IT WILL BE DEPOSITED INSTEAD INTO THE MOTOR VEHICLE AD
27 VALOREM TAX REDUCTION FUND; TO AMEND SECTION 27-19-56.24,
28 MISSISSIPPI CODE OF 1972, TO REDEDICATE THE PORTION OF THE DUCKS
29 UNLIMITED, INC., DISTINCTIVE LICENSE TAG ADDITIONAL FEE TO BE
30 DEPOSITED INTO THE STATE GENERAL FUND IF THERE IS NO MISSISSIPPI
31 CHAPTER OF DUCKS UNLIMITED, INC., SO THAT IT WILL BE DEPOSITED
32 INSTEAD INTO THE MOTOR VEHICLE AD VALOREM TAX REDUCTION FUND; TO
33 AMEND SECTION 27-19-56.137, MISSISSIPPI CODE OF 1972, TO
34 REDEDICATE THE PORTION OF THE REBUILD THE COAST.ORG DISTINCTIVE



35 LICENSE TAG ADDITIONAL FEE TO BE DEPOSITED INTO THE STATE GENERAL  
36 FUND WHEN REBUILD THE COAST.ORG IS DISSOLVED, SO THAT IT WILL BE  
37 DEPOSITED INSTEAD INTO THE MOTOR VEHICLE AD VALOREM TAX REDUCTION  
38 FUND; TO AMEND SECTIONS 27-19-45, 27-19-47, 27-19-47.1,  
39 27-19-47.2, 27-19-48, 27-19-56.1, 27-19-56.2, 27-19-56.3,  
40 27-19-56.5, 27-19-56.6, 27-19-56.11, 27-19-56.13 AND 27-19-56.467,  
41 MISSISSIPPI CODE OF 1972, TO REMOVE THE PORTIONS OF OTHER  
42 DISTINCTIVE LICENSE TAG ADDITIONAL FEES THAT ARE CURRENTLY  
43 DEPOSITED INTO THE STATE GENERAL FUND; TO AMEND SECTION 27-19-179,  
44 MISSISSIPPI CODE OF 1972, TO CHANGE THE PROVISION THAT UNEXPENDED  
45 AMOUNTS ABOVE \$500,000.00 IN THE DEPARTMENT OF REVENUE LICENSE TAG  
46 ACQUISITION FUND SHALL LAPSE ANNUALLY INTO THE STATE GENERAL FUND,  
47 SO THAT THEY WILL LAPSE INSTEAD INTO THE MOTOR VEHICLE AD VALOREM  
48 TAX REDUCTION FUND; TO AMEND SECTION 27-51-105, MISSISSIPPI CODE  
49 OF 1972, IN CONFORMITY TO THE ABOVE; TO PROVIDE THAT EACH TAXPAYER  
50 WHO FILED A 2021 FORM 80-105 MISSISSIPPI INCOME TAX RETURN SHALL  
51 RECEIVE A REBATE OF 5% OF HIS 2021 TAX LIABILITY; TO SPECIFY THAT  
52 THE REBATE SHALL BE NO LESS THAN \$100.00 PER TAXPAYER AND NO MORE  
53 THAN \$1,000.00 PER TAX RETURN; TO CREATE THE 2022 INCOME TAX  
54 REBATE FUND AS A SPECIAL FUND IN THE STATE TREASURY, TO CONTAIN  
55 MONIES APPROPRIATED BY THE LEGISLATURE, TO BE USED BY THE  
56 DEPARTMENT OF REVENUE TO PAY TAXPAYERS ENTITLED TO INCOME TAX  
57 REBATES UNDER THIS ACT; TO DIRECT THE STATE FISCAL OFFICER TO  
58 TRANSFER TO THE 2022 INCOME TAX REBATE FUND OUT OF THE CAPITAL  
59 EXPENSE FUND ANY ADDITIONAL AMOUNT OVER THE AMOUNT PROVIDED BY THE  
60 LEGISLATURE AS NECESSARY TO FUND THE REBATE; AND FOR RELATED  
61 PURPOSES.

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

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

65 27-7-5. (1) There is hereby assessed and levied, to be  
66 collected and paid as hereinafter provided, for the calendar year  
67 1983 and fiscal years ending during the calendar year 1983 and all  
68 taxable years thereafter, upon the entire net income of every  
69 resident individual, corporation, association, trust or estate, in  
70 excess of the credits provided, a tax at the following rates:

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



74 (ii) For calendar year 2018, on the first One  
75 Thousand Dollars (\$1,000.00) of taxable income there shall be no  
76 tax levied, and on the next Four Thousand Dollars (\$4,000.00) of  
77 taxable income, or any part thereof, the rate shall be three  
78 percent (3%);

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

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

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

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



97 (b) On taxable income in excess of Five Thousand  
98 Dollars (\$5,000.00) up to and including Ten Thousand Dollars  
99 (\$10,000.00), or any part thereof, the rate shall be:

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

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

102 (iii) For calendar year 2024, two percent (2%);

103 (iv) For calendar year 2025, one percent (1%);

104 (v) For calendar year 2026 and all taxable years

105 thereafter, there shall be no tax levied on taxable income in  
106 excess of Five Thousand Dollars (\$5,000.00) up to and including  
107 Ten Thousand Dollars (\$10,000.00), or any part thereof; and

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

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

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

119 (4) In the case of taxpayers having a fiscal year beginning  
120 in a calendar year with a rate in effect that is different than  
121 the rate in effect for the next calendar year and ending in the



122 next calendar year, the tax due for that taxable year shall be  
123 determined by:

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

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

130 (c) Applying to the tax computed under paragraph (a)  
131 the ratio which the number of months falling within the earlier  
132 calendar year bears to the total number of months in the fiscal  
133 year; and

134 (d) Applying to the tax computed under paragraph (b)  
135 the ratio which the number of months falling within the later  
136 calendar year bears to the total number of months within the  
137 fiscal year; and

138 (e) Adding to the tax determined under paragraph (c)  
139 the tax determined under paragraph (d) the sum of which shall be  
140 the amount of tax due for the fiscal year.

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

143 27-65-17. (1) (a) Except as otherwise provided in this  
144 section, upon every person engaging or continuing within this  
145 state in the business of selling any tangible personal property  
146 whatsoever there is hereby levied, assessed and shall be collected



147 a tax equal to seven percent (7%) of the gross proceeds of the  
148 retail sales of the business.

149 (b) Retail sales of farm tractors and parts and labor  
150 used to maintain and/or repair such tractors shall be taxed at the  
151 rate of one and one-half percent (1-1/2%) when made to farmers for  
152 agricultural purposes.

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

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

- 164 1. Self-propelled, or  
165 2. Mounted so that it is permanently attached  
166 to other equipment which is self-propelled or attached to other  
167 equipment drawn by a vehicle which is self-propelled.

168 In order to be eligible for the rate of tax provided for in  
169 this subparagraph (ii), such sales must be made to a professional  
170 logger. For the purposes of this subparagraph (ii), a  
171 "professional logger" is a person, corporation, limited liability



172 company or other entity, or an agent thereof, who possesses a  
173 professional logger's permit issued by the Department of Revenue  
174 and who presents the permit to the seller at the time of purchase.  
175 The department shall establish an application process for a  
176 professional logger's permit to be issued, which shall include a  
177 requirement that the applicant submit a copy of documentation  
178 verifying that the applicant is certified according to Sustainable  
179 Forestry Initiative guidelines. Upon a determination that an  
180 applicant is a professional logger, the department shall issue the  
181 applicant a numbered professional logger's permit.

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

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

192 (f) Sales of machinery and machine parts when made to a  
193 technology intensive enterprise for plant use only when the  
194 machinery and machine parts will be used exclusively and directly  
195 within this state for industrial purposes, including, but not  
196 limited to, manufacturing or research and development activities,



197 shall be taxed at the rate of one and one-half percent (1-1/2%).  
198 In order to be considered a technology intensive enterprise for  
199 purposes of this paragraph:

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

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

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

207 (iv) The enterprise shall manufacture plastics,  
208 chemicals, automobiles, aircraft, computers or electronics; or  
209 shall be a research and development facility, a computer design or  
210 related facility, or a software publishing facility or other  
211 technology intensive facility or enterprise as determined by the  
212 Mississippi Development Authority;

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

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

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





222           (h) Sales of tangible personal property to electric  
223 power associations for use in the ordinary and necessary operation  
224 of their generating or distribution systems shall be taxed at the  
225 rate of one percent (1%).

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

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

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

244           (l) Sales of the factory-built components of modular  
245 homes, panelized homes and precut homes, and panel constructed



246 homes consisting of structural insulated panels, shall be taxed at  
247 the rate of three percent (3%).

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

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

259 (2) From and after January 1, 1995, retail sales of private  
260 carriers of passengers and light carriers of property, as defined  
261 in Section 27-51-101, shall be taxed an additional two percent  
262 (2%).

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

266 **SECTION 3.** Section 27-65-75, Mississippi Code of 1972, is  
267 amended as follows:

268 27-65-75. On or before the fifteenth day of each month, the  
269 revenue collected under the provisions of this chapter during the  
270 preceding month shall be paid and distributed as follows:



271 (1) (a) On or before August 15, 1992, and each succeeding  
272 month thereafter through July 15, 1993, eighteen percent (18%) of  
273 the total sales tax revenue collected during the preceding month  
274 under the provisions of this chapter, except that collected under  
275 the provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on  
276 business activities within a municipal corporation shall be  
277 allocated for distribution to the municipality and paid to the  
278 municipal corporation. Except as otherwise provided in this  
279 paragraph (a), on or before August 15, 1993, and each succeeding  
280 month thereafter through August 15, 2022, eighteen and one-half  
281 percent (18-1/2%) of the total sales tax revenue collected during  
282 the preceding month under the provisions of this chapter, except  
283 that collected under the provisions of Sections 27-65-15,  
284 27-65-19(3), 27-65-21 and 27-65-24, on business activities within  
285 a municipal corporation shall be allocated for distribution to the  
286 municipality and paid to the municipal corporation. On or before  
287 September 15, 2022, and each succeeding month thereafter, eighteen  
288 and one-half percent (18-1/2%) of the total sales tax revenue  
289 collected during the preceding month under the provisions of this  
290 chapter, except that collected under the provisions of Sections  
291 27-65-15, 27-65-17(1) (n), 27-65-19(3), 27-65-21 and 27-65-24, on  
292 business activities within a municipal corporation shall be  
293 allocated for distribution to the municipality and paid to the  
294 municipal corporation, and twenty-five and ninety one-hundredths  
295 percent (25-90/100%) of the total sales tax revenue collected



296 during the preceding month under the provisions of Section  
297 27-65-17(1)(n) on business activities within a municipal  
298 corporation shall be allocated for distribution to the  
299 municipality and paid to the municipal corporation. However, in  
300 the event the State Auditor issues a certificate of noncompliance  
301 pursuant to Section 21-35-31, the Department of Revenue shall  
302 withhold ten percent (10%) of the allocations and payments to the  
303 municipality that would otherwise be payable to the municipality  
304 under this paragraph (a) until such time that the department  
305 receives written notice of the cancellation of a certificate of  
306 noncompliance from the State Auditor.

307         A municipal corporation, for the purpose of distributing the  
308 tax under this subsection, shall mean and include all incorporated  
309 cities, towns and villages.

310         Monies allocated for distribution and credited to a municipal  
311 corporation under this paragraph may be pledged as security for a  
312 loan if the distribution received by the municipal corporation is  
313 otherwise authorized or required by law to be pledged as security  
314 for such a loan.

315         In any county having a county seat that is not an  
316 incorporated municipality, the distribution provided under this  
317 subsection shall be made as though the county seat was an  
318 incorporated municipality; however, the distribution to the  
319 municipality shall be paid to the county treasury in which the



320 municipality is located, and those funds shall be used for road,  
321 bridge and street construction or maintenance in the county.

322 (b) On or before August 15, 2006, and each succeeding  
323 month thereafter through August 15, 2022, eighteen and one-half  
324 percent (18-1/2%) of the total sales tax revenue collected during  
325 the preceding month under the provisions of this chapter, except  
326 that collected under the provisions of Sections 27-65-15,  
327 27-65-19(3) and 27-65-21, on business activities on the campus of  
328 a state institution of higher learning or community or junior  
329 college whose campus is not located within the corporate limits of  
330 a municipality, shall be allocated for distribution to the state  
331 institution of higher learning or community or junior college and  
332 paid to the state institution of higher learning or community or  
333 junior college. On or before September 15, 2022, and each  
334 succeeding month thereafter, eighteen and one-half percent  
335 (18-1/2%) of the total sales tax revenue collected during the  
336 preceding month under the provisions of this chapter, except that  
337 collected under the provisions of Sections 27-65-15,  
338 27-65-17(1) (n), 27-65-19(3) and 27-65-21, on business activities  
339 on the campus of a state institution of higher learning or  
340 community or junior college whose campus is not located within the  
341 corporate limits of a municipality, shall be allocated for  
342 distribution to the state institution of higher learning or  
343 community or junior college and paid to the state institution of  
344 higher learning or community or junior college, and twenty-five



345 and ninety one-hundredths percent (25-90/100%) of the total sales  
346 tax revenue collected during the preceding month under the  
347 provisions of Section 27-65-17(1)(n) on business activities on the  
348 campus of a state institution of higher learning or community or  
349 junior college whose campus is not located within the corporate  
350 limits of a municipality, shall be allocated for distribution to  
351 the state institution of higher learning or community or junior  
352 college and paid to the state institution of higher learning or  
353 community or junior college.

354 (c) On or before August 15, 2018, and each succeeding  
355 month thereafter until August 14, 2019, two percent (2%) of the  
356 total sales tax revenue collected during the preceding month under  
357 the provisions of this chapter, except that collected under the  
358 provisions of Sections 27-65-15, 27-65-19(3), 27-65-21 and  
359 27-65-24, on business activities within the corporate limits of  
360 the City of Jackson, Mississippi, shall be deposited into the  
361 Capitol Complex Improvement District Project Fund created in  
362 Section 29-5-215. On or before August 15, 2019, and each  
363 succeeding month thereafter until August 14, 2020, four percent  
364 (4%) of the total sales tax revenue collected during the preceding  
365 month under the provisions of this chapter, except that collected  
366 under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21  
367 and 27-65-24, on business activities within the corporate limits  
368 of the City of Jackson, Mississippi, shall be deposited into the  
369 Capitol Complex Improvement District Project Fund created in



370 Section 29-5-215. On or before August 15, 2020, and each  
371 succeeding month thereafter through August 15, 2022, six percent  
372 (6%) of the total sales tax revenue collected during the preceding  
373 month under the provisions of this chapter, except that collected  
374 under the provisions of Sections 27-65-15, 27-65-19(3), 27-65-21  
375 and 27-65-24, on business activities within the corporate limits  
376 of the City of Jackson, Mississippi, shall be deposited into the  
377 Capitol Complex Improvement District Project Fund created in  
378 Section 29-5-215. On or before September 15, 2022, and each  
379 succeeding month thereafter, six and twenty-two one-hundredths  
380 percent (6-22/100%) of the total sales tax revenue collected  
381 during the preceding month under the provisions of this chapter,  
382 except that collected under the provisions of Sections 27-65-15,  
383 27-65-19(3), 27-65-21 and 27-65-24, on business activities within  
384 the corporate limits of the City of Jackson, Mississippi, shall be  
385 deposited into the Capitol Complex Improvement District Project  
386 Fund created in Section 29-5-215.

387 (d) (i) On or before the fifteenth day of the month  
388 that the diversion authorized by this section begins, and each  
389 succeeding month thereafter, eighteen and one-half percent  
390 (18-1/2%) of the total sales tax revenue collected during the  
391 preceding month under the provisions of this chapter, except that  
392 collected under the provisions of Sections 27-65-15, 27-65-19(3)  
393 and 27-65-21, on business activities within a redevelopment  
394 project area developed under a redevelopment plan adopted under



395 the Tax Increment Financing Act (Section 21-45-1 et seq.) shall be  
396 allocated for distribution to the county in which the project area  
397 is located if:

398 1. The county:

399 a. Borders on the Mississippi Sound and  
400 the State of Alabama, or

401 b. Is Harrison County, Mississippi, and  
402 the project area is within a radius of two (2) miles from the  
403 intersection of Interstate 10 and Menge Avenue;

404 2. The county has issued bonds under Section  
405 21-45-9 to finance all or a portion of a redevelopment project in  
406 the redevelopment project area;

407 3. Any debt service for the indebtedness  
408 incurred is outstanding; and

409 4. A development with a value of Ten Million  
410 Dollars (\$10,000,000.00) or more is, or will be, located in the  
411 redevelopment area.

412 (ii) Before any sales tax revenue may be allocated  
413 for distribution to a county under this paragraph, the county  
414 shall certify to the Department of Revenue that the requirements  
415 of this paragraph have been met, the amount of bonded indebtedness  
416 that has been incurred by the county for the redevelopment project  
417 and the expected date the indebtedness incurred by the county will  
418 be satisfied.





