

By: Senator(s) Minor

To: Finance

SENATE BILL NO. 2699
(As Sent to Governor)

1 AN ACT TO AMEND SECTIONS 27-19-3, 27-19-11, 27-19-15,
2 27-19-31, 27-19-39, 27-19-41, 27-19-45, 27-19-46, 27-19-47.1,
3 27-19-48, 27-19-49, 27-19-55, 27-19-56, 27-19-56.1, 27-19-56.5,
4 27-19-56.9, 27-19-56.10, 27-19-56.11, 27-19-56.12, 27-19-56.15,
5 27-19-56.16, 27-19-56.17, 27-19-56.18, 27-19-56.19, 27-19-56.20,
6 27-19-56.21, 27-19-56.22, 27-19-56.23, 27-19-56.24, 27-19-56.27,
7 27-19-56.28, 27-19-56.29, 27-19-56.30, 27-19-56.31, 27-19-57,
8 27-19-63, 27-19-87, 27-19-95, 27-19-101, 27-19-103, 27-19-119,
9 27-19-121, 27-19-125, 27-19-127, 27-19-137, 27-19-303, 27-19-313,
10 27-19-316, 27-19-333, 27-51-13, 27-51-41, 27-61-23, 27-61-27,
11 27-61-29, 63-5-13, 63-5-29, 63-5-31, 63-5-35, 63-5-39, 63-5-45,
12 63-5-47, 63-7-61, 63-7-67, 63-7-87, 63-21-7, 63-21-27, 63-21-51,
13 63-21-63, 63-21-75 AND 63-23-7, MISSISSIPPI CODE OF 1972, TO
14 REVISE THE DEFINITION OF CERTAIN TERMS IN THE HIGHWAY PRIVILEGE
15 TAX LAW; TO REVISE THE HIGHWAY PRIVILEGE TAX SCHEDULE FOR CERTAIN
16 CARRIERS OF PROPERTY; TO INCREASE THE NUMBER OF LETTERS OR NUMBERS
17 THAT MAY BE PLACED ON MOTOR VEHICLE LICENSE TAGS; TO AUTHORIZE
18 MOTOR VEHICLE LICENSE TAGS OR PLATES TO BE DIGITALLY PRINTED
19 COMMENCING WITH THE 2002 ISSUE; TO AUTHORIZE THE ISSUANCE OF
20 DUPLICATE PERSONALIZED LICENSE TAGS THAT MAY NOT BE DISPLAYED AT
21 THE REAR OF A VEHICLE OR BE UTILIZED AS A REPLACEMENT FOR A
22 PERSONALIZED LICENSE TAG; TO PROVIDE THAT THE ADDITIONAL FEE FOR
23 CERTAIN DISTINCTIVE MOTOR VEHICLE LICENSE TAGS SHALL BE REMITTED
24 TO THE STATE TAX COMMISSION ON A MONTHLY BASIS AS PRESCRIBED BY
25 THE STATE TAX COMMISSION; TO INCREASE THE ADDITIONAL FEE REQUIRED
26 TO BE COLLECTED FOR ISSUANCE OF DISTINCTIVE LICENSE TAGS
27 DISPLAYING THE EMBLEM OF PUBLIC UNIVERSITIES LOCATED IN OTHER
28 STATES; TO PROVIDE THAT PROCEEDS FROM THE INCREASED FEE SHALL BE
29 DEPOSITED TO THE CREDIT OF THE STATE HIGHWAY FUND AND EXPENDED
30 SOLELY FOR THE REPAIR, MAINTENANCE, CONSTRUCTION AND
31 RECONSTRUCTION OF HIGHWAYS; TO AUTHORIZE THE ISSUANCE OF
32 DISTINCTIVE LICENSE TAGS DISPLAYING THE EMBLEM OF PRIVATE
33 UNIVERSITIES LOCATED IN OTHER STATES; TO PROVIDE THAT IT SHALL NOT
34 BE UNLAWFUL FOR THE COUNTY NAME ON A MOTOR VEHICLE LICENSE PLATE
35 TO BE PARTIALLY OR COMPLETELY OBSTRUCTED FROM VIEW BY ANY OBJECT,
36 DECAL, STICKER OR LICENSE PLATE BRACKET OR HOLDER; TO AUTHORIZE
37 THE ISSUANCE OF ONE ADDITIONAL DISTINCTIVE LICENSE TAG TO
38 RECIPIENTS OF THE PURPLE HEART MEDAL; TO PROVIDE THAT THERE SHALL
39 BE NO EXEMPTION FROM AD VALOREM TAXES, PRIVILEGE TAXES AND OTHER
40 TAXES AND FEES FOR SUCH ADDITIONAL DISTINCTIVE TAG; TO MAKE
41 CERTAIN TECHNICAL CHANGES TO, AND UPDATE CERTAIN REFERENCES IN,
42 THE LAWS THE STATE TAX COMMISSION ADMINISTERS REGARDING MOTOR
43 VEHICLES; AND FOR RELATED PURPOSES.

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

45 SECTION 1. Section 27-19-3, Mississippi Code of 1972, is
46 amended as follows:

47 27-19-3. The following words and phrases when used in this
48 article for the purpose of this article have the meanings
49 respectively ascribed to them in this section, except in those
50 instances where the context clearly describes and indicates a
51 different meaning:

52 (1) "Vehicle" shall mean every device in, upon or by which
53 any person or property is or may be transported or drawn upon a
54 public highway, except devices moved by muscular power or used
55 exclusively upon stationary rails or tracks.

56 (2) "Commercial vehicle" shall mean every vehicle used or
57 operated upon the public roads, highways or bridges in connection
58 with any business function.

59 (3) "Motor vehicle" shall mean every vehicle as herein
60 defined which is self-propelled, including trackless street or
61 trolley cars.

62 (4) "Tractor" shall mean every vehicle designed, constructed
63 or used for drawing other vehicles.

64 (5) "Motorcycle" shall mean every vehicle designed to travel
65 on not more than three (3) wheels in contact with the ground,
66 except such vehicle as may be included within the term "tractor"
67 as herein classified and defined.

68 (6) "Truck tractor" shall mean every motor vehicle designed
69 and used for drawing other vehicles and so constructed as to carry
70 a load other than a part of the weight of the vehicle and load so
71 drawn and has a gross vehicle weight (GVW) in excess of ten
72 thousand (10,000) pounds.

73 (7) "Trailer" shall mean every vehicle without motive power,
74 designed to carry property or passengers wholly on its structure
75 and which is drawn by a motor vehicle.

76 (8) "Semitrailer" shall mean every vehicle (of the trailer
77 type) so designed and used in conjunction with a truck tractor.

78 (9) "Foreign vehicle" shall mean every motor vehicle,
79 trailer or semitrailer, which shall be brought into the state
80 otherwise than by or through a manufacturer or dealer for resale
81 and which has not been registered in this state.

82 (10) "Pneumatic tires" shall mean all tires inflated with
83 compressed air.

84 (11) "Solid rubber tires" shall mean every tire made of
85 rubber other than pneumatic tires.

86 (12) "Solid tires" shall mean all tires, the surface of
87 which in contact with the highway is wholly or partly of metal or
88 other hard, nonresilient material.

89 (13) "Person" shall mean every natural person, firm,
90 copartnership, corporation, joint-stock or other association or
91 organization.

92 (14) "Owner" shall mean a person who holds the legal title
93 of a vehicle or in the event a vehicle is the subject of an
94 agreement for the conditional sale, lease or transfer of the
95 possession, howsoever thereof, with the right of purchase upon
96 performance of conditions stated in the agreement, and with an
97 immediate right of possession vested in the conditional vendee,
98 lessee, possessor or in the event such or similar transaction is
99 had by means of a mortgage, and the mortgagor of a vehicle is
100 entitled to possession, then such conditional vendee, lessee,
101 possessor or mortgagor shall be deemed the owner for the purposes
102 of this article.

103 (15) "School bus" shall mean every motor vehicle engaged
104 solely in transporting school children or school children and
105 teachers to and from schools; provided, however, that such
106 vehicles may transport passengers on weekends and legal holidays
107 and during summer months between the terms of school for
108 compensation when the transportation of such passengers is over a
109 route of which not more than fifty percent (50%) traverses the

110 route of a common carrier of passengers by motor vehicle and when
111 no passengers are picked up on the route of any such carrier.

112 (16) "Dealer" shall mean every person engaged regularly in
113 the business of buying, selling or exchanging motor vehicles,
114 trailers, semitrailers, trucks, tractors or other character of
115 commercial or industrial motor vehicles in this state, and having
116 an established place of business in this state.

117 (17) "Highway" shall mean and include every way or place of
118 whatever nature, including public roads, streets and alleys of
119 this state generally open to the use of the public or to be opened
120 or reopened to the use of public for the purpose of vehicular
121 travel, and notwithstanding that the same may be temporarily
122 closed for the purpose of construction, reconstruction,
123 maintenance or repair.

124 (18) "State Tax Commission" shall mean the Chairman of the
125 State Tax Commission of this state, acting directly or through his
126 duly authorized officers, agents, representatives and employees.

127 (19) "Common carrier by motor vehicle" shall mean any person
128 who or which undertakes, whether directly or by a lease or any
129 other arrangement, to transport passengers or property or any
130 class or classes of property for the general public in interstate
131 or intrastate commerce on the public highways of this state by
132 motor vehicles for compensation, whether over regular or irregular
133 routes. Not including, however, passenger buses operating within
134 the corporate limits of a municipality in this state or not
135 exceeding five (5) miles beyond the corporate limits of said
136 municipality, and hearses, ambulances, school buses as such. In
137 addition, this definition shall not include taxicabs.

138 (20) "Contract carrier by motor vehicle" shall mean any
139 person who or which under the special and individual contract or
140 agreements, and whether directly or by a lease or any other
141 arrangement, transports passengers or property in interstate or
142 intrastate commerce on the public highways of this state by motor

143 vehicle for compensation. Not including, however, passenger buses
144 operating wholly within the corporate limits of a municipality in
145 this state or not exceeding five (5) miles beyond the corporate
146 limits of said municipality, and hearses, ambulances, school buses
147 as such. In addition, this definition shall not include
148 taxicabs * * *.

