

By: Senator(s) Hopson

To: Finance

SENATE BILL NO. 2860

1 AN ACT TO AMEND SECTION 27-19-99, MISSISSIPPI CODE OF 1972,
2 TO REDEDICATE THE PORTION OF THE STANDARD LICENSE TAG FEE
3 DEPOSITED INTO THE STATE GENERAL FUND, SO THAT IT WILL BE
4 DEPOSITED INSTEAD INTO THE MOTOR VEHICLE AD VALOREM TAX REDUCTION
5 FUND; TO AMEND SECTION 27-19-56.15, MISSISSIPPI CODE OF 1972, TO
6 REDEDICATE THE PORTION OF THE ADDITIONAL FEE DEPOSITED INTO THE
7 STATE GENERAL FUND FROM THE SALE OF DISTINCTIVE LICENSE TAGS
8 DISPLAYING THE EMBLEMS OF CERTAIN PUBLIC OR PRIVATE UNIVERSITIES
9 LOCATED IN OTHER STATES, SO THAT IT WILL BE DEPOSITED INSTEAD INTO
10 THE MOTOR VEHICLE AD VALOREM TAX REDUCTION FUND; TO AMEND SECTION
11 27-19-56.24, MISSISSIPPI CODE OF 1972, TO REDEDICATE THE PORTION
12 OF THE DUCKS UNLIMITED, INC., DISTINCTIVE LICENSE TAG ADDITIONAL
13 FEE TO BE DEPOSITED INTO THE STATE GENERAL FUND IF THERE IS NO
14 MISSISSIPPI CHAPTER OF DUCKS UNLIMITED, INC., SO THAT IT WILL BE
15 DEPOSITED INSTEAD INTO THE MOTOR VEHICLE AD VALOREM TAX REDUCTION
16 FUND; TO AMEND SECTION 27-19-56.137, MISSISSIPPI CODE OF 1972, TO
17 REDEDICATE THE PORTION OF THE REBUILD THE COAST.ORG DISTINCTIVE
18 LICENSE TAG ADDITIONAL FEE TO BE DEPOSITED INTO THE STATE GENERAL
19 FUND WHEN REBUILD THE COAST.ORG IS DISSOLVED, SO THAT IT WILL BE
20 DEPOSITED INSTEAD INTO THE MOTOR VEHICLE AD VALOREM TAX REDUCTION
21 FUND; TO AMEND SECTIONS 27-19-45, 27-19-47, 27-19-47.1,
22 27-19-47.2, 27-19-48, 27-19-56.1, 27-19-56.2, 27-19-56.3,
23 27-19-56.5, 27-19-56.6, 27-19-56.11, 27-19-56.13 AND 27-19-56.467,
24 MISSISSIPPI CODE OF 1972, TO REMOVE THE PORTIONS OF OTHER
25 DISTINCTIVE LICENSE TAG ADDITIONAL FEES THAT ARE CURRENTLY
26 DEPOSITED INTO THE STATE GENERAL FUND; TO AMEND SECTION 27-19-179,
27 MISSISSIPPI CODE OF 1972, TO CHANGE THE PROVISION THAT UNEXPENDED
28 AMOUNTS ABOVE \$500,000.00 IN THE DEPARTMENT OF REVENUE LICENSE TAG
29 ACQUISITION FUND SHALL LAPSE ANNUALLY INTO THE STATE GENERAL FUND,
30 SO THAT THEY WILL LAPSE INSTEAD INTO THE MOTOR VEHICLE AD VALOREM
31 TAX REDUCTION FUND; TO AMEND SECTION 27-51-105, MISSISSIPPI CODE
32 OF 1972, IN CONFORMITY TO THE ABOVE; AND FOR RELATED PURPOSES.

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



34 **SECTION 1.** Section 27-19-99, Mississippi Code of 1972, is
35 amended as follows:

36 27-19-99. (1) The Department of Revenue shall furnish the
37 tax collector of each county a sufficient supply of license tags
38 or plates and a sufficient supply of license receipts with which
39 to make the collection of the taxes imposed by the provisions of
40 this article, which such tax collectors are required to collect.
41 The license tag receipts shall be on forms prescribed by the
42 department. Upon the payment of the taxes and fees required by
43 this article, the tax collector shall issue the license receipt in
44 the form prescribed by the department. The department shall keep
45 account against the tax collector for the license taxes and fees
46 collected. The tax collector shall keep a similar account.

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

52 (3) The tax collector shall keep a record of the information
53 furnished by the owners of each motor vehicle registered. The
54 record shall be made in numerical order by tag number or decal
55 number, whichever is appropriate. At the end of each month, or
56 within twenty (20) days thereafter, the tax collector shall submit
57 to the department a copy of such record, together with the copy of
58 each registration receipt, and shall, at the same time, remit to



59 the department the registration fee for each license tag or decal
60 sold by him during the preceding month. When the tax collector
61 shall have complied with the provisions of this section and shall
62 have forwarded to the department, within the time specified, all
63 reports required of him hereunder, he shall then be entitled to
64 retain five percent (5%) of the registration fees imposed in
65 Section 27-19-43(3) (a) and (b), to be paid into the county general
66 fund; otherwise the county's commission shall be forfeited. The
67 five percent (5%) shall not apply to any additional registration
68 fee imposed above the amounts imposed in Section 27-19-43(3) (a)
69 and (b). The department shall keep a record from the duplicates
70 filed by the tax collectors of all registered vehicles.

71 (4) Counties that use their existing computer system to
72 communicate all data regarding vehicle title and registration
73 transactions to the state's central computer system shall be
74 allotted Fifty Cents (50¢) for each registration fee collected by
75 the county and remitted to the Department of Revenue. Such
76 communication must successfully pass any edit features and
77 successfully create or update title/registration records on the
78 network system. This amount paid to the county shall be deposited
79 into the county general fund to be expended only for costs
80 incurred for the purchase of equipment, software, maintenance, or
81 other costs directly related to the title/registration network
82 system, and for education and training.



83 (5) All monies remitted to the department by tax collectors
84 as registration or tag fees from the portion of the rate imposed
85 in Section 27-19-43(3)(a) and (b), and all monies received by the
86 department directly as registration or tag fees from the portion
87 of the rate imposed in Section 27-19-43(3)(a) and (b), except as
88 otherwise provided in subsection (7) of this section, shall be
89 paid by the department into the * * * Motor Vehicle Ad Valorem Tax
90 Reduction Fund created in Section 27-51-105 on the first day of
91 the month succeeding the month in which such fees are received by
92 the department.

93 (6) Except as otherwise provided in Section 31-17-127, all
94 monies remitted to the department by tax collectors as
95 registration or tag fees from the additional rate of Five Dollars
96 (\$5.00) and all monies received by the department directly as
97 registration or tag fees from the additional rate of Five Dollars
98 (\$5.00) shall be paid into the State Treasury to the credit of the
99 State Highway Fund for the construction or reconstruction of
100 highways designated under the highway program created under
101 Section 65-3-97.

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



108 **SECTION 2.** Section 27-19-56.15, Mississippi Code of 1972, is
109 amended as follows:

110 27-19-56.15. (1) (a) Beginning with any registration year
111 commencing on or after July 1, 2012, any owner of a motor vehicle
112 who is a resident of this state, upon complying with the motor
113 vehicle laws relating to registration and licensing of motor
114 vehicles, and upon payment of the road and bridge privilege taxes,
115 ad valorem taxes and registration fees as prescribed by law for
116 private carriers of passengers, pickup trucks and other
117 noncommercial motor vehicles, and upon payment of an additional
118 annual fee in the amount of Fifty Dollars (\$50.00), shall be
119 issued a distinctive license tag that displays the emblem of any
120 public or private university of his choice located in another
121 state.

122 (b) The design of the emblems for the distinctive
123 license tags authorized under this subsection shall be determined
124 by agreement between the Department of Revenue and the governing
125 authorities of public or private universities in the states where
126 the universities are located. Such other design characteristics
127 and information to be contained on such distinctive license tags
128 shall be determined by the Department of Revenue.

129 (c) Application for the distinctive license tag
130 authorized under this subsection shall be made to the county tax
131 collector on forms prescribed by the Department of Revenue. The
132 application and the additional fee, less Two Dollars (\$2.00) to be



133 retained by the tax collector, shall be remitted to the Department
134 of Revenue on a monthly basis as prescribed by the department.
135 The portion of the additional fee retained by the tax collector
136 shall be deposited into the county general fund.

137 (d) (i) The Department of Revenue shall deposit all
138 fees that it receives under this subsection into the State
139 Treasury on the day received. At the end of each month, the
140 Department of Revenue shall certify the total fees collected under
141 this section to the State Treasurer who, except as otherwise
142 provided in this paragraph (d), shall distribute such collections
143 as follows:

144 1. Forty-four Dollars (\$44.00) of the
145 additional fees collected from each distinctive license tag issued
146 under this subsection shall be deposited into the * * * Motor
147 Vehicle Ad Valorem Tax Reduction Fund created in Section
148 27-51-105.