419 (iii) The diversion of sales tax revenue  
420 authorized by this paragraph shall begin the month following the  
421 month in which the Department of Revenue determines that the  
422 requirements of this paragraph have been met. The diversion shall  
423 end the month the indebtedness incurred by the county is  
424 satisfied. All revenue received by the county under this  
425 paragraph shall be deposited in the fund required to be created in  
426 the tax increment financing plan under Section 21-45-11 and be  
427 utilized solely to satisfy the indebtedness incurred by the  
428 county.

429 (2) On or before September 15, 1987, and each succeeding  
430 month thereafter, from the revenue collected under this chapter  
431 during the preceding month, One Million One Hundred Twenty-five  
432 Thousand Dollars (\$1,125,000.00) shall be allocated for  
433 distribution to municipal corporations as defined under subsection  
434 (1) of this section in the proportion that the number of gallons  
435 of gasoline and diesel fuel sold by distributors to consumers and  
436 retailers in each such municipality during the preceding fiscal  
437 year bears to the total gallons of gasoline and diesel fuel sold  
438 by distributors to consumers and retailers in municipalities  
439 statewide during the preceding fiscal year. The Department of  
440 Revenue shall require all distributors of gasoline and diesel fuel  
441 to report to the department monthly the total number of gallons of  
442 gasoline and diesel fuel sold by them to consumers and retailers  
443 in each municipality during the preceding month. The Department



444 of Revenue shall have the authority to promulgate such rules and  
445 regulations as is necessary to determine the number of gallons of  
446 gasoline and diesel fuel sold by distributors to consumers and  
447 retailers in each municipality. In determining the percentage  
448 allocation of funds under this subsection for the fiscal year  
449 beginning July 1, 1987, and ending June 30, 1988, the Department  
450 of Revenue may consider gallons of gasoline and diesel fuel sold  
451 for a period of less than one (1) fiscal year. For the purposes  
452 of this subsection, the term "fiscal year" means the fiscal year  
453 beginning July 1 of a year.

454 (3) On or before September 15, 1987, and on or before the  
455 fifteenth day of each succeeding month, until the date specified  
456 in Section 65-39-35, the proceeds derived from contractors' taxes  
457 levied under Section 27-65-21 on contracts for the construction or  
458 reconstruction of highways designated under the highway program  
459 created under Section 65-3-97 shall, except as otherwise provided  
460 in Section 31-17-127, be deposited into the State Treasury to the  
461 credit of the State Highway Fund to be used to fund that highway  
462 program. The Mississippi Department of Transportation shall  
463 provide to the Department of Revenue such information as is  
464 necessary to determine the amount of proceeds to be distributed  
465 under this subsection.

466 (4) On or before August 15, 1994, and on or before the  
467 fifteenth day of each succeeding month through July 15, 1999, from  
468 the proceeds of gasoline, diesel fuel or kerosene taxes as



469 provided in Section 27-5-101(a)(ii)1, Four Million Dollars  
470 (\$4,000,000.00) shall be deposited in the State Treasury to the  
471 credit of a special fund designated as the "State Aid Road Fund,"  
472 created by Section 65-9-17. On or before August 15, 1999, and on  
473 or before the fifteenth day of each succeeding month, from the  
474 total amount of the proceeds of gasoline, diesel fuel or kerosene  
475 taxes apportioned by Section 27-5-101(a)(ii)1, Four Million  
476 Dollars (\$4,000,000.00) or an amount equal to twenty-three and  
477 one-fourth percent (23-1/4%) of those funds, whichever is the  
478 greater amount, shall be deposited in the State Treasury to the  
479 credit of the "State Aid Road Fund," created by Section 65-9-17.  
480 Those funds shall be pledged to pay the principal of and interest  
481 on state aid road bonds heretofore issued under Sections 19-9-51  
482 through 19-9-77, in lieu of and in substitution for the funds  
483 previously allocated to counties under this section. Those funds  
484 may not be pledged for the payment of any state aid road bonds  
485 issued after April 1, 1981; however, this prohibition against the  
486 pledging of any such funds for the payment of bonds shall not  
487 apply to any bonds for which intent to issue those bonds has been  
488 published for the first time, as provided by law before March 29,  
489 1981. From the amount of taxes paid into the special fund under  
490 this subsection and subsection (9) of this section, there shall be  
491 first deducted and paid the amount necessary to pay the expenses  
492 of the Office of State Aid Road Construction, as authorized by the  
493 Legislature for all other general and special fund agencies. The



494 remainder of the fund shall be allocated monthly to the several  
495 counties in accordance with the following formula:

496 (a) One-third (1/3) shall be allocated to all counties  
497 in equal shares;

498 (b) One-third (1/3) shall be allocated to counties  
499 based on the proportion that the total number of rural road miles  
500 in a county bears to the total number of rural road miles in all  
501 counties of the state; and

502 (c) One-third (1/3) shall be allocated to counties  
503 based on the proportion that the rural population of the county  
504 bears to the total rural population in all counties of the state,  
505 according to the latest federal decennial census.

506 For the purposes of this subsection, the term "gasoline,  
507 diesel fuel or kerosene taxes" means such taxes as defined in  
508 paragraph (f) of Section 27-5-101.

509 The amount of funds allocated to any county under this  
510 subsection for any fiscal year after fiscal year 1994 shall not be  
511 less than the amount allocated to the county for fiscal year 1994.

512 Any reference in the general laws of this state or the  
513 Mississippi Code of 1972 to Section 27-5-105 shall mean and be  
514 construed to refer and apply to subsection (4) of Section  
515 27-65-75.

516 (5) One Million Six Hundred Sixty-six Thousand Six Hundred  
517 Sixty-six Dollars (\$1,666,666.00) each month shall be paid into  
518 the special fund known as the "State Public School Building Fund"



519 created and existing under the provisions of Sections 37-47-1  
520 through 37-47-67. Those payments into that fund are to be made on  
521 the last day of each succeeding month hereafter.

522 (6) An amount each month beginning August 15, 1983, through  
523 November 15, 1986, as specified in Section 6, Chapter 542, Laws of  
524 1983, shall be paid into the special fund known as the  
525 Correctional Facilities Construction Fund created in Section 6,  
526 Chapter 542, Laws of 1983.

527 (7) On or before August 15, 1992, and each succeeding month  
528 thereafter through July 15, 2000, two and two hundred sixty-six  
529 one-thousandths percent (2.266%) of the total sales tax revenue  
530 collected during the preceding month under the provisions of this  
531 chapter, except that collected under the provisions of Section  
532 27-65-17(2), shall be deposited by the department into the School  
533 Ad Valorem Tax Reduction Fund created under Section 37-61-35. On  
534 or before August 15, 2000, and each succeeding month thereafter  
535 through August 15, 2022, two and two hundred sixty-six  
536 one-thousandths percent (2.266%) of the total sales tax revenue  
537 collected during the preceding month under the provisions of this  
538 chapter, except that collected under the provisions of Section  
539 27-65-17(2), shall be deposited into the School Ad Valorem Tax  
540 Reduction Fund created under Section 37-61-35 until such time that  
541 the total amount deposited into the fund during a fiscal year  
542 equals Forty-two Million Dollars (\$42,000,000.00). Thereafter,  
543 the amounts diverted under this subsection (7) during the fiscal



544 year in excess of Forty-two Million Dollars (\$42,000,000.00) shall  
545 be deposited into the Education Enhancement Fund created under  
546 Section 37-61-33 for appropriation by the Legislature as other  
547 education needs and shall not be subject to the percentage  
548 appropriation requirements set forth in Section 37-61-33. On or  
549 before September 15, 2022, and each succeeding month thereafter,  
550 two and two hundred sixty-six one-thousandths percent (2.266%) of  
551 the total sales tax revenue collected during the preceding month  
552 under the provisions of this chapter, except that collected under  
553 the provisions of Section 27-65-17(1) (n) and (2), and three and  
554 seventeen one-hundredths percent (3.17%) of the total sales tax  
555 revenue collected during the preceding month under the provisions  
556 of Section 27-65-17(1) (n) shall be deposited into the School Ad  
557 Valorem Tax Reduction Fund created under Section 37-61-35 until  
558 such time that the total amount deposited into the fund during a  
559 fiscal year equals Forty-two Million Dollars (\$42,000,000.00).  
560 Thereafter, the amounts diverted under this subsection (7) during  
561 the fiscal year in excess of Forty-two Million Dollars  
562 (\$42,000,000.00) shall be deposited into the Education Enhancement  
563 Fund created under Section 37-61-33 for appropriation by the  
564 Legislature as other education needs and shall not be subject to  
565 the percentage appropriation requirements set forth in Section  
566 37-61-33.

567 (8) On or before August 15, 1992, and each succeeding month  
568 thereafter through August 15, 2022, nine and seventy-three



569 one-thousandths percent (9.073%) of the total sales tax revenue  
570 collected during the preceding month under the provisions of this  
571 chapter, except that collected under the provisions of Section  
572 27-65-17(2), shall be deposited into the Education Enhancement  
573 Fund created under Section 37-61-33. On or before September 15,  
574 2022, and each succeeding month thereafter, nine and seventy-three  
575 one-thousandths percent (9.073%) of the total sales tax revenue  
576 collected during the preceding month under the provisions of this  
577 chapter, except that collected under the provisions of Section  
578 27-65-17(1) (n) and (2), shall be deposited into the Education  
579 Enhancement Fund created under Section 37-61-33, and twelve and  
580 seventy one-hundredths percent (12.70%) of the total sales tax  
581 revenue collected during the preceding month under the provisions  
582 of Section 27-65-17(1) (n) shall be deposited into the Education  
583 Enhancement Fund created under Section 37-61-33.

584 (9) On or before August 15, 1994, and each succeeding month  
585 thereafter, from the revenue collected under this chapter during  
586 the preceding month, Two Hundred Fifty Thousand Dollars  
587 (\$250,000.00) shall be paid into the State Aid Road Fund.

588 (10) On or before August 15, 1994, and each succeeding month  
589 thereafter through August 15, 1995, from the revenue collected  
590 under this chapter during the preceding month, Two Million Dollars  
591 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad  
592 Valorem Tax Reduction Fund established in Section 27-51-105.



593           (11) Notwithstanding any other provision of this section to  
594 the contrary, on or before February 15, 1995, and each succeeding  
595 month thereafter, the sales tax revenue collected during the  
596 preceding month under the provisions of Section 27-65-17(2) and  
597 the corresponding levy in Section 27-65-23 on the rental or lease  
598 of private carriers of passengers and light carriers of property  
599 as defined in Section 27-51-101 shall be deposited, without  
600 diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund  
601 established in Section 27-51-105.

602           (12) Notwithstanding any other provision of this section to  
603 the contrary, on or before August 15, 1995, and each succeeding  
604 month thereafter, the sales tax revenue collected during the  
605 preceding month under the provisions of Section 27-65-17(1) on  
606 retail sales of private carriers of passengers and light carriers  
607 of property, as defined in Section 27-51-101 and the corresponding  
608 levy in Section 27-65-23 on the rental or lease of these vehicles,  
609 shall be deposited, after diversion, into the Motor Vehicle Ad  
610 Valorem Tax Reduction Fund established in Section 27-51-105.

611           (13) On or before July 15, 1994, and on or before the  
612 fifteenth day of each succeeding month thereafter, that portion of  
613 the avails of the tax imposed in Section 27-65-22 that is derived  
614 from activities held on the Mississippi State Fairgrounds Complex  
615 shall be paid into a special fund that is created in the State  
616 Treasury and shall be expended upon legislative appropriation





617 solely to defray the costs of repairs and renovation at the Trade  
618 Mart and Coliseum.

619 (14) On or before August 15, 1998, and each succeeding month  
620 thereafter through July 15, 2005, that portion of the avails of  
621 the tax imposed in Section 27-65-23 that is derived from sales by  
622 cotton compresses or cotton warehouses and that would otherwise be  
623 paid into the General Fund shall be deposited in an amount not to  
624 exceed Two Million Dollars (\$2,000,000.00) into the special fund  
625 created under Section 69-37-39. On or before August 15, 2007, and  
626 each succeeding month thereafter through July 15, 2010, that  
627 portion of the avails of the tax imposed in Section 27-65-23 that  
628 is derived from sales by cotton compresses or cotton warehouses  
629 and that would otherwise be paid into the General Fund shall be  
630 deposited in an amount not to exceed Two Million Dollars  
631 (\$2,000,000.00) into the special fund created under Section  
632 69-37-39 until all debts or other obligations incurred by the  
633 Certified Cotton Growers Organization under the Mississippi Boll  
634 Weevil Management Act before January 1, 2007, are satisfied in  
635 full. On or before August 15, 2010, and each succeeding month  
636 thereafter through July 15, 2011, fifty percent (50%) of that  
637 portion of the avails of the tax imposed in Section 27-65-23 that  
638 is derived from sales by cotton compresses or cotton warehouses  
639 and that would otherwise be paid into the General Fund shall be  
640 deposited into the special fund created under Section 69-37-39  
641 until such time that the total amount deposited into the fund



642 during a fiscal year equals One Million Dollars (\$1,000,000.00).  
643 On or before August 15, 2011, and each succeeding month  
644 thereafter, that portion of the avails of the tax imposed in  
645 Section 27-65-23 that is derived from sales by cotton compresses  
646 or cotton warehouses and that would otherwise be paid into the  
647 General Fund shall be deposited into the special fund created  
648 under Section 69-37-39 until such time that the total amount  
649 deposited into the fund during a fiscal year equals One Million  
650 Dollars (\$1,000,000.00).

651 (15) Notwithstanding any other provision of this section to  
652 the contrary, on or before September 15, 2000, and each succeeding  
653 month thereafter, the sales tax revenue collected during the  
654 preceding month under the provisions of Section  
655 27-65-19(1)(d)(i)2, and 27-65-19(1)(d)(i)3 shall be deposited,  
656 without diversion, into the Telecommunications Ad Valorem Tax  
657 Reduction Fund established in Section 27-38-7.

658 (16) (a) On or before August 15, 2000, and each succeeding  
659 month thereafter, the sales tax revenue collected during the  
660 preceding month under the provisions of this chapter on the gross  
661 proceeds of sales of a project as defined in Section 57-30-1 shall  
662 be deposited, after all diversions except the diversion provided  
663 for in subsection (1) of this section, into the Sales Tax  
664 Incentive Fund created in Section 57-30-3.

665 (b) On or before August 15, 2007, and each succeeding  
666 month thereafter, eighty percent (80%) of the sales tax revenue



667 collected during the preceding month under the provisions of this  
668 chapter from the operation of a tourism project under the  
669 provisions of Sections 57-26-1 through 57-26-5, shall be  
670 deposited, after the diversions required in subsections (7) and  
671 (8) of this section, into the Tourism Project Sales Tax Incentive  
672 Fund created in Section 57-26-3.

673 (17) Notwithstanding any other provision of this section to  
674 the contrary, on or before April 15, 2002, and each succeeding  
675 month thereafter, the sales tax revenue collected during the  
676 preceding month under Section 27-65-23 on sales of parking  
677 services of parking garages and lots at airports shall be  
678 deposited, without diversion, into the special fund created under  
679 Section 27-5-101(d).

680 (18) [Repealed]

681 (19) (a) On or before August 15, 2005, and each succeeding  
682 month thereafter, the sales tax revenue collected during the  
683 preceding month under the provisions of this chapter on the gross  
684 proceeds of sales of a business enterprise located within a  
685 redevelopment project area under the provisions of Sections  
686 57-91-1 through 57-91-11, and the revenue collected on the gross  
687 proceeds of sales from sales made to a business enterprise located  
688 in a redevelopment project area under the provisions of Sections  
689 57-91-1 through 57-91-11 (provided that such sales made to a  
690 business enterprise are made on the premises of the business  
691 enterprise), shall, except as otherwise provided in this



692 subsection (19), be deposited, after all diversions, into the  
693 Redevelopment Project Incentive Fund as created in Section  
694 57-91-9.

695 (b) For a municipality participating in the Economic  
696 Redevelopment Act created in Sections 57-91-1 through 57-91-11,  
697 the diversion provided for in subsection (1) of this section  
698 attributable to the gross proceeds of sales of a business  
699 enterprise located within a redevelopment project area under the  
700 provisions of Sections 57-91-1 through 57-91-11, and attributable  
701 to the gross proceeds of sales from sales made to a business  
702 enterprise located in a redevelopment project area under the  
703 provisions of Sections 57-91-1 through 57-91-11 (provided that  
704 such sales made to a business enterprise are made on the premises  
705 of the business enterprise), shall be deposited into the  
706 Redevelopment Project Incentive Fund as created in Section  
707 57-91-9, as follows:

708 (i) For the first six (6) years in which payments  
709 are made to a developer from the Redevelopment Project Incentive  
710 Fund, one hundred percent (100%) of the diversion shall be  
711 deposited into the fund;

712 (ii) For the seventh year in which such payments  
713 are made to a developer from the Redevelopment Project Incentive  
714 Fund, eighty percent (80%) of the diversion shall be deposited  
715 into the fund;



716 (iii) For the eighth year in which such payments  
717 are made to a developer from the Redevelopment Project Incentive  
718 Fund, seventy percent (70%) of the diversion shall be deposited  
719 into the fund;

720 (iv) For the ninth year in which such payments are  
721 made to a developer from the Redevelopment Project Incentive Fund,  
722 sixty percent (60%) of the diversion shall be deposited into the  
723 fund; and

724 (v) For the tenth year in which such payments are  
725 made to a developer from the Redevelopment Project Incentive Fund,  
726 fifty percent (50%) of the funds shall be deposited into the fund.