149 (21) "Private commercial carrier of property by motor
150 vehicle" shall mean any person not included in the terms "common
151 carrier by motor vehicle" or "contract carrier by motor vehicle,"
152 who or which transports in interstate or intrastate commerce on
153 the public highways of this state by motor vehicle, property of
154 which such person is the owner, lessee, or bailee, other than for
155 hire, when such transportation is for the purpose of sale, lease,
156 rent, or bailment, or in the furtherance of any enterprise, or who
157 otherwise uses or employs any motor vehicle other than a vehicle
158 designed, constructed and used exclusively for the carriage of
159 passengers in the furtherance of any commercial enterprise. Not
160 including, however, passenger buses operated wholly within the
161 corporate limits of a municipality of this state, or not exceeding
162 five (5) miles beyond the corporate limits of said municipality,
163 and hearses, ambulances, school buses as such. In addition, this
164 definition shall not include taxicabs * * *.

165 Haulers of fertilizer shall be classified as private
166 commercial carriers of property by motor vehicle.

167 (22) "Private carrier of passengers" shall mean all other
168 passenger motor vehicle carriers not included in the above
169 definitions. Not including, however, passenger buses operating
170 wholly within the corporate limits of a municipality in this
171 state, or not exceeding five (5) miles beyond the corporate limits
172 of said municipality, and hearses, ambulances, and school buses as
173 such. In addition, this definition shall not include
174 taxicabs * * *.

175 (23) "Operator" shall mean any person, partnership,
176 joint-stock company or corporation operating on the public
177 highways of the state one or more motor vehicles as the beneficial
178 owner or lessee.

179 (24) "Driver" shall mean the person actually driving or
180 operating such motor vehicle at any given time.

181 (25) "Private carrier of property" shall mean any person
182 transporting property on the highways of this state as defined
183 below:

184 (a) Any person transporting farm products produced on
185 his own farm and also farm supplies, materials, and equipment used
186 in the growing or production of his agricultural products in his
187 own truck.

188 (b) Any person transporting his own fish, including
189 shellfish, in his own truck.

190 (c) Any person transporting unprocessed forest
191 products, wherein ownership remains the same, in his own truck.

192 (26) "Taxicab" shall mean any passenger motor vehicle for
193 hire with a seating capacity not greater than ten (10) passengers.
194 For purposes of this paragraph (26), seating capacity shall be
195 determined according to the manufacturer's suggested seating
196 capacity for a vehicle. If there is no manufacturer's suggested
197 seating capacity for a vehicle, the seating capacity for the
198 vehicle shall be determined according to regulations established
199 by the State Tax Commission.

200 (27) "Passenger coach" shall mean any passenger motor
201 vehicle with a seating capacity greater than ten (10) passengers,
202 operating wholly within the corporate limits of a municipality of
203 this state or within five (5) miles of the corporate limits of
204 said municipality, or motor vehicles substituted for abandoned
205 electric railway systems in or between municipalities. For
206 purposes of this paragraph (27), seating capacity shall be
207 determined according to the manufacturer's suggested seating

208 capacity for a vehicle. If there is no manufacturer's suggested
209 seating capacity for a vehicle, the seating capacity for the
210 vehicle shall be determined according to regulations established
211 by the State Tax Commission.

212 (28) "Empty weight" shall mean the actual weight of a
213 vehicle including fixtures and equipment necessary for the
214 transportation of load hauled or to be hauled.

215 (29) "Gross weight" shall mean the empty weight of the
216 vehicle, as defined herein, plus any load being transported or to
217 be transported.

218 (30) "Ambulance and hearse." The terms "ambulance" and
219 "hearse" shall have the meaning generally ascribed to them. A
220 hearse or funeral coach shall be classified as a light carrier of
221 property, as defined in Section 27-51-101.

222 (31) "Regular seats" shall mean each seat ordinarily and
223 customarily used by one (1) passenger, including all temporary,
224 emergency, and collapsible seats. Where any seats are not
225 distinguished or separated by separate cushions and backs, a seat
226 shall be counted for each eighteen (18) inches of space on such
227 seats or major fraction thereof. In the case of a regular
228 passenger-type automobile which is used as a common or contract
229 carrier of passengers, three (3) seats shall be counted for the
230 rear seat of such automobile and one (1) seat shall be counted for
231 the front seat of such automobile.

232 (32) "Ton" shall mean two thousand (2,000) pounds
233 avoirdupois.

234 (33) "Leases." No lease shall be recognized under the
235 provisions of this article unless same shall be in writing and
236 shall fully define a bona fide relationship of lessor and lessee,
237 signed by both parties, dated and be in the possession of the
238 driver of the leased vehicle at all times.

239 (34) "Bus" shall mean any passenger vehicle with a seating
240 capacity of more than ten (10) but shall not include "private

241 carrier of passengers" and "school bus" as defined in paragraphs
242 (15) and (22) of this section. For purposes of this paragraph
243 (34), seating capacity shall be determined according to the
244 manufacturer's suggested seating capacity for a vehicle. If there
245 is no manufacturer's suggested seating capacity for a vehicle, the
246 seating capacity for the vehicle shall be determined according to
247 regulations established by the State Tax Commission.

248 (35) "Corporate fleet" shall mean a group of two hundred
249 (200) or more marked private carriers of passengers or light
250 carriers of property, as defined in Section 27-51-101, trailers,
251 semitrailers, or motor vehicles in excess of ten thousand (10,000)
252 pounds gross vehicle weight, except for those vehicles registered
253 for interstate travel, owned or leased on a long-term basis by a
254 corporation or other legal entity. In order to be considered
255 marked, the motor vehicle must have a name, trademark or logo
256 located either on the sides or the rear of the vehicle in sharp
257 contrast to the background, and of a size, shape and color that is
258 legible during daylight hours from a distance of fifty (50) feet.

259 (36) "Individual fleet" means a group of five (5) or more
260 private carriers of passengers or light carriers of property, as
261 defined in Section 27-51-101, owned or leased by the same person
262 and principally garaged in the same county.

263 Leased vehicles shall be considered as domiciled at the place
264 in the State of Mississippi from which they operate in interstate
265 or intrastate commerce, and for the purposes of this article shall
266 be considered as owned by the lessee, who shall furnish all
267 insurance on the vehicles and the driver of the vehicles shall be
268 considered as an agent of the lessee for all purposes of this
269 article.

270 SECTION 2. Section 27-19-11, Mississippi Code of 1972, is
271 amended as follows:

272 27-19-11. On each carrier of property, for each motor
273 vehicle, truck-tractor or road tractor used in the operation of

274 any business as such, and on each bus, there is hereby levied an
 275 annual highway privilege tax in accordance with the following
 276 schedule, except that the gross vehicle weight of buses shall be
 277 the gross weight of the vehicle plus one hundred fifty (150)
 278 pounds per each regular seat.

279 RATE OF TAX

280 GROSS WEIGHT	COMMON AND	PRIVATE	PRIVATE
281 OF VEHICLE	CONTRACT	COMMERCIAL	CARRIERS
282 NOT TO EXCEED	CARRIERS OF	CARRIERS OF	OF
283 IN POUNDS	PROPERTY	PROPERTY	PROPERTY
284 0000 - 6000	\$ 7.20	\$ 7.20	\$ 7.20
285 6001 - 10000	33.60	25.20	16.80
286 10001 - 16000	78.40	70.70	39.20
287 16001 - 20000	156.00	129.00	78.00
288 20001 - 26000	228.00	192.00	114.00
289 26001 - 30000	300.00	247.00	150.00
290 30001 - 36000	384.00	318.00	192.00
291 36001 - 40000	456.00	378.00	228.00
292 40001 - 42000	504.00	420.00	264.00
293 42001 - 44000	528.00	444.00	276.00
294 44001 - 46000	552.00	456.00	282.00
295 46001 - 48000	588.00	492.00	300.00
296 48001 - 50000	612.00	507.00	312.00
297 50001 - 52000	660.00	540.00	336.00
298 52001 - 54000	684.00	564.00	348.00
299 54001 - 56000	708.00	588.00	360.00
300 56001 - 58000	756.00	624.00	384.00
301 58001 - 60000	780.00	642.00	396.00
302 60001 - 62000	828.00	828.00	420.00
303 62001 - 64000	852.00	852.00	432.00
304 64001 - 66000	900.00	900.00	482.00
305 66001 - 68000	936.00	936.00	504.00
306 68001 - 70000	972.00	972.00	516.00

307	70001 - 72000	996.00	996.00	528.00
308	72001 - 74000	1,128.00	1,128.00	576.00
309	74001 - 76000	1,248.00	1,248.00	612.00
310	76001 - 78000	1,380.00	1,380.00	720.00
311	78001 - 80000	1,512.00	1,512.00	864.00

312 In addition to the above levied annual highway privilege tax
313 on vehicles with a gross weight exceeding ten thousand (10,000)
314 pounds, there is levied and shall be collected an additional
315 privilege tax in the amount of One Thousand Three Hundred Fifty
316 Dollars (\$1,350.00) for each current or later year model vehicle
317 based upon a licensed weight of eighty thousand (80,000) pounds.
318 This additional privilege tax shall be reduced by the amount of
319 One Hundred Seventy-five Dollars (\$175.00) for each year of age to
320 a minimum of Fifty Dollars (\$50.00) and further reduced by the
321 ratio of licensed weight to the maximum weight of eighty thousand
322 (80,000) pounds. During the first year only, the privilege tax
323 monies collected under the provisions of this paragraph shall be
324 distributed to the various counties of the state on the basis of
325 the ratio of the last year of annual ad valorem taxes collected by
326 such counties on such vehicles to the total ad valorem taxes
327 collected by all counties on such vehicles in the same year. In
328 all subsequent years, such distribution to the counties shall be
329 made on the basis of the ratio of the number of motor vehicles
330 registered in excess of ten thousand (10,000) pounds, in each
331 taxing district in each county, to the total number of such
332 vehicles registered statewide. The counties should then
333 distribute these proceeds as they would if these collections were
334 ad valorem taxes. Provided, however, until July 1, 1993, vehicles
335 which are subject to the provisions of this section and were
336 licensed in another state shall not be subject to any other taxes
337 when registered in this state.