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

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



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

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

165 1. Except as otherwise provided in this item
166 1, Forty-four Dollars (\$44.00) of each additional fee collected on
167 such distinctive license tags pursuant to this section shall be
168 distributed to the Adult Education Department of the Rankin County
169 School District for the purpose of providing funds for the Rankin
170 County School District GED Scholarship Endowment. However, from
171 and after January 1, 2013, Forty-four Dollars (\$44.00) of each
172 additional fee collected on such distinctive license tags pursuant
173 to this section shall be distributed to Habitat for Humanity/Metro
174 Jackson, Inc.

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

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



182 to be expended solely for the repair, maintenance, construction or
183 reconstruction of highways.

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

188 (iii) The State Treasurer shall distribute fees
189 collected under this section from the issuance of distinctive
190 license tags displaying the emblem of the University of Alabama as
191 follows:

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

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

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

205 4. One Dollar (\$1.00) of each additional fee
206 collected on such distinctive license tags issued pursuant to this



207 section shall be deposited to the credit of the special fund
208 created in Section 27-19-44.2.

209 (iv) The State Treasurer shall distribute fees
210 collected under this section from the issuance of distinctive
211 license tags displaying the emblem of the University of South
212 Alabama as follows:

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

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

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

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

230 (v) The State Treasurer shall distribute fees
231 collected under this section from the issuance of distinctive



232 license tags displaying the emblem of the University of Oklahoma
233 as follows:

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

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

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

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

251 (vi) The State Treasurer shall distribute fees
252 collected under this section from the issuance of distinctive
253 license tags displaying the emblem of the Louisiana State
254 University as follows:

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



257 to this section shall be distributed to the Bayou Bengal Booster
258 Club of Mississippi to be utilized by the club to make
259 contributions to charitable organizations that are approved by the
260 Chancellor of Louisiana State University.

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

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

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

274 (vii) The State Treasurer shall distribute fees
275 collected under this section from the issuance of distinctive
276 license tags displaying the emblem of the University of Memphis as
277 follows:

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



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

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

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

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

299 (viii) The State Treasurer shall distribute fees
300 collected under this section from the issuance of distinctive
301 license tags displaying the emblem of Clemson University as
302 follows:

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



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

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

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

319 (ix) The State Treasurer shall distribute fees
320 collected under this section from the issuance of distinctive
321 license tags displaying the emblem of Texas A&M University as
322 follows:

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

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



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

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

340 (x) The State Treasurer shall distribute fees
341 collected under this section from the issuance of distinctive
342 license tags displaying the emblem of Florida State University as
343 follows:

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

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

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



355 to be expended solely for the repair, maintenance, construction or
356 reconstruction of highways.

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

361 (2) A regular license tag must be properly displayed as
362 required by law until replaced by a distinctive license tag under
363 this section. The regular license tag must be surrendered to the
364 tax collector upon issuance of the distinctive license tag under
365 this section. The tax collector shall issue up to two (2) license
366 decals for each distinctive license tag issued under this section,
367 which will expire the same month and year as the regular license
368 tag.

369 (3) In the case of loss or theft of a distinctive license
370 tag issued under this section, the owner may make application and
371 affidavit for a replacement distinctive license tag as provided by
372 Section 27-19-37. The fee for a replacement distinctive license
373 tag shall be Ten Dollars (\$10.00). The tax collector receiving
374 such application and affidavit shall be entitled to retain and
375 deposit into the county general fund five percent (5%) of the fee
376 for such replacement license tag and the remainder shall be
377 distributed in the same manner as funds from the sale of regular
378 distinctive license tags issued under this section.



379 (4) In order for a distinctive license tag for a university
380 to be issued pursuant to this section, the provisions of Section
381 27-19-44(3) must be satisfied for such university license tag
382 prior to July 1, 2025.

383 **SECTION 3.** Section 27-19-56.24, Mississippi Code of 1972, is
384 amended as follows:

385 27-19-56.24. (1) Any owner of a motor vehicle who is a
386 resident of this state, upon payment of the road and bridge
387 privilege taxes, ad valorem taxes and registration fees as
388 prescribed by law for private carriers of passengers, pickup
389 trucks and other noncommercial motor vehicles, and upon payment of
390 an additional fee in the amount provided in subsection (3) of this
391 section, shall be issued a distinctive license tag for each motor
392 vehicle registered in his name identifying such person as a
393 supporter of Ducks Unlimited, Inc. The distinctive license tags
394 so issued shall be of such color and design as the * * *
395 Department of Revenue, with the advice of Ducks Unlimited, Inc.,
396 may prescribe and shall consist of such letters or numbers, or
397 both, as may be necessary to distinguish each license tag.

398 (2) Application for the distinctive license tags authorized
399 by this section shall be made to the county tax collector on forms
400 prescribed by the * * * Department of Revenue. The application
401 and the additional fee imposed under subsection (3) of this
402 section, less Two Dollars (\$2.00) to be retained by the tax
403 collector, shall be remitted to the * * * Department of Revenue on



404 a monthly basis as prescribed by the * * * department. The
405 portion of the additional fee retained by the tax collector shall
406 be deposited into the county general fund.

407 (3) Beginning with any registration year commencing on or
408 after July 1, 2000, any person applying for a distinctive license
409 tag under this section shall pay an additional fee in the amount
410 of Thirty Dollars (\$30.00) for each distinctive license tag
411 applied for under this section, which shall be in addition to all
412 other taxes and fees. The additional fee paid shall be for a
413 period of time to run * * * concurrently with the vehicle's
414 established license tag year. The additional fee is due and
415 payable at the time the original application is made for a
416 distinctive license tag under this section and thereafter annually
417 at the time of renewal registration as long as the owner retains
418 the distinctive license tag. If the owner does not wish to retain
419 the distinctive license tag, he must surrender it to the local
420 county tax collector.

421 (4) The * * * Department of Revenue shall deposit all fees
422 into the State Treasury on the day collected. At the end of each
423 month, the * * * Department of Revenue shall certify the total
424 fees collected under this section to the State Treasurer who shall
425 distribute such collections as follows:

426 (a) Twenty-five Dollars (\$25.00) of each additional fee
427 collected on distinctive license tags issued pursuant to this
428 section shall be distributed to the Mississippi Chapter of Ducks



429 Unlimited, Inc. If there is no Mississippi Chapter of Ducks
430 Unlimited, Inc., then such additional fees shall be deposited into
431 the * * * Motor Vehicle Ad Valorem Tax Reduction Fund created in
432 Section 27-51-105.

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

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

442 (5) A regular license tag must be properly displayed as
443 required by law until replaced by a distinctive license tag under
444 this section. The regular license tag must be surrendered to the
445 tax collector upon issuance of the distinctive license tag under
446 this section. The tax collector shall issue up to two (2) license
447 decals for each distinctive license tag issued under this section,
448 which will expire the same month and year as the regular license
449 tag.

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



454 tag shall be Ten Dollars (\$10.00). The tax collector receiving
455 such application and affidavit shall be entitled to retain and
456 deposit into the county general fund five percent (5%) of the fee
457 for such replacement license tag and the remainder shall be
458 distributed in the same manner as funds from the sale of regular
459 distinctive license tags issued under this section.

460 **SECTION 4.** Section 27-19-56.137, Mississippi Code of 1972,
461 is amended as follows:

462 27-19-56.137. (1) Any owner of a motor vehicle, who is a
463 resident of this state, upon complying with the motor vehicle laws
464 relating to registration and licensing of motor vehicles, and upon
465 payment of the road and bridge privilege taxes, ad valorem taxes
466 and registration fees as prescribed by law for private carriers of
467 passengers, pickup trucks and other noncommercial motor vehicles,
468 and upon payment of an additional annual fee in the amount
469 provided in subsection (3) of this section, shall be issued a
470 special license tag for each motor vehicle registered in his name
471 identifying such person as a supporter of Rebuild the Coast.org.
472 The distinctive license tags so issued shall be of such color and
473 design as the Department of Revenue, with the advice of Rebuild
474 the Coast.org, may prescribe, and shall consist of such letters or
475 numbers, or both, as may be necessary to distinguish each license
476 tag.

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



479 prescribed by the Department of Revenue. The application and the
480 additional fee imposed under subsection (3) of this section, less
481 Two Dollars (\$2.00) thereof to be retained by the tax collector,
482 shall be remitted to the Department of Revenue on a monthly basis
483 as prescribed by the department. The portion of the additional
484 fee retained by the tax collector shall be deposited into the
485 county general fund.

486 (3) Beginning with any registration year commencing on or
487 after July 1, 2006, any person applying for a distinctive license
488 tag under this section shall pay an additional fee in the amount
489 of Thirty Dollars (\$30.00) for each distinctive license tag
490 applied for under this section, which shall be in addition to all
491 other taxes and fees. The additional fee paid shall be for a
492 period of time to run concurrently with the vehicle's established
493 license tag year. The additional fee is due and payable at the
494 time the original application is made for a distinctive license
495 tag under this section and thereafter annually at the time of
496 renewal registration as long as the owner retains the distinctive
497 license tag. If the owner does not wish to retain the distinctive
498 license tag, he must surrender it to the local county tax
499 collector.