727 (20) On or before January 15, 2007, and each succeeding  
728 month thereafter, eighty percent (80%) of the sales tax revenue  
729 collected during the preceding month under the provisions of this  
730 chapter from the operation of a tourism project under the  
731 provisions of Sections 57-28-1 through 57-28-5 shall be deposited,  
732 after the diversions required in subsections (7) and (8) of this  
733 section, into the Tourism Sales Tax Incentive Fund created in  
734 Section 57-28-3.

735 (21) (a) On or before April 15, 2007, and each succeeding  
736 month thereafter through June 15, 2013, One Hundred Fifty Thousand  
737 Dollars (\$150,000.00) of the sales tax revenue collected during  
738 the preceding month under the provisions of this chapter shall be  
739 deposited into the MMEIA Tax Incentive Fund created in Section  
740 57-101-3.



741 (b) On or before July 15, 2013, and each succeeding  
742 month thereafter, One Hundred Fifty Thousand Dollars (\$150,000.00)  
743 of the sales tax revenue collected during the preceding month  
744 under the provisions of this chapter shall be deposited into the  
745 Mississippi Development Authority Job Training Grant Fund created  
746 in Section 57-1-451.

747 (22) Notwithstanding any other provision of this section to  
748 the contrary, on or before August 15, 2009, and each succeeding  
749 month thereafter, the sales tax revenue collected during the  
750 preceding month under the provisions of Section 27-65-201 shall be  
751 deposited, without diversion, into the Motor Vehicle Ad Valorem  
752 Tax Reduction Fund established in Section 27-51-105.

753 (23) (a) On or before August 15, 2019, and each month  
754 thereafter through July 15, 2020, one percent (1%) of the total  
755 sales tax revenue collected during the preceding month from  
756 restaurants and hotels shall be allocated for distribution to the  
757 Mississippi Development Authority Tourism Advertising Fund  
758 established under Section 57-1-64, to be used exclusively for the  
759 purpose stated therein. On or before August 15, 2020, and each  
760 month thereafter through July 15, 2021, two percent (2%) of the  
761 total sales tax revenue collected during the preceding month from  
762 restaurants and hotels shall be allocated for distribution to the  
763 Mississippi Development Authority Tourism Advertising Fund  
764 established under Section 57-1-64, to be used exclusively for the  
765 purpose stated therein. On or before August 15, 2021, and each



766 month thereafter, three percent (3%) of the total sales tax  
767 revenue collected during the preceding month from restaurants and  
768 hotels shall be allocated for distribution to the Mississippi  
769 Development Authority Tourism Advertising Fund established under  
770 Section 57-1-64, to be used exclusively for the purpose stated  
771 therein. The revenue diverted pursuant to this subsection shall  
772 not be available for expenditure until February 1, 2020.

773 (b) The Joint Legislative Committee on Performance  
774 Evaluation and Expenditure Review (PEER) must provide an annual  
775 report to the Legislature indicating the amount of funds deposited  
776 into the Mississippi Development Authority Tourism Advertising  
777 Fund established under Section 57-1-64, and a detailed record of  
778 how the funds are spent.

779 (24) The remainder of the amounts collected under the  
780 provisions of this chapter shall be paid into the State Treasury  
781 to the credit of the General Fund.

782 (25) (a) It shall be the duty of the municipal officials of  
783 any municipality that expands its limits, or of any community that  
784 incorporates as a municipality, to notify the commissioner of that  
785 action thirty (30) days before the effective date. Failure to so  
786 notify the commissioner shall cause the municipality to forfeit  
787 the revenue that it would have been entitled to receive during  
788 this period of time when the commissioner had no knowledge of the  
789 action.



790 (b) (i) Except as otherwise provided in subparagraph  
791 (ii) of this paragraph, if any funds have been erroneously  
792 disbursed to any municipality or any overpayment of tax is  
793 recovered by the taxpayer, the commissioner may make correction  
794 and adjust the error or overpayment with the municipality by  
795 withholding the necessary funds from any later payment to be made  
796 to the municipality.

797 (ii) Subject to the provisions of Sections  
798 27-65-51 and 27-65-53, if any funds have been erroneously  
799 disbursed to a municipality under subsection (1) of this section  
800 for a period of three (3) years or more, the maximum amount that  
801 may be recovered or withheld from the municipality is the total  
802 amount of funds erroneously disbursed for a period of three (3)  
803 years beginning with the date of the first erroneous disbursement.  
804 However, if during such period, a municipality provides written  
805 notice to the Department of Revenue indicating the erroneous  
806 disbursement of funds, then the maximum amount that may be  
807 recovered or withheld from the municipality is the total amount of  
808 funds erroneously disbursed for a period of one (1) year beginning  
809 with the date of the first erroneous disbursement.

810 **SECTION 4.** Section 27-67-31, Mississippi Code of 1972, is  
811 amended as follows:

812 27-67-31. All administrative provisions of the sales tax  
813 law, and amendments thereto, including those which fix damages,  
814 penalties and interest for failure to comply with the provisions





815 of said sales tax law, and all other requirements and duties  
816 imposed upon taxpayer, shall apply to all persons liable for use  
817 taxes under the provisions of this article. The commissioner  
818 shall exercise all power and authority and perform all duties with  
819 respect to taxpayers under this article as are provided in said  
820 sales tax law, except where there is conflict, then the provisions  
821 of this article shall control.

822 The commissioner may require transportation companies to  
823 permit the examination of waybills, freight bills, or other  
824 documents covering shipments of tangible personal property into  
825 this state.

826 On or before the fifteenth day of each month, the amount  
827 received from taxes, damages and interest under the provisions of  
828 this article during the preceding month shall be paid and  
829 distributed as follows:

830 (a) On or before July 15, 1994, through July 15, 2000,  
831 and each succeeding month thereafter, two and two hundred  
832 sixty-six one-thousandths percent (2.266%) of the total use tax  
833 revenue collected during the preceding month under the provisions  
834 of this article shall be deposited in the School Ad Valorem Tax  
835 Reduction Fund created pursuant to Section 37-61-35. On or before  
836 August 15, 2000, and each succeeding month thereafter through  
837 August 15, 2022, two and two hundred sixty-six one-thousandths  
838 percent (2.266%) of the total use tax revenue collected during the  
839 preceding month under the provisions of this \* \* \* article shall



840 be deposited into the School Ad Valorem Tax Reduction Fund created  
841 under Section 37-61-35 until such time that the total amount  
842 deposited into the fund during a fiscal year equals Four Million  
843 Dollars (\$4,000,000.00). Thereafter, the amounts diverted under  
844 this paragraph (a) during the fiscal year in excess of Four  
845 Million Dollars (\$4,000,000.00) shall be deposited into the  
846 Education Enhancement Fund created under Section 37-61-33 for  
847 appropriation by the Legislature as other education needs and  
848 shall not be subject to the percentage appropriation requirements  
849 set forth in Section 37-61-33. On or before September 15, 2022,  
850 and each succeeding month thereafter, two and two hundred  
851 sixty-six one-thousandths percent (2.266%) of the total use tax  
852 revenue collected during the preceding month under the provisions  
853 of this article, except that imposed and levied as a result of  
854 Section 27-65-17(1) (n), and three and seventeen one-hundredths  
855 percent (3.17%) of the total use tax revenue collected during the  
856 preceding month under the provisions of this article imposed and  
857 levied as a result of Section 27-65-17(1) (n), shall be deposited  
858 into the School Ad Valorem Tax Reduction Fund created under  
859 Section 37-61-35 until such time that the total amount deposited  
860 into the fund during a fiscal year equals Four Million Dollars  
861 (\$4,000,000.00). Thereafter, the amounts diverted under this  
862 paragraph (a) during the fiscal year in excess of Four Million  
863 Dollars (\$4,000,000.00) shall be deposited into the Education  
864 Enhancement Fund created under Section 37-61-33 for appropriation



865 by the Legislature as other education needs and shall not be  
866 subject to the percentage appropriation requirements set forth in  
867 Section 37-61-33.

868 (b) On or before July 15, 1994, and each succeeding  
869 month thereafter through August 15, 2022, nine and seventy-three  
870 one-thousandths percent (9.073%) of the total use tax revenue  
871 collected during the preceding month under the provisions of this  
872 article shall be deposited into the Education Enhancement Fund  
873 created pursuant to Section 37-61-33. On or before September 15,  
874 2022, and each succeeding month thereafter, nine and seventy-three  
875 one-thousandths percent (9.073%) of the total use tax revenue  
876 collected during the preceding month under the provisions of this  
877 article, except that imposed and levied as a result of Section  
878 27-65-17(1) (n), and twelve and seventy one-hundredths percent  
879 (12.70%) of the total use tax revenue collected during the  
880 preceding month under the provisions of this article imposed and  
881 levied as a result of Section 27-65-17(1) (n), shall be deposited  
882 into the Education Enhancement Fund created under Section  
883 37-61-33.

884 (c) On or before July 15, 1997, and on or before the  
885 fifteenth day of each succeeding month thereafter, the revenue  
886 collected under the provisions of this article imposed and levied  
887 as a result of Section 27-65-17(2) and the corresponding levy in  
888 Section 27-65-23 on the rental or lease of private carriers of  
889 passengers and light carriers of property as defined in Section



890 27-51-101 shall be deposited into the Motor Vehicle Ad Valorem Tax  
891 Reduction Fund created pursuant to Section 27-51-105.

892 (d) On or before July 15, 1997, and on or before the  
893 fifteenth day of each succeeding month thereafter and after the  
894 deposits required by paragraphs (a) and (b) of this section are  
895 made, the remaining revenue collected under the provisions of this  
896 article imposed and levied as a result of Section 27-65-17(1) and  
897 the corresponding levy in Section 27-65-23 on the rental or lease  
898 of private carriers of passengers and light carriers of property  
899 as defined in Section 27-51-101 shall be deposited into the Motor  
900 Vehicle Ad Valorem Tax Reduction Fund created pursuant to Section  
901 27-51-105.

902 (e) On or before August 15, 2019, and each succeeding  
903 month thereafter through July 15, 2020, three and three-fourths  
904 percent (3-3/4%) of the total use tax revenue collected during the  
905 preceding month under the provisions of this article shall be  
906 deposited into the special fund created in Section 27-67-35(1).  
907 On or before August 15, 2020, and each succeeding month thereafter  
908 through July 15, 2021, seven and one-half percent (7-1/2%) of the  
909 total use tax revenue collected during the preceding month under  
910 the provisions of this article shall be deposited into the special  
911 fund created in Section 27-67-35(1). On or before August 15,  
912 2021, and each succeeding month thereafter through July 15, 2022,  
913 eleven and one-fourth percent (11-1/4%) of the total use tax  
914 revenue collected during the preceding month under the provisions



915 of this article shall be deposited into the special fund created  
916 in Section 27-67-35(1). On or before August 15, 2022, \* \* \*  
917 fifteen percent (15%) of the total use tax revenue collected  
918 during the preceding month under the provisions of this article  
919 shall be deposited into the special fund created in Section  
920 27-67-35(1). On or before September 15, 2022, and each succeeding  
921 month thereafter, fifteen percent (15%) of the total use tax  
922 revenue collected during the preceding month under the provisions  
923 of this article, except that imposed and levied as a result of  
924 Section 27-65-17(1) (n), and twenty-one percent (21%) of the total  
925 use tax revenue collected during the preceding month under the  
926 provisions of this article imposed and levied as a result of  
927 Section 27-65-17(1) (n), shall be deposited into the special fund  
928 created in Section 27-67-35(1).

929 (f) On or before August 15, 2019, and each succeeding  
930 month thereafter through July 15, 2020, three and three-fourths  
931 percent (3-3/4%) of the total use tax revenue collected during the  
932 preceding month under the provisions of this article shall be  
933 deposited into the special fund created in Section 27-67-35(2).  
934 On or before August 15, 2020, and each succeeding month thereafter  
935 through July 15, 2021, seven and one-half percent (7-1/2%) of the  
936 total use tax revenue collected during the preceding month under  
937 the provisions of this article shall be deposited into the special  
938 fund created in Section 27-67-35(2). On or before August 15,  
939 2021, and each succeeding month thereafter through July 15, 2022,



940 eleven and one-fourth percent (11-1/4%) of the total use tax  
941 revenue collected during the preceding month under the provisions  
942 of this article shall be deposited into the special fund created  
943 in Section 27-67-35(2). On or before August 15, 2022, \* \* \*  
944 fifteen percent (15%) of the total use tax revenue collected  
945 during the preceding month under the provisions of this article  
946 shall be deposited into the special fund created in Section  
947 27-67-35(2). On or before September 15, 2022, and each succeeding  
948 month thereafter, fifteen percent (15%) of the total use tax  
949 revenue collected during the preceding month under the provisions  
950 of this article, except that imposed and levied as a result of  
951 Section 27-65-17(1) (n), and twenty-one percent (21%) of the total  
952 use tax revenue collected during the preceding month under the  
953 provisions of this article imposed and levied as a result of  
954 Section 27-65-17(1) (n), shall be deposited into the special fund  
955 created in Section 27-67-35(2).

956 (g) On or before August 15, 2019, and each succeeding  
957 month thereafter through July 15, 2020, Four Hundred Sixteen  
958 Thousand Six Hundred Sixty-six Dollars and Sixty-seven Cents  
959 (\$416,666.67) or one and one-fourth percent (1-1/4%) of the total  
960 use tax revenue collected during the preceding month under the  
961 provisions of this article, whichever is the greater amount, shall  
962 be deposited into the Local System Bridge Replacement and  
963 Rehabilitation Fund created in Section 65-37-13. On or before  
964 August 15, 2020, and each succeeding month thereafter through July



965 15, 2021, Eight Hundred Thirty-three Thousand Three Hundred  
966 Thirty-three Dollars and Thirty-four Cents (\$833,333.34) or two  
967 and one-half percent (2-1/2%) of the total use tax revenue  
968 collected during the preceding month under the provisions of this  
969 article, whichever is the greater amount, shall be deposited into  
970 the Local System Bridge Replacement and Rehabilitation Fund  
971 created in Section 65-37-13. On or before August 15, 2021, and  
972 each succeeding month thereafter through July 15, 2022, One  
973 Million Two Hundred Fifty Thousand Dollars (\$1,250,000.00) or  
974 three and three-fourths percent (3-3/4%) of the total use tax  
975 revenue collected during the preceding month under the provisions  
976 of this article, whichever is the greater amount, shall be  
977 deposited into the Local System Bridge Replacement and  
978 Rehabilitation Fund created in Section 65-37-13. On or before  
979 August 15, 2022, \* \* \* One Million Six Hundred Sixty-six Thousand  
980 Six Hundred Sixty-six Dollars and Sixty-seven Cents  
981 (\$1,666,666.67) or five percent (5%) of the total use tax revenue  
982 collected during the preceding month under the provisions of this  
983 article, whichever is the greater amount, shall be deposited into  
984 the Local System Bridge Replacement and Rehabilitation Fund  
985 created in Section 65-37-13. On or before September 15, 2022, and  
986 each succeeding month thereafter, five percent (5%) of the total  
987 use tax revenue collected during the preceding month under the  
988 provisions of this article, except that imposed and levied as a  
989 result of Section 27-65-17(1)(n), and seven percent (7%) of the



990 total use tax revenue collected during the preceding month under  
991 the provisions of this article imposed and levied as a result of  
992 Section 27-65-17(1) (n), shall be deposited into the Local System  
993 Bridge Replacement and Rehabilitation Fund created in Section  
994 65-37-13; however, if in any month the total amount of the  
995 diversion calculated from the percentages in the preceding clause  
996 is less than One Million Six Hundred Sixty-six Thousand Six  
997 Hundred Sixty-six Dollars and Sixty-seven Cents (\$1,666,666.67),  
998 then the amount deposited into the Local System Bridge Replacement  
999 and Rehabilitation Fund under this paragraph (g) for that month  
1000 shall be One Million Six Hundred Sixty-six Thousand Six Hundred  
1001 Sixty-six Dollars and Sixty-seven Cents (\$1,666,666.67).