338 From the privilege tax monies collected under this section,
339 Three Million Seven Hundred Thirty-two Thousand Four Hundred Three

340 Dollars and Eleven Cents (\$3,732,403.11) shall be earmarked and
341 set aside to be apportioned and paid to the counties of the state
342 in the manner provided by Section 27-19-159, Mississippi Code of
343 1972. Any excess privilege tax monies collected under this
344 section shall be deposited into the State Highway Fund for the
345 construction, maintenance and reconstruction of highways and roads
346 of the State of Mississippi or the payment of interest and
347 principal on bonds authorized by the 1972 Regular Session of the
348 Legislature for construction and reconstruction of highways.

349 Provided that no privilege license shall be issued for any
350 period of time for less than One Dollar (\$1.00).

351 * * *

352 The annual highway privilege tax imposed on operators engaged
353 exclusively in the transportation of household goods shall be the
354 same as the tax imposed upon private commercial carriers by this
355 section. Provided that in determining the amount of privilege
356 taxes due under the provisions of this section, there shall be
357 allowed a maximum tolerance of five hundred (500) pounds on all
358 classes of carriers except carriers of liquefied compressed gases
359 and in the case of carriers of liquefied compressed gases there
360 shall be allowed a maximum tolerance of two thousand (2,000)
361 pounds.

362 Provided, however, any owner or operator who operates a motor
363 vehicle on the public highways, with a license tag attached
364 thereto which was issued for another or different vehicle, shall
365 be liable for the privilege tax on said vehicle for twelve (12)
366 months plus a penalty thereon of twenty-five percent (25%).

367 Provided further, that carriers of property duly registered
368 and licensed in another state and being used to transport farm
369 harvesting machinery or equipment to and from a particular county
370 in this state may, upon adoption of a resolution by the board of
371 supervisors of said county where such machinery or equipment is
372 being exclusively used in harvesting farm crops within said

373 county, be exempt from the taxes herein levied when said
374 resolution is filed with the State Tax Commission. Provided,
375 however, that said exemption shall not exceed a period of forty
376 (40) days for any annual period without a second resolution of
377 approval by the board of supervisors who shall have the authority
378 to extend said exemption not to exceed an additional period of
379 twenty (20) days during any annual period.

380 Provided further, a private commercial carrier of property
381 hauling interstate may purchase a common and contract carrier of
382 property license plate at the prescribed fee to allow the carrier
383 to lease on a one-way basis per trip without qualifying with the
384 Public Service Commission.

385 SECTION 3. Section 27-19-15, Mississippi Code of 1972, is
386 amended as follows:

387 27-19-15. (1) In addition to the privilege license tax
388 otherwise levied for the operation of motor vehicles, there is
389 hereby levied on each carrier of property for each motor vehicle,
390 truck tractor or road tractor operated pursuant to the provisions
391 of section 63-5-47, Mississippi Code of 1972, an annual highway
392 privilege tax of Eight Dollars and Fifty Cents (\$8.50) per one
393 thousand (1,000) pounds, or fractional part thereof, in excess of
394 the maximum gross weight on which an annual highway privilege tax
395 has been otherwise paid for said vehicle, said tax to be paid to
396 the Mississippi Department of Transportation.

397 (2) Each and every vehicle subject to the tax levied hereby
398 shall be issued a special permit by the Mississippi Department of
399 Transportation, which permit, or a certified copy thereof, shall
400 be carried by the operator of any such vehicle at all times.

401 SECTION 4. Section 27-19-31, Mississippi Code of 1972, is
402 amended as follows:

403 27-19-31. (1) The State Tax Commission is authorized and
404 directed to establish and maintain a vehicle registration renewal
405 system whereby the license tag attached upon a motor vehicle or

406 trailer may be issued for five (5) years with the approval of the
407 License Tag Commission, except for motor vehicles registered in
408 excess of ten thousand (10,000) pounds gross vehicle weight, and
409 motor vehicles in a fleet registered under Section 27-19-66,
410 apportioned vehicles, rental and commercial trailers and buses,
411 which shall be issued for a period of time determined by the State
412 Tax Commission. During each intervening year of the period for
413 which license tags are issued, the State Tax Commission shall
414 issue up to two (2) license decals, in lieu of the license tags,
415 which will specify the month and year in which the license tag
416 shall expire. Motor vehicles in a corporate fleet registered
417 under Section 27-19-66, shall not be issued decals specifying the
418 month and year of expiration.

419 Any series of tags may be cancelled by the commissioner with
420 the approval of the License Tag Commission and a new series of
421 tags issued.

422 (2) The license decals issued in lieu of the license tags
423 shall indicate the month and the last two (2) figures of the year
424 for which such license shall expire, and these decals shall be
425 color coded so that it shall be possible to distinguish the year
426 and the month for which such decals shall expire. The license
427 decals shall be attached to the license tag of the motor vehicle
428 or trailer, and when so attached shall be deemed to be the license
429 tag for the ensuing registration year. The month decal shall be
430 attached in an upright position in the lower left corner of the
431 license tag, and the year decal shall be attached in an upright
432 position in the lower right corner of the license tag. Decals
433 specifying the month and year of expiration shall not be required
434 to be attached to license tags on motor vehicles in a corporate
435 fleet registered under Section 27-19-66.

436 Except as otherwise provided in this paragraph, the
437 registration year shall be a period of one (1) year commencing on
438 the first day of the month following the month in which the

439 vehicle was acquired. Beginning October 1, 1982, original
440 registrations of motor vehicles, except motor vehicles registered
441 in excess of ten thousand (10,000) pounds gross vehicle weight,
442 apportioned vehicles and buses, may be made and shall be prorated
443 for a period of from six (6) to eleven (11) months according to
444 regulations established by the State Tax Commission to reduce a
445 disproportionate number of registrations for a particular month.
446 Beginning July 1, 1995, original registrations and renewal
447 registrations of motor vehicles in corporate fleets registered
448 under Section 27-19-66, shall be prorated according to regulations
449 established by the State Tax Commission so as to cause the
450 registration of such fleet motor vehicles to coincide with the
451 anniversary month for corporate fleets established by the * * *
452 State Tax Commission. Where a vehicle is registered for a period
453 less than twelve (12) months, the anniversary month shall be the
454 month of the expiration of the original license tag.

455 Beginning July 1, 1996, original registrations and renewal
456 registrations of motor vehicles in individual fleets registered
457 under Section 27-19-66 shall be prorated according to regulations
458 established by the State Tax Commission so as to cause the
459 registration of such fleet motor vehicles to coincide with the
460 anniversary month for individual fleets established by the county
461 tax collector. Where a vehicle is registered for a period less
462 than twelve (12) months, the anniversary month shall be the month
463 of the expiration of the original license tag.

464 The State Tax Commission, with the approval of the License
465 Tag Commission, shall so specify the area or areas on the license
466 tag where the license decals shall be attached. The number of the
467 license tag shall be written across its face, and the number of
468 the tag shall represent the registration number; and upon all the
469 tags for private passenger vehicles the word "MISSISSIPPI" shall
470 be written across the top of the tag in capital letters
471 sufficiently large to be easily read, but upon all other tags such

472 word may be abbreviated. The number of the license tag shall not
473 exceed seven (7) letters, numbers or a combination of such letters
474 and numbers. Also, on all tags sold and issued, an appropriate
475 place will be provided thereon to place license decals indicating
476 the expiration date of the tag. For the purposes of this section
477 and Section 27-19-32, Mississippi Code of 1972, the term "decal,"
478 "decals" or "license decal" shall mean a tab, sticker or other
479 similar device attached to a license tag which validates same for
480 a stated period of time. One (1) license tag and up to two (2)
481 license decals shall be furnished for all vehicles and shall be
482 fastened immovably twelve (12) inches or more above the ground, at
483 the rear of the vehicle under or over the rear light, with the
484 number in upright position so that it will be plainly visible and
485 legible at all times, and at night at a distance of sixty (60)
486 feet. In the case of tractors or other motor vehicles drawing or
487 pulling trailers, semitrailers or farm implements, the tag shall
488 be fastened upon such vehicle twelve (12) inches or more above the
489 ground, upon the front or back of such vehicle, with the number in
490 an upright position. Such license plate, all characters * * * and
491 any legally affixed decals shall not be defaced, covered or
492 obstructed from view by any object, decal, sticker, paint, marking
493 or license plate bracket or holder. Any person who defaces,
494 covers or obstructs any portion of a license tag with any sticker,
495 decoration, paint, marking, license plate bracket or holder or any
496 other thing or device, in such a manner that the characters * * *
497 and any legally affixed decals on the tag cannot be read, shall be
498 guilty of a misdemeanor and, upon conviction, shall be punished by
499 a fine of not more than Twenty-five Dollars (\$25.00). However, it
500 shall not be unlawful for the county name to be partially or
501 completely obstructed from view by any object, decal, sticker or
502 license plate bracket or holder. Unless the license tag with
503 current decals is fastened to the vehicle as herein provided, the
504 said vehicle shall be regarded as operating without a license tag,

505 and the owner or operator shall be liable for the penalties herein
506 provided.

507 In addition to the above requirements, license tags for
508 private passenger vehicles shall have a county designation thereon
509 referencing the name of the county in which such vehicle is
510 registered.

511 Law enforcement officers of this state shall remove from a
512 motor vehicle or trailer any license tag and/or decals which are
513 so defaced that proper identification cannot be reasonably made.
514 The officer shall issue to the driver of such vehicle a tag permit
515 which shall be valid for a period of five (5) days. Each person
516 receiving such tag permit shall purchase, within five (5) days
517 from the date of the issuance of the permit, a new tag and/or
518 decals for the fee set forth in Section 27-19-37, Mississippi Code
519 of 1972, for a substitute tag.

520 Any person who has a license tag or decals on a vehicle which
521 may be so defaced that proper identification cannot be reasonably
522 made may remove such and purchase another license tag and/or
523 decals for the same fee required for a substitute tag. If any
524 license tag shall deteriorate due to age so that identification
525 cannot be reasonably made, the owner may surrender such tag to the
526 issuing authority and be issued a new tag and like decals at no
527 cost.