500 (4) The Department of Revenue shall deposit all fees into
501 the State Treasury on the day collected. At the end of each
502 month, the Department of Revenue shall certify to the State
503 Treasurer the total fees collected under this section from the



504 issuance of the distinctive license tags issued under this
505 section. The State Treasurer shall distribute such collections as
506 follows:

507 (a) Twenty-four Dollars (\$24.00) of each additional fee
508 collected on distinctive license tags issued pursuant to this
509 section shall be disbursed to Rebuild the Coast.org; however, when
510 Rebuild the Coast.org is dissolved, then Twenty-four Dollars
511 (\$24.00) of such additional fees shall be deposited into the * * *
512 Motor Vehicle Ad Valorem Tax Reduction Fund created in Section
513 27-51-105.

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

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

523 (d) One Dollar (\$1.00) of each additional fee collected
524 on distinctive license tags issued pursuant to this section shall
525 be deposited to the credit of the special fund created in Section
526 27-19-44.2.

527 (5) A regular license tag must be properly displayed as
528 required by law until replaced by a distinctive license tag under



529 this section. The regular license tag must be surrendered to the
530 tax collector upon issuance of the distinctive license tag under
531 this section. The tax collector shall issue up to two (2) license
532 decals for each distinctive license tag issued under this section,
533 which will expire the same month and year as the regular license
534 tag.

535 (6) In the case of loss or theft of a distinctive license
536 tag issued under this section, the owner may make application and
537 affidavit for a replacement distinctive license tag as provided by
538 Section 27-19-37. The fee for a replacement distinctive license
539 tag shall be Ten Dollars (\$10.00). The tax collector receiving
540 such application and affidavit shall be entitled to retain and
541 deposit into the county general fund five percent (5%) of the fee
542 for such replacement license tag and the remainder shall be
543 distributed proportionately in the same manner as funds from the
544 sale of regular distinctive license tags issued under this
545 section.

546 **SECTION 5.** Section 27-19-45, Mississippi Code of 1972, is
547 amended as follows:

548 27-19-45. (1) Owners of motor vehicles who are residents of
549 the State of Mississippi and who hold an unrevoked and unexpired
550 official amateur radio station license issued by the Federal
551 Communications Commission, upon application to the tax collector
552 in the owner's county of legal residence accompanied by proof of
553 ownership of such amateur radio station license, and upon payment



554 of the road and bridge privilege taxes, ad valorem taxes and
555 registration fees as prescribed by law for passenger cars, pickup
556 trucks or other noncommercial motor vehicles, and upon payment of
557 an additional registration or tag fee of * * * Seventy-five Cents
558 (75¢) shall be issued a special license plate upon which, in lieu
559 of the numbers prescribed by law, shall be inscribed the official
560 amateur call letters of such applicant as assigned by the Federal
561 Communications Commission. This special license plate may be used
562 in place of the regular license tag for passenger cars, pickup
563 trucks or other noncommercial motor vehicles. * * * The * * *
564 additional fee shall be retained by the tax collector * * * to be
565 deposited into the county general fund. * * *

566 The Governor under like terms and provisions shall be and he
567 is hereby authorized to exhibit on any passenger cars, pickup
568 trucks or other noncommercial motor vehicles used by him license
569 tag Number 1, with the county of his residence inscribed thereon.
570 The Lieutenant Governor is likewise authorized to use license
571 plate Number 2, with the county of his residence appearing
572 thereon. All former governors, under like terms and provisions,
573 are authorized to use license plate X-1, with the county of his
574 residence appearing thereon, and all former lieutenant governors,
575 under like terms and provisions, are authorized to use license
576 plate X-2, with the county of his residence appearing thereon.

577 When a passenger car, pickup truck or other noncommercial
578 motor vehicle for which a special license tag has been issued is



579 sold or traded by the owner, the special tag may be transferred to
580 the new or other passenger car, pickup truck or other
581 noncommercial motor vehicle which is replacing the passenger car,
582 pickup truck or other noncommercial motor vehicle for which the
583 license tag was originally issued, without additional charge, upon
584 application to the county tax collector, with proof that all taxes
585 and registration fees as prescribed by law have been paid for such
586 replacement passenger car, pickup truck or other noncommercial
587 motor vehicle.

588 (2) The State Tax Commission shall make such rules and
589 regulations as necessary to ascertain compliance with all state
590 license laws relating to use and operation of private passenger
591 cars, pickup trucks or other noncommercial motor vehicles before
592 authorizing the issuance of these tags.

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

596 **SECTION 6.** Section 27-19-47, Mississippi Code of 1972, is
597 amended as follows:

598 27-19-47. (1) Any citizen of the State of Mississippi who
599 owns a registered antique automobile may apply to the tax
600 collector in the county of his legal residence, on forms
601 prescribed by the Department of Revenue, for a special antique
602 automobile plate to be displayed on such antique automobile.



603 Upon receipt of an application for a special antique
604 automobile plate, on a form prescribed by the department, and upon
605 payment of the fee as prescribed in subsection (2) of this
606 section, the tax collector shall issue to such applicant a special
607 antique automobile plate on a permanent basis, and it shall bear
608 no date, but shall bear the inscription "Antique Car-Mississippi"
609 and, except as otherwise provided in this subsection (1), shall be
610 valid without renewal as long as the automobile is in existence.
611 Upon request by the applicant, the special antique automobile
612 plate also may contain not more than six (6) letters of the
613 alphabet and/or six (6) numbers along with the inscription
614 "Antique Car-Mississippi." The purchaser of the special plate may
615 choose the combination of such letters and/or numbers, but no two
616 (2) motor vehicles shall have the same combination of letters
617 and/or numbers. In the event that the same combination of letters
618 and/or numbers has been chosen by two (2) or more purchasers, the
619 Department of Revenue shall assign a different number to each such
620 purchaser which shall appear on the license plate following the
621 combination of letters and/or numbers; however, this combination
622 shall not exceed six (6) letters and/or numbers. The combination
623 of letters and/or numbers written across the license plate shall
624 be sufficiently large to be easily read. No combination of
625 letters and/or numbers which comprise words or expressions that
626 are considered obscene, slandering, insulting or vulgar in
627 ordinary usage shall be permitted, with the Commissioner of



628 Revenue having the responsibility of making this determination.
629 If, however, such license plate is issued in error or otherwise
630 and is determined by the commissioner to be obscene, slanderous,
631 insulting, vulgar or offensive, the commissioner shall notify the
632 owner that the license plate must be surrendered and that another
633 special antique automobile plate may be selected by him and issued
634 at no cost. Should the vehicle owner not desire another special
635 antique automobile plate, the fee for such plate shall be
636 refunded. In the event the owner fails to surrender the license
637 plate after receiving proper notification, the commissioner shall
638 issue an order directing that the license plate be seized by
639 agents of the Department of Revenue or any other duly authorized
640 law enforcement personnel. In addition, a person issued a special
641 antique automobile plate containing letters and/or numbers along
642 with the inscription "Antique Car-Mississippi" must renew the
643 plate every fifth year after the plate was originally issued or
644 renewed, as the case may be. This special plate shall be issued
645 for the applicant's use only for such automobile and in the event
646 of a transfer of title, the owner shall surrender the special
647 plate to the tax collector.

648 Such special antique automobile plate shall be issued in lieu
649 of, and shall have the same legal significance as, ordinary
650 registration plates.

651 (2) In lieu of the annual license tax and registration fees
652 levied under Mississippi law, a special license tax fee shall be



653 levied on the operation of antique automobiles. The fee for a
654 license shall be * * * One Dollar and Twenty-five Cents (\$1.25)
655 and, except as otherwise provided in subsection (1) of this
656 section, it shall be issued on a permanent basis without renewal.
657 There shall be no fee levied for the renewal of a special plate
658 containing letters and/or numbers along with the inscription
659 "Antique Car-Mississippi." * * * The * * * fee shall be retained
660 by the tax collector * * * to be deposited into the county general
661 fund. * * *

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

667 (4) A person issued a special antique automobile plate under
668 this section and who has completed an active duty career with the
669 Armed Forces of the United States or is a retired member of the
670 Army National Guard, Air National Guard or the United States
671 Reserves, and is entitled to receive a distinctive license plate
672 or tag under Section 27-19-51, may, upon application, receive an
673 emblem or decal developed by the Department of Revenue identifying
674 the person with such organization. The emblem or decal shall be
675 affixed to the special antique automobile plate.

676 **SECTION 7.** Section 27-19-47.1, Mississippi Code of 1972, is
677 amended as follows:



678 27-19-47.1. (1) Any citizen of the State of Mississippi who
679 owns a registered antique motorcycle may apply to the tax
680 collector in the county of his legal residence, on forms
681 prescribed by the Department of Revenue, for a special antique
682 motorcycle plate to be displayed on such antique motorcycle.

