

By: Senator(s) Turner-Ford

To: Finance

SENATE BILL NO. 2023

1 AN ACT TO AMEND SECTION 27-19-56.417, MISSISSIPPI CODE OF  
2 1972, TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE  
3 LICENSE TAGS TO SUPPORTERS OF THE WEST POINT CONSOLIDATED SCHOOL  
4 DISTRICT; TO BRING FORWARD SECTION 27-19-44, MISSISSIPPI CODE OF  
5 1972, FOR THE PURPOSE OF POSSIBLE AMENDMENT; AND FOR RELATED  
6 PURPOSES.

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

8 **SECTION 1.** Section 27-19-56.417, Mississippi Code of 1972,  
9 is amended as follows:

10 27-19-56.417. (1) Beginning with any registration year  
11 commencing on or after July 1, 2023, any owner of a motor vehicle  
12 who is a resident of this state, upon payment of the road and  
13 bridge privilege taxes, ad valorem taxes and registration fees as  
14 prescribed by law for private carriers of passengers, pickup  
15 trucks and other noncommercial motor vehicles, and upon payment of  
16 an additional fee in the amount provided in subsection (3) of this  
17 section, shall be issued a distinctive license tag for any motor  
18 vehicle registered in his name identifying such person as a  
19 supporter of the West Point Consolidated School District. The  
20 distinctive license tags so issued shall be of such color and



21 design as the Department of Revenue, with the advice of the West  
22 Point Consolidated School District, may prescribe and shall  
23 consist of such letters or numbers, or both, as may be necessary  
24 to distinguish each license tag.

25 (2) Application for the distinctive license tags authorized  
26 by this section shall be made to the county tax collector on forms  
27 prescribed by the Department of Revenue. The application and the  
28 additional fee imposed under subsection (3) of this section, less  
29 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
30 shall be remitted to the Department of Revenue on a monthly basis  
31 as prescribed by the department. The portion of the additional  
32 fee retained by the tax collector shall be deposited into the  
33 county general fund.

34 (3) Beginning with any registration year commencing on or  
35 after July 1, 2016, any person applying for a distinctive license  
36 tag under this section shall pay an additional fee in the amount  
37 of Thirty Dollars (\$30.00) for each distinctive license tag  
38 applied for under this section, which shall be in addition to all  
39 other taxes and fees. The additional fee paid shall be for a  
40 period of time to run concurrently with the vehicle's established  
41 license tag year. The additional fee is due and payable at the  
42 time the original application is made for a distinctive license  
43 tag under this section and thereafter annually at the time of  
44 renewal registration as long as the owner retains the distinctive  
45 license tag. If the owner does not wish to retain the distinctive



46 license tag, he must surrender it to the local county tax  
47 collector.

48 (4) The Department of Revenue shall deposit all fees into  
49 the State Treasury on the day collected. At the end of each  
50 month, the Department of Revenue shall certify to the State  
51 Treasurer the total fees collected under this section from the  
52 issuance of the distinctive license tags issued under this  
53 section. The State Treasurer shall distribute such collections as  
54 follows:

55 (a) Twenty-four Dollars (\$24.00) of each additional fee  
56 collected on distinctive license tags issued pursuant to this  
57 section shall be distributed to the West Point Consolidated School  
58 District.

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

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

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



70 be deposited to the credit of the special fund created in Section  
71 27-19-44.2.

72 (5) A regular license tag must be properly displayed as  
73 required by law until replaced by a distinctive license tag under  
74 this section. The regular license tag must be surrendered to the  
75 tax collector upon issuance of the distinctive license tag under  
76 this section. The tax collector shall issue up to two (2) license  
77 decals for each distinctive license tag issued under this section,  
78 which will expire the same month and year as the regular license  
79 tag.

80 (6) In the case of loss or theft of a distinctive license  
81 tag issued under this section, the owner may make application and  
82 affidavit for a replacement distinctive license tag as provided by  
83 Section 27-19-37. The fee for a replacement distinctive license  
84 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
85 such application and affidavit shall be entitled to retain and  
86 deposit into the county general fund five percent (5%) of the fee  
87 for such replacement license tag and the remainder shall be  
88 distributed in the same manner as funds from the sale of regular  
89 distinctive license tags issued under this section.

90 (7) In order for a distinctive license tag to be issued  
91 under this section, the provisions of Section 27-19-44(3) must be  
92 satisfied for the distinctive license tag before July 1, 2026.

93 **SECTION 2.** Section 27-19-44, Mississippi Code of 1972, is  
94 brought forward as follows:



95           27-19-44. (1) For any distinctive license tag or plate  
96 authorized by the Legislature from and after July 1, 2000, through  
97 June 30, 2002, or authorized by Sections 27-19-56.37 and  
98 27-19-56.55, the requirements of this subsection must be met  
99 before the Department of Revenue may prepare or issue any such  
100 license tag or plate. The organization or other entity for which  
101 the Legislature authorized the distinctive license tag or plate  
102 must submit proof satisfactory to the Department of Revenue that  
103 at least one hundred (100) of such license tags or plates will be  
104 purchased and must deposit with the department an amount necessary  
105 to purchase one hundred (100) of such license tags or plates. The  
106 organization or other entity for which the Legislature authorized  
107 the distinctive license tag or plate must satisfy the requirements  
108 of this subsection (1) within two (2) years after the effective  
109 date of the law authorizing the license tag or plate in order to  
110 permit the license tag or plate to be prepared and issued.