528 (3) The State Tax Commission is authorized to promulgate
529 appropriate rules and regulations to govern the use and display of
530 license decals and to publish a summary thereof which shall be
531 available to state officials and the public upon request.

532 SECTION 5. Section 27-19-39, Mississippi Code of 1972, is
533 amended as follows:

534 27-19-39. In addition to the provisions of Section 27-19-31
535 setting forth what a license tag shall contain, the State Tax
536 Commission shall require that the name of the county of
537 registration shall be placed on all pickup truck tags * * *.

538 SECTION 6. Section 27-19-41, Mississippi Code of 1972, is
539 amended as follows:

540 27-19-41. The face of all motor vehicle license plates or
541 tags, whether for passenger automobiles, trucks of any kind or
542 size, whether special, distinctive or for antique vehicles or for
543 whatever type and kind of motor vehicle including motorcycles and
544 motorbikes issued by any authority in the state, shall be fully
545 coated, painted or digitally printed with a reflectorizing
546 material for the purpose of additional safety commencing with the
547 2002 issue.

548 The type of reflective material shall be determined by the
549 license tag commission who shall not prescribe such specifications
550 for said reflective material so as to eliminate competitive
551 bidding or to favor any particular company or supplier, but shall
552 be guided by the legislative intent to provide the most efficient
553 reflectorized safety license plate within the money appropriated.

554 The State Tax Commission shall furnish the various counties
555 of the state with license plates without the expiration dates
556 imprinted thereon. The plates will have designated areas for
557 decals to reflect the expiration date.

558 The State Tax Commission shall design decals which will be
559 self-adhesive to metal. The decals will provide for the month and
560 year of expiration; will be a different color for each consecutive
561 year * * *; and will be serially numbered for recording purposes.

562 SECTION 7. Section 27-19-45, Mississippi Code of 1972, is
563 amended as follows:

564 27-19-45. (1) Owners of motor vehicles who are residents of
565 the State of Mississippi and who hold an unrevoked and unexpired
566 official amateur radio station license issued by the Federal
567 Communications Commission, upon application to the tax collector
568 in the owner's county of legal residence accompanied by proof of
569 ownership of such amateur radio station license, and upon payment
570 of the road and bridge privilege taxes, ad valorem taxes and

571 registration fees as prescribed by law for passenger cars, pickup
572 trucks or other noncommercial motor vehicles, and upon payment of
573 an additional registration or tag fee of Fifteen Dollars (\$15.00)
574 shall be issued a special license plate upon which, in lieu of the
575 numbers prescribed by law, shall be inscribed the official amateur
576 call letters of such applicant as assigned by the Federal
577 Communications Commission. This special license plate may be used
578 in place of the regular license tag for passenger cars, pickup
579 trucks or other noncommercial motor vehicles. The application and
580 the additional fee, less five percent (5%) thereof to be retained
581 by the county tax collector, shall be remitted to the State Tax
582 Commission on a monthly basis as prescribed by the commission.
583 The portion of the additional fee retained by the tax collector
584 shall be deposited into the county general fund. The portion of
585 the fee remitted to the Tax Commission shall be deposited into the
586 State Treasury on the day it is received and shall be deposited by
587 the State Treasurer into the State General Fund.

588 The Governor under like terms and provisions shall be and he
589 is hereby authorized to exhibit on any passenger cars, pickup
590 trucks or other noncommercial motor vehicles used by him license
591 tag Number 1, with the county of his residence inscribed thereon.
592 The Lieutenant Governor is likewise authorized to use license
593 plate Number 2, with the county of his residence appearing
594 thereon. All former governors, under like terms and provisions,
595 are authorized to use license plate X-1, with the county of his
596 residence appearing thereon, and all former lieutenant governors,
597 under like terms and provisions, are authorized to use license
598 plate X-2, with the county of his residence appearing thereon.

599 When a passenger car, pickup truck or other noncommercial
600 motor vehicle for which a special license tag has been issued is
601 sold or traded by the owner, the special tag may be transferred to
602 the new or other passenger car, pickup truck or other
603 noncommercial motor vehicle which is replacing the passenger car,

604 pickup truck or other noncommercial motor vehicle for which the
605 license tag was originally issued, without additional charge, upon
606 application to the county tax collector, with proof that all taxes
607 and registration fees as prescribed by law have been paid for such
608 replacement passenger car, pickup truck or other noncommercial
609 motor vehicle.

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

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

618 SECTION 8. Section 27-19-46, Mississippi Code of 1972, is
619 amended as follows:

620 27-19-46. (1) The State Tax Commission is hereby authorized
621 to issue special distinctive license plates under the provisions
622 hereinafter set forth. Such tags shall be issued to persons who
623 qualify under subsection (2) of this section, and such tags shall
624 be of such form and appearance as the commission shall provide
625 subject to the approval of the License Tag Commission and in
626 accordance with the provisions of Section 27-19-41.

627 (2) (a) The following persons shall be eligible to display
628 special distinctive license plates under the provisions of this
629 section:

630 (i) United States Senators;

631 (ii) Members of the United States House of
632 Representatives;

633 (iii) Enforcement and investigative personnel of
634 the State Tax Commission;

635 (iv) Enforcement and investigative personnel of
636 the Public Service Commission;

637 (v) State Commanders of the American Legion,
638 Veterans of Foreign Wars, and The Forty and Eight; * * *

639 (vi) Former United States Congressmen and
640 Senators;

641 (vii) Enforcement and investigative personnel of
642 the Mississippi Department of Public Safety;

643 (viii) Enforcement and investigative personnel of
644 the Mississippi Department of Transportation; and

645 (ix) Enforcement and investigative personnel of
646 the Mississippi Bureau of Narcotics.

647 (b) The State Tax Commission shall promulgate
648 reasonable regulations regarding certification of eligibility to
649 receive such tags.

650 (3) (a) When a passenger car for which a special license
651 tag has been issued is sold or traded by the owner, the special
652 tag may be transferred to the new or other car which is replacing
653 the car for which the license tag was originally issued, without
654 additional charge, upon application to the commission with proof
655 that the regular license tag has been purchased for such
656 replacement car.

657 (b) The State Tax Commission shall make such rules and
658 regulations as necessary to ascertain compliance with all state
659 license laws relating to use and operation of a private passenger
660 car before issuing these tags in lieu of the regular Mississippi
661 license plate, and all applications for such tags shall be made to
662 the commission.

663 (c) The State Tax Commission shall not issue such
664 special tag or tags authorized by law until the commission is
665 first furnished a copy of the ad valorem tax receipt paid by the
666 owner of such vehicle from the county and city in which he
667 resides, and the commission shall keep a current list of such tags
668 issued as a public record.

669 (4) Enforcement and investigative personnel of any federal,
670 state or local government agency are eligible to display regular
671 license plates on vehicles used in the performance of their duties
672 upon application to the State Tax Commission. The commission
673 shall make such rules and regulations needed regarding the
674 issuance of such license plates.

675 (5) The provisions of this section are supplemental to the
676 motor vehicle licensing laws of the State of Mississippi, and
677 nothing herein shall be construed as abridging or amending such
678 laws.

679 SECTION 9. Section 27-19-47.1, Mississippi Code of 1972, is
680 amended as follows:

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

686 Upon receipt of an application for a special antique
687 motorcycle plate, on a form prescribed by the commission, and upon
688 payment of the fee as prescribed in subsection (2) of this
689 section, the tax collector shall issue to such applicant a special
690 antique motorcycle plate on a permanent basis, and it shall bear
691 no date, but shall bear the inscription "Antique
692 Motorcycle-Mississippi" and shall be valid without renewal as long
693 as the motorcycle is in existence. This special plate shall be
694 issued for the applicant's use only for such motorcycle and in the
695 event of a transfer of title, the owner shall surrender the
696 special plate to the tax collector.

697 Such special antique motorcycle plate shall be issued in lieu
698 of, and shall have the same legal significance as, ordinary
699 registration plates.

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

702 levied on the operation of antique motorcycles. The fee for a
703 license shall be Twenty-five Dollars (\$25.00) and it shall be
704 issued on a permanent basis without renewal. The fee, less five
705 percent (5%) thereof to be retained by the county tax collector,
706 shall be remitted to the State Tax Commission on a monthly basis
707 as prescribed by the commission. The portion of the additional
708 fee retained by the tax collector shall be deposited into the
709 county general fund. The portion of the fee remitted to the tax
710 commission shall be deposited into the State Treasury on the day
711 it is received and shall be deposited by the State Treasurer into
712 the State General Fund.

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

718 SECTION 10. Section 27-19-48, Mississippi Code of 1972, is
719 amended as follows:

720 27-19-48. (1) Owners of motor vehicles who are residents of
721 this state, upon complying with the motor vehicle laws relating to
722 registration and licensing of motor vehicles, and upon payment of
723 the road and bridge privilege taxes, ad valorem taxes and
724 registration fees as prescribed by law for private carriers of
725 passengers, pickup trucks and other noncommercial motor vehicles,
726 and upon payment of an additional fee in the amount provided in
727 subsection (4)(a) of this section, shall be issued a personalized
728 license tag of the same color as regular license tags to consist
729 of the name of the county and not more than seven (7) letters of
730 the alphabet or seven (7) numbers in lieu of the license tag
731 numbering system prescribed by law. The purchaser of the
732 personalized license tag may choose the combination of such
733 letters or numbers, but no two (2) motor vehicles shall have the
734 same combination of letters or numbers. In the event that the

735 same combination of letters has been chosen by two (2) or more
736 purchasers, the State Tax Commission shall assign a different
737 number to each such purchaser which shall appear on the license
738 tag following the combination of letters; provided, however, this
739 combination shall not exceed seven (7) letters and/or numbers.
740 The combination of letters and/or numbers written across the
741 license tag shall be sufficiently large to be easily read but
742 shall not be less than three (3) inches in height. No combination
743 of letters or numbers which comprise words or expressions that are
744 considered obscene, slandering, insulting or vulgar in ordinary
745 usage shall be permitted, with the Chairman of the State Tax
746 Commission having the responsibility of making such determination.
747 If, however, such license plate is issued in error or otherwise
748 and is determined by the chairman to be obscene, slanderous,
749 insulting, vulgar or offensive, the chairman shall notify such
750 owner that the license plate must be surrendered and that another
751 personalized license plate may be selected by him and issued at no
752 cost. Should the vehicle owner not desire another personalized
753 license plate, the fee for such plate shall be refunded. In the
754 event the owner fails to surrender the license plate after
755 receiving proper notification, the chairman shall issue an order
756 directing that the license plate be seized by agents of the State
757 Tax Commission or any other duly authorized law enforcement
758 personnel. If such owner is aggrieved by this determination, the
759 appeal procedure and the provisions provided in Section 27-19-337
760 shall be followed.