683 Upon receipt of an application for a special antique
684 motorcycle plate, on a form prescribed by the commission, and upon
685 payment of the fee as prescribed in subsection (2) of this
686 section, the tax collector shall issue to such applicant a special
687 antique motorcycle plate on a permanent basis, and it shall bear
688 no date, but shall bear the inscription "Antique
689 Motorcycle-Mississippi" and, except as otherwise provided in this
690 subsection (1), shall be valid without renewal as long as the
691 motorcycle is in existence. Upon request by the applicant, the
692 special antique motorcycle plate also may contain not more than
693 four (4) letters of the alphabet and/or four (4) numbers along
694 with the inscription "Antique Motorcycle-Mississippi." The
695 purchaser of the special plate may choose the combination of such
696 letters and/or numbers, but no two (2) motorcycles shall have the
697 same combination of letters and/or numbers. In the event that the
698 same combination of letters and/or numbers has been chosen by two
699 (2) or more purchasers, the Department of Revenue shall assign a
700 different number to each such purchaser which shall appear on the
701 license plate following the combination of letters and/or numbers;
702 however, this combination shall not exceed four (4) letters and/or



703 numbers. The combination of letters and/or numbers written across
704 the license plate shall be sufficiently large to be easily read.
705 No combination of letters and/or numbers which comprise words or
706 expressions that are considered obscene, slandering, insulting or
707 vulgar in ordinary usage shall be permitted, with the Commissioner
708 of Revenue having the responsibility of making this determination.
709 If, however, such license plate is issued in error or otherwise
710 and is determined by the commissioner to be obscene, slanderous,
711 insulting, vulgar or offensive, the commissioner shall notify the
712 owner that the license plate must be surrendered and that another
713 special antique motorcycle plate may be selected by him and issued
714 at no cost. Should the motorcycle owner not desire another
715 special antique motorcycle plate, the fee for such plate shall be
716 refunded. In the event the owner fails to surrender the license
717 plate after receiving proper notification, the commissioner shall
718 issue an order directing that the license plate be seized by
719 agents of the Department of Revenue or any other duly authorized
720 law enforcement personnel. In addition, a person issued a special
721 antique motorcycle plate containing letters and/or numbers along
722 with the inscription "Antique Motorcycle-Mississippi" must renew
723 the plate every fifth year after the plate was originally issued
724 or renewed, as the case may be. This special plate shall be
725 issued for the applicant's use only for such motorcycle and in the
726 event of a transfer of title, the owner shall surrender the
727 special plate to the tax collector.



728 Such special antique motorcycle plate shall be issued in lieu
729 of, and shall have the same legal significance as, ordinary
730 registration plates.

731 (2) In lieu of the annual license tax and registration fees
732 levied under Mississippi law, a special license tax fee shall be
733 levied on the operation of antique motorcycles. The fee for a
734 license shall be * * * One Dollar and Twenty-five Cents (\$1.25)
735 and, except as otherwise provided in subsection (1) of this
736 section, it shall be issued on a permanent basis without renewal.
737 There shall be no fee levied for the renewal of a special plate
738 containing letters and/or numbers along with the inscription
739 "Antique Motorcyle-Mississippi." * * * The * * * fee shall be
740 retained by the tax collector * * * to be deposited into the
741 county general fund. * * *

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

747 **SECTION 8.** Section 27-19-47.2, Mississippi Code of 1972, is
748 amended as follows:

749 27-19-47.2. (1) Any citizen of the State of Mississippi who
750 owns a registered antique pickup truck may apply to the tax
751 collector in the county of his legal residence, on forms



752 prescribed by the Department of Revenue, for a special antique
753 pickup truck plate to be displayed on such antique pickup truck.

754 Upon receipt of an application for a special antique pickup
755 truck plate, on a form prescribed by the department, and upon
756 payment of the fee as prescribed in subsection (2) of this
757 section, the tax collector shall issue to such applicant a special
758 antique pickup truck plate on a permanent basis, and it shall bear
759 no date, but shall bear the inscription "Antique Pickup
760 Truck-Mississippi" and, except as otherwise provided in this
761 subsection (1), shall be valid without renewal as long as the
762 pickup truck is in existence. Upon request by the applicant, the
763 special antique pickup truck plate also may contain not more than
764 six (6) letters of the alphabet and/or six (6) numbers along with
765 the inscription "Antique Pickup Truck-Mississippi." The purchaser
766 of the special plate may choose the combination of such letters
767 and/or numbers, but no two (2) pickup trucks shall have the same
768 combination of letters and/or numbers. In the event that the same
769 combination of letters and/or numbers has been chosen by two (2)
770 or more purchasers, the Department of Revenue shall assign a
771 different number to each such purchaser which shall appear on the
772 license plate following the combination of letters and/or numbers;
773 however, this combination shall not exceed six (6) letters and/or
774 numbers. The combination of letters and/or numbers written across
775 the license plate shall be sufficiently large to be easily read.
776 No combination of letters and/or numbers which comprise words or



777 expressions that are considered obscene, slandering, insulting or
778 vulgar in ordinary usage shall be permitted, with the Commissioner
779 of Revenue having the responsibility of making this determination.
780 If, however, such license plate is issued in error or otherwise
781 and is determined by the commissioner to be obscene, slanderous,
782 insulting, vulgar or offensive, the commissioner shall notify the
783 owner that the license plate must be surrendered and that another
784 special antique pickup truck plate may be selected by him and
785 issued at no cost. Should the pickup truck owner not desire
786 another special antique pickup truck plate, the fee for such plate
787 shall be refunded. In the event the owner fails to surrender the
788 license plate after receiving proper notification, the
789 commissioner shall issue an order directing that the license plate
790 be seized by agents of the Department of Revenue or any other duly
791 authorized law enforcement personnel. In addition, a person
792 issued a special antique pickup truck plate containing letters
793 and/or numbers along with the inscription "Antique Pickup
794 Truck-Mississippi" must renew the plate every fifth year after the
795 plate was originally issued or renewed, as the case may be. This
796 special plate shall be issued for the applicant's use only for
797 such pickup truck and in the event of a transfer of title, the
798 owner shall surrender the special plate to the tax collector.
799 Such special antique pickup truck plate shall be issued in
800 lieu of, and shall have the same legal significance as, ordinary
801 registration plates.



802 (2) In lieu of the annual license tax and registration fees
803 levied under Mississippi law, a special license tax fee shall be
804 levied on the operation of antique pickup trucks. The fee for a
805 license shall be * * * One Dollar and Twenty-five Cents (\$1.25)
806 and, except as otherwise provided in subsection (1) of this
807 section, it shall be issued on a permanent basis without renewal.
808 There shall be no fee levied for the renewal of a special plate
809 containing letters and/or numbers along with the inscription
810 "Antique Pickup Truck-Mississippi." * * * The * * * fee shall be
811 retained by the tax collector * * * to be deposited into the
812 county general fund. * * *

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

818 (4) A person issued a special antique pickup truck plate
819 under this section and who has completed an active duty career
820 with the Armed Forces of the United States or is a retired member
821 of the Army National Guard, Air National Guard or the United
822 States Reserves, and is entitled to receive a distinctive license
823 plate or tag under Section 27-19-51, may, upon application,
824 receive an emblem or decal developed by the Department of Revenue
825 identifying the person with such organization. The emblem or
826 decal shall be affixed to the special antique pickup truck plate.



827 **SECTION 9.** Section 27-19-48, Mississippi Code of 1972, is
828 amended as follows:

829 27-19-48. (1) (a) Owners of motor vehicles and
830 noncommercial trailers who are residents of this state, upon
831 complying with the laws relating to registration and licensing of
832 motor vehicles and trailers, and upon payment of the road and
833 bridge privilege taxes, ad valorem taxes and registration fees as
834 prescribed by law for private carriers of passengers, pickup
835 trucks, other noncommercial motor vehicles and trailers, and upon
836 payment of an additional fee in the amount provided in subsection
837 (4) (a) of this section, shall be issued a personalized license tag
838 of the same color as regular license tags to consist of the name
839 of the county and not more than seven (7) letters of the alphabet
840 or seven (7) numbers in lieu of the license tag numbering system
841 prescribed by law. The purchaser of the personalized license tag
842 may choose the combination of such letters or numbers, but no two
843 (2) motor vehicles or trailers shall have the same combination of
844 letters or numbers. In the event that the same combination of
845 letters has been chosen by two (2) or more purchasers, the
846 Department of Revenue shall assign a different number to each such
847 purchaser which shall appear on the license tag following the
848 combination of letters; however, this combination shall not exceed
849 seven (7) letters and/or numbers. The combination of letters
850 and/or numbers written across the license tag shall be
851 sufficiently large to be easily read but shall not be less than



852 three (3) inches in height. No combination of letters or numbers
853 which comprise words or expressions that are considered obscene,
854 slandering, insulting or vulgar in ordinary usage shall be
855 permitted, with the Commissioner of Revenue having the
856 responsibility of making this determination. If, however, such
857 license plate is issued in error or otherwise and is determined by
858 the commissioner to be obscene, slanderous, insulting, vulgar or
859 offensive, the commissioner shall notify the owner that the
860 license plate must be surrendered and that another personalized
861 license plate may be selected by him and issued at no cost.

