

By: Senator(s) Sojourner

To: Finance

SENATE BILL NO. 2452

1 AN ACT TO AMEND SECTION 27-19-48, MISSISSIPPI CODE OF 1972,  
2 TO PROVIDE THAT VETERANS WITH A PROPER IDENTIFICATION CARD ISSUED  
3 BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS ARE EXEMPT  
4 FROM PAYING THE ADDITIONAL FEE FOR A PERSONALIZED LICENSE TAG; AND  
5 FOR RELATED PURPOSES.

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

8 27-19-48. (1) (a) Owners of motor vehicles and  
9 noncommercial trailers who are residents of this state, upon  
10 complying with the laws relating to registration and licensing of  
11 motor vehicles and trailers, and upon payment of the road and  
12 bridge privilege taxes, ad valorem taxes and registration fees as  
13 prescribed by law for private carriers of passengers, pickup  
14 trucks, other noncommercial motor vehicles and trailers, and upon  
15 payment of an additional fee in the amount provided in subsection  
16 (4) (a) of this section, shall be issued a personalized license tag  
17 of the same color as regular license tags to consist of the name  
18 of the county and not more than seven (7) letters of the alphabet  
19 or seven (7) numbers in lieu of the license tag numbering system



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

41 (b) As an alternative to the personalized license tag  
42 being of the same color as regular license tags, an owner of a  
43 motor vehicle or noncommercial trailer may choose a personalized  
44 tag with a black background and a white pinstripe border.



45 "Mississippi" shall be printed at the top, and the name of the  
46 county shall be printed at the bottom. The application and the  
47 additional fee, less Two Dollars (\$2.00) to be retained by the tax  
48 collector, shall be remitted to the Department of Revenue within  
49 seven (7) days of the date the application is made. In all other  
50 respects, and except for the amount and distribution of the  
51 additional fee in subsection (4) of this section, tags issued  
52 under this paragraph (b) shall follow the guidelines for tags  
53 issued under paragraph (a) of this subsection.

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

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

63 (3) Application for the personalized license tags shall be  
64 made to the county tax collector on forms prescribed by the  
65 Department of Revenue. The application form shall contain space  
66 for the applicant to make five (5) different choices for the  
67 combination of the letters and numbers in the order in which the  
68 combination is desired by the applicant. The application and the  
69 additional fee, less five percent (5%) thereof to be retained by



70 the tax collector, shall be remitted to the Department of Revenue  
71 within seven (7) days of the date the application is made. The  
72 portion of the additional fee retained by the tax collector shall  
73 be deposited into the county general fund.

74 (4) (a) Beginning with any registration year commencing on  
75 or after November 1, 1986, any person applying for a personalized  
76 license tag shall pay an additional fee which shall be in addition  
77 to all other taxes and fees. The additional fee paid shall be for  
78 a period of time to run concurrently with the vehicle's or  
79 trailer's established license tag year. The additional fee of  
80 Thirty Dollars (\$30.00) or, for alternative tags issued under  
81 subsection (1)(b) of this section, Fifty Dollars (\$50.00) is due  
82 and payable at the time the original application is made for a  
83 personalized tag and thereafter annually at the time of renewal  
84 registration as long as the owner retains the personalized tag.  
85 If the owner does not wish to retain the personalized tag, he must  
86 surrender it to the local county tax collector. Provided,  
87 however, that a veteran submitting to the tax collector an  
88 identification card issued by the United States Department of  
89 Veterans Affairs shall be exempt from the additional fees  
90 prescribed in this section for personalized tags and renewal. The  
91 additional fee due at the time of renewal registration shall be  
92 collected by the county tax collector and remitted to the  
93 Department of Revenue on a monthly basis as prescribed by the  
94 department.



95 (b) The Department of Revenue shall deposit all taxes  
96 and fees into the State Treasury on the day collected. At the end  
97 of each month, the Department of Revenue shall certify the total  
98 fees collected under this section to the State Treasurer who shall  
99 distribute the fees as follows:

100 (i) For tags issued under subsection (1)(a) of  
101 this section, Sixteen Dollars and Twenty-five Cents (\$16.25) of  
102 each additional fee shall be deposited to the credit of the State  
103 General Fund, and the remainder of each such additional fee shall  
104 be deposited to the credit of the State Highway Fund to be  
105 expended solely for the repair, maintenance, construction or  
106 reconstruction of highways.

107 (ii) For alternative tags issued under subsection  
108 (1)(b) of this section, Thirty-six Dollars and Twenty-five Cents  
109 (\$36.25) of each additional fee shall be deposited to the credit  
110 of the Law Enforcement Officers and Fire Fighters Death Benefits  
111 Trust Fund established in Section 45-2-1 and the remainder of each  
112 such additional fee shall be deposited to the credit of the State  
113 Highway Fund to be expended solely for the repair, maintenance,  
114 construction or reconstruction of highways.

115 (5) A regular license tag must be properly displayed as  
116 required by law until replaced by a personalized license tag; and  
117 the regular license tag must be surrendered to the tax collector  
118 upon issuance of the personalized license tag. The tax collector  
119 shall issue up to two (2) license decals for the personalized



120 license tag, which will expire the same month and year as the  
121 original license tag.

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

126 (7) In the case of loss or theft of a personalized license  
127 tag, the owner may make application and affidavit for a  
128 replacement license tag as provided by Section 27-19-37. The fee  
129 for a replacement personalized license tag shall be Ten Dollars  
130 (\$10.00). The tax collector receiving such application and  
131 affidavit shall be entitled to retain and deposit into the county  
132 general fund five percent (5%) of the fee for such replacement  
133 license tag and the remainder shall be distributed in the same  
134 manner as funds from the sale of regular license tags.

135 (8) The owner of a personalized license tag may make  
136 application for a duplicate of such tag. The fee for such  
137 duplicate personalized license tag shall be Ten Dollars (\$10.00).  
138 The tax collector receiving the application shall be entitled to  
139 retain and deposit into the county general fund five percent (5%)  
140 of the fee for such duplicate personalized license tag and the  
141 remainder shall be distributed in the same manner as funds from  
142 the sale of regular license tags. A duplicate personalized  
143 license tag may not be fastened to the rear of a vehicle or  
144 trailer and may not be utilized as a replacement for any



145 personalized license tag issued pursuant to this section. Month  
146 decals and year decals shall not be issued for duplicate  
147 personalized license tags and month decals and year decals shall  
148 not be attached to duplicate personalized license tags.

149         **SECTION 2.** This act shall take effect and be in force from  
150 and after July 1, 2023.