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

763 (3) Application for the personalized license tags shall be
764 made to the county tax collector on forms prescribed by the State
765 Tax Commission. The application form shall contain space for the
766 applicant to make five (5) different choices for the combination
767 of the letters and numbers in the order in which said combination

768 is desired by the applicant. The application and the additional
769 fee, less five percent (5%) thereof to be retained by the tax
770 collector, shall be remitted to the State Tax Commission within
771 seven (7) days of the date the application is made. The portion
772 of the additional fee retained by the tax collector shall be
773 deposited into the county general fund.

774 (4) (a) Beginning with any registration year commencing on
775 or after November 1, 1986, any person applying for a personalized
776 license tag shall pay an additional fee which shall be in addition
777 to all other taxes and fees. The additional fee paid shall be for
778 a period of time to run concurrent with the vehicle's established
779 license tag year. The additional fee of Thirty Dollars (\$30.00)
780 is due and payable at the time the original application is made
781 for a personalized tag and thereafter annually at the time of
782 renewal registration as long as the owner retains the personalized
783 tag. If the owner does not wish to retain such personalized tag,
784 he must surrender it to the local county tax collector. The
785 additional fee due at the time of renewal registration shall be
786 collected by the county tax collector and remitted to the State
787 Tax Commission on a monthly basis as prescribed by the commission.

788 (b) The State Tax Commission shall deposit all taxes
789 and fees into the State Treasury on the day collected. At the end
790 of each month, the State Tax Commission shall certify the total
791 fees collected under this section to the State Treasurer who shall
792 distribute to the credit of the State General Fund Sixteen Dollars
793 and Twenty-five Cents (\$16.25) of each additional fee and the
794 remainder of each such additional fee shall be deposited to the
795 credit of the State Highway Fund to be expended solely for the
796 repair, maintenance, construction or reconstruction of highways.

797 (5) A regular license tag must be properly displayed as
798 required by law until replaced by a personalized license tag; and
799 the regular license tag must be surrendered to the tax collector
800 upon issuance of the personalized license tag. The tax collector

801 shall issue up to two (2) license decals for the personalized
802 license tag, which will expire the same month and year as the
803 original license tag.

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

808 (7) In the case of loss or theft of a personalized license
809 tag, the owner may make application and affidavit for a
810 replacement license tag as provided by Section 27-19-37. The fee
811 for a replacement personalized license tag shall be Ten Dollars
812 (\$10.00). The tax collector receiving such application and
813 affidavit shall be entitled to retain and deposit into the county
814 general fund five percent (5%) of the fee for such replacement
815 license tag and the remainder shall be distributed in the same
816 manner as funds from the sale of regular license tags.

817 (8) The owner of a personalized license tag may make
818 application for a duplicate of such tag. The fee for such
819 duplicate personalized license tag shall be Ten Dollars (\$10.00).
820 The tax collector receiving such application shall be entitled to
821 retain and deposit into the county general fund five percent (5%)
822 of the fee for such duplicate personalized license tag and the
823 remainder shall be distributed in the same manner as funds from
824 the sale of regular license tags. A duplicate personalized
825 license tag may not be fastened to the rear of a vehicle and may
826 not be utilized as a replacement for any personalized license tag
827 issued pursuant to this section. Month decals and year decals
828 shall not be issued for duplicate personalized license tags and
829 month decals and year decals shall not be attached to duplicate
830 personalized license tags.

831 SECTION 11. Section 27-19-49, Mississippi Code of 1972, is
832 amended as follows:

833 27-19-49. (1) Owners of motorcycles who are members of a
834 Shrine motorcycle club, corps or unit of Mississippi may, in their
835 discretion, purchase and use, in lieu of the motorcycle tag
836 described in section 27-19-35, an especially prepared tag of the
837 same dimensions as the regular motorcycle tag. This distinctive
838 tag shall be of a yellow background; the Shrine emblem in green
839 coloring in the middle left of the tag; "Miss." (abbreviated) in
840 red letters in the lower left of the tag; the year of issuance in
841 abbreviated form (the last two numbers) in red letters in the
842 lower right of the tag; and the designated number of the
843 particular tag in red numbers in the middle right of the tag.
844 These tags shall be numbered commencing with the numeral "1."

845 (2) These distinctive Shrine tags shall be ordered through
846 the State Tax Commission by an official of each such Shrine club,
847 corps or unit desiring same. Only one such distinctive tag shall
848 be allowed to each individual member of any Shrine club, corps or
849 unit and only for a heavy weight or heavy duty motorcycle.

850 (3) The individual Shrine members or Shrine club, corps or
851 unit so ordering such tag or tags shall pay the regular motorcycle
852 tag fees and taxes as designated by the tax collector's office of
853 the county in which the motorcycle is registered and such Shrine
854 members, clubs, corps or units shall pay any additional charge
855 necessary for the purchase of such distinctive tag. Each such
856 distinctive Shrine tag will be duly recorded and registered at the
857 office of the sheriff of the county in which the individual Shrine
858 member resides.

859 SECTION 12. Section 27-19-55, Mississippi Code of 1972, is
860 amended as follows:

861 27-19-55. (1) The sheriff of each county in the State of
862 Mississippi and the officially appointed deputy sheriffs of each
863 county, upon application by the sheriff to the State Tax
864 Commission shall be entitled to purchase a special license plate
865 through such office. Only one (1) such tag shall be allowed to

866 each individual sheriff and deputy sheriff in each tag period, and
867 such tag shall be placed upon the vehicle used in the carrying out
868 of official sheriff's department duties.

869 (2) The State Tax Commission is authorized to implement the
870 provisions of this section by its own administrative process,
871 according to the provisions herein. The State Tax Commission
872 shall furnish the special license tags and decals to the sheriff's
873 office as provided herein, and the cost of such tags and decals
874 shall be the same as established by law for the vehicle
875 licensed. * * *

876 When a car for which a tag has been issued is sold or traded
877 by the sheriff's department during the period for which the tag is
878 issued, said tag shall be transferred, in addition to the decals
879 on the tag, to the new or other car replacing the car for which
880 the tag was originally issued.

881 (3) The tag and decals issued for the sheriffs of the
882 various counties and the deputy sheriffs, shall conform to the
883 provisions of Section 27-19-31, except as follows: The
884 registration number shall be the two (2) digit county code, the
885 initials "S.O.," and in the space immediately to the right of
886 "S.O." there shall appear the number "1," to and including the
887 exact number of deputy sheriffs employed in that particular
888 county. However, the first distinctive license reading "S.O. 1"
889 shall be designated for the sheriff of each county.

890 SECTION 13. Section 27-19-56, Mississippi Code of 1972, is
891 amended as follows:

892 27-19-56. (1) Upon application by any legal resident of the
893 State of Mississippi with a disability which limits or impairs the
894 ability to walk, the State Tax Commission shall prepare and issue
895 through the county tax collectors a special license plate bearing
896 the International Symbol of Access adopted by Rehabilitation
897 International in 1969 at its Eleventh World Congress on
898 Rehabilitation of the Disabled for not more than one (1) vehicle

899 that is registered in the applicant's name. The initial
900 application shall be accompanied by the certification of a
901 licensed physician that (a) the applicant meets the definition of
902 persons with disabilities which limit or impair the ability to
903 walk; and (b) that the physician has determined that the applicant
904 will have the disability for at least three (3) years. The State
905 Tax Commission shall prepare and issue to the tax collectors of
906 the various counties, decals for placement on the special license
907 plates. The decals shall bear thereon the month in which the
908 license plate was issued and the year in which the special license
909 plate will expire. The special license plate issued under this
910 section is valid for the period of time that the license tag
911 attached upon a motor vehicle is issued pursuant to Section
912 27-19-31(1). A person to whom the special license plate is issued
913 may retain the special license plate and may renew it by
914 submitting to the county tax collector, on or before its
915 expiration, the certification of a licensed physician that the
916 physician has determined (a) that the applicant meets the
917 definition of a person with a disability which limits or impairs
918 the ability to walk; and (b) that the applicant will have the
919 disability for at least three (3) years. If an applicant fails to
920 renew the special license plate before its date of expiration,
921 then he shall surrender the special license plate to the county
922 tax collector and the tax collector shall issue to such person a
923 regular license plate to replace the special license plate.

924 The terms "vehicle" and "motor vehicle," as used in this
925 section, includes motorcycles.

926 The term "persons with disabilities which limit or impair the
927 ability to walk" when used in this section means those persons
928 who, as determined by a licensed physician:

929 (a) Cannot walk two hundred (200) feet without stopping
930 to rest; or

931 (b) Cannot walk without the use of, or assistance from,
932 a brace, cane, crutch, another person, prosthetic device,
933 wheelchair, or other assistive device; or

934 (c) Are restricted by lung disease to such an extent
935 that the person's forced (respiratory) expiratory volume for one
936 (1) second, when measured by spirometry, is less than one (1)
937 liter, or the arterial oxygen tension is less than sixty (60)
938 mm/hg on room air at rest; or

939 (d) Use portable oxygen; or

940 (e) Have a cardiac condition to the extent that the
941 person's functional limitations are classified in severity as
942 Class III or Class IV according to standards set by the American
943 Heart Association; or

944 (f) Are severely limited in their ability to walk due
945 to an arthritic, neurological or orthopedic condition.