862 (b) As an alternative to the personalized license tag
863 being of the same color as regular license tags, an owner of a
864 motor vehicle or noncommercial trailer may choose a personalized
865 tag with a black background and a white pinstripe border.
866 "Mississippi" shall be printed at the top, and the name of the
867 county shall be printed at the bottom. The application and the
868 additional fee, less Two Dollars (\$2.00) to be retained by the tax
869 collector, shall be remitted to the Department of Revenue within
870 seven (7) days of the date the application is made. In all other
871 respects, and except for the amount and distribution of the
872 additional fee in subsection (4) of this section, tags issued
873 under this paragraph (b) shall follow the guidelines for tags
874 issued under paragraph (a) of this subsection.

875 (c) Should the vehicle or trailer owner not desire
876 another personalized license plate, the fee for such plate shall



877 be refunded. In the event the owner fails to surrender the
878 license plate after receiving proper notification, the
879 commissioner shall issue an order directing that the license plate
880 be seized by agents of the Department of Revenue or any other duly
881 authorized law enforcement personnel.

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

884 (3) Application for the personalized license tags shall be
885 made to the county tax collector on forms prescribed by the
886 Department of Revenue. The application form shall contain space
887 for the applicant to make five (5) different choices for the
888 combination of the letters and numbers in the order in which the
889 combination is desired by the applicant. The application and the
890 additional fee, less * * * One Dollar and Fifty Cents (\$1.50)
891 thereof to be retained by the tax collector, shall be remitted to
892 the Department of Revenue within seven (7) days of the date the
893 application is made. The portion of the additional fee retained
894 by the tax collector shall be deposited into the county general
895 fund.

896 (4) (a) Beginning with any registration year commencing on
897 or after November 1, 1986, any person applying for a personalized
898 license tag shall pay an additional fee which shall be in addition
899 to all other taxes and fees. The additional fee paid shall be for
900 a period of time to run concurrently with the vehicle's or
901 trailer's established license tag year. The additional fee



902 of * * * Thirteen Dollars and Seventy-five Cents (\$13.75) or, for
903 alternative tags issued under subsection (1)(b) of this section,
904 Fifty Dollars (\$50.00) is due and payable at the time the original
905 application is made for a personalized tag and thereafter annually
906 at the time of renewal registration as long as the owner retains
907 the personalized tag. If the owner does not wish to retain the
908 personalized tag, he must surrender it to the local county tax
909 collector. The additional fee due at the time of renewal
910 registration shall be collected by the county tax collector and
911 remitted to the Department of Revenue on a monthly basis as
912 prescribed by the department.

913 (b) The Department of Revenue shall deposit all taxes
914 and fees into the State Treasury on the day collected. At the end
915 of each month, the Department of Revenue shall certify the total
916 fees collected under this section to the State Treasurer who shall
917 distribute the fees as follows:

918 (i) For tags issued under subsection (1)(a) of
919 this section, * * * each such additional fee shall be deposited to
920 the credit of the State Highway Fund to be expended solely for the
921 repair, maintenance, construction or reconstruction of highways.

922 (ii) For alternative tags issued under subsection
923 (1)(b) of this section, Thirty-six Dollars and Twenty-five Cents
924 (\$36.25) of each additional fee shall be deposited to the credit
925 of the Law Enforcement Officers and Fire Fighters Death Benefits
926 Trust Fund established in Section 45-2-1, and the remainder of



927 each such additional fee shall be deposited to the credit of the
928 State Highway Fund to be expended solely for the repair,
929 maintenance, construction or reconstruction of highways.

930 (5) A regular license tag must be properly displayed as
931 required by law until replaced by a personalized license tag; and
932 the regular license tag must be surrendered to the tax collector
933 upon issuance of the personalized license tag. The tax collector
934 shall issue up to two (2) license decals for the personalized
935 license tag, which will expire the same month and year as the
936 original license tag.

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

941 (7) In the case of loss or theft of a personalized license
942 tag, the owner may make application and affidavit for a
943 replacement license tag as provided by Section 27-19-37. The fee
944 for a replacement personalized license tag shall be Ten Dollars
945 (\$10.00). The tax collector receiving such application and
946 affidavit shall be entitled to retain and deposit into the county
947 general fund five percent (5%) of the fee for such replacement
948 license tag and the remainder shall be distributed in the same
949 manner as funds from the sale of regular license tags.

950 (8) The owner of a personalized license tag may make
951 application for a duplicate of such tag. The fee for such



952 duplicate personalized license tag shall be Ten Dollars (\$10.00).
953 The tax collector receiving the application shall be entitled to
954 retain and deposit into the county general fund five percent (5%)
955 of the fee for such duplicate personalized license tag and the
956 remainder shall be distributed in the same manner as funds from
957 the sale of regular license tags. A duplicate personalized
958 license tag may not be fastened to the rear of a vehicle or
959 trailer and may not be utilized as a replacement for any
960 personalized license tag issued pursuant to this section. Month
961 decals and year decals shall not be issued for duplicate
962 personalized license tags and month decals and year decals shall
963 not be attached to duplicate personalized license tags.

964 **SECTION 10.** Section 27-19-56.1, Mississippi Code of 1972, is
965 amended as follows:

966 27-19-56.1. (1) Any owner of a motor vehicle who is a
967 firefighter, including a career firefighter, a volunteer
968 firefighter or an industrial firefighter, employed by or in the
969 service of any municipality, county, fire district, state agency
970 or industry in the state who is a resident of this state, or who
971 is a retired firefighter who is a resident of this state, upon
972 payment of the road and bridge privilege taxes, ad valorem taxes
973 and registration fees as prescribed by law for private carriers of
974 passengers, pickup trucks and other noncommercial motor vehicles,
975 and upon payment of an additional fee in the amount provided in
976 subsection (3) of this section, shall be issued a distinctive



977 license tag for each motor vehicle registered in his name
978 identifying such person as a firefighter or retired firefighter.
979 The distinctive license tags so issued shall be of such color and
980 design as may be agreed upon by the Executive Committee of the
981 Mississippi Fire Fighters Association and the Department of
982 Revenue, shall consist of such letters or numbers, or both, as may
983 be necessary to distinguish each license tag and may, in the
984 discretion of the Department of Revenue, display the county name.

985 (2) Application for the distinctive license tags authorized
986 by this section shall be made to the county tax collector on forms
987 prescribed by the Department of Revenue. Applicants for such
988 distinctive license tags (a) shall present to the issuing official
989 proof of their employment or service as a firefighter by
990 presentation of the applicant's official firefighter
991 identification card or a signed and notarized affidavit from the
992 governing authority or chief executive officer of the
993 municipality, county, fire district, agency or industry by or for
994 whom the applicant is employed or serves as a firefighter; or (b)
995 shall present proof that they are a retired firefighter by
996 presentation of a signed and notarized affidavit from the
997 governing authority or chief executive officer of the
998 municipality, county, fire district, agency or industry from whom
999 the firefighter retired. The application and the additional fee
1000 imposed under subsection (3) of this section, less * * * One
1001 Dollar and Fifty Cents (\$1.50) thereof to be retained by the tax



1002 collector, shall be remitted to the Department of Revenue on a
1003 monthly basis as prescribed by the department. The portion of the
1004 additional fee retained by the tax collector shall be deposited
1005 into the county general fund.

1006 (3) Beginning with any registration year commencing on or
1007 after July 1, 1992, any person applying for a distinctive license
1008 tag under this section shall pay an additional fee in the amount
1009 of * * * Forty-three Dollars (\$43.00) for each distinctive license
1010 tag applied for under this section which shall be in addition to
1011 all other taxes and fees. The additional fee paid shall be for a
1012 period of time to run concurrently with the vehicle's established
1013 license tag year. The additional fee is due and payable at the
1014 time the original application is made for a distinctive license
1015 tag under this section and thereafter annually at the time of
1016 renewal registration as long as the owner retains the distinctive
1017 license tag. If the owner does not wish to retain the distinctive
1018 license tag, or if the owner resigns from or otherwise vacates his
1019 employment or service as a firefighter, he must surrender it to
1020 the local county tax collector.

1021 (4) The Department of Revenue shall deposit all fees into
1022 the State Treasury on the day collected. At the end of each
1023 month, the Department of Revenue shall certify to the State
1024 Treasurer the total fees collected under this section from the
1025 issuance of distinctive license tags. * * * Such additional fees



1026 collected shall be distributed by the State Treasurer to the
1027 Mississippi Fire Fighters Association.

1028 (5) A regular license tag must be properly displayed as
1029 required by law until replaced by a distinctive license tag under
1030 this section. The regular license tag must be surrendered to the
1031 tax collector upon issuance of the distinctive license tag under
1032 this section. The tax collector shall issue up to two (2) license
1033 decals for each distinctive license tag issued under this section,
1034 which will expire the same month and year as the regular license
1035 tag.

1036 (6) In the case of loss or theft of a distinctive license
1037 tag issued under this section, the owner may make application and
1038 affidavit for a replacement distinctive license tag as provided by
1039 Section 27-19-37, Mississippi Code of 1972. The fee for a
1040 replacement distinctive license tag shall be Ten Dollars (\$10.00).
1041 The tax collector receiving such application and affidavit shall
1042 be entitled to retain and deposit into the county general fund
1043 five percent (5%) of the fee for such replacement license tag and
1044 the remainder shall be distributed in the same manner as funds
1045 from the sale of regular distinctive license tags issued under
1046 this section.