1002           (h) On or before August 15, 2020, and each succeeding  
1003 month thereafter through July 15, 2022, One Million Dollars  
1004 (\$1,000,000.00) of the total use tax revenue collected during the  
1005 preceding month under the provisions of this article shall be  
1006 deposited into the Local System Bridge Replacement and  
1007 Rehabilitation Fund created in Section 65-37-13. Amounts  
1008 deposited into the Local System Bridge Replacement and  
1009 Rehabilitation Fund under this paragraph (h) shall be in addition  
1010 to amounts deposited into the fund under paragraph (g) of this  
1011 section.

1012           (i) The remainder of the amount received from taxes,  
1013 damages and interest under the provisions of this article shall be





1014 paid into the General Fund of the State Treasury by the  
1015 commissioner.

1016 **SECTION 5.** Section 27-19-99, Mississippi Code of 1972, is  
1017 amended as follows:

1018 27-19-99. (1) The Department of Revenue shall furnish the  
1019 tax collector of each county a sufficient supply of license tags  
1020 or plates and a sufficient supply of license receipts with which  
1021 to make the collection of the taxes imposed by the provisions of  
1022 this article, which such tax collectors are required to collect.  
1023 The license tag receipts shall be on forms prescribed by the  
1024 department. Upon the payment of the taxes and fees required by  
1025 this article, the tax collector shall issue the license receipt in  
1026 the form prescribed by the department. The department shall keep  
1027 account against the tax collector for the license taxes and fees  
1028 collected. The tax collector shall keep a similar account.

1029 (2) The tax collector shall, at the end of each month or  
1030 within twenty (20) days thereafter, pay into the county road fund  
1031 all privilege taxes collected by him during the preceding month  
1032 upon motor vehicle privilege licenses which he is entitled to  
1033 issue, less the county's commission.

1034 (3) The tax collector shall keep a record of the information  
1035 furnished by the owners of each motor vehicle registered. The  
1036 record shall be made in numerical order by tag number or decal  
1037 number, whichever is appropriate. At the end of each month, or  
1038 within twenty (20) days thereafter, the tax collector shall submit



1039 to the department a copy of such record, together with the copy of  
1040 each registration receipt, and shall, at the same time, remit to  
1041 the department the registration fee for each license tag or decal  
1042 sold by him during the preceding month. When the tax collector  
1043 shall have complied with the provisions of this section and shall  
1044 have forwarded to the department, within the time specified, all  
1045 reports required of him hereunder, he shall then be entitled to  
1046 retain five percent (5%) of the registration fees imposed in  
1047 Section 27-19-43(3) (a) and (b), to be paid into the county general  
1048 fund; otherwise the county's commission shall be forfeited. The  
1049 five percent (5%) shall not apply to any additional registration  
1050 fee imposed above the amounts imposed in Section 27-19-43(3) (a)  
1051 and (b). The department shall keep a record from the duplicates  
1052 filed by the tax collectors of all registered vehicles.

1053 (4) Counties that use their existing computer system to  
1054 communicate all data regarding vehicle title and registration  
1055 transactions to the state's central computer system shall be  
1056 allotted Fifty Cents (50¢) for each registration fee collected by  
1057 the county and remitted to the Department of Revenue. Such  
1058 communication must successfully pass any edit features and  
1059 successfully create or update title/registration records on the  
1060 network system. This amount paid to the county shall be deposited  
1061 into the county general fund to be expended only for costs  
1062 incurred for the purchase of equipment, software, maintenance, or



1063 other costs directly related to the title/registration network  
1064 system, and for education and training.

1065 (5) All monies remitted to the department by tax collectors  
1066 as registration or tag fees from the portion of the rate imposed  
1067 in Section 27-19-43(3) (a) and (b), and all monies received by the  
1068 department directly as registration or tag fees from the portion  
1069 of the rate imposed in Section 27-19-43(3) (a) and (b), except as  
1070 otherwise provided in subsection (7) of this section, shall be  
1071 paid by the department into the \* \* \* Motor Vehicle Ad Valorem Tax  
1072 Reduction Fund created in Section 27-51-105 on the first day of  
1073 the month succeeding the month in which such fees are received by  
1074 the department.

1075 (6) Except as otherwise provided in Section 31-17-127, all  
1076 monies remitted to the department by tax collectors as  
1077 registration or tag fees from the additional rate of Five Dollars  
1078 (\$5.00) and all monies received by the department directly as  
1079 registration or tag fees from the additional rate of Five Dollars  
1080 (\$5.00) shall be paid into the State Treasury to the credit of the  
1081 State Highway Fund for the construction or reconstruction of  
1082 highways designated under the highway program created under  
1083 Section 65-3-97.

1084 (7) On July 1, 2021, and on the first day of each month  
1085 succeeding the month in which registration or tag fees are  
1086 received by the Department of Revenue, the portion of the receipts  
1087 equal to the cost of the license tags, decals and associated



1088 freight costs shall be deposited into the special fund created in  
1089 Section 27-19-179.

1090 **SECTION 6.** Section 27-19-56.15, Mississippi Code of 1972, is  
1091 amended as follows:

1092 27-19-56.15. (1) (a) Beginning with any registration year  
1093 commencing on or after July 1, 2012, any owner of a motor vehicle  
1094 who is a resident of this state, upon complying with the motor  
1095 vehicle laws relating to registration and licensing of motor  
1096 vehicles, and upon payment of the road and bridge privilege taxes,  
1097 ad valorem taxes and registration fees as prescribed by law for  
1098 private carriers of passengers, pickup trucks and other  
1099 noncommercial motor vehicles, and upon payment of an additional  
1100 annual fee in the amount of Fifty Dollars (\$50.00), shall be  
1101 issued a distinctive license tag that displays the emblem of any  
1102 public or private university of his choice located in another  
1103 state.

1104 (b) The design of the emblems for the distinctive  
1105 license tags authorized under this subsection shall be determined  
1106 by agreement between the Department of Revenue and the governing  
1107 authorities of public or private universities in the states where  
1108 the universities are located. Such other design characteristics  
1109 and information to be contained on such distinctive license tags  
1110 shall be determined by the Department of Revenue.

1111 (c) Application for the distinctive license tag  
1112 authorized under this subsection shall be made to the county tax



1113 collector on forms prescribed by the Department of Revenue. The  
1114 application and the additional fee, less Two Dollars (\$2.00) to be  
1115 retained by the tax collector, shall be remitted to the Department  
1116 of Revenue on a monthly basis as prescribed by the department.  
1117 The portion of the additional fee retained by the tax collector  
1118 shall be deposited into the county general fund.

1119 (d) (i) The Department of Revenue shall deposit all  
1120 fees that it receives under this subsection into the State  
1121 Treasury on the day received. At the end of each month, the  
1122 Department of Revenue shall certify the total fees collected under  
1123 this section to the State Treasurer who, except as otherwise  
1124 provided in this paragraph (d), shall distribute such collections  
1125 as follows:

1126 1. Forty-four Dollars (\$44.00) of the  
1127 additional fees collected from each distinctive license tag issued  
1128 under this subsection shall be deposited into the \* \* \* Motor  
1129 Vehicle Ad Valorem Tax Reduction Fund created in Section  
1130 27-51-105.

1131 2. One Dollar (\$1.00) of each additional fee  
1132 collected on distinctive license tags issued pursuant to this  
1133 section shall be deposited into the Mississippi Burn Care Fund  
1134 created pursuant to Section 7-9-70.

1135 3. Two Dollars (\$2.00) of each additional fee  
1136 collected on distinctive license tags issued pursuant to this  
1137 section shall be deposited to the credit of the State Highway Fund



1138 to be expended solely for the repair, maintenance, construction or  
1139 reconstruction of highways.

1140                   4. One Dollar (\$1.00) of each additional fee  
1141 collected on distinctive license tags issued pursuant to this  
1142 section shall be deposited to the credit of the special fund  
1143 created in Section 27-19-44.2.

1144                   (ii) The Treasurer shall distribute fees collected  
1145 under this section from the issuance of distinctive license tags  
1146 displaying the emblem of Auburn University as follows:

1147                   1. Except as otherwise provided in this item  
1148 1, Forty-four Dollars (\$44.00) of each additional fee collected on  
1149 such distinctive license tags pursuant to this section shall be  
1150 distributed to the Adult Education Department of the Rankin County  
1151 School District for the purpose of providing funds for the Rankin  
1152 County School District GED Scholarship Endowment. However, from  
1153 and after January 1, 2013, Forty-four Dollars (\$44.00) of each  
1154 additional fee collected on such distinctive license tags pursuant  
1155 to this section shall be distributed to Habitat for Humanity/Metro  
1156 Jackson, Inc.

1157                   2. One Dollar (\$1.00) of each additional fee  
1158 collected on such distinctive license tags issued pursuant to this  
1159 section shall be deposited into the Mississippi Burn Care Fund  
1160 created pursuant to Section 7-9-70.

1161                   3. Two Dollars (\$2.00) of each additional fee  
1162 collected on such distinctive license tags issued pursuant to this



1163 section shall be deposited to the credit of the State Highway Fund  
1164 to be expended solely for the repair, maintenance, construction or  
1165 reconstruction of highways.

1166                   4. One Dollar (\$1.00) of each additional fee  
1167 collected on such distinctive license tags issued pursuant to this  
1168 section shall be deposited to the credit of the special fund  
1169 created in Section 27-19-44.2.

1170                   (iii) The State Treasurer shall distribute fees  
1171 collected under this section from the issuance of distinctive  
1172 license tags displaying the emblem of the University of Alabama as  
1173 follows:

1174                   1. Forty-four Dollars (\$44.00) of each  
1175 additional fee collected on such distinctive license tags pursuant  
1176 to this section shall be distributed to the Friends of Children's  
1177 Hospital.

1178                   2. One Dollar (\$1.00) of each additional fee  
1179 collected on such distinctive license tags issued pursuant to this  
1180 section shall be deposited into the Mississippi Burn Care Fund  
1181 created pursuant to Section 7-9-70.

1182                   3. Two Dollars (\$2.00) of each additional fee  
1183 collected on such distinctive license tags issued pursuant to this  
1184 section shall be deposited to the credit of the State Highway Fund  
1185 to be expended solely for the repair, maintenance, construction or  
1186 reconstruction of highways.



1187                   4. One Dollar (\$1.00) of each additional fee  
1188 collected on such distinctive license tags issued pursuant to this  
1189 section shall be deposited to the credit of the special fund  
1190 created in Section 27-19-44.2.

1191                   (iv) The State Treasurer shall distribute fees  
1192 collected under this section from the issuance of distinctive  
1193 license tags displaying the emblem of the University of South  
1194 Alabama as follows:

1195                   1. Forty-four Dollars (\$44.00) of each  
1196 additional fee collected on such distinctive license tags pursuant  
1197 to this section shall be deposited into the Mississippi Trauma  
1198 Care Systems Fund established in Section 41-59-75.

1199                   2. One Dollar (\$1.00) of each additional fee  
1200 collected on such distinctive license tags issued pursuant to this  
1201 section shall be deposited into the Mississippi Burn Care Fund  
1202 created pursuant to Section 7-9-70.

1203                   3. Two Dollars (\$2.00) of each additional fee  
1204 collected on such distinctive license tags issued pursuant to this  
1205 section shall be deposited to the credit of the State Highway Fund  
1206 to be expended solely for the repair, maintenance, construction or  
1207 reconstruction of highways.

1208                   4. One Dollar (\$1.00) of each additional fee  
1209 collected on such distinctive license tags issued pursuant to this  
1210 section shall be deposited to the credit of the special fund  
1211 created in Section 27-19-44.2.





1212 (v) The State Treasurer shall distribute fees  
1213 collected under this section from the issuance of distinctive  
1214 license tags displaying the emblem of the University of Oklahoma  
1215 as follows:

1216 1. Forty-four Dollars (\$44.00) of each  
1217 additional fee collected on such distinctive license tags pursuant  
1218 to this section shall be distributed to Mississippi Gulf Coast  
1219 Y.M.C.A., Inc.

1220 2. One Dollar (\$1.00) of each additional fee  
1221 collected on such distinctive license tags issued pursuant to this  
1222 section shall be deposited into the Mississippi Burn Care Fund  
1223 created pursuant to Section 7-9-70.

1224 3. Two Dollars (\$2.00) of each additional fee  
1225 collected on such distinctive license tags issued pursuant to this  
1226 section shall be deposited to the credit of the State Highway Fund  
1227 to be expended solely for the repair, maintenance, construction or  
1228 reconstruction of highways.

1229 4. One Dollar (\$1.00) of each additional fee  
1230 collected on such distinctive license tags issued pursuant to this  
1231 section shall be deposited to the credit of the special fund  
1232 created in Section 27-19-44.2.

1233 (vi) The State Treasurer shall distribute fees  
1234 collected under this section from the issuance of distinctive  
1235 license tags displaying the emblem of the Louisiana State  
1236 University as follows:



1237                   1. Forty-four Dollars (\$44.00) of each  
1238 additional fee collected on such distinctive license tags pursuant  
1239 to this section shall be distributed to the Bayou Bengal Booster  
1240 Club of Mississippi to be utilized by the club to make  
1241 contributions to charitable organizations that are approved by the  
1242 Chancellor of Louisiana State University.

1243                   2. One Dollar (\$1.00) of each additional fee  
1244 collected on such distinctive license tags issued pursuant to this  
1245 section shall be deposited into the Mississippi Burn Care Fund  
1246 created pursuant to Section 7-9-70.

1247                   3. Two Dollars (\$2.00) of each additional fee  
1248 collected on such distinctive license tags issued pursuant to this  
1249 section shall be deposited to the credit of the State Highway Fund  
1250 to be expended solely for the repair, maintenance, construction or  
1251 reconstruction of highways.

1252                   4. One Dollar (\$1.00) of each additional fee  
1253 collected on such distinctive license tags issued pursuant to this  
1254 section shall be deposited to the credit of the special fund  
1255 created in Section 27-19-44.2.

1256                   (vii) The State Treasurer shall distribute fees  
1257 collected under this section from the issuance of distinctive  
1258 license tags displaying the emblem of the University of Memphis as  
1259 follows:

1260                   1. Twenty-two Dollars (\$22.00) of each  
1261 additional fee collected on such distinctive license tags pursuant



1262 to this section shall be distributed to Baptist Memorial Hospital  
1263 DeSoto.

1264                   2. Twenty-two Dollars (\$22.00) of each  
1265 additional fee collected on such distinctive license tags pursuant  
1266 to this section shall be distributed to the Methodist Healthcare  
1267 Foundation for the Methodist Olive Branch Hospital.

1268                   3. One Dollar (\$1.00) of each additional fee  
1269 collected on such distinctive license tags issued pursuant to this  
1270 section shall be deposited into the Mississippi Burn Care Fund  
1271 created pursuant to Section 7-9-70.

1272                   4. Two Dollars (\$2.00) of each additional fee  
1273 collected on such distinctive license tags issued pursuant to this  
1274 section shall be deposited to the credit of the State Highway Fund  
1275 to be expended solely for the repair, maintenance, construction or  
1276 reconstruction of highways.

1277                   5. One Dollar (\$1.00) of each additional fee  
1278 collected on such distinctive license tags issued pursuant to this  
1279 section shall be deposited to the credit of the special fund  
1280 created in Section 27-19-44.2.

1281                   (viii) The State Treasurer shall distribute fees  
1282 collected under this section from the issuance of distinctive  
1283 license tags displaying the emblem of Clemson University as  
1284 follows:



1285                   1. Forty-four Dollars (\$44.00) of each  
1286 additional fee collected on such distinctive license tags pursuant  
1287 to this section shall be distributed to the Magnolia Clemson Club.

1288                   2. One Dollar (\$1.00) of each additional fee  
1289 collected on such distinctive license tags issued pursuant to this  
1290 section shall be deposited into the Mississippi Burn Care Fund  
1291 created pursuant to Section 7-9-70.

1292                   3. Two Dollars (\$2.00) of each additional fee  
1293 collected on such distinctive license tags issued pursuant to this  
1294 section shall be deposited to the credit of the State Highway Fund  
1295 to be expended solely for the repair, maintenance, construction or  
1296 reconstruction of highways.

1297                   4. One Dollar (\$1.00) of each additional fee  
1298 collected on such distinctive license tags issued pursuant to this  
1299 section shall be deposited to the credit of the special fund  
1300 created in Section 27-19-44.2.

1301                   (ix) The State Treasurer shall distribute fees  
1302 collected under this section from the issuance of distinctive  
1303 license tags displaying the emblem of Texas A&M University as  
1304 follows:

1305                   1. Forty-four Dollars (\$44.00) of each  
1306 additional fee collected on such distinctive license tags pursuant  
1307 to this section shall be distributed to the Aggie Scholarship  
1308 Committee, Inc.



1309                   2. One Dollar (\$1.00) of each additional fee  
1310 collected on such distinctive license tags issued pursuant to this  
1311 section shall be deposited into the Mississippi Burn Care Fund  
1312 created pursuant to Section 7-9-70.

1313                   3. Two Dollars (\$2.00) of each additional fee  
1314 collected on such distinctive license tags issued pursuant to this  
1315 section shall be deposited to the credit of the State Highway Fund  
1316 to be expended solely for the repair, maintenance, construction or  
1317 reconstruction of highways.