946 An applicant for a special license plate bearing the
947 International Symbol of Access shall not be required to pay any
948 fee or charge for the issuance of such license plate separate from
949 or in addition to the road and bridge privilege taxes, ad valorem
950 taxes and registration fees otherwise required by law to be paid
951 for the issuance of a regular license plate for such vehicle.

952 (2) The State Tax Commission shall prepare removable
953 windshield placards and such placards shall be issued and
954 periodically renewed upon the applications of persons with
955 disabilities which limit or impair the ability to walk. The
956 placards shall be issued, free of charge, to applicants through
957 the offices of the tax collectors of the counties. The initial
958 application shall be accompanied by the certification of a
959 licensed physician that the applicant meets the definition of
960 persons with disabilities which limit or impair the ability to
961 walk. These placards shall be valid for a period of three (3)
962 years from their date of issue and may be renewed in the same
963 manner as provided for the renewal of the special license plates

964 under subsection (1) of this section. The removable windshield
965 placard must be displayed on the left side of the vehicle
966 dashboard. The State Tax Commission shall prescribe the placement
967 for motorcycles.

968 (3) The State Tax Commission shall provide for the issuance
969 of a temporary removable windshield placard, upon the application
970 of a person with a disability which limits or impairs the ability
971 to walk. Temporary removable windshield placards authorized by
972 this subsection shall be prepared by the State Tax Commission and
973 shall be issued, free of charge, to applicants through the offices
974 of the tax collectors of the counties. Application for a
975 temporary removable windshield placard must be accompanied by the
976 certification of a licensed physician that the applicant meets the
977 definition of persons with disabilities which limit or impair the
978 ability to walk. The certification shall also include the period
979 of time that the physician determines the applicant will have the
980 disability, not to exceed six (6) months. The temporary removable
981 windshield placard must be displayed on the left side of the
982 vehicle dashboard. The temporary removable windshield placard
983 shall be valid for a period of time for which the physician has
984 determined that the applicant will have the disability, not to
985 exceed six (6) months from the date of issuance. The State Tax
986 Commission shall prescribe the placement for motorcycles.

987 (4) The removable windshield placard and the temporary
988 removable windshield placard shall be two-sided and shall include:

989 (a) The International Symbol of Access, which is at
990 least three (3) inches in height, centered on the placard (the
991 color of the removable windshield placard shall be white on a blue
992 shield; and the temporary removable windshield placard shall be
993 white on a red shield);

994 (b) An identification number and, on the reverse side,
995 the name of the individual to whom the placard is issued;

996 (c) A date of expiration, which shall be entered on the
997 placard by the tax collector; and

998 (d) The seal of the State of Mississippi.

999 (5) It shall be unlawful to park a motor vehicle in an area
1000 set aside for persons who are disabled if the motor vehicle does
1001 not have displayed the removable windshield placard authorized in
1002 this section. Any person who unlawfully parks a motor vehicle in
1003 such areas, or who blocks such spaces or access thereto, shall be
1004 guilty of a misdemeanor and, upon conviction thereof, shall be
1005 fined not more than Two Hundred Dollars (\$200.00) for each such
1006 violation. For the third and subsequent offenses under this
1007 section, the offender's driver's license shall be suspended for
1008 ninety (90) days by the Commissioner of Public Safety in
1009 accordance with Section 63-1-53 in addition to any fine imposed.
1010 The court shall not suspend or reduce any fine required to be
1011 imposed under this subsection.

1012 (6) Any person who, for the purpose of obtaining a special
1013 license plate or windshield placard under this section, files with
1014 the county tax collector a physician's certification, knowing the
1015 certification to be false or to have been fraudulently obtained,
1016 shall be guilty of a misdemeanor and, upon conviction, shall be
1017 fined not more than Two Hundred Dollars (\$200.00).

1018 (7) All law enforcement officers are authorized to enforce
1019 this section on public and private property. Provision of spaces
1020 restricted to handicapped parking and proper marking of such
1021 spaces shall be considered as intent and permission to enforce
1022 such designated parking on private property. Only areas marked in
1023 accordance with the Americans with Disabilities Act Accessibility
1024 Guidelines or equivalent standards shall be enforced. Spaces
1025 shall bear the International Symbol of Access.

1026 (8) Motor vehicles displaying a special license plate,
1027 license plate decal, placard or parking certificate or permit
1028 bearing the International Symbol of Access issued to a person with

1029 a disability by any other state or district subject to the laws of
1030 the United States shall be allowed the special parking privileges
1031 under this section provided the license plate, decal, placard,
1032 permit or certificate bears the International Symbol of Access and
1033 is displayed in a prominent place on the vehicle.

1034 (9) Parking in any area set aside for persons who are
1035 disabled is limited to vehicles which, immediately before or after
1036 the utilization of such an area, are used to transport a person
1037 with a disability which limits or impairs the ability to walk.
1038 The identification required to park in such an area, except as
1039 provided in subsection (8) of this act, is as follows:

1040 (a) For a vehicle used to transport a person with a
1041 permanent disability, that person's permanent windshield placard
1042 must be displayed.

1043 (b) For a vehicle being used by a person who has a
1044 temporary disability which limits or impairs the ability to walk,
1045 or which is being used to transport such a person, a temporary
1046 windshield placard must be displayed.

1047 (10) Upon application by a nursing home, retirement home or
1048 other institution that transports disabled persons, the State Tax
1049 Commission may issue the special license plate authorized pursuant
1050 to this section for not more than one (1) vehicle that is
1051 registered in the applicant's name that is used to transport
1052 disabled residents of the institution. Such institution shall
1053 comply with all other laws regarding the registration of such
1054 vehicle.

1055 SECTION 14. Section 27-19-56.1, Mississippi Code of 1972, is
1056 amended as follows:

1057 27-19-56.1. (1) Any owner of a motor vehicle who is a fire
1058 fighter, including a career fire fighter, a volunteer fire fighter
1059 or an industrial fire fighter, employed by or in the service of
1060 any municipality, county, fire district, state agency or industry
1061 in the state who is a resident of this state, or who is a retired

1062 fire fighter who is a resident of this state, upon payment of the
1063 road and bridge privilege taxes, ad valorem taxes and registration
1064 fees as prescribed by law for private carriers of passengers,
1065 pickup trucks and other noncommercial motor vehicles, and upon
1066 payment of an additional fee in the amount provided in subsection
1067 (3) of this section, shall be issued a distinctive license tag for
1068 each motor vehicle registered in his name identifying such person
1069 as a fire fighter or retired fire fighter. The distinctive
1070 license tags so issued shall be of such color and design as may be
1071 agreed upon by the Executive Committee of the Mississippi Fire
1072 Fighters Association and the State Tax Commission, shall consist
1073 of such letters or numbers, or both, as may be necessary to
1074 distinguish each license tag and may, in the discretion of the
1075 State Tax Commission, display the county name.

1076 (2) Application for the distinctive license tags authorized
1077 by this section shall be made to the county tax collector on forms
1078 prescribed by the State Tax Commission. Applicants for such
1079 distinctive license tags (a) shall present to the issuing official
1080 proof of their employment or service as a fire fighter by
1081 presentation of the applicant's official fire fighter
1082 identification card or a signed and notarized affidavit from the
1083 governing authority or chief executive officer of the
1084 municipality, county, fire district, agency or industry by or for
1085 whom the applicant is employed or serves as a fire fighter; or (b)
1086 shall present proof that they are a retired fire fighter by
1087 presentation of a signed and notarized affidavit from the
1088 governing authority or chief executive officer of the
1089 municipality, county, fire district, agency or industry from whom
1090 the fire fighter retired. The application and the additional fee
1091 imposed under subsection (3) of this section, less three percent
1092 (3%) thereof to be retained by the tax collector, shall be
1093 remitted to the State Tax Commission on a monthly basis as
1094 prescribed by the commission. The portion of the additional fee

1095 retained by the tax collector shall be deposited into the county
1096 general fund.

1097 (3) Beginning with any registration year commencing on or
1098 after July 1, 1992, any person applying for a distinctive license
1099 tag under this section shall pay an additional fee in the amount
1100 of Fifty Dollars (\$50.00) for each distinctive license tag applied
1101 for under this section which shall be in addition to all other
1102 taxes and fees. The additional fee paid shall be for a period of
1103 time to run concurrent with the vehicle's established license tag
1104 year. The additional fee is due and payable at the time the
1105 original application is made for a distinctive license tag under
1106 this section and thereafter annually at the time of renewal
1107 registration as long as the owner retains the distinctive license
1108 tag. If the owner does not wish to retain the distinctive license
1109 tag, or if the owner * * * resigns from or otherwise vacates his
1110 employment or service as a fire fighter, he must surrender it to
1111 the local county tax collector.

1112 (4) The State Tax Commission shall deposit all fees into the
1113 State Treasury on the day collected. At the end of each month,
1114 the State Tax Commission shall certify to the State Treasurer the
1115 total fees collected under this section from the issuance of
1116 distinctive license tags. The State Treasurer shall distribute an
1117 amount equal to Seven Dollars (\$7.00) of the additional fees
1118 collected for each such distinctive license tag issued under this
1119 section to the State General Fund, and the remainder of such
1120 additional fees collected shall be distributed by the State
1121 Treasurer to the credit of the special fund created in Section
1122 7-9-70.

1123 (5) A regular license tag must be properly displayed as
1124 required by law until replaced by a distinctive license tag under
1125 this section. The regular license tag must be surrendered to the
1126 tax collector upon issuance of the distinctive license tag under
1127 this section. The tax collector shall issue up to two (2) license

1128 decals for each distinctive license tag issued under this section,
1129 which will expire the same month and year as the regular license
1130 tag.

1131 (6) In the case of loss or theft of a distinctive license
1132 tag issued under this section, the owner may make application and
1133 affidavit for a replacement distinctive license tag as provided by
1134 Section 27-19-37, Mississippi Code of 1972. The fee for a
1135 replacement distinctive license tag shall be Ten Dollars (\$10.00).
1136 The tax collector receiving such application and affidavit shall
1137 be entitled to retain and deposit into the county general fund
1138 five percent (5%) of the fee for such replacement license tag and
1139 the remainder shall be distributed in the same manner as funds
1140 from the sale of regular distinctive license tags issued under
1141 this section.