1047 (7) In lieu of the distinctive license tag authorized under
1048 subsections (1) through (6) of this section, any person who
1049 presents proof of his employment or service as a firefighter in
1050 the manner provided in subsection (2) of this section, may be



1051 issued a distinctive license tag decal for each motor vehicle
1052 registered in his name identifying such person as a firefighter.
1053 The distinctive license tag decal shall be of such size, color and
1054 design as may be agreed upon by the Executive Committee of the
1055 Mississippi Fire Fighters Association and the Department of
1056 Revenue; however, the Department of Revenue shall have final
1057 approval of the size, color and design. The distinctive license
1058 tag decals shall be prepared and sold at Two Dollars (\$2.00) each
1059 through the Mississippi Fire Fighters Training Academy.

1060 **SECTION 11.** Section 27-19-56.2, Mississippi Code of 1972, is
1061 amended as follows:

1062 27-19-56.2. (1) Any owner of a motor vehicle who is a duly
1063 sworn law enforcement officer employed by or in the service of the
1064 state, a county, a municipality or other political subdivision of
1065 the state, or who is a retired law enforcement officer who is a
1066 resident of this state, upon payment of the road and bridge
1067 privilege taxes, ad valorem taxes and registration fees as
1068 prescribed by law for private carriers of passengers, pickup
1069 trucks and other noncommercial motor vehicles, and upon payment of
1070 an additional fee in the amount provided in subsection (3) of this
1071 section, shall be issued a distinctive license tag for each motor
1072 vehicle registered in his name identifying such person as a law
1073 enforcement officer or retired law enforcement officer. The
1074 distinctive license tags so issued shall be of such color and
1075 design as may be agreed upon by the Executive Committee of the



1076 Mississippi Law Enforcement Officer's Association, the Legislative
1077 Committee of the Mississippi Sheriff's Association, the Executive
1078 Board of the Police Chiefs Association and the State Tax
1079 Commission. The State Tax Commission shall have final approval of
1080 the color and design. Each such distinctive license tag shall
1081 consist of such letters or numbers, or both, as may be necessary
1082 to distinguish each license tag and may, in the discretion of the
1083 State Tax Commission, display the county name.

1084 (2) Application for the distinctive license tags authorized
1085 by this section shall be made to the county tax collector on forms
1086 prescribed by the State Tax Commission. Applicants for such
1087 distinctive license tags (a) shall present to the issuing official
1088 proof of their employment or service as a law enforcement officer
1089 by presentation of the applicant's official law enforcement
1090 officer's identification card or a signed and notarized affidavit
1091 from the governing authority or chief executive officer of the
1092 agency, county, municipality or political subdivision by or for
1093 whom the applicant is employed or serves as a law enforcement
1094 officer, or (b) shall present proof that they are a retired law
1095 enforcement officer by presentation of a signed and notarized
1096 affidavit from the governing authority or chief executive officer
1097 of the agency, county, municipality or political subdivision from
1098 whom the law enforcement officer retired. The application and the
1099 additional fee imposed under subsection (3) of this section,
1100 less * * * One Dollar and Fifty Cents (\$1.50) thereof to be



1101 retained by the tax collector, shall be remitted to the State Tax
1102 Commission on a monthly basis as prescribed by the commission.
1103 The portion of the additional fee retained by the tax collector
1104 shall be deposited into the county general fund.

1105 (3) Beginning with any registration year commencing on or
1106 after July 1, 1992, any person applying for a distinctive license
1107 tag under this section shall pay an additional fee in the amount
1108 of * * * Forty-three Dollars (\$43.00) for each distinctive license
1109 tag applied for under this section which shall be in addition to
1110 all other taxes and fees. The additional fee paid shall be for a
1111 period of time to run concurrent with the vehicle's established
1112 license tag year. The additional fee is due and payable at the
1113 time the original application is made for a distinctive license
1114 tag under this section and thereafter annually at the time of
1115 renewal registration as long as the owner retains the distinctive
1116 license tag. If the owner does not wish to retain the distinctive
1117 license tag, or if the owner retires or resigns from or otherwise
1118 vacates his employment or service as a law enforcement officer, he
1119 must surrender it to the local county tax collector.

1120 (4) The State Tax Commission shall deposit all fees into the
1121 State Treasury on the day collected. At the end of each month,
1122 the State Tax Commission shall certify to the State Treasurer the
1123 total fees collected under this section from the issuance of
1124 distinctive license tags. * * * Such additional fees collected



1125 shall be distributed by the State Treasurer to the credit of the
1126 special fund created in Section 7-9-70.

1127 (5) A regular license tag must be properly displayed as
1128 required by law until replaced by a distinctive license tag under
1129 this section. The regular license tag must be surrendered to the
1130 tax collector upon issuance of the distinctive license tag under
1131 this section. The tax collector shall issue up to two (2) license
1132 decals for each distinctive license tag issued under this section,
1133 which will expire the same month and year as the regular license
1134 tag.

1135 (6) In the case of loss or theft of a distinctive license
1136 tag issued under this section, the owner may make application and
1137 affidavit for a replacement distinctive license tag as provided by
1138 Section 27-19-37, Mississippi Code of 1972. The fee for a
1139 replacement distinctive license tag shall be Ten Dollars (\$10.00).
1140 The tax collector receiving such application and affidavit shall
1141 be entitled to retain and deposit into the county general fund
1142 five percent (5%) of the fee for such replacement license tag and
1143 the remainder shall be distributed in the same manner as funds
1144 from the sale of regular distinctive license tags issued under
1145 this section.

1146 **SECTION 12.** Section 27-19-56.3, Mississippi Code of 1972, is
1147 amended as follows:

1148 27-19-56.3. (1) (a) Any owner of a motor vehicle who is an
1149 elected member of the Mississippi House of Representatives or



1150 Mississippi Senate, upon complying with the motor vehicle laws
1151 relating to registration and licensing of motor vehicles, upon
1152 payment of the road and bridge privilege taxes, ad valorem taxes
1153 and registration fees as prescribed by law for private carriers of
1154 passengers, pickup trucks and other noncommercial motor vehicles,
1155 and upon payment of an additional fee in the amount provided in
1156 subsection (3) of this section, shall be issued a distinctive
1157 license tag for each motor vehicle registered in his name. Each
1158 distinctive license tag issued under this section shall have
1159 displayed thereon the Great Seal of the State of Mississippi and
1160 the words "HOUSE" or "SENATE," as appropriate, and, in addition
1161 thereto, such numbers or letters, or both, as may be necessary to
1162 distinguish each license tag. The State Tax Commission shall
1163 determine the color and design of each distinctive license tag
1164 issued under this section and whether or not a county name shall
1165 be required to be displayed on the tag.

1166 (b) Any owner of a motor vehicle who served at least
1167 two (2) complete four (4) year terms as an elected member of the
1168 Mississippi House of Representatives or Mississippi Senate, and
1169 who is receiving retirement compensation under the Public
1170 Employees' Retirement System created under Section 25-11-101,
1171 and/or the Supplemental Legislative Retirement Plan created under
1172 Section 25-11-301, upon complying with the motor vehicle laws
1173 relating to registration and licensing of motor vehicles, upon
1174 payment of the road and bridge privilege taxes, ad valorem taxes



1175 and registration fees as prescribed by law for private carriers of
1176 passengers, pickup trucks and other noncommercial motor vehicles,
1177 and upon payment of an additional fee in the amount provided in
1178 subsection (3) of this section, shall be issued a distinctive
1179 license tag for each motor vehicle registered in his name. Each
1180 distinctive license tag issued under this section shall have
1181 displayed thereon the Great Seal of the State of Mississippi and
1182 the words "RETIRED HOUSE" or "RETIRED SENATE," as appropriate,
1183 and, in addition thereto, such numbers or letters, or both, as may
1184 be necessary to distinguish each license tag. The State Tax
1185 Commission shall determine the color and design of each
1186 distinctive license tag issued under this section and whether or
1187 not a county name shall be required to be displayed on the tag.

1188 (2) Application for the distinctive license tags authorized
1189 by this section shall be made to the county tax collector on forms
1190 prescribed by the State Tax Commission. The application and the
1191 additional fee imposed under subsection (3) of this section,
1192 less * * * One Dollar and Fifty Cents (\$1.50) thereof to be
1193 retained by the tax collector, shall be remitted to the State Tax
1194 Commission on a monthly basis as prescribed by the commission.
1195 The portion of the additional fee retained by the tax collector
1196 shall be deposited into the county general fund.

1197 (3) Any person applying for a distinctive license tag under
1198 this section shall pay an additional fee in the amount of * * *
1199 Forty-three Dollars (\$43.00) for each distinctive license tag



1200 applied for under this section which shall be in addition to all
1201 other taxes and fees. The additional fee paid shall be for a
1202 period of time to run concurrent with the vehicle's established
1203 license tag year. The additional fee is due and payable at the
1204 time the original application is made for a distinctive license
1205 tag under this section and thereafter annually at the time of
1206 renewal registration as long as the owner retains the distinctive
1207 license tag. If the owner does not wish to retain the distinctive
1208 license tag, or if the owner retires or resigns from or otherwise
1209 vacates his membership in the Legislature, he must surrender the
1210 tag to the local county tax collector.