1318                   4. One Dollar (\$1.00) of each additional fee  
1319 collected on such distinctive license tags issued pursuant to this  
1320 section shall be deposited to the credit of the special fund  
1321 created in Section 27-19-44.2.

1322                   (x) The State Treasurer shall distribute fees  
1323 collected under this section from the issuance of distinctive  
1324 license tags displaying the emblem of Florida State University as  
1325 follows:

1326                   1. Forty-four Dollars (\$44.00) of each  
1327 additional fee collected on such distinctive license tags pursuant  
1328 to this section shall be distributed to the Florida State  
1329 University Veterans Alliance Fund.

1330                   2. One Dollar (\$1.00) of each additional fee  
1331 collected on such distinctive license tags issued pursuant to this  
1332 section shall be deposited into the Mississippi Burn Care Fund  
1333 created pursuant to Section 7-9-70.



1334                   3. Two Dollars (\$2.00) of each additional fee  
1335 collected on such distinctive license tags issued pursuant to this  
1336 section shall be deposited to the credit of the State Highway Fund  
1337 to be expended solely for the repair, maintenance, construction or  
1338 reconstruction of highways.

1339                   4. One Dollar (\$1.00) of each additional fee  
1340 collected on such distinctive license tags issued pursuant to this  
1341 section shall be deposited to the credit of the special fund  
1342 created in Section 27-19-44.2.

1343           (2) A regular license tag must be properly displayed as  
1344 required by law until replaced by a distinctive license tag under  
1345 this section. The regular license tag must be surrendered to the  
1346 tax collector upon issuance of the distinctive license tag under  
1347 this section. The tax collector shall issue up to two (2) license  
1348 decals for each distinctive license tag issued under this section,  
1349 which will expire the same month and year as the regular license  
1350 tag.

1351           (3) In the case of loss or theft of a distinctive license  
1352 tag issued under this section, the owner may make application and  
1353 affidavit for a replacement distinctive license tag as provided by  
1354 Section 27-19-37. The fee for a replacement distinctive license  
1355 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1356 such application and affidavit shall be entitled to retain and  
1357 deposit into the county general fund five percent (5%) of the fee  
1358 for such replacement license tag and the remainder shall be



1359 distributed in the same manner as funds from the sale of regular  
1360 distinctive license tags issued under this section.

1361 (4) In order for a distinctive license tag for a university  
1362 to be issued pursuant to this section, the provisions of Section  
1363 27-19-44(3) must be satisfied for such university license tag  
1364 prior to July 1, 2022.

1365 **SECTION 7.** Section 27-19-56.24, Mississippi Code of 1972, is  
1366 amended as follows:

1367 27-19-56.24. (1) Any owner of a motor vehicle who is a  
1368 resident of this state, upon payment of the road and bridge  
1369 privilege taxes, ad valorem taxes and registration fees as  
1370 prescribed by law for private carriers of passengers, pickup  
1371 trucks and other noncommercial motor vehicles, and upon payment of  
1372 an additional fee in the amount provided in subsection (3) of this  
1373 section, shall be issued a distinctive license tag for each motor  
1374 vehicle registered in his name identifying such person as a  
1375 supporter of Ducks Unlimited, Inc. The distinctive license tags  
1376 so issued shall be of such color and design as the \* \* \*  
1377 Department of Revenue, with the advice of Ducks Unlimited, Inc.,  
1378 may prescribe and shall consist of such letters or numbers, or  
1379 both, as may be necessary to distinguish each license tag.

1380 (2) Application for the distinctive license tags authorized  
1381 by this section shall be made to the county tax collector on forms  
1382 prescribed by the \* \* \* Department of Revenue. The application  
1383 and the additional fee imposed under subsection (3) of this



1384 section, less Two Dollars (\$2.00) to be retained by the tax  
1385 collector, shall be remitted to the \* \* \* Department of Revenue on  
1386 a monthly basis as prescribed by the \* \* \* department. The  
1387 portion of the additional fee retained by the tax collector shall  
1388 be deposited into the county general fund.

1389 (3) Beginning with any registration year commencing on or  
1390 after July 1, 2000, any person applying for a distinctive license  
1391 tag under this section shall pay an additional fee in the amount  
1392 of Thirty Dollars (\$30.00) for each distinctive license tag  
1393 applied for under this section, which shall be in addition to all  
1394 other taxes and fees. The additional fee paid shall be for a  
1395 period of time to run \* \* \* concurrently with the vehicle's  
1396 established license tag year. The additional fee is due and  
1397 payable at the time the original application is made for a  
1398 distinctive license tag under this section and thereafter annually  
1399 at the time of renewal registration as long as the owner retains  
1400 the distinctive license tag. If the owner does not wish to retain  
1401 the distinctive license tag, he must surrender it to the local  
1402 county tax collector.

1403 (4) The \* \* \* Department of Revenue shall deposit all fees  
1404 into the State Treasury on the day collected. At the end of each  
1405 month, the \* \* \* Department of Revenue shall certify the total  
1406 fees collected under this section to the State Treasurer who shall  
1407 distribute such collections as follows:





1408 (a) Twenty-five Dollars (\$25.00) of each additional fee  
1409 collected on distinctive license tags issued pursuant to this  
1410 section shall be distributed to the Mississippi Chapter of Ducks  
1411 Unlimited, Inc. If there is no Mississippi Chapter of Ducks  
1412 Unlimited, Inc., then such additional fees shall be deposited into  
1413 the \* \* \* Motor Vehicle Ad Valorem Tax Reduction Fund created in  
1414 Section 27-51-105.

1415 (b) One Dollar (\$1.00) of each additional fee collected  
1416 on distinctive license tags issued pursuant to this section shall  
1417 be deposited into the Mississippi \* \* \* Burn \* \* \* Care Fund  
1418 created pursuant to Section 7-9-70.

1419 (c) Two Dollars (\$2.00) of each additional fee  
1420 collected on distinctive license tags issued pursuant to this  
1421 section shall be deposited to the credit of the State Highway Fund  
1422 to be expended solely for the repair, maintenance, construction or  
1423 reconstruction of highways.

1424 (5) A regular license tag must be properly displayed as  
1425 required by law until replaced by a distinctive license tag under  
1426 this section. The regular license tag must be surrendered to the  
1427 tax collector upon issuance of the distinctive license tag under  
1428 this section. The tax collector shall issue up to two (2) license  
1429 decals for each distinctive license tag issued under this section,  
1430 which will expire the same month and year as the regular license  
1431 tag.



1432 (6) In the case of loss or theft of a distinctive license  
1433 tag issued under this section, the owner may make application and  
1434 affidavit for a replacement distinctive license tag as provided by  
1435 Section 27-19-37. The fee for a replacement distinctive license  
1436 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1437 such application and affidavit shall be entitled to retain and  
1438 deposit into the county general fund five percent (5%) of the fee  
1439 for such replacement license tag and the remainder shall be  
1440 distributed in the same manner as funds from the sale of regular  
1441 distinctive license tags issued under this section.

1442 **SECTION 8.** Section 27-19-56.137, Mississippi Code of 1972,  
1443 is amended as follows:

1444 27-19-56.137. (1) Any owner of a motor vehicle, who is a  
1445 resident of this state, upon complying with the motor vehicle laws  
1446 relating to registration and licensing of motor vehicles, and upon  
1447 payment of the road and bridge privilege taxes, ad valorem taxes  
1448 and registration fees as prescribed by law for private carriers of  
1449 passengers, pickup trucks and other noncommercial motor vehicles,  
1450 and upon payment of an additional annual fee in the amount  
1451 provided in subsection (3) of this section, shall be issued a  
1452 special license tag for each motor vehicle registered in his name  
1453 identifying such person as a supporter of Rebuild the Coast.org.  
1454 The distinctive license tags so issued shall be of such color and  
1455 design as the Department of Revenue, with the advice of Rebuild  
1456 the Coast.org, may prescribe, and shall consist of such letters or



1457 numbers, or both, as may be necessary to distinguish each license  
1458 tag.

1459       (2) Application for the distinctive license tags authorized  
1460 by this section shall be made to the county tax collector on forms  
1461 prescribed by the Department of Revenue. The application and the  
1462 additional fee imposed under subsection (3) of this section, less  
1463 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
1464 shall be remitted to the Department of Revenue on a monthly basis  
1465 as prescribed by the department. The portion of the additional  
1466 fee retained by the tax collector shall be deposited into the  
1467 county general fund.

1468       (3) Beginning with any registration year commencing on or  
1469 after July 1, 2006, any person applying for a distinctive license  
1470 tag under this section shall pay an additional fee in the amount  
1471 of Thirty Dollars (\$30.00) for each distinctive license tag  
1472 applied for under this section, which shall be in addition to all  
1473 other taxes and fees. The additional fee paid shall be for a  
1474 period of time to run concurrently with the vehicle's established  
1475 license tag year. The additional fee is due and payable at the  
1476 time the original application is made for a distinctive license  
1477 tag under this section and thereafter annually at the time of  
1478 renewal registration as long as the owner retains the distinctive  
1479 license tag. If the owner does not wish to retain the distinctive  
1480 license tag, he must surrender it to the local county tax  
1481 collector.



1482           (4) The Department of Revenue shall deposit all fees into  
1483 the State Treasury on the day collected. At the end of each  
1484 month, the Department of Revenue shall certify to the State  
1485 Treasurer the total fees collected under this section from the  
1486 issuance of the distinctive license tags issued under this  
1487 section. The State Treasurer shall distribute such collections as  
1488 follows:

1489           (a) Twenty-four Dollars (\$24.00) of each additional fee  
1490 collected on distinctive license tags issued pursuant to this  
1491 section shall be disbursed to Rebuild the Coast.org; however, when  
1492 Rebuild the Coast.org is dissolved, then Twenty-four Dollars  
1493 (\$24.00) of such additional fees shall be deposited into the \* \* \*  
1494 Motor Vehicle Ad Valorem Tax Reduction Fund created in Section  
1495 27-51-105.

1496           (b) One Dollar (\$1.00) of each additional fee collected  
1497 on distinctive license tags issued pursuant to this section shall  
1498 be deposited into the Mississippi Burn Care Fund created pursuant  
1499 to Section 7-9-70.

1500           (c) Two Dollars (\$2.00) of each additional fee  
1501 collected on distinctive license tags issued pursuant to this  
1502 section shall be deposited to the credit of the State Highway Fund  
1503 to be expended solely for the repair, maintenance, construction or  
1504 reconstruction of highways.

1505           (d) One Dollar (\$1.00) of each additional fee collected  
1506 on distinctive license tags issued pursuant to this section shall



1507 be deposited to the credit of the special fund created in Section  
1508 27-19-44.2.

1509 (5) A regular license tag must be properly displayed as  
1510 required by law until replaced by a distinctive license tag under  
1511 this section. The regular license tag must be surrendered to the  
1512 tax collector upon issuance of the distinctive license tag under  
1513 this section. The tax collector shall issue up to two (2) license  
1514 decals for each distinctive license tag issued under this section,  
1515 which will expire the same month and year as the regular license  
1516 tag.

1517 (6) In the case of loss or theft of a distinctive license  
1518 tag issued under this section, the owner may make application and  
1519 affidavit for a replacement distinctive license tag as provided by  
1520 Section 27-19-37. The fee for a replacement distinctive license  
1521 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
1522 such application and affidavit shall be entitled to retain and  
1523 deposit into the county general fund five percent (5%) of the fee  
1524 for such replacement license tag and the remainder shall be  
1525 distributed proportionately in the same manner as funds from the  
1526 sale of regular distinctive license tags issued under this  
1527 section.

1528 **SECTION 9.** Section 27-19-45, Mississippi Code of 1972, is  
1529 amended as follows:

1530 27-19-45. (1) Owners of motor vehicles who are residents of  
1531 the State of Mississippi and who hold an unrevoked and unexpired



1532 official amateur radio station license issued by the Federal  
1533 Communications Commission, upon application to the tax collector  
1534 in the owner's county of legal residence accompanied by proof of  
1535 ownership of such amateur radio station license, and upon payment  
1536 of the road and bridge privilege taxes, ad valorem taxes and  
1537 registration fees as prescribed by law for passenger cars, pickup  
1538 trucks or other noncommercial motor vehicles, and upon payment of  
1539 an additional registration or tag fee of \* \* \* Seventy-five Cents  
1540 (75¢) shall be issued a special license plate upon which, in lieu  
1541 of the numbers prescribed by law, shall be inscribed the official  
1542 amateur call letters of such applicant as assigned by the Federal  
1543 Communications Commission. This special license plate may be used  
1544 in place of the regular license tag for passenger cars, pickup  
1545 trucks or other noncommercial motor vehicles. \* \* \* The \* \* \*  
1546 additional fee shall be retained by the tax collector \* \* \* to be  
1547 deposited into the county general fund. \* \* \*

1548         The Governor under like terms and provisions shall be and he  
1549 is hereby authorized to exhibit on any passenger cars, pickup  
1550 trucks or other noncommercial motor vehicles used by him license  
1551 tag Number 1, with the county of his residence inscribed thereon.  
1552 The Lieutenant Governor is likewise authorized to use license  
1553 plate Number 2, with the county of his residence appearing  
1554 thereon. All former governors, under like terms and provisions,  
1555 are authorized to use license plate X-1, with the county of his  
1556 residence appearing thereon, and all former lieutenant governors,



1557 under like terms and provisions, are authorized to use license  
1558 plate X-2, with the county of his residence appearing thereon.

1559       When a passenger car, pickup truck or other noncommercial  
1560 motor vehicle for which a special license tag has been issued is  
1561 sold or traded by the owner, the special tag may be transferred to  
1562 the new or other passenger car, pickup truck or other  
1563 noncommercial motor vehicle which is replacing the passenger car,  
1564 pickup truck or other noncommercial motor vehicle for which the  
1565 license tag was originally issued, without additional charge, upon  
1566 application to the county tax collector, with proof that all taxes  
1567 and registration fees as prescribed by law have been paid for such  
1568 replacement passenger car, pickup truck or other noncommercial  
1569 motor vehicle.

1570       (2) The \* \* \* department shall make such rules and  
1571 regulations as necessary to ascertain compliance with all state  
1572 license laws relating to use and operation of private passenger  
1573 cars, pickup trucks or other noncommercial motor vehicles before  
1574 authorizing the issuance of these tags.

1575       (3) This section is supplemental to the motor vehicle  
1576 licensing laws of the State of Mississippi, and nothing herein  
1577 shall be construed as abridging or amending such laws.

1578       **SECTION 10.** Section 27-19-47, Mississippi Code of 1972, is  
1579 amended as follows:

1580       27-19-47. (1) Any citizen of the State of Mississippi who  
1581 owns a registered antique automobile may apply to the tax



1582 collector in the county of his legal residence, on forms  
1583 prescribed by the Department of Revenue, for a special antique  
1584 automobile plate to be displayed on such antique automobile.

1585       Upon receipt of an application for a special antique  
1586 automobile plate, on a form prescribed by the department, and upon  
1587 payment of the fee as prescribed in subsection (2) of this  
1588 section, the tax collector shall issue to such applicant a special  
1589 antique automobile plate on a permanent basis, and it shall bear  
1590 no date, but shall bear the inscription "Antique Car-Mississippi"  
1591 and, except as otherwise provided in this subsection (1), shall be  
1592 valid without renewal as long as the automobile is in existence.  
1593 Upon request by the applicant, the special antique automobile  
1594 plate also may contain not more than six (6) letters of the  
1595 alphabet and/or six (6) numbers along with the inscription  
1596 "Antique Car-Mississippi." The purchaser of the special plate may  
1597 choose the combination of such letters and/or numbers, but no two  
1598 (2) motor vehicles shall have the same combination of letters  
1599 and/or numbers. In the event that the same combination of letters  
1600 and/or numbers has been chosen by two (2) or more purchasers, the  
1601 Department of Revenue shall assign a different number to each such  
1602 purchaser which shall appear on the license plate following the  
1603 combination of letters and/or numbers; however, this combination  
1604 shall not exceed six (6) letters and/or numbers. The combination  
1605 of letters and/or numbers written across the license plate shall  
1606 be sufficiently large to be easily read. No combination of





1607 letters and/or numbers which comprise words or expressions that  
1608 are considered obscene, slandering, insulting or vulgar in  
1609 ordinary usage shall be permitted, with the Commissioner of  
1610 Revenue having the responsibility of making this determination.  
1611 If, however, such license plate is issued in error or otherwise  
1612 and is determined by the commissioner to be obscene, slanderous,  
1613 insulting, vulgar or offensive, the commissioner shall notify the  
1614 owner that the license plate must be surrendered and that another  
1615 special antique automobile plate may be selected by him and issued  
1616 at no cost. Should the vehicle owner not desire another special  
1617 antique automobile plate, the fee for such plate shall be  
1618 refunded. In the event the owner fails to surrender the license  
1619 plate after receiving proper notification, the commissioner shall  
1620 issue an order directing that the license plate be seized by  
1621 agents of the Department of Revenue or any other duly authorized  
1622 law enforcement personnel. In addition, a person issued a special  
1623 antique automobile plate containing letters and/or numbers along  
1624 with the inscription "Antique Car-Mississippi" must renew the  
1625 plate every fifth year after the plate was originally issued or  
1626 renewed, as the case may be. This special plate shall be issued  
1627 for the applicant's use only for such automobile and in the event  
1628 of a transfer of title, the owner shall surrender the special  
1629 plate to the tax collector.