1142 (7) In lieu of the distinctive license tag authorized under
1143 subsections (1) through (6) of this section, any person who
1144 presents proof of his employment or service as a fire fighter in
1145 the manner provided in subsection (2) of this section, may be
1146 issued a distinctive license tag decal for each motor vehicle
1147 registered in his name identifying such person as a fire fighter.
1148 The distinctive license tag decal shall be of such size, color and
1149 design as may be agreed upon by the Executive Committee of the
1150 Mississippi Fire Fighters Association and the State Tax
1151 Commission; however, the State Tax Commission shall have final
1152 approval of the size, color and design. The distinctive license
1153 tag decals shall be prepared and sold at Two Dollars (\$2.00) each
1154 through the Mississippi Fire Fighters Training Academy.

1155 SECTION 15. Section 27-19-56.5, Mississippi Code of 1972, is
1156 amended as follows:

1157 27-19-56.5. In recognition of the patriotic service rendered
1158 by Mississippians who survived the attack on Pearl Harbor and by
1159 Mississippians who are recipients of the Purple Heart Medal, any
1160 such person is privileged to obtain one (1) distinctive motor

1161 vehicle license plate or tag identifying him as a Pearl Harbor
1162 survivor or not more than two (2) distinctive motor vehicle
1163 license plates or tags identifying him as a Purple Heart Medal
1164 recipient. The distinctive plates or tags shall be of a color and
1165 design designated by the State Tax Commission.

1166 The distinctive license plates shall be prepared by the State
1167 Tax Commission and shall be issued through the tax collectors of
1168 the counties in the same manner as are other motor vehicle license
1169 plates or tags. A tag fee of Fifteen Dollars (\$15.00), in
1170 addition to all other taxes and fees, shall be collected by the
1171 tax collector for the Pearl Harbor distinctive tag. The first
1172 distinctive tag issued to Purple Heart Medal recipients under the
1173 provisions of this section shall be exempt from ad valorem taxes,
1174 privilege taxes and all other taxes and fees. There shall be no
1175 exemption from ad valorem taxes, privilege taxes or other taxes
1176 and fees for the issuance of a second distinctive tag to Purple
1177 Heart Medal recipients. The surviving spouse of a deceased person
1178 who was issued a Purple Heart Medal distinctive license plate or
1179 tag under this section shall be entitled to apply for or retain
1180 one (1) such license tag and may continue annually to renew
1181 registration for * * * such distinctive motor vehicle license
1182 plate or tag for as long as the spouse remains unmarried. At the
1183 time of application or renewal registration, a surviving spouse
1184 who desires to retain such distinctive plate or tag shall file
1185 with the county tax collector a sworn statement that the spouse is
1186 unmarried, and any such vehicle when so registered shall not be
1187 exempt from ad valorem taxes and privilege taxes. The tax
1188 collector shall monthly forward the additional fee of Fifteen
1189 Dollars (\$15.00) charged for issuance of a Pearl Harbor
1190 distinctive tag to the State Tax Commission which shall deposit
1191 such fee to the credit of the State General Fund. An applicant
1192 for a distinctive tag under this section shall present to the
1193 issuing official either (a) written proof that the applicant is an

1194 honorably discharged former member of one (1) of the Armed Forces
1195 of the United States and, while serving in the Armed Forces of the
1196 United States, was present during the attack on the island of
1197 Oahu, Territory of Hawaii, on December 7, 1941, between the hours
1198 of 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof that
1199 the applicant is a Purple Heart Medal recipient. The distinctive
1200 license plates or tags so issued shall be used only upon a
1201 personally or jointly owned private passenger vehicle (to include
1202 station wagons, recreational motor vehicles and pickup trucks)
1203 registered in the name, or jointly in the name, of the person
1204 making application therefor, and when issued to such person shall
1205 be used upon the vehicle for which issued in lieu of the standard
1206 license plate or license tag normally issued for such vehicle.

1207 The distinctive license plates shall not be transferable
1208 between motor vehicle owners; and in the event the owner of a
1209 vehicle bearing a distinctive plate shall sell, trade, exchange or
1210 otherwise dispose of the vehicle, such plate shall be retained by
1211 such owner and returned to the tax collector.

1212 SECTION 16. Section 27-19-56.9, Mississippi Code of 1972, is
1213 amended as follows:

1214 27-19-56.9. Upon application by any legal resident of the
1215 State of Mississippi who is deaf, the State Tax Commission shall
1216 prepare and issue through the county tax collectors a special
1217 license plate for not more than one (1) vehicle that is registered
1218 in the applicant's name. The initial application shall be
1219 accompanied by the certification of a licensed physician that the
1220 applicant meets the definition of deaf persons set forth in this
1221 section. An applicant for a special license plate shall not be
1222 required to pay any fee or charge for the issuance of such license
1223 plate separate from or in addition to the road and bridge
1224 privilege taxes, ad valorem taxes and registration fees otherwise
1225 required by law to be paid for the issuance of a regular license
1226 plate for such vehicle. The design of the special license plate

1227 shall be executed in a manner which will alert others that the
1228 vehicle is registered in the name of a person who is deaf.

1229 For the purpose of this section, the term "vehicle" includes
1230 motorcycles, and the term "deaf" means any person whose hearing is
1231 totally impaired or whose hearing is so seriously impaired as to
1232 prohibit the person from understanding oral communication when
1233 spoken to in a normal conversational tone.

1234 * * *

1235 SECTION 17. Section 27-19-56.10, Mississippi Code of 1972,
1236 is amended as follows:

1237 27-19-56.10. (1) Owners of motor vehicles upon complying
1238 with the motor vehicle laws relating to registration and licensing
1239 of motor vehicles, and upon payment of the road and bridge
1240 privilege taxes, ad valorem taxes and registration fees as
1241 prescribed by law for private carriers of passengers, pickup
1242 trucks and other noncommercial motor vehicles, and upon payment of
1243 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1244 shall be issued a special license tag which displays an emblem
1245 designed by the Department of Wildlife, Fisheries and Parks.

1246 (2) The Department of Wildlife, Fisheries and Parks shall
1247 design emblems which shall be displayed on the special license
1248 tag. The emblem shall be affixed during the production of the
1249 license tag.

1250 (3) Application for the special license tags shall be made
1251 to the county tax collector on forms prescribed by the State Tax
1252 Commission. The application and the additional fee, less five
1253 percent (5%) thereof to be retained by the tax collector, shall be
1254 remitted to the State Tax Commission on a monthly basis as
1255 prescribed by the commission. The portion of the additional fee
1256 retained by the tax collector shall be deposited into the county
1257 general fund.

1258 (4) The special license tag shall be issued for a one-year
1259 period. The additional annual fee shall be due and payable at the
1260 time of renewal registration.

1261 (5) The State Tax Commission shall deposit all fees into the
1262 State Treasury on the day received. At the end of each month, the
1263 State Tax Commission shall certify the total fees collected under
1264 this section to the State Treasurer who shall distribute such
1265 collections as follows:

1266 (a) Twenty Dollars (\$20.00) of each additional fee
1267 collected on special license tags issued pursuant to this section
1268 shall be deposited into the Wildlife Heritage Fund created
1269 pursuant to Section 49-5-77.

1270 (b) One Dollar (\$1.00) of each additional fee collected
1271 on special license tags shall be deposited into the Mississippi
1272 Fire Fighter's Memorial Burn Center Fund created pursuant to
1273 Section 7-9-70.

1274 (c) The remainder of each such additional fee shall be
1275 deposited to the credit of the State Highway Fund to be expended
1276 solely for the repair, maintenance, construction or reconstruction
1277 of highways.

1278 SECTION 18. Section 27-19-56.11, Mississippi Code of 1972,
1279 is amended as follows:

1280 27-19-56.11. (1) Any resident of the State of Mississippi
1281 who is the owner of an antique automobile, as defined in Section
1282 27-19-47, or a street rod, as defined in Section 27-19-56.6, upon
1283 payment of the fee provided for in subsection (2) of this section,
1284 may apply through the office of the tax collector in the county of
1285 his legal residence, on forms prescribed by the State Tax
1286 Commission, for permission to display on the vehicle an authentic
1287 historical license plate of the same year of issuance as the model
1288 year of the antique automobile or street rod. The license plate
1289 shall be furnished by the applicant and presented for
1290 authentication to the State Tax Commission by the county tax

1291 collector. A regular license plate or a distinctive license plate
1292 authorized by law must be displayed on the vehicle until replaced
1293 by the historical license plate.

1294 (2) In lieu of the annual payment of road and bridge
1295 privilege taxes, ad valorem taxes and registration fees as
1296 prescribed by law, each person who applies for permission to
1297 display an historical license plate under this section, shall pay
1298 a one-time, nonrefundable special license tax fee of Twenty-five
1299 Dollars (\$25.00) to the county tax collector. The fee, less five
1300 percent (5%) thereof to be retained by the county tax collector
1301 and deposited in the county general fund, shall be remitted to the
1302 State Tax Commission on a monthly basis as prescribed by the
1303 commission and deposited in the State General Fund * * *.

1304 (3) Upon receipt of an application and an historical license
1305 plate under this section, the State Tax Commission shall examine
1306 the historical license plate to determine its authenticity, its
1307 condition and its original year of issue. If the commission
1308 determines that the license plate is an authentic historical
1309 license plate of the same year of issuance as the model year of
1310 the antique automobile or street rod for which permission to
1311 display the license plate is applied and that the license plate is
1312 in satisfactory original condition or has been refurbished to a
1313 satisfactory condition, then it shall return the license plate to
1314 the tax collector with its approval. If the commission determines
1315 that the license plate is not in satisfactory original condition
1316 or has not been refurbished to a satisfactory condition, then it
1317 shall return the license plate to the tax collector with its
1318 disapproval. The county tax collector shall notify the applicant
1319 whether or not permission to display the license plate has been
1320 given by the State Tax Commission and, in either case, shall
1321 return the license plate to the applicant.

