

By: Senator(s) White (29th), Kirby, Scoper

To: Finance

COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 2427

1 AN ACT TO CREATE A SPECIAL "CHOOSE LIFE" MOTOR VEHICLE  
2 LICENSE TAG; TO PROVIDE THAT A PORTION OF THE FEE CHARGED FOR SUCH  
3 TAG SHALL BE DISBURSED TO THE CHOOSE LIFE ADVISORY COUNCIL; TO  
4 PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE LICENSE TAG DISPLAYING  
5 NATIONAL ASSOCIATION FOR STOCK CAR AUTO RACING THEMES; TO  
6 ESTABLISH THE FEE FOR ISSUANCE OF SUCH A TAG; AND FOR RELATED  
7 PURPOSES.

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

9 SECTION 1. (1) Any owner of a motor vehicle who is a  
10 resident of this state, upon payment of the road and bridge  
11 privilege taxes, ad valorem taxes and registration fees as  
12 prescribed by law for private carriers of passengers, pickup  
13 trucks and other noncommercial motor vehicles, and upon payment of  
14 an additional fee in the amount provided in subsection (4) of this  
15 section, shall be issued a distinctive license tag for each motor  
16 vehicle registered in his name, which shall be produced in such  
17 color and design as the State Tax Commission, with the advice of  
18 the Choose Life Advisory Council, may prescribe. The words  
19 "Choose Life" shall be centered at the bottom of the license tag.  
20 The State Tax Commission shall prescribe such letters or numbers,  
21 or both, as may be necessary to distinguish each license tag.

22 (2) Application for the distinctive license tags authorized  
23 by this section shall be made to the county tax collector on forms  
24 prescribed by the State Tax Commission. The application and the  
25 additional fee imposed under subsection (4) of this section, less  
26 Two Dollars (\$2.00) to be retained by the tax collector, shall be  
27 remitted to the State Tax Commission on a monthly basis as  
28 prescribed by the commission. The portion of the additional fee



29 retained by the tax collector shall be deposited into the county  
30 general fund.

31 (3) Beginning with any registration year commencing on or  
32 after July 1, 2001, any person applying for a distinctive license  
33 tag under this section shall pay an additional fee in the amount  
34 of Twenty-five Dollars (\$25.00) for each distinctive license tag  
35 applied for under this section, which shall be in addition to all  
36 other taxes and fees. The additional fee paid shall be for a  
37 period of time to run concurrent with the vehicle's established  
38 license tag year. The additional fee is due and payable at the  
39 time the original application is made for a distinctive license  
40 tag under this section and thereafter annually at the time of  
41 renewal registration as long as the owner retains the distinctive  
42 license tag. If the owner does not wish to retain the distinctive  
43 license tag, he must surrender it to the local county tax  
44 collector.

45 (4) The State Tax Commission shall deposit all fees into the  
46 State Treasury on the day collected. At the end of each month,  
47 the State Tax Commission shall certify the total fees collected  
48 under this section to the State Treasurer who shall distribute  
49 such collections as follows:

50 (a) Twenty Dollars (\$20.00) of each additional fee  
51 collected on distinctive license tags issued pursuant to this  
52 section shall be disbursed to the Choose Life Advisory Council.

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

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



62 (5) A regular license tag must be properly displayed as  
63 required by law until replaced by a distinctive license tag under  
64 this section. The regular license tag must be surrendered to the  
65 tax collector upon issuance of the distinctive license tag under  
66 this section. The tax collector shall issue up to two (2) month  
67 and year license decals for each distinctive license tag issued  
68 under this section, which will expire the same month and year as  
69 the license tag.

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

80 SECTION 2. (1) Any owner of a motor vehicle, upon payment  
81 of the road and bridge privilege taxes, ad valorem taxes and  
82 registration fees as prescribed by law for private carriers of  
83 passengers, pickup trucks and other noncommercial motor vehicles,  
84 and upon payment of any additional fee required under subsection  
85 (3) of this section, shall be issued a distinctive license tag for  
86 each motor vehicle registered in his name displaying National  
87 Association for Stock Car Auto Racing themes. The distinctive  
88 license tags so issued shall be of a color and design as may be  
89 designated by the State Tax Commission and shall depict such  
90 National Association for Stock Car Auto Racing themes as the State  
91 Tax Commission shall determine appropriate. Such distinctive tags  
92 shall consist of such letters or numbers, or both, as may be  
93 necessary to distinguish each license tag and may, in the  
94 discretion of the State Tax Commission, display the county name.



95           (2) Application for the distinctive license tags authorized  
96 by this section shall be made to the county tax collector on forms  
97 prescribed by the State Tax Commission. The application and the  
98 additional fee imposed under subsection (3) of this section, less  
99 three percent (3%) thereof to be retained by the tax collector,  
100 shall be remitted to the State Tax Commission on a monthly basis  
101 as prescribed by the commission. The portion of the additional  
102 fee retained by the tax collector shall be deposited into the  
103 county general fund.

104           (3) Any person who applies for a distinctive license tag  
105 under this section shall pay an additional fee in the amount of  
106 Thirty-five Dollars (\$35.00) for each distinctive license tag  
107 applied for under this section which shall be in addition to all  
108 other taxes and fees. The additional fee paid shall be for a  
109 period of time to run concurrent with the vehicle's established  
110 license tag year. The additional fee is due and payable at the  
111 time the original application is made for a distinctive license  
112 tag under this section and thereafter annually at the time of  
113 renewal registration as long as the owner retains the distinctive  
114 license tag. If the owner does not wish to retain the distinctive  
115 license tag, he must surrender it to the local county tax  
116 collector.

117           (4) The State Tax Commission shall deposit all fees into the  
118 State Treasury on the day collected. At the end of each month,  
119 the State Tax Commission shall certify to the State Treasurer the  
120 total fees collected under this section from the issuance of  
121 distinctive license tags. The State Treasurer shall distribute  
122 such collections as follows:

123           (a) One Dollar (\$1.00) of each additional fee collected  
124 on the distinctive license tags issued pursuant to this section  
125 shall be deposited into the Mississippi Fire Fighter's Memorial  
126 Burn Center Fund created pursuant to Section 7-9-90.



127           (b) Two Dollars (\$2.00) of each additional fee  
128 collected on the distinctive license tags issued pursuant to this  
129 section shall be deposited to the credit of the State Highway Fund  
130 to be expended solely for the repair, maintenance, construction or  
131 reconstruction of highways.

132           (c) The remainder of each additional fee collected on  
133 the distinctive license tags issued pursuant to this section shall  
134 be deposited to the credit of the State General Fund.

135           (5) A regular license tag must be properly displayed as  
136 required by law until replaced by a distinctive license tag under  
137 this section. The regular license tag must be surrendered to the  
138 tax collector upon issuance of the distinctive license tag under  
139 this section. The tax collector shall issue up to two (2) license  
140 decals for each distinctive license tag issued under this section,  
141 which will expire the same month and year as the regular license  
142 tag.

143           (6) In the case of loss or theft of a distinctive license  
144 tag issued under this section, the owner may make application and  
145 affidavit for a replacement distinctive license tag as provided by  
146 Section 27-19-37. The fee for a replacement distinctive license  
147 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
148 such application and affidavit shall be entitled to retain and  
149 deposit into the county general fund five percent (5%) of the fee  
150 for such replacement license tag, and the remainder shall be  
151 distributed in the same manner as funds from the sale of regular  
152 distinctive license tags issued under this section.

153           SECTION 3. This act shall take effect and be in force from  
154 and after July 1, 2001.