1630           Such special antique automobile plate shall be issued in lieu  
1631 of, and shall have the same legal significance as, ordinary  
1632 registration plates.

1633           (2) In lieu of the annual license tax and registration fees  
1634 levied under Mississippi law, a special license tax fee shall be  
1635 levied on the operation of antique automobiles. The fee for a  
1636 license shall be \* \* \* One Dollar and Twenty-five Cents (\$1.25)  
1637 and, except as otherwise provided in subsection (1) of this  
1638 section, it shall be issued on a permanent basis without renewal.  
1639 There shall be no fee levied for the renewal of a special plate  
1640 containing letters and/or numbers along with the inscription  
1641 "Antique Car-Mississippi." \* \* \* The \* \* \* fee shall be retained  
1642 by the tax collector \* \* \* to be deposited into the county general  
1643 fund. \* \* \*

1644           (3) For the purposes of this section, motor vehicles  
1645 manufactured more than twenty-five (25) years ago shall hereafter  
1646 be classified as antique automobiles and shall be exempt from all  
1647 ad valorem taxes levied by both state, municipal, county and other  
1648 taxing districts.

1649           (4) A person issued a special antique automobile plate under  
1650 this section and who has completed an active duty career with the  
1651 Armed Forces of the United States or is a retired member of the  
1652 Army National Guard, Air National Guard or the United States  
1653 Reserves, and is entitled to receive a distinctive license plate  
1654 or tag under Section 27-19-51, may, upon application, receive an



1655 emblem or decal developed by the Department of Revenue identifying  
1656 the person with such organization. The emblem or decal shall be  
1657 affixed to the special antique automobile plate.

1658         **SECTION 11**. Section 27-19-47.1, Mississippi Code of 1972, is  
1659 amended as follows:

1660         27-19-47.1. (1) Any citizen of the State of Mississippi who  
1661 owns a registered antique motorcycle may apply to the tax  
1662 collector in the county of his legal residence, on forms  
1663 prescribed by the Department of Revenue, for a special antique  
1664 motorcycle plate to be displayed on such antique motorcycle.

1665         Upon receipt of an application for a special antique  
1666 motorcycle plate, on a form prescribed by the \* \* \* department,  
1667 and upon payment of the fee as prescribed in subsection (2) of  
1668 this section, the tax collector shall issue to such applicant a  
1669 special antique motorcycle plate on a permanent basis, and it  
1670 shall bear no date, but shall bear the inscription "Antique  
1671 Motorcycle-Mississippi" and, except as otherwise provided in this  
1672 subsection (1), shall be valid without renewal as long as the  
1673 motorcycle is in existence. Upon request by the applicant, the  
1674 special antique motorcycle plate also may contain not more than  
1675 four (4) letters of the alphabet and/or four (4) numbers along  
1676 with the inscription "Antique Motorcycle-Mississippi." The  
1677 purchaser of the special plate may choose the combination of such  
1678 letters and/or numbers, but no two (2) motorcycles shall have the  
1679 same combination of letters and/or numbers. In the event that the



1680 same combination of letters and/or numbers has been chosen by two  
1681 (2) or more purchasers, the Department of Revenue shall assign a  
1682 different number to each such purchaser which shall appear on the  
1683 license plate following the combination of letters and/or numbers;  
1684 however, this combination shall not exceed four (4) letters and/or  
1685 numbers. The combination of letters and/or numbers written across  
1686 the license plate shall be sufficiently large to be easily read.  
1687 No combination of letters and/or numbers which comprise words or  
1688 expressions that are considered obscene, slandering, insulting or  
1689 vulgar in ordinary usage shall be permitted, with the Commissioner  
1690 of Revenue having the responsibility of making this determination.  
1691 If, however, such license plate is issued in error or otherwise  
1692 and is determined by the commissioner to be obscene, slanderous,  
1693 insulting, vulgar or offensive, the commissioner shall notify the  
1694 owner that the license plate must be surrendered and that another  
1695 special antique motorcycle plate may be selected by him and issued  
1696 at no cost. Should the motorcycle owner not desire another  
1697 special antique motorcycle plate, the fee for such plate shall be  
1698 refunded. In the event the owner fails to surrender the license  
1699 plate after receiving proper notification, the commissioner shall  
1700 issue an order directing that the license plate be seized by  
1701 agents of the Department of Revenue or any other duly authorized  
1702 law enforcement personnel. In addition, a person issued a special  
1703 antique motorcycle plate containing letters and/or numbers along  
1704 with the inscription "Antique Motorcyle-Mississippi" must renew



1705 the plate every fifth year after the plate was originally issued  
1706 or renewed, as the case may be. This special plate shall be  
1707 issued for the applicant's use only for such motorcycle and in the  
1708 event of a transfer of title, the owner shall surrender the  
1709 special plate to the tax collector.

1710 Such special antique motorcycle plate shall be issued in lieu  
1711 of, and shall have the same legal significance as, ordinary  
1712 registration plates.

1713 (2) In lieu of the annual license tax and registration fees  
1714 levied under Mississippi law, a special license tax fee shall be  
1715 levied on the operation of antique motorcycles. The fee for a  
1716 license shall be \* \* \* One Dollar and Twenty-five Cents (\$1.25)  
1717 and, except as otherwise provided in subsection (1) of this  
1718 section, it shall be issued on a permanent basis without renewal.  
1719 There shall be no fee levied for the renewal of a special plate  
1720 containing letters and/or numbers along with the inscription  
1721 "Antique Motorcyle-Mississippi." \* \* \* The \* \* \* fee shall be  
1722 retained by the tax collector \* \* \* to be deposited into the  
1723 county general fund. \* \* \*.

1724 (3) For the purposes of this section, motorcycles  
1725 manufactured more than twenty-five (25) years ago shall hereafter  
1726 be classified as antique motorcycles and shall be exempt from all  
1727 ad valorem taxes levied by both state, municipal, county and other  
1728 taxing districts.



1729           **SECTION 12.** Section 27-19-47.2, Mississippi Code of 1972, is  
1730 amended as follows:

1731           27-19-47.2. (1) Any citizen of the State of Mississippi who  
1732 owns a registered antique pickup truck may apply to the tax  
1733 collector in the county of his legal residence, on forms  
1734 prescribed by the Department of Revenue, for a special antique  
1735 pickup truck plate to be displayed on such antique pickup truck.

1736           Upon receipt of an application for a special antique pickup  
1737 truck plate, on a form prescribed by the department, and upon  
1738 payment of the fee as prescribed in subsection (2) of this  
1739 section, the tax collector shall issue to such applicant a special  
1740 antique pickup truck plate on a permanent basis, and it shall bear  
1741 no date, but shall bear the inscription "Antique Pickup  
1742 Truck-Mississippi" and, except as otherwise provided in this  
1743 subsection (1), shall be valid without renewal as long as the  
1744 pickup truck is in existence. Upon request by the applicant, the  
1745 special antique pickup truck plate also may contain not more than  
1746 six (6) letters of the alphabet and/or six (6) numbers along with  
1747 the inscription "Antique Pickup Truck-Mississippi." The purchaser  
1748 of the special plate may choose the combination of such letters  
1749 and/or numbers, but no two (2) pickup trucks shall have the same  
1750 combination of letters and/or numbers. In the event that the same  
1751 combination of letters and/or numbers has been chosen by two (2)  
1752 or more purchasers, the Department of Revenue shall assign a  
1753 different number to each such purchaser which shall appear on the



1754 license plate following the combination of letters and/or numbers;  
1755 however, this combination shall not exceed six (6) letters and/or  
1756 numbers. The combination of letters and/or numbers written across  
1757 the license plate shall be sufficiently large to be easily read.  
1758 No combination of letters and/or numbers which comprise words or  
1759 expressions that are considered obscene, slandering, insulting or  
1760 vulgar in ordinary usage shall be permitted, with the Commissioner  
1761 of Revenue having the responsibility of making this determination.  
1762 If, however, such license plate is issued in error or otherwise  
1763 and is determined by the commissioner to be obscene, slanderous,  
1764 insulting, vulgar or offensive, the commissioner shall notify the  
1765 owner that the license plate must be surrendered and that another  
1766 special antique pickup truck plate may be selected by him and  
1767 issued at no cost. Should the pickup truck owner not desire  
1768 another special antique pickup truck plate, the fee for such plate  
1769 shall be refunded. In the event the owner fails to surrender the  
1770 license plate after receiving proper notification, the  
1771 commissioner shall issue an order directing that the license plate  
1772 be seized by agents of the Department of Revenue or any other duly  
1773 authorized law enforcement personnel. In addition, a person  
1774 issued a special antique pickup truck plate containing letters  
1775 and/or numbers along with the inscription "Antique Pickup  
1776 Truck-Mississippi" must renew the plate every fifth year after the  
1777 plate was originally issued or renewed, as the case may be. This  
1778 special plate shall be issued for the applicant's use only for



1779 such pickup truck and in the event of a transfer of title, the  
1780 owner shall surrender the special plate to the tax collector.

1781 Such special antique pickup truck plate shall be issued in  
1782 lieu of, and shall have the same legal significance as, ordinary  
1783 registration plates.

1784 (2) In lieu of the annual license tax and registration fees  
1785 levied under Mississippi law, a special license tax fee shall be  
1786 levied on the operation of antique pickup trucks. The fee for a  
1787 license shall be \* \* \* One Dollar and Twenty-five Cents (\$1.25)  
1788 and, except as otherwise provided in subsection (1) of this  
1789 section, it shall be issued on a permanent basis without renewal.  
1790 There shall be no fee levied for the renewal of a special plate  
1791 containing letters and/or numbers along with the inscription  
1792 "Antique Pickup Truck-Mississippi." \* \* \* The \* \* \* fee shall be  
1793 retained by the tax collector \* \* \* to be deposited into the  
1794 county general fund. \* \* \*

1795 (3) For the purposes of this section, pickup trucks  
1796 manufactured more than twenty-five (25) years ago shall hereafter  
1797 be classified as antique pickup trucks and shall be exempt from  
1798 all ad valorem taxes levied by both state, municipal, county and  
1799 other taxing districts.

1800 (4) A person issued a special antique pickup truck plate  
1801 under this section and who has completed an active duty career  
1802 with the Armed Forces of the United States or is a retired member  
1803 of the Army National Guard, Air National Guard or the United





1804 States Reserves, and is entitled to receive a distinctive license  
1805 plate or tag under Section 27-19-51, may, upon application,  
1806 receive an emblem or decal developed by the Department of Revenue  
1807 identifying the person with such organization. The emblem or  
1808 decal shall be affixed to the special antique pickup truck plate.

1809 **SECTION 13.** Section 27-19-48, Mississippi Code of 1972, is  
1810 amended as follows:

1811 27-19-48. (1) Owners of motor vehicles and noncommercial  
1812 trailers who are residents of this state, upon complying with the  
1813 laws relating to registration and licensing of motor vehicles and  
1814 trailers, and upon payment of the road and bridge privilege taxes,  
1815 ad valorem taxes and registration fees as prescribed by law for  
1816 private carriers of passengers, pickup trucks, other noncommercial  
1817 motor vehicles and trailers, and upon payment of an additional fee  
1818 in the amount provided in subsection (4) (a) of this section, shall  
1819 be issued a personalized license tag of the same color as regular  
1820 license tags to consist of the name of the county and not more  
1821 than seven (7) letters of the alphabet or seven (7) numbers in  
1822 lieu of the license tag numbering system prescribed by law. The  
1823 purchaser of the personalized license tag may choose the  
1824 combination of such letters or numbers, but no two (2) motor  
1825 vehicles or trailers shall have the same combination of letters or  
1826 numbers. In the event that the same combination of letters has  
1827 been chosen by two (2) or more purchasers, the Department of  
1828 Revenue shall assign a different number to each such purchaser



1829 which shall appear on the license tag following the combination of  
1830 letters; however, this combination shall not exceed seven (7)  
1831 letters and/or numbers. The combination of letters and/or numbers  
1832 written across the license tag shall be sufficiently large to be  
1833 easily read but shall not be less than three (3) inches in height.  
1834 No combination of letters or numbers which comprise words or  
1835 expressions that are considered obscene, slandering, insulting or  
1836 vulgar in ordinary usage shall be permitted, with the Commissioner  
1837 of Revenue having the responsibility of making this determination.  
1838 If, however, such license plate is issued in error or otherwise  
1839 and is determined by the commissioner to be obscene, slanderous,  
1840 insulting, vulgar or offensive, the commissioner shall notify the  
1841 owner that the license plate must be surrendered and that another  
1842 personalized license plate may be selected by him and issued at no  
1843 cost. Should the vehicle or trailer owner not desire another  
1844 personalized license plate, the fee for such plate shall be  
1845 refunded. In the event the owner fails to surrender the license  
1846 plate after receiving proper notification, the commissioner shall  
1847 issue an order directing that the license plate be seized by  
1848 agents of the Department of Revenue or any other duly authorized  
1849 law enforcement personnel.

1850 (2) For the purposes of this section the terms "motor  
1851 vehicle" and "vehicle" include motorcycles.

1852 (3) Application for the personalized license tags shall be  
1853 made to the county tax collector on forms prescribed by the



1854 Department of Revenue. The application form shall contain space  
1855 for the applicant to make five (5) different choices for the  
1856 combination of the letters and numbers in the order in which the  
1857 combination is desired by the applicant. The application and the  
1858 additional fee, less \* \* \* One Dollar and Fifty Cents (\$1.50)  
1859 thereof to be retained by the tax collector, shall be remitted to  
1860 the Department of Revenue within seven (7) days of the date the  
1861 application is made. The portion of the additional fee retained  
1862 by the tax collector shall be deposited into the county general  
1863 fund.

1864 (4) (a) Beginning with any registration year commencing on  
1865 or after November 1, 1986, any person applying for a personalized  
1866 license tag shall pay an additional fee which shall be in addition  
1867 to all other taxes and fees. The additional fee paid shall be for  
1868 a period of time to run concurrently with the vehicle's or  
1869 trailer's established license tag year. The additional fee  
1870 of \* \* \* Thirteen Dollars and Seventy-five Cents (\$13.75) is due  
1871 and payable at the time the original application is made for a  
1872 personalized tag and thereafter annually at the time of renewal  
1873 registration as long as the owner retains the personalized tag.  
1874 If the owner does not wish to retain the personalized tag, he must  
1875 surrender it to the local county tax collector. The additional  
1876 fee due at the time of renewal registration shall be collected by  
1877 the county tax collector and remitted to the Department of Revenue  
1878 on a monthly basis as prescribed by the department.



1879           (b) The Department of Revenue shall deposit all taxes  
1880 and fees into the State Treasury on the day collected. At the end  
1881 of each month, the Department of Revenue shall certify the total  
1882 fees collected under this section to the State Treasurer who shall  
1883 distribute \* \* \* each such additional fee \* \* \* to the credit of  
1884 the State Highway Fund to be expended solely for the repair,  
1885 maintenance, construction or reconstruction of highways.

1886           (5) A regular license tag must be properly displayed as  
1887 required by law until replaced by a personalized license tag; and  
1888 the regular license tag must be surrendered to the tax collector  
1889 upon issuance of the personalized license tag. The tax collector  
1890 shall issue up to two (2) license decals for the personalized  
1891 license tag, which will expire the same month and year as the  
1892 original license tag.

1893           (6) The applicant shall receive a refund of the fee paid for  
1894 a personalized license tag if the personalized license tag is not  
1895 issued to him because the combination of letters and numbers  
1896 requested to be placed thereon is not available for any reason.

1897           (7) In the case of loss or theft of a personalized license  
1898 tag, the owner may make application and affidavit for a  
1899 replacement license tag as provided by Section 27-19-37. The fee  
1900 for a replacement personalized license tag shall be Ten Dollars  
1901 (\$10.00). The tax collector receiving such application and  
1902 affidavit shall be entitled to retain and deposit into the county  
1903 general fund five percent (5%) of the fee for such replacement



1904 license tag and the remainder shall be distributed in the same  
1905 manner as funds from the sale of regular license tags.

