

By: Representatives Morgan, McCarty, Pigott

To: Ways and Means

HOUSE BILL NO. 319

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE
2 LICENSE TAGS TO SUPPORTERS OF THE COLUMBIA ACADEMY COUGARS; TO
3 PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS;
4 TO PROVIDE FOR THE DISTRIBUTION OF THE ADDITIONAL FEE COLLECTED
5 FROM THE ISSUANCE OF SUCH LICENSE TAGS; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** (1) Any owner of a motor vehicle who is a
8 resident of this state, upon payment of the road and bridge
9 privilege taxes, ad valorem taxes and registration fees as
10 prescribed by law for private carriers of passengers, pickup
11 trucks and other noncommercial motor vehicles, and upon payment of
12 an additional fee in the amount provided in subsection (3) of this
13 section, shall be issued a distinctive license tag for any motor
14 vehicle registered in his name identifying such person as a
15 supporter of the Columbia Academy Cougars. The distinctive
16 license tags so issued shall be of such color and design as the
17 Department of Revenue, with the advice of the Principal of
18 Columbia Academy, may prescribe and shall consist of such letters



19 or numbers, or both, as may be necessary to distinguish each
20 license tag.

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

30 (3) Beginning with any registration year commencing on or
31 after July 1, 2024, any person applying for a distinctive license
32 tag under this section shall pay an additional fee in the amount
33 of Thirty Dollars (\$30.00) for each distinctive license tag
34 applied for under this section, which shall be in addition to all
35 other taxes and fees. The additional fee paid shall be for a
36 period of time to run concurrently with the vehicle's established
37 license tag year. The additional fee is due and payable at the
38 time the original application is made for a distinctive license
39 tag under this section and thereafter annually at the time of
40 renewal registration as long as the owner retains the distinctive
41 license tag. If the owner does not wish to retain the distinctive
42 license tag, he must surrender it to the local county tax
43 collector.



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

51 (a) Twenty-four Dollars (\$24.00) of each additional fee
52 collected on distinctive license tags issued pursuant to this
53 section shall be distributed to Columbia Academy.

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

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

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

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



69 this section. The regular license tag must be surrendered to the
70 tax collector upon issuance of the distinctive license tag under
71 this section. The tax collector shall issue up to two (2) license
72 decals for each distinctive license tag issued under this section,
73 which will expire the same month and year as the regular license
74 tag.

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

85 **SECTION 2.** This act shall take effect and be in force from
86 and after July 1, 2024.