1211 (4) The State Tax Commission shall deposit all fees
1212 collected under this section into the State Treasury on the day
1213 collected. At the end of each month, the State Tax Commission
1214 shall certify to the State Treasurer the total fees collected
1215 under this section from the issuance of distinctive license tags.
1216 The State Treasurer shall distribute * * * the additional fees
1217 collected for each such distinctive license tag issued under this
1218 section * * * to the credit of the special fund created in Section
1219 7-9-70.

1220 (5) A regular license tag must be properly displayed as
1221 required by law until replaced by a distinctive license tag under
1222 this section. The regular license tag must be surrendered to the
1223 tax collector upon issuance of the distinctive license tag under
1224 this section. The tax collector shall issue up to two (2) license



1225 decals for each distinctive license tag issued under this section,
1226 which will expire the same month and year as the regular license
1227 tag.

1228 (6) In the case of loss or theft of a distinctive license
1229 tag issued under this section, the owner may make application and
1230 affidavit for a replacement distinctive license tag as provided by
1231 Section 27-19-37. The fee for a replacement distinctive license
1232 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1233 such application and affidavit shall be entitled to retain and
1234 deposit into the county general fund five percent (5%) of the fee
1235 for such replacement license tag and the remainder shall be
1236 distributed in the same manner as funds from the sale of regular
1237 distinctive license tags issued under this section.

1238 (7) In addition to any other provisions of this section, any
1239 person eligible for a distinctive license tag under this section
1240 may, regardless of whether the person obtains such a license tag,
1241 obtain a replica tag of the distinctive license tag authorized in
1242 this section. A replica tag may not be displayed on any motor
1243 vehicle and may not be used for any motor vehicle license tag
1244 purpose. A person may obtain a replica tag from the Department of
1245 Revenue and the additional fee for the tag shall be the cost of
1246 the replica tag and any applicable shipping or delivery charge or
1247 other related charge incurred by the department.

1248 **SECTION 13.** Section 27-19-56.5, Mississippi Code of 1972, is
1249 amended as follows:



1250 27-19-56.5. (1) (a) In recognition of the patriotic
1251 service rendered by Mississippians who survived the attack on
1252 Pearl Harbor and by Mississippians who are recipients of the
1253 Purple Heart Medal, any such person is privileged to obtain two
1254 (2) distinctive motor vehicle license plates or tags identifying
1255 such person as a Pearl Harbor survivor or not more than five (5)
1256 distinctive motor vehicle license plates or tags and one (1)
1257 distinctive motorcycle license plate or tag identifying such
1258 person as a Purple Heart Medal recipient.

1259 (b) A person who is privileged to obtain a distinctive
1260 motor vehicle license plate or tag identifying such person as a
1261 Purple Heart Medal recipient and who is eligible to obtain a
1262 special license plate under Section 27-19-56, is privileged to
1263 obtain one (1) distinctive motor vehicle license plate or tag
1264 bearing the International Symbol of Access adopted by
1265 Rehabilitation International in 1969 at its Eleventh World
1266 Congress on Rehabilitation of the disabled and identifying such
1267 person as a Purple Heart Medal recipient.

1268 (c) Except as otherwise provided in paragraph (b) of
1269 this subsection, the distinctive plates or tags shall be of a
1270 color and design designated by the Department of Revenue.

1271 (2) (a) The distinctive license plates shall be prepared by
1272 the Department of Revenue and shall be issued through the tax
1273 collectors of the counties in the same manner as are other motor
1274 vehicle license plates or tags.



1275 * * *

1276 (* * *b) The first distinctive tag issued to Purple
1277 Heart Medal recipients under the provisions of this section shall
1278 be exempt from ad valorem taxes, privilege taxes and all other
1279 taxes and fees. There shall be no exemption from ad valorem
1280 taxes, privilege taxes or other taxes and fees for the issuance of
1281 an additional distinctive tag to Purple Heart Medal recipients.
1282 However, the surviving spouse of a deceased person who was issued
1283 a Purple Heart Medal distinctive license plate or tag under this
1284 section shall be entitled to apply for or retain one (1) such
1285 license tag and may continue annually to renew registration for
1286 such distinctive license plate or tag for as long as the spouse
1287 remains unmarried. At the time of application or renewal
1288 registration, a surviving spouse who desires to retain such
1289 distinctive plate or tag shall file with the county tax collector
1290 a sworn statement that the spouse is unmarried, and any such
1291 vehicle when so registered shall be exempt from ad valorem taxes,
1292 privilege taxes and all other taxes and fees.

1293 * * *

1294 (* * *c) An applicant for a distinctive tag under this
1295 section shall present to the issuing official either:

1296 (i) Written proof that the applicant is an
1297 honorably discharged former member of one (1) of the Armed Forces
1298 of the United States and, while serving in the Armed Forces of the
1299 United States, was present during the attack on the Island of



1300 Oahu, Territory of Hawaii, on December 7, 1941, between the hours
1301 of 7:55 a.m. and 9:45 a.m., Hawaii time; or

1302 (ii) Written proof that the applicant is a Purple
1303 Heart Medal recipient; however, if the person is applying for a
1304 distinctive tag pursuant to subsection (1)(b) of this section, the
1305 applicant shall also meet the requirements of Section 27-19-56.

1306 (* * *d) The distinctive license plates or tags so
1307 issued shall be used only upon a personally or jointly owned
1308 private passenger vehicle (to include station wagons, recreational
1309 motor vehicles and pickup trucks) or motorcycle registered in the
1310 name, or jointly in the name, of the person making application
1311 therefor, and when issued to such person shall be used upon the
1312 vehicle for which issued in lieu of the standard license plate or
1313 license tag normally issued for such vehicle.

1314 (3) The distinctive license plates shall not be transferable
1315 between motor vehicle owners; and in the event the owner of a
1316 vehicle bearing a distinctive plate shall sell, trade, exchange or
1317 otherwise dispose of the vehicle, such plate shall be retained by
1318 such owner and returned to the tax collector.

1319 (4) A vehicle that displays a distinctive license plate
1320 issued under this section may park free of charge in any state
1321 parking space or state parking facility when the person to whom
1322 the license plate was issued is operating or occupying the
1323 vehicle.



1324 (5) Any person evading or violating any of the provisions of
1325 this section, or attempting to secure benefits under this section
1326 to which he or she is not entitled, shall be guilty of a
1327 misdemeanor and, upon conviction, shall be fined not less than One
1328 Thousand Dollars (\$1,000.00) or imprisoned in the county jail for
1329 not less than six (6) months, or both.

1330 **SECTION 14.** Section 27-19-56.6, Mississippi Code of 1972, is
1331 amended as follows:

1332 27-19-56.6. (1) The owner of any street rod may apply to
1333 the tax collector in the county of his legal residence on an
1334 application prescribed therefor by the State Tax Commission, for a
1335 special street rod license plate to be displayed on his street
1336 rod.

1337 Upon receipt of an application for a street rod license
1338 plate, and upon payment of the fee as prescribed in this section,
1339 the tax collector shall issue to the applicant such special plate
1340 on a permanent basis, and it shall bear no date but shall bear the
1341 inscription "Street Rod-Mississippi" and shall be valid without
1342 renewal as long as the automobile is in existence. This special
1343 plate shall be issued for the applicant's use only, and in the
1344 event of a transfer of title, the owner shall surrender the
1345 special plate to the tax collector.

1346 Such special plates shall be issued in lieu of, and shall
1347 have the same legal significance as, ordinary registration plates.



1348 In lieu of the annual license tax and registration fees, a
1349 special license tax fee shall be levied on the operation of street
1350 rods. The fee for a license shall be * * * Two Dollars and Fifty
1351 Cents (\$2.50), and it shall be issued on a permanent basis without
1352 renewal. * * * The * * * fee shall be retained by the tax
1353 collector * * * to be deposited into the county general
1354 fund. * * *

1355 (2) For the purpose of this section, "street rod" shall mean
1356 any modified antique automobile or truck produced by an American
1357 manufacturer in 1948 or earlier which has undergone some type of
1358 modernizing, including modernization of the engine, transmission,
1359 drivetrain, interior refinements and any other modifications the
1360 builder desires, which vehicle is to be driven under its own power
1361 and is to be used as a safe, nonracing vehicle for family
1362 enjoyment.

1363 **SECTION 15.** Section 27-19-56.11, Mississippi Code of 1972,
1364 is amended as follows:

1365 27-19-56.11. (1) Any resident of the State of Mississippi
1366 who is the owner of an antique automobile, as defined in Section
1367 27-19-47, or a street rod, as defined in Section 27-19-56.6, upon
1368 payment of the fee provided for in subsection (2) of this section,
1369 may apply through the office of the tax collector in the county of
1370 his legal residence, on forms prescribed by the State Tax
1371 Commission, for permission to display on the vehicle an authentic
1372 historical license plate of the same year of issuance as the model



1373 year of the antique automobile or street rod. The license plate
1374 shall be furnished by the applicant and presented for
1375 authentication to the State Tax Commission by the county tax
1376 collector. A regular license plate or a distinctive license plate
1377 authorized by law must be displayed on the vehicle until replaced
1378 by the historical license plate.