111           (2) Except as otherwise provided in subsection (1) of this  
112 section, for any distinctive license tag or plate authorized by  
113 the Legislature from and after July 1, 2002, through June 30,  
114 2007, the requirements of this subsection must be met before the  
115 Department of Revenue may prepare or issue any such license tag or  
116 plate. The organization or other entity for which the Legislature  
117 authorized the distinctive license tag or plate must submit proof  
118 satisfactory to the Department of Revenue that at least two  
119 hundred (200) of such license tags or plates will be purchased and



120 must deposit with the department an amount necessary to purchase  
121 two hundred (200) of such license tags or plates. The  
122 organization or other entity for which the Legislature authorized  
123 the distinctive license tag or plate must satisfy the requirements  
124 of this subsection (2) within three (3) years after the effective  
125 date of the law authorizing the license tag or plate in order to  
126 permit the license tag or plate to be prepared and issued.

127 (3) Except as otherwise provided in this section, Section  
128 27-19-56.7, Section 27-19-56.56, Section 27-19-56.59, Section  
129 27-19-56.85 or Section 27-19-56.94, for any distinctive license  
130 tag or plate authorized or reauthorized by the Legislature from  
131 and after July 1, 2007, the following requirements must be met  
132 before the Department of Revenue may prepare or issue any such  
133 license tag or plate:

134 (a) The organization or other entity for which the  
135 Legislature authorized the distinctive license tag or plate must  
136 submit proof satisfactory to the Department of Revenue that at  
137 least three hundred (300) of such license tags or plates will be  
138 purchased and must deposit with the department an amount necessary  
139 to purchase three hundred (300) of such license tags or plates.

140 (b) The organization or other entity for which the  
141 Legislature authorized the distinctive license tag or plate must  
142 satisfy the requirements of paragraph (a) of this subsection (3)  
143 within three (3) years after the effective date of the law  
144 authorizing the license tag or plate in order to permit the



145 license tag or plate to be prepared and issued. This paragraph  
146 (b) shall not apply to distinctive tags or plates issued under  
147 Section 27-19-56.154.

148 (4) Any distinctive license tag authorized under Sections  
149 27-19-56.186, 27-19-56.203 and 27-19-56.315 must meet the  
150 requirements of this subsection before the Department of Revenue  
151 may prepare or issue any such license tag or plate. The  
152 organization or other entity for which the Legislature authorized  
153 the distinctive license tag or plate must submit proof  
154 satisfactory to the Department of Revenue that at least one  
155 hundred (100) of such license tags or plates will be purchased and  
156 must deposit with the department an amount necessary to purchase  
157 one hundred (100) of such license tags or plates. The  
158 organization or other entity for which the Legislature authorized  
159 the distinctive license tag or plate must satisfy the requirements  
160 of this subsection (4) within three (3) years after the effective  
161 date of the law authorizing the license tag or plate in order to  
162 permit the license tag or plate to be prepared and issued.

163 (5) The distinctive license tags authorized under Section  
164 27-19-56.108 must meet the requirements of this subsection before  
165 the Department of Revenue may prepare or issue any such license  
166 tag or plate. The organization or other entity for which the  
167 Legislature authorized the distinctive license tag or plate must  
168 submit proof satisfactory to the Department of Revenue that at  
169 least two hundred (200) of such license tags or plates will be



170 purchased and must deposit with the department an amount necessary  
171 to purchase two hundred (200) of such license tags or plates.

172 (6) If the organization or other entity for which the  
173 Legislature authorized the distinctive license tag or plate meets  
174 the requirements of subsection (1), (2), (3), (4) or (5) of this  
175 section, the Department of Revenue shall prepare and issue the  
176 distinctive license tag or plate.

177 (7) The Department of Revenue shall review the number of  
178 distinctive or special license tags or plates issued pursuant to  
179 this chapter during the period for the license tag or plate  
180 series. If the number of any distinctive or special license tag  
181 or plate issued pursuant to this chapter falls below one hundred  
182 (100) in the last year of the license tag or plate series, the  
183 distinctive or special license tag or plate shall be discontinued  
184 at the end of the period for the license tag or plate series.

185 (8) If a distinctive or special license tag or plate is  
186 discontinued under subsection (7) of this section, the  
187 organization or other entity for which the license tag or plate  
188 was discontinued may prepare a distinctive or special license tag  
189 or plate decal. The distinctive or special license tag or plate  
190 decal shall be of such size, color and design as may be agreed  
191 upon by the organization or other entity and the Department of  
192 Revenue. However, the Department of Revenue shall have final  
193 approval of the size, color and design of the decal. The  
194 distinctive or special license tag or plate decals shall be





195 prepared and sold by the organization or other entity, and the  
196 proceeds derived from the sale of such decals shall be retained by  
197 the organization or other entity for any use deemed appropriate by  
198 the organization or other entity.

199 (9) The provisions of this section shall not apply to  
200 distinctive or special license tags or plates:

201 (a) Which are issued under Section 27-19-45, 27-19-46,  
202 27-19-47.1, 27-19-47.2, 27-19-48, 27-19-49, 27-19-53, 27-19-55,  
203 27-19-56, 27-19-56.1, 27-19-56.2, 27-19-56.3, 27-19-56.5,  
204 27-19-56.6, 27-19-56.9, 27-19-56.11, 27-19-56.12, 27-19-56.13,  
205 27-19-56.40, 27-19-56.62, 27-19-56.69, 27-19-56.79, 27-19-56.90,  
206 27-19-56.125, 27-19-56.127, 27-19-56.137, 27-19-56.140,  
207 27-19-56.162, 27-19-56.187, 27-19-56.199, 27-19-56.205,  
208 27-19-56.239, 27-19-56.292, 27-19-56.318, 27-19-56.379,  
209 27-19-56.425, 27-19-56.466, 27-19-56.489, 27-19-56.522 or  
210 27-19-56.524; or

211 (b) For which no additional fee is required to be paid.

212 **SECTION 3.** This act shall take effect and be in force from  
213 and after July 1, 2023.