1906 (8) The owner of a personalized license tag may make  
1907 application for a duplicate of such tag. The fee for such  
1908 duplicate personalized license tag shall be Ten Dollars (\$10.00).  
1909 The tax collector receiving the application shall be entitled to  
1910 retain and deposit into the county general fund five percent (5%)  
1911 of the fee for such duplicate personalized license tag and the  
1912 remainder shall be distributed in the same manner as funds from  
1913 the sale of regular license tags. A duplicate personalized  
1914 license tag may not be fastened to the rear of a vehicle or  
1915 trailer and may not be utilized as a replacement for any  
1916 personalized license tag issued pursuant to this section. Month  
1917 decals and year decals shall not be issued for duplicate  
1918 personalized license tags and month decals and year decals shall  
1919 not be attached to duplicate personalized license tags.

1920 **SECTION 14.** Section 27-19-56.1, Mississippi Code of 1972, is  
1921 amended as follows:

1922 27-19-56.1. (1) Any owner of a motor vehicle who is a  
1923 firefighter, including a career firefighter, a volunteer  
1924 firefighter or an industrial firefighter, employed by or in the  
1925 service of any municipality, county, fire district, state agency  
1926 or industry in the state who is a resident of this state, or who  
1927 is a retired firefighter who is a resident of this state, upon  
1928 payment of the road and bridge privilege taxes, ad valorem taxes



1929 and registration fees as prescribed by law for private carriers of  
1930 passengers, pickup trucks and other noncommercial motor vehicles,  
1931 and upon payment of an additional fee in the amount provided in  
1932 subsection (3) of this section, shall be issued a distinctive  
1933 license tag for each motor vehicle registered in his name  
1934 identifying such person as a firefighter or retired firefighter.  
1935 The distinctive license tags so issued shall be of such color and  
1936 design as may be agreed upon by the Executive Committee of the  
1937 Mississippi Fire Fighters Association and the Department of  
1938 Revenue, shall consist of such letters or numbers, or both, as may  
1939 be necessary to distinguish each license tag and may, in the  
1940 discretion of the Department of Revenue, display the county name.

1941 (2) Application for the distinctive license tags authorized  
1942 by this section shall be made to the county tax collector on forms  
1943 prescribed by the Department of Revenue. Applicants for such  
1944 distinctive license tags (a) shall present to the issuing official  
1945 proof of their employment or service as a firefighter by  
1946 presentation of the applicant's official firefighter  
1947 identification card or a signed and notarized affidavit from the  
1948 governing authority or chief executive officer of the  
1949 municipality, county, fire district, agency or industry by or for  
1950 whom the applicant is employed or serves as a firefighter; or (b)  
1951 shall present proof that they are a retired firefighter by  
1952 presentation of a signed and notarized affidavit from the  
1953 governing authority or chief executive officer of the



1954 municipality, county, fire district, agency or industry from whom  
1955 the firefighter retired. The application and the additional fee  
1956 imposed under subsection (3) of this section, less \* \* \* One  
1957 Dollar and Fifty Cents (\$1.50) thereof to be retained by the tax  
1958 collector, shall be remitted to the Department of Revenue on a  
1959 monthly basis as prescribed by the department. The portion of the  
1960 additional fee retained by the tax collector shall be deposited  
1961 into the county general fund.

1962 (3) Beginning with any registration year commencing on or  
1963 after July 1, 1992, any person applying for a distinctive license  
1964 tag under this section shall pay an additional fee in the amount  
1965 of \* \* \* Forty-three Dollars (\$43.00) for each distinctive license  
1966 tag applied for under this section which shall be in addition to  
1967 all other taxes and fees. The additional fee paid shall be for a  
1968 period of time to run concurrently with the vehicle's established  
1969 license tag year. The additional fee is due and payable at the  
1970 time the original application is made for a distinctive license  
1971 tag under this section and thereafter annually at the time of  
1972 renewal registration as long as the owner retains the distinctive  
1973 license tag. If the owner does not wish to retain the distinctive  
1974 license tag, or if the owner resigns from or otherwise vacates his  
1975 employment or service as a firefighter, he must surrender it to  
1976 the local county tax collector.

1977 (4) The Department of Revenue shall deposit all fees into  
1978 the State Treasury on the day collected. At the end of each



1979 month, the Department of Revenue shall certify to the State  
1980 Treasurer the total fees collected under this section from the  
1981 issuance of distinctive license tags. \* \* \* Such additional fees  
1982 collected shall be distributed by the State Treasurer to the  
1983 Mississippi Fire Fighters Association.

1984 (5) A regular license tag must be properly displayed as  
1985 required by law until replaced by a distinctive license tag under  
1986 this section. The regular license tag must be surrendered to the  
1987 tax collector upon issuance of the distinctive license tag under  
1988 this section. The tax collector shall issue up to two (2) license  
1989 decals for each distinctive license tag issued under this section,  
1990 which will expire the same month and year as the regular license  
1991 tag.

1992 (6) In the case of loss or theft of a distinctive license  
1993 tag issued under this section, the owner may make application and  
1994 affidavit for a replacement distinctive license tag as provided by  
1995 Section 27-19-37, Mississippi Code of 1972. The fee for a  
1996 replacement distinctive license tag shall be Ten Dollars (\$10.00).  
1997 The tax collector receiving such application and affidavit shall  
1998 be entitled to retain and deposit into the county general fund  
1999 five percent (5%) of the fee for such replacement license tag and  
2000 the remainder shall be distributed in the same manner as funds  
2001 from the sale of regular distinctive license tags issued under  
2002 this section.





2003 (7) In lieu of the distinctive license tag authorized under  
2004 subsections (1) through (6) of this section, any person who  
2005 presents proof of his employment or service as a firefighter in  
2006 the manner provided in subsection (2) of this section, may be  
2007 issued a distinctive license tag decal for each motor vehicle  
2008 registered in his name identifying such person as a firefighter.  
2009 The distinctive license tag decal shall be of such size, color and  
2010 design as may be agreed upon by the Executive Committee of the  
2011 Mississippi Fire Fighters Association and the Department of  
2012 Revenue; however, the Department of Revenue shall have final  
2013 approval of the size, color and design. The distinctive license  
2014 tag decals shall be prepared and sold at Two Dollars (\$2.00) each  
2015 through the Mississippi Fire Fighters Training Academy.

2016 **SECTION 15.** Section 27-19-56.2, Mississippi Code of 1972, is  
2017 amended as follows:

2018 27-19-56.2. (1) Any owner of a motor vehicle who is a duly  
2019 sworn law enforcement officer employed by or in the service of the  
2020 state, a county, a municipality or other political subdivision of  
2021 the state, or who is a retired law enforcement officer who is a  
2022 resident of this state, upon payment of the road and bridge  
2023 privilege taxes, ad valorem taxes and registration fees as  
2024 prescribed by law for private carriers of passengers, pickup  
2025 trucks and other noncommercial motor vehicles, and upon payment of  
2026 an additional fee in the amount provided in subsection (3) of this  
2027 section, shall be issued a distinctive license tag for each motor



2028 vehicle registered in his name identifying such person as a law  
2029 enforcement officer or retired law enforcement officer. The  
2030 distinctive license tags so issued shall be of such color and  
2031 design as may be agreed upon by the Executive Committee of the  
2032 Mississippi Law Enforcement Officer's Association, the Legislative  
2033 Committee of the Mississippi Sheriff's Association, the Executive  
2034 Board of the Police Chiefs Association and the \* \* \* department.  
2035 The \* \* \* department shall have final approval of the color and  
2036 design. Each such distinctive license tag shall consist of such  
2037 letters or numbers, or both, as may be necessary to distinguish  
2038 each license tag and may, in the discretion of the \* \* \*  
2039 department, display the county name.

2040 (2) Application for the distinctive license tags authorized  
2041 by this section shall be made to the county tax collector on forms  
2042 prescribed by the \* \* \* department. Applicants for such  
2043 distinctive license tags (a) shall present to the issuing official  
2044 proof of their employment or service as a law enforcement officer  
2045 by presentation of the applicant's official law enforcement  
2046 officer's identification card or a signed and notarized affidavit  
2047 from the governing authority or chief executive officer of the  
2048 agency, county, municipality or political subdivision by or for  
2049 whom the applicant is employed or serves as a law enforcement  
2050 officer, or (b) shall present proof that they are a retired law  
2051 enforcement officer by presentation of a signed and notarized  
2052 affidavit from the governing authority or chief executive officer



2053 of the agency, county, municipality or political subdivision from  
2054 whom the law enforcement officer retired. The application and the  
2055 additional fee imposed under subsection (3) of this section,  
2056 less \* \* \* One Dollar and Fifty Cents (\$1.50) thereof to be  
2057 retained by the tax collector, shall be remitted to the \* \* \*  
2058 department on a monthly basis as prescribed by the \* \* \*  
2059 department. The portion of the additional fee retained by the tax  
2060 collector shall be deposited into the county general fund.

2061 (3) Beginning with any registration year commencing on or  
2062 after July 1, 1992, any person applying for a distinctive license  
2063 tag under this section shall pay an additional fee in the amount  
2064 of \* \* \* Forty-three Dollars (\$43.00) for each distinctive license  
2065 tag applied for under this section which shall be in addition to  
2066 all other taxes and fees. The additional fee paid shall be for a  
2067 period of time to run concurrent with the vehicle's established  
2068 license tag year. The additional fee is due and payable at the  
2069 time the original application is made for a distinctive license  
2070 tag under this section and thereafter annually at the time of  
2071 renewal registration as long as the owner retains the distinctive  
2072 license tag. If the owner does not wish to retain the distinctive  
2073 license tag, or if the owner retires or resigns from or otherwise  
2074 vacates his employment or service as a law enforcement officer, he  
2075 must surrender it to the local county tax collector.

2076 (4) The \* \* \* department shall deposit all fees into the  
2077 State Treasury on the day collected. At the end of each month,



2078 the \* \* \* department shall certify to the State Treasurer the  
2079 total fees collected under this section from the issuance of  
2080 distinctive license tags. \* \* \* Such additional fees collected  
2081 shall be distributed by the State Treasurer to the credit of the  
2082 special fund created in Section 7-9-70.

2083 (5) A regular license tag must be properly displayed as  
2084 required by law until replaced by a distinctive license tag under  
2085 this section. The regular license tag must be surrendered to the  
2086 tax collector upon issuance of the distinctive license tag under  
2087 this section. The tax collector shall issue up to two (2) license  
2088 decals for each distinctive license tag issued under this section,  
2089 which will expire the same month and year as the regular license  
2090 tag.

2091 (6) In the case of loss or theft of a distinctive license  
2092 tag issued under this section, the owner may make application and  
2093 affidavit for a replacement distinctive license tag as provided by  
2094 Section 27-19-37, Mississippi Code of 1972. The fee for a  
2095 replacement distinctive license tag shall be Ten Dollars (\$10.00).  
2096 The tax collector receiving such application and affidavit shall  
2097 be entitled to retain and deposit into the county general fund  
2098 five percent (5%) of the fee for such replacement license tag and  
2099 the remainder shall be distributed in the same manner as funds  
2100 from the sale of regular distinctive license tags issued under  
2101 this section.



2102           **SECTION 16.** Section 27-19-56.3, Mississippi Code of 1972, is  
2103 amended as follows:

2104           27-19-56.3. (1) (a) Any owner of a motor vehicle who is an  
2105 elected member of the Mississippi House of Representatives or  
2106 Mississippi Senate, upon complying with the motor vehicle laws  
2107 relating to registration and licensing of motor vehicles, upon  
2108 payment of the road and bridge privilege taxes, ad valorem taxes  
2109 and registration fees as prescribed by law for private carriers of  
2110 passengers, pickup trucks and other noncommercial motor vehicles,  
2111 and upon payment of an additional fee in the amount provided in  
2112 subsection (3) of this section, shall be issued a distinctive  
2113 license tag for each motor vehicle registered in his name. Each  
2114 distinctive license tag issued under this section shall have  
2115 displayed thereon the Great Seal of the State of Mississippi and  
2116 the word "HOUSE" or "SENATE," as appropriate, and, in addition  
2117 thereto, such numbers or letters, or both, as may be necessary to  
2118 distinguish each license tag. The \* \* \* department shall  
2119 determine the color and design of each distinctive license tag  
2120 issued under this section and whether or not a county name shall  
2121 be required to be displayed on the tag.

2122           (b) Any owner of a motor vehicle who served at least  
2123 two (2) complete four (4) year terms as an elected member of the  
2124 Mississippi House of Representatives or Mississippi Senate, and  
2125 who is receiving retirement compensation under the Public  
2126 Employees' Retirement System created under Section 25-11-101,



2127 and/or the Supplemental Legislative Retirement Plan created under  
2128 Section 25-11-301, upon complying with the motor vehicle laws  
2129 relating to registration and licensing of motor vehicles, upon  
2130 payment of the road and bridge privilege taxes, ad valorem taxes  
2131 and registration fees as prescribed by law for private carriers of  
2132 passengers, pickup trucks and other noncommercial motor vehicles,  
2133 and upon payment of an additional fee in the amount provided in  
2134 subsection (3) of this section, shall be issued a distinctive  
2135 license tag for each motor vehicle registered in his name. Each  
2136 distinctive license tag issued under this section shall have  
2137 displayed thereon the Great Seal of the State of Mississippi and  
2138 the word "RETIRED HOUSE" or "RETIRED SENATE," as appropriate, and,  
2139 in addition thereto, such numbers or letters, or both, as may be  
2140 necessary to distinguish each license tag. The \* \* \* department  
2141 shall determine the color and design of each distinctive license  
2142 tag issued under this section and whether or not a county name  
2143 shall be required to be displayed on the tag.

2144 (2) Application for the distinctive license tags authorized  
2145 by this section shall be made to the county tax collector on forms  
2146 prescribed by the \* \* \* department. The application and the  
2147 additional fee imposed under subsection (3) of this section,  
2148 less \* \* \* One Dollar and Fifty Cents (\$1.50) thereof to be  
2149 retained by the tax collector, shall be remitted to the \* \* \*  
2150 department on a monthly basis as prescribed by the \* \* \*



2151 department. The portion of the additional fee retained by the tax  
2152 collector shall be deposited into the county general fund.

2153 (3) Any person applying for a distinctive license tag under  
2154 this section shall pay an additional fee in the amount of \* \* \*  
2155 Forty-three Dollars (\$43.00) for each distinctive license tag  
2156 applied for under this section which shall be in addition to all  
2157 other taxes and fees. The additional fee paid shall be for a  
2158 period of time to run concurrent with the vehicle's established  
2159 license tag year. The additional fee is due and payable at the  
2160 time the original application is made for a distinctive license  
2161 tag under this section and thereafter annually at the time of  
2162 renewal registration as long as the owner retains the distinctive  
2163 license tag. If the owner does not wish to retain the distinctive  
2164 license tag, or if the owner retires or resigns from or otherwise  
2165 vacates his membership in the Legislature, he must surrender the  
2166 tag to the local county tax collector.

2167 (4) The \* \* \* department shall deposit all fees collected  
2168 under this section into the State Treasury on the day collected.  
2169 At the end of each month, the \* \* \* department shall certify to  
2170 the State Treasurer the total fees collected under this section  
2171 from the issuance of distinctive license tags. \* \* \* Such  
2172 additional fees collected shall be distributed by the State  
2173 Treasurer to the credit of the special fund created in Section  
2174 7-9-70.



2175 (5) A regular license tag must be properly displayed as  
2176 required by law until replaced by a distinctive license tag under  
2177 this section. The regular license tag must be surrendered to the  
2178 tax collector upon issuance of the distinctive license tag under  
2179 this section. The tax collector shall issue up to two (2) license  
2180 decals for each distinctive license tag issued under this section,  
2181 which will expire the same month and year as the regular license  
2182 tag.

2183 (6) In the case of loss or theft of a distinctive license  
2184 tag issued under this section, the owner may make application and  
2185 affidavit for a replacement distinctive license tag as provided by  
2186 Section 27-19-37. The fee for a replacement distinctive license  
2187 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
2188 such application and affidavit shall be entitled to retain and  
2189 deposit into the county general fund five percent (5%) of the fee  
2190 for such replacement license tag and the remainder shall be  
2191 distributed in the same manner as funds from the sale of regular  
2192 distinctive license tags issued under this section.

2193 **SECTION 17.** Section 27-19-56.5, Mississippi Code of 1972, is  
2194 amended as follows:

2195 27-19-56.5. (1) (a) In recognition of the patriotic  
2196 service rendered by Mississippians who survived the attack on  
2197 Pearl Harbor and by Mississippians who are recipients of the  
2198 Purple Heart Medal, any such person is privileged to obtain two  
2199 (2) distinctive motor vehicle license plates or tags identifying





2200 such person as a Pearl Harbor survivor or not more than five (5)  
2201 distinctive motor vehicle license plates or tags and one (1)  
2202 distinctive motorcycle license plate or tag identifying such  
2203 person as a Purple Heart Medal recipient.

2204 (b) A person who is privileged to obtain a distinctive  
2205 motor vehicle license plate or tag identifying such person as a  
2206 Purple Heart Medal recipient and who is eligible to obtain a  
2207 special license plate under Section 27-19-56, is privileged to  
2208 obtain one (1) distinctive motor vehicle license plate or tag  
2209 bearing the International Symbol of Access adopted by  
2210 Rehabilitation International in 1969 at its Eleventh World  
2211 Congress on Rehabilitation of the disabled and identifying such  
2212 person as a Purple Heart Medal recipient.