1379 (2) In lieu of the annual payment of road and bridge
1380 privilege taxes, ad valorem taxes and registration fees as
1381 prescribed by law, each person who applies for permission to
1382 display an historical license plate under this section, shall pay
1383 a one-time, nonrefundable special license tax fee of * * * One
1384 Dollar and Twenty-five Cents (\$1.25) to the county tax collector.
1385 The fee * * * shall be retained by the county tax collector * * *
1386 to be deposited in the county general fund * * *.

1387 (3) Upon receipt of an application and an historical license
1388 plate under this section, the State Tax Commission shall examine
1389 the historical license plate to determine its authenticity, its
1390 condition and its original year of issue. If the commission
1391 determines that the license plate is an authentic historical
1392 license plate of the same year of issuance as the model year of
1393 the antique automobile or street rod for which permission to
1394 display the license plate is applied and that the license plate is
1395 in satisfactory original condition or has been refurbished to a
1396 satisfactory condition, then it shall return the license plate to
1397 the tax collector with its approval. If the commission determines



1398 that the license plate is not in satisfactory original condition
1399 or has not been refurbished to a satisfactory condition, then it
1400 shall return the license plate to the tax collector with its
1401 disapproval. The county tax collector shall notify the applicant
1402 whether or not permission to display the license plate has been
1403 given by the State Tax Commission and, in either case, shall
1404 return the license plate to the applicant.

1405 (4) An historical license plate that has been approved for
1406 display on an antique automobile or street rod under the
1407 provisions of this section, is not transferable between motor
1408 vehicle owners and may not be displayed on other motor vehicles
1409 owned by the same person. If a person to whom permission has been
1410 granted to display an historical license plate no longer wishes to
1411 display the license plate on the vehicle for which permission was
1412 granted, or if such person sells, trades, exchanges or otherwise
1413 disposes of the vehicle, he must remove the license plate from
1414 such vehicle.

1415 **SECTION 16.** Section 27-19-56.13, Mississippi Code of 1972,
1416 is amended as follows:

1417 27-19-56.13. In recognition of the patriotic service
1418 rendered by Mississippians who are recipients of the Distinguished
1419 Flying Cross and the Air Medal, any such person is privileged to
1420 obtain one (1) distinctive motor vehicle license plate or tag
1421 identifying him as recipient of the Distinguished Flying Cross or



1422 the Air Medal. The distinctive plates or tags shall be of a color
1423 and design designated by the Tax Commission.

1424 The distinctive license plates shall be prepared by the Tax
1425 Commission and shall be issued through the tax collectors of the
1426 counties in the same manner as are other motor vehicle license
1427 plates or tags. * * * An applicant for such distinctive plates
1428 shall present to the issuing official written proof that the
1429 applicant is a recipient of the Distinguished Flying Cross or the
1430 Air Medal. The distinctive license plates or tags so issued shall
1431 be used only upon a personally or jointly owned private passenger
1432 vehicle (to include station wagons, recreational motor vehicles
1433 and pickup trucks) registered in the name, or jointly in the name,
1434 of the person making application therefor, and when issued to such
1435 person shall be used upon the vehicle for which issued in lieu of
1436 the standard license plate or license tag normally issued for such
1437 vehicle.

1438 The distinctive license plates shall not be transferable
1439 between motor vehicle owners; and in the event the owner of a
1440 vehicle bearing a distinctive plate shall sell, trade, exchange or
1441 otherwise dispose of the vehicle, such plate shall be retained by
1442 such owner and returned to the tax collector.

1443 **SECTION 17.** Section 27-19-56.467, Mississippi Code of 1972,
1444 is amended as follows:

1445 27-19-56.467. (1) Any resident of the State of Mississippi
1446 who is the owner of an antique motorcycle, as defined in Section



1447 27-19-47.1, upon payment of the fee provided for in subsection (2)
1448 of this section, may apply through the office of the tax collector
1449 in the county of his legal residence, on forms prescribed by the
1450 Department of Revenue, for permission to display on the motorcycle
1451 an authentic historical license plate of the same year of issuance
1452 as the model year of the antique motorcycle. The license plate
1453 shall be furnished by the applicant and presented for
1454 authentication to the Department of Revenue by the county tax
1455 collector. A regular license plate or a distinctive license plate
1456 authorized by law must be displayed on the motorcycle until
1457 replaced by the historical license plate.

1458 (2) In lieu of the annual payment of road and bridge
1459 privilege taxes, ad valorem taxes and registration fees as
1460 prescribed by law, each person who applies for permission to
1461 display a historical license plate under this section, shall pay a
1462 one-time, nonrefundable special license tax fee of * * * One
1463 Dollar and Twenty-five Cents (\$1.25) to the county tax collector.
1464 The fee * * * shall be retained by the county tax collector * * *
1465 to be deposited in the county general fund * * *.

1466 (3) Upon receipt of an application and a historical license
1467 plate under this section, the Department of Revenue shall examine
1468 the historical license plate to determine its authenticity, its
1469 condition and its original year of issue. If the department
1470 determines that the license plate is an authentic historical
1471 license plate of the same year of issuance as the model year of



1472 the antique motorcycle for which permission to display the license
1473 plate is applied and that the license plate is in satisfactory
1474 original condition or has been refurbished to a satisfactory
1475 condition, then it shall return the license plate to the tax
1476 collector with its approval. If the department determines that
1477 the license plate is not in satisfactory original condition or has
1478 not been refurbished to a satisfactory condition, then it shall
1479 return the license plate to the tax collector with its
1480 disapproval. The county tax collector shall notify the applicant
1481 whether or not permission to display the license plate has been
1482 given by the Department of Revenue and, in either case, shall
1483 return the license plate to the applicant.

1484 (4) A historical license plate that has been approved for
1485 display on an antique motorcycle under the provisions of this
1486 section, is not transferable between motorcycle owners and may not
1487 be displayed on other motorcycles owned by the same person. If a
1488 person to whom permission has been granted to display a historical
1489 license plate no longer wishes to display the license plate on the
1490 motorcycle for which permission was granted, or if such person
1491 sells, trades, exchanges or otherwise disposes of the motorcycle,
1492 he must remove the license plate from such motorcycle.

1493 **SECTION 18.** Section 27-19-179, Mississippi Code of 1972, is
1494 amended as follows:

1495 27-19-179. (1) There is created in the State Treasury a
1496 special fund to be designated as the "Department of Revenue



1497 License Tag Acquisition Fund." The special fund shall consist of
1498 monies deposited therein under Sections 27-19-99 and 27-19-155 and
1499 monies from any other source designated for deposit into the fund.
1500 Any interest earned or investment earnings on amounts in the fund
1501 shall be deposited to the credit of the fund. At the end of
1502 fiscal year * * * 2023 and each fiscal year thereafter, all
1503 unexpended amounts remaining in the fund above the sum of Five
1504 Hundred Thousand Dollars (\$500,000.00) shall lapse into the * * *
1505 Motor Vehicle Ad Valorem Tax Reduction Fund created in Section
1506 27-51-105.

1507 (2) From and after July 1, 2021, monies in the special fund
1508 may be used by the Department of Revenue for the purpose of paying
1509 the costs incurred for purchasing license tags and decals and
1510 associated freight costs under Section 27-19-1 et seq.

1511 **SECTION 19.** Section 27-51-105, Mississippi Code of 1972, is
1512 amended as follows:

1513 27-51-105. (1) There is created in the State Treasury a
1514 special fund to be known as the Motor Vehicle Ad Valorem Tax
1515 Reduction Fund, into which shall be deposited the monies specified
1516 in Section 27-65-75(10), (11) and (12), such monies as may be
1517 required to be transferred into such fund pursuant to Sections
1518 27-19-56.15, 27-19-56.24, 27-19-56.137, 27-19-99, 27-19-179 and
1519 27-38-5, and such other monies as the Legislature may provide by
1520 appropriation. The monies in the fund shall be used for the
1521 purpose of making payments to counties for the reduction in motor



1522 vehicle ad valorem tax revenues incurred by local taxing districts
1523 in the county as a result of the ad valorem tax credit for private
1524 carriers of passengers and light carriers of property that is
1525 provided for by Section 27-51-103.

1526 (2) The Motor Vehicle Ad Valorem Tax Reduction Fund shall be
1527 administered by the State Tax Commission, and monies in the fund
1528 shall be expended upon appropriation by the Legislature.
1529 Unexpended amounts remaining in the fund at the end of the state
1530 fiscal year shall not lapse into the State General Fund, and any
1531 interest earned on amounts in the fund shall be deposited to the
1532 credit of the fund.

1533 **SECTION 20.** This act shall take effect and be in force from
1534 and after July 1, 2023.

