

By: Senator(s) Suber

To: Finance

SENATE BILL NO. 2666

1 AN ACT TO AMEND SECTION 27-19-56.474, MISSISSIPPI CODE OF
2 1972, TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE
3 LICENSE TAGS TO SUPPORTERS OF THE MISSISSIPPI SWEET POTATO
4 COUNCIL; 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 27-19-56.474, Mississippi Code of 1972,
9 is amended as follows:

10 27-19-56.474. (1) Beginning with any registration year
11 commencing on or after July 1, * * * 2023, any owner of a motor
12 vehicle who is a resident of this state, upon payment of the road
13 and bridge privilege taxes, ad valorem taxes and registration fees
14 as 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 Mississippi Sweet Potato Council. 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
22 Mississippi Sweet Potato Council, may prescribe and shall consist
23 of such letters or numbers, or both, as may be necessary to
24 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) Any person applying for a distinctive license tag under
35 this section shall pay an additional fee in the amount of Thirty
36 Dollars (\$30.00) for each distinctive license tag applied for
37 under this section, which shall be in addition to all other taxes
38 and fees. The additional fee paid shall be for a period of time
39 to run concurrently with the vehicle's established license tag
40 year. The additional fee is due and payable at the time the
41 original application is made for a distinctive license tag under
42 this section and thereafter annually at the time of renewal
43 registration as long as the owner retains the distinctive license
44 tag. If the owner does not wish to retain the distinctive license
45 tag, he must surrender it to the local county tax collector.



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

53 (a) Twenty-four Dollars (\$24.00) of each additional fee
54 collected on distinctive license tags issued pursuant to this
55 section shall be distributed to the Mississippi Sweet Potato
56 Council.

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

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

66 (d) One Dollar (\$1.00) of each additional fee collected
67 on distinctive license tags issued pursuant to this section shall
68 be deposited to the credit of the special fund created in Section
69 27-19-44.2.



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

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

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

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

93 27-19-44. (1) For any distinctive license tag or plate
94 authorized by the Legislature from and after July 1, 2000, through



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

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



120 organization or other entity for which the Legislature authorized
121 the distinctive license tag or plate must satisfy the requirements
122 of this subsection (2) within three (3) years after the effective
123 date of the law authorizing the license tag or plate in order to
124 permit the license tag or plate to be prepared and issued.

125 (3) Except as otherwise provided in this section, Section
126 27-19-56.7, Section 27-19-56.56, Section 27-19-56.59, Section
127 27-19-56.85 or Section 27-19-56.94, for any distinctive license
128 tag or plate authorized or reauthorized by the Legislature from
129 and after July 1, 2007, the following requirements must be met
130 before the Department of Revenue may prepare or issue any such
131 license tag or plate:

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

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



144 (b) shall not apply to distinctive tags or plates issued under
145 Section 27-19-56.154.

146 (4) Any distinctive license tag authorized under Sections
147 27-19-56.186, 27-19-56.203 and 27-19-56.315 must meet the
148 requirements of this subsection before the Department of Revenue
149 may prepare or issue any such license tag or plate. The
150 organization or other entity for which the Legislature authorized
151 the distinctive license tag or plate must submit proof
152 satisfactory to the Department of Revenue that at least one
153 hundred (100) of such license tags or plates will be purchased and
154 must deposit with the department an amount necessary to purchase
155 one hundred (100) of such license tags or plates. The
156 organization or other entity for which the Legislature authorized
157 the distinctive license tag or plate must satisfy the requirements
158 of this subsection (4) within three (3) years after the effective
159 date of the law authorizing the license tag or plate in order to
160 permit the license tag or plate to be prepared and issued.

161 (5) The distinctive license tags authorized under Section
162 27-19-56.108 must meet the requirements of this subsection before
163 the Department of Revenue may prepare or issue any such license
164 tag or plate. The organization or other entity for which the
165 Legislature authorized the distinctive license tag or plate must
166 submit proof satisfactory to the Department of Revenue that at
167 least two hundred (200) of such license tags or plates will be



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

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

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

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



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

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

199 (a) Which are issued under Section 27-19-45, 27-19-46,
200 27-19-47.1, 27-19-47.2, 27-19-48, 27-19-49, 27-19-53, 27-19-55,
201 27-19-56, 27-19-56.1, 27-19-56.2, 27-19-56.3, 27-19-56.5,
202 27-19-56.6, 27-19-56.9, 27-19-56.11, 27-19-56.12, 27-19-56.13,
203 27-19-56.40, 27-19-56.62, 27-19-56.69, 27-19-56.79, 27-19-56.90,
204 27-19-56.125, 27-19-56.127, 27-19-56.137, 27-19-56.140,
205 27-19-56.162, 27-19-56.187, 27-19-56.199, 27-19-56.205,
206 27-19-56.239, 27-19-56.292, 27-19-56.318, 27-19-56.379,
207 27-19-56.425, 27-19-56.466, 27-19-56.489, 27-19-56.522 or
208 27-19-56.524; or

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

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