2213 (c) Except as otherwise provided in paragraph (b) of  
2214 this subsection, the distinctive plates or tags shall be of a  
2215 color and design designated by the Department of Revenue.

2216 (2) (a) The distinctive license plates shall be prepared by  
2217 the Department of Revenue and shall be issued through the tax  
2218 collectors of the counties in the same manner as are other motor  
2219 vehicle license plates or tags.

2220 \* \* \*

2221 ( \* \* \*b) The first distinctive tag issued to Purple  
2222 Heart Medal recipients under the provisions of this section shall  
2223 be exempt from ad valorem taxes, privilege taxes and all other  
2224 taxes and fees. There shall be no exemption from ad valorem



2225 taxes, privilege taxes or other taxes and fees for the issuance of  
2226 an additional distinctive tag to Purple Heart Medal recipients.  
2227 However, the surviving spouse of a deceased person who was issued  
2228 a Purple Heart Medal distinctive license plate or tag under this  
2229 section shall be entitled to apply for or retain one (1) such  
2230 license tag and may continue annually to renew registration for  
2231 such distinctive license plate or tag for as long as the spouse  
2232 remains unmarried. At the time of application or renewal  
2233 registration, a surviving spouse who desires to retain such  
2234 distinctive plate or tag shall file with the county tax collector  
2235 a sworn statement that the spouse is unmarried, and any such  
2236 vehicle when so registered shall be exempt from ad valorem taxes,  
2237 privilege taxes and all other taxes and fees.

2238 \* \* \*

2239 ( \* \* \*c) An applicant for a distinctive tag under this  
2240 section shall present to the issuing official either:

2241 (i) Written proof that the applicant is an  
2242 honorably discharged former member of one (1) of the Armed Forces  
2243 of the United States and, while serving in the Armed Forces of the  
2244 United States, was present during the attack on the Island of  
2245 Oahu, Territory of Hawaii, on December 7, 1941, between the hours  
2246 of 7:55 a.m. and 9:45 a.m., Hawaii time; or

2247 (ii) Written proof that the applicant is a Purple  
2248 Heart Medal recipient; however, if the person is applying for a



2249 distinctive tag pursuant to subsection (1)(b) of this section, the  
2250 applicant shall also meet the requirements of Section 27-19-56.

2251 ( \* \* \*d) The distinctive license plates or tags so  
2252 issued shall be used only upon a personally or jointly owned  
2253 private passenger vehicle (to include station wagons, recreational  
2254 motor vehicles and pickup trucks) or motorcycle registered in the  
2255 name, or jointly in the name, of the person making application  
2256 therefor, and when issued to such person shall be used upon the  
2257 vehicle for which issued in lieu of the standard license plate or  
2258 license tag normally issued for such vehicle.

2259 (3) The distinctive license plates shall not be transferable  
2260 between motor vehicle owners; and in the event the owner of a  
2261 vehicle bearing a distinctive plate shall sell, trade, exchange or  
2262 otherwise dispose of the vehicle, such plate shall be retained by  
2263 such owner and returned to the tax collector.

2264 (4) A vehicle that displays a distinctive license plate  
2265 issued under this section may park free of charge in any state  
2266 parking space or state parking facility when the person to whom  
2267 the license plate was issued is operating or occupying the  
2268 vehicle.

2269 (5) Any person evading or violating any of the provisions of  
2270 this section, or attempting to secure benefits under this section  
2271 to which he or she is not entitled, shall be guilty of a  
2272 misdemeanor and, upon conviction, shall be fined not less than One



2273 Thousand Dollars (\$1,000.00) or imprisoned in the county jail for  
2274 not less than six (6) months, or both.

2275 **SECTION 18.** Section 27-19-56.6, Mississippi Code of 1972, is  
2276 amended as follows:

2277 27-19-56.6. (1) The owner of any street rod may apply to  
2278 the tax collector in the county of his legal residence on an  
2279 application prescribed therefor by the \* \* \* department, for a  
2280 special street rod license plate to be displayed on his street  
2281 rod.

2282 Upon receipt of an application for a street rod license  
2283 plate, and upon payment of the fee as prescribed in this section,  
2284 the tax collector shall issue to the applicant such special plate  
2285 on a permanent basis, and it shall bear no date but shall bear the  
2286 inscription "Street Rod-Mississippi" and shall be valid without  
2287 renewal as long as the automobile is in existence. This special  
2288 plate shall be issued for the applicant's use only, and in the  
2289 event of a transfer of title, the owner shall surrender the  
2290 special plate to the tax collector.

2291 Such special plates shall be issued in lieu of, and shall  
2292 have the same legal significance as, ordinary registration plates.

2293 In lieu of the annual license tax and registration fees, a  
2294 special license tax fee shall be levied on the operation of street  
2295 rods. The fee for a license shall be \* \* \* Two Dollars and Fifty  
2296 Cents (\$2.50), and it shall be issued on a permanent basis without  
2297 renewal. \* \* \* The \* \* \* fee shall be retained by the tax



2298 collector \* \* \* to be deposited into the county general  
2299 fund. \* \* \*

2300 (2) For the purpose of this section, "street rod" shall mean  
2301 any modified antique automobile or truck produced by an American  
2302 manufacturer in 1948 or earlier which has undergone some type of  
2303 modernizing, including modernization of the engine, transmission,  
2304 drivetrain, interior refinements and any other modifications the  
2305 builder desires, which vehicle is to be driven under its own power  
2306 and is to be used as a safe, nonracing vehicle for family  
2307 enjoyment.

2308 **SECTION 19.** Section 27-19-56.11, Mississippi Code of 1972,  
2309 is amended as follows:

2310 27-19-56.11. (1) Any resident of the State of Mississippi  
2311 who is the owner of an antique automobile, as defined in Section  
2312 27-19-47, or a street rod, as defined in Section 27-19-56.6, upon  
2313 payment of the fee provided for in subsection (2) of this section,  
2314 may apply through the office of the tax collector in the county of  
2315 his legal residence, on forms prescribed by the \* \* \* department,  
2316 for permission to display on the vehicle an authentic historical  
2317 license plate of the same year of issuance as the model year of  
2318 the antique automobile or street rod. The license plate shall be  
2319 furnished by the applicant and presented for authentication to  
2320 the \* \* \* department by the county tax collector. A regular  
2321 license plate or a distinctive license plate authorized by law



2322 must be displayed on the vehicle until replaced by the historical  
2323 license plate.

2324 (2) In lieu of the annual payment of road and bridge  
2325 privilege taxes, ad valorem taxes and registration fees as  
2326 prescribed by law, each person who applies for permission to  
2327 display an historical license plate under this section, shall pay  
2328 a one-time, nonrefundable special license tax fee of \* \* \* One  
2329 Dollar and Twenty-five Cents (\$1.25) to the county tax collector.  
2330 The fee \* \* \* shall be retained by the county tax collector \* \* \*  
2331 to be deposited in the county general fund \* \* \*.

2332 (3) Upon receipt of an application and an historical license  
2333 plate under this section, the \* \* \* department shall examine the  
2334 historical license plate to determine its authenticity, its  
2335 condition and its original year of issue. If the \* \* \* department  
2336 determines that the license plate is an authentic historical  
2337 license plate of the same year of issuance as the model year of  
2338 the antique automobile or street rod for which permission to  
2339 display the license plate is applied and that the license plate is  
2340 in satisfactory original condition or has been refurbished to a  
2341 satisfactory condition, then it shall return the license plate to  
2342 the tax collector with its approval. If the \* \* \* department  
2343 determines that the license plate is not in satisfactory original  
2344 condition or has not been refurbished to a satisfactory condition,  
2345 then it shall return the license plate to the tax collector with  
2346 its disapproval. The county tax collector shall notify the



2347 applicant whether or not permission to display the license plate  
2348 has been given by the \* \* \* department and, in either case, shall  
2349 return the license plate to the applicant.

2350 (4) An historical license plate that has been approved for  
2351 display on an antique automobile or street rod under the  
2352 provisions of this section, is not transferable between motor  
2353 vehicle owners and may not be displayed on other motor vehicles  
2354 owned by the same person. If a person to whom permission has been  
2355 granted to display an historical license plate no longer wishes to  
2356 display the license plate on the vehicle for which permission was  
2357 granted, or if such person sells, trades, exchanges or otherwise  
2358 disposes of the vehicle, he must remove the license plate from  
2359 such vehicle.

2360 **SECTION 20.** Section 27-19-56.13, Mississippi Code of 1972,  
2361 is amended as follows:

2362 27-19-56.13. In recognition of the patriotic service  
2363 rendered by Mississippians who are recipients of the Distinguished  
2364 Flying Cross and the Air Medal, any such person is privileged to  
2365 obtain one (1) distinctive motor vehicle license plate or tag  
2366 identifying him as recipient of the Distinguished Flying Cross or  
2367 the Air Medal. The distinctive plates or tags shall be of a color  
2368 and design designated by the \* \* \* department.

2369 The distinctive license plates shall be prepared by the \* \* \*  
2370 department and shall be issued through the tax collectors of the  
2371 counties in the same manner as are other motor vehicle license



2372 plates or tags. \* \* \* An applicant for such distinctive plates  
2373 shall present to the issuing official written proof that the  
2374 applicant is a recipient of the Distinguished Flying Cross or the  
2375 Air Medal. The distinctive license plates or tags so issued shall  
2376 be used only upon a personally or jointly owned private passenger  
2377 vehicle (to include station wagons, recreational motor vehicles  
2378 and pickup trucks) registered in the name, or jointly in the name,  
2379 of the person making application therefor, and when issued to such  
2380 person shall be used upon the vehicle for which issued in lieu of  
2381 the standard license plate or license tag normally issued for such  
2382 vehicle.

2383 The distinctive license plates shall not be transferable  
2384 between motor vehicle owners; and in the event the owner of a  
2385 vehicle bearing a distinctive plate shall sell, trade, exchange or  
2386 otherwise dispose of the vehicle, such plate shall be retained by  
2387 such owner and returned to the tax collector.

2388 **SECTION 21.** Section 27-19-56.467, Mississippi Code of 1972,  
2389 is amended as follows:

2390 27-19-56.467. (1) Any resident of the State of Mississippi  
2391 who is the owner of an antique motorcycle, as defined in Section  
2392 27-19-47.1, upon payment of the fee provided for in subsection (2)  
2393 of this section, may apply through the office of the tax collector  
2394 in the county of his legal residence, on forms prescribed by the  
2395 Department of Revenue, for permission to display on the motorcycle  
2396 an authentic historical license plate of the same year of issuance





2397 as the model year of the antique motorcycle. The license plate  
2398 shall be furnished by the applicant and presented for  
2399 authentication to the Department of Revenue by the county tax  
2400 collector. A regular license plate or a distinctive license plate  
2401 authorized by law must be displayed on the motorcycle until  
2402 replaced by the historical license plate.

2403 (2) In lieu of the annual payment of road and bridge  
2404 privilege taxes, ad valorem taxes and registration fees as  
2405 prescribed by law, each person who applies for permission to  
2406 display a historical license plate under this section, shall pay a  
2407 one-time, nonrefundable special license tax fee of \* \* \* One  
2408 Dollar and Twenty-five Cents (\$1.25) to the county tax collector.  
2409 The fee \* \* \* shall be retained by the county tax collector \* \* \*  
2410 to be deposited in the county general fund \* \* \*.

2411 (3) Upon receipt of an application and a historical license  
2412 plate under this section, the Department of Revenue shall examine  
2413 the historical license plate to determine its authenticity, its  
2414 condition and its original year of issue. If the department  
2415 determines that the license plate is an authentic historical  
2416 license plate of the same year of issuance as the model year of  
2417 the antique motorcycle for which permission to display the license  
2418 plate is applied and that the license plate is in satisfactory  
2419 original condition or has been refurbished to a satisfactory  
2420 condition, then it shall return the license plate to the tax  
2421 collector with its approval. If the department determines that



2422 the license plate is not in satisfactory original condition or has  
2423 not been refurbished to a satisfactory condition, then it shall  
2424 return the license plate to the tax collector with its  
2425 disapproval. The county tax collector shall notify the applicant  
2426 whether or not permission to display the license plate has been  
2427 given by the Department of Revenue and, in either case, shall  
2428 return the license plate to the applicant.

2429 (4) A historical license plate that has been approved for  
2430 display on an antique motorcycle under the provisions of this  
2431 section, is not transferable between motorcycle owners and may not  
2432 be displayed on other motorcycles owned by the same person. If a  
2433 person to whom permission has been granted to display a historical  
2434 license plate no longer wishes to display the license plate on the  
2435 motorcycle for which permission was granted, or if such person  
2436 sells, trades, exchanges or otherwise disposes of the motorcycle,  
2437 he must remove the license plate from such motorcycle.

2438 **SECTION 22.** Section 27-19-179, Mississippi Code of 1972, is  
2439 amended as follows:

2440 27-19-179. (1) There is created in the State Treasury a  
2441 special fund to be designated as the "Department of Revenue  
2442 License Tag Acquisition Fund." The special fund shall consist of  
2443 monies deposited therein under Sections 27-19-99 and 27-19-155 and  
2444 monies from any other source designated for deposit into the fund.  
2445 Any interest earned or investment earnings on amounts in the fund  
2446 shall be deposited to the credit of the fund. At the end of



2447 fiscal year \* \* \* 2023 and each fiscal year thereafter, all  
2448 unexpended amounts remaining in the fund above the sum of Five  
2449 Hundred Thousand Dollars (\$500,000.00) shall lapse into the \* \* \*  
2450 Motor Vehicle Ad Valorem Tax Reduction Fund created in Section  
2451 27-51-105.

2452 (2) From and after July 1, 2021, monies in the special fund  
2453 may be used by the Department of Revenue for the purpose of paying  
2454 the costs incurred for purchasing license tags and decals and  
2455 associated freight costs under Section 27-19-1 et seq.

2456 **SECTION 23.** Section 27-51-105, Mississippi Code of 1972, is  
2457 amended as follows:

2458 27-51-105. (1) There is created in the State Treasury a  
2459 special fund to be known as the Motor Vehicle Ad Valorem Tax  
2460 Reduction Fund, into which shall be deposited the monies specified  
2461 in Section 27-65-75(10), (11) and (12), such monies as may be  
2462 required to be transferred into such fund pursuant to Sections  
2463 27-19-56.15, 27-19-56.24, 27-19-56.137, 27-19-99 and 27-38-5, and  
2464 such other monies as the Legislature may provide by appropriation.  
2465 The monies in the fund shall be used for the purpose of making  
2466 payments to counties for the reduction in motor vehicle ad valorem  
2467 tax revenues incurred by local taxing districts in the county as a  
2468 result of the ad valorem tax credit for private carriers of  
2469 passengers and light carriers of property that is provided for by  
2470 Section 27-51-103.



2471 (2) The Motor Vehicle Ad Valorem Tax Reduction Fund shall be  
2472 administered by the \* \* \* department, and monies in the fund shall  
2473 be expended upon appropriation by the Legislature. Unexpended  
2474 amounts remaining in the fund at the end of the state fiscal year  
2475 shall not lapse into the State General Fund, and any interest  
2476 earned on amounts in the fund shall be deposited to the credit of  
2477 the fund.

2478 **SECTION 24.** (1) Each taxpayer who filed a 2021 Form 80-105  
2479 Mississippi income tax return shall receive a rebate of five  
2480 percent (5%) of his 2021 tax liability; however, the rebate shall  
2481 be no less than One Hundred Dollars (\$100.00) per taxpayer and no  
2482 more than One Thousand Dollars (\$1,000.00) per tax return.

2483 (2) A special fund, to be designated the "2022 Income Tax  
2484 Rebate Fund," is created within the State Treasury. The fund  
2485 shall be maintained by the State Treasurer as a separate and  
2486 special fund, separate and apart from the General Fund of the  
2487 state. Monies in this special fund shall be appropriated by the  
2488 Legislature and used by the Department of Revenue to pay taxpayers  
2489 entitled to income tax rebates under this section. Before July 1,  
2490 2024, amounts remaining in the special fund at the end of a fiscal  
2491 year shall not lapse into the State General Fund, and any interest  
2492 earned or investment earnings on amounts in the fund shall be  
2493 deposited to the credit of the fund. On July 1, 2024, any  
2494 unobligated amounts remaining in the special fund shall be  
2495 transferred to the State General Fund.



2496 (3) If the monies appropriated or transferred by the  
2497 Legislature to the 2022 Income Tax Rebate Fund are found to be  
2498 insufficient to fund the rebate authorized in this section, the  
2499 State Fiscal Officer shall transfer to the 2022 Income Tax Rebate  
2500 Fund out of the Capital Expense Fund any additional amount  
2501 necessary to fund the rebate.

2502 **SECTION 25.** This act shall take effect and be in force from  
2503 and after July 1, 2022.