1322 (4) An historical license plate that has been approved for
1323 display on an antique automobile or street rod under the

1324 provisions of this section, is not transferable between motor
1325 vehicle owners and may not be displayed on other motor vehicles
1326 owned by the same person. If a person to whom permission has been
1327 granted to display an historical license plate no longer wishes to
1328 display the license plate on the vehicle for which permission was
1329 granted, or if such person sells, trades, exchanges or otherwise
1330 disposes of the vehicle, he must remove the license plate from
1331 such vehicle.

1332 SECTION 19. Section 27-19-56.12, Mississippi Code of 1972,
1333 is amended as follows:

1334 27-19-56.12. In recognition of the patriotic service
1335 rendered by Mississippians who are honorably discharged veterans
1336 who served in the United States Armed Forces, any such person is
1337 privileged to obtain distinctive motor vehicle license plates or
1338 tags for each motor vehicle registered in his name identifying his
1339 status as a veteran. The State Tax Commission, with concurrence
1340 by the State Veterans Affairs Board, shall develop decals to be
1341 affixed to the license tag indicating branch and period of
1342 military service. The distinctive plates or tags shall be of a
1343 color and design designated by the Tax Commission with concurrence
1344 by the State Veterans Affairs Board.

1345 The distinctive license plates shall be prepared by the Tax
1346 Commission and shall be issued through the tax collectors of the
1347 counties in the same manner as are other motor vehicle license
1348 plates or tags. An additional tag fee of Thirty Dollars (\$30.00)
1349 shall be collected by the tax collector for such license plates or
1350 tags and shall be remitted to the Tax Commission on a monthly
1351 basis as prescribed by the commission. The State Tax Commission
1352 shall deposit such fee to the credit of a fund to be administered
1353 by the board overseeing the veterans nursing homes in this state
1354 for the benefit of indigent veterans who are residents of such
1355 nursing homes.

1356 An applicant for such distinctive plates shall present to the
1357 issuing official written evidence of the veteran's service. Such
1358 evidence shall include a copy of the applicant's DD-214 form, a
1359 Report of Separation from Military Service, a military discharge
1360 document, or a written certification of military service from the
1361 State Veterans Affairs Board. The distinctive license plates or
1362 tags so issued shall be used only upon a personally or jointly
1363 owned private passenger vehicle (to include station wagons,
1364 recreational motor vehicles and pickup trucks) registered in the
1365 name, or jointly in the name, of the person making application
1366 therefor, and when issued to such person shall be used upon the
1367 vehicle for which issued in lieu of the standard license plate or
1368 license tag normally issued for such vehicle.

1369 The distinctive license plates shall not be transferable
1370 between motor vehicle owners; and in the event the owner of a
1371 vehicle bearing a distinctive plate shall sell, trade, exchange or
1372 otherwise dispose of the vehicle, such plate shall be retained by
1373 such owner and returned to the tax collector.

1374 SECTION 20. Section 27-19-56.15, Mississippi Code of 1972,
1375 is amended as follows:

1376 27-19-56.15. (1) (a) Any owner of a motor vehicle who is a
1377 resident of this state, upon complying with the motor vehicle laws
1378 relating to registration and licensing of motor vehicles, and upon
1379 payment of the road and bridge privilege taxes, ad valorem taxes
1380 and registration fees as prescribed by law for private carriers of
1381 passengers, pickup trucks and other noncommercial motor vehicles,
1382 and upon payment of an additional annual fee in the amount of
1383 Fifty Dollars (\$50.00), shall be issued a distinctive license tag
1384 that displays the emblem of any public or private university of
1385 his choice located in another state.

1386 (b) The design of the emblems for the distinctive
1387 license tags authorized under this subsection shall be determined
1388 by agreement between the State Tax Commission and the governing

1389 authorities of public or private universities in the states where
1390 the universities are located. Such other design characteristics
1391 and information to be contained on such distinctive license tags
1392 shall be determined by the State Tax Commission.

1393 (c) Application for the distinctive license tag
1394 authorized under this subsection shall be made to the county tax
1395 collector on forms prescribed by the State Tax Commission. The
1396 application and the additional fee, less Two Dollars (\$2.00) to be
1397 retained by the tax collector, shall be remitted to the State Tax
1398 Commission on a monthly basis as prescribed by the commission.
1399 The portion of the additional fee retained by the tax collector
1400 shall be deposited into the county general fund.

1401 (d) The State Tax Commission shall deposit all fees
1402 that it receives under this subsection into the State Treasury on
1403 the day received. At the end of each month, the State Tax
1404 Commission shall certify the total fees collected under this
1405 section to the State Treasurer who shall distribute such
1406 collections as follows:

1407 (i) Twenty-five Dollars (\$25.00) of the additional
1408 fees collected from each distinctive license tag issued under this
1409 subsection shall be distributed to the World War II Veterans
1410 Memorial in Washington, D.C. However, when the amounts
1411 distributed to the World War II Veterans Memorial reaches an
1412 aggregate amount of One Hundred Thousand Dollars (\$100,000.00),
1413 then Twenty-five Dollars (\$25.00) of such additional fees shall be
1414 deposited into the State General Fund.

1415 (ii) One Dollar (\$1.00) of each additional fee
1416 collected on distinctive license tags issued pursuant to this
1417 section shall be deposited into the Mississippi Fire Fighter's
1418 Memorial Burn Center Fund created pursuant to Section 7-9-70.

1419 (iii) Two Dollars (\$2.00) of each additional fee
1420 collected on distinctive license tags issued pursuant to this
1421 section shall be deposited to the credit of the State Highway Fund

1422 to be expended solely for the repair, maintenance, construction or
1423 reconstruction of highways.

1424 (2) A regular license tag must be properly displayed as
1425 required by law until replaced by a distinctive license tag under
1426 this section. The regular license tag must be surrendered to the
1427 tax collector upon issuance of the distinctive license tag under
1428 this section. The tax collector shall issue up to two (2) license
1429 decals for each distinctive license tag issued under this section,
1430 which will expire the same month and year as the regular license
1431 tag.

1432 (3) In the case of loss or theft of a distinctive license
1433 tag issued under this section, the owner may make application and
1434 affidavit for a replacement distinctive license tag as provided by
1435 Section 27-19-37. The fee for a replacement distinctive license
1436 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1437 such application and affidavit shall be entitled to retain and
1438 deposit into the county general fund five percent (5%) of the fee
1439 for such replacement license tag and the remainder shall be
1440 distributed in the same manner as funds from the sale of regular
1441 distinctive license tags issued under this section.

1442 SECTION 21. Section 27-19-56.16, Mississippi Code of 1972,
1443 is amended as follows:

1444 27-19-56.16. (1) Any owner of a motor vehicle who is a
1445 resident of this state, upon payment of the road and bridge
1446 privilege taxes, ad valorem taxes and registration fees as
1447 prescribed by law for private carriers of passengers, pickup
1448 trucks and other noncommercial motor vehicles, and upon payment of
1449 an additional fee in the amount provided in subsection (3) of this
1450 section, shall be issued a distinctive license tag for each motor
1451 vehicle registered in his name identifying such person as a
1452 supporter of the Mississippi Commission for Volunteer Service.
1453 The distinctive license tags so issued shall be of such color and
1454 design as the State Tax Commission, with the advice of the

1455 Mississippi Commission on Volunteer Service, may prescribe and
1456 shall consist of such letters or numbers, or both, as may be
1457 necessary to distinguish each license tag.

1458 (2) Application for the distinctive license tags authorized
1459 by this section shall be made to the county tax collector on forms
1460 prescribed by the State Tax Commission. The application and the
1461 additional fee imposed under subsection (3) of this section, less
1462 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1463 remitted to the State Tax Commission on a monthly basis as
1464 prescribed by the commission. The portion of the additional fee
1465 retained by the tax collector shall be deposited into the county
1466 general fund.

1467 (3) Beginning with any registration year commencing on or
1468 after July 1, 2000, any person applying for a distinctive license
1469 tag under this section shall pay an additional fee in the amount
1470 of Thirty Dollars (\$30.00) for each distinctive license tag
1471 applied for under this section, which shall be in addition to all
1472 other taxes and fees. The additional fee paid shall be for a
1473 period of time to run concurrent with the vehicle's established
1474 license tag year. The additional fee is due and payable at the
1475 time the original application is made for a distinctive license
1476 tag under this section and thereafter annually at the time of
1477 renewal registration as long as the owner retains the distinctive
1478 license tag. If the owner does not wish to retain the distinctive
1479 license tag, he must surrender it to the local county tax
1480 collector.

1481 (4) The State Tax Commission shall deposit all fees into the
1482 State Treasury on the day collected. At the end of each month,
1483 the State Tax Commission shall certify the total fees collected
1484 under this section to the State Treasurer who shall distribute
1485 such collections as follows:

1486 (a) Twenty-five Dollars (\$25.00) of each additional fee
1487 collected on distinctive license tags issued pursuant to this

1488 section shall be deposited into the Mississippi Commission for
1489 Volunteer Service Fund created under Section 43-55-29.

1490 (b) One Dollar (\$1.00) of each additional fee collected
1491 on distinctive license tags issued pursuant to this section shall
1492 be deposited into the Mississippi Fire Fighter's Memorial Burn
1493 Center Fund created pursuant to Section 7-9-70.

1494 (c) Two Dollars (\$2.00) of each additional fee
1495 collected on distinctive license tags issued pursuant to this
1496 section shall be deposited to the credit of the State Highway Fund
1497 to be expended solely for the repair, maintenance, construction or
1498 reconstruction of highways.

1499 (5) A regular license tag must be properly displayed as
1500 required by law until replaced by a distinctive license tag under
1501 this section. The regular license tag must be surrendered to the
1502 tax collector upon issuance of the distinctive license tag under
1503 this section. The tax collector shall issue up to two (2) license
1504 decals for each distinctive license tag issued under this section,
1505 which will expire the same month and year as the regular license
1506 tag.

1507 (6) In the case of loss or theft of a distinctive license
1508 tag issued under this section, the owner may make application and
1509 affidavit for a replacement distinctive license tag as provided by
1510 Section 27-19-37. The fee for a replacement distinctive license
1511 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1512 such application and affidavit shall be entitled to retain and
1513 deposit into the county general fund five percent (5%) of the fee
1514 for such replacement license tag and the remainder shall be
1515 distributed in the same manner as funds from the sale of regular
1516 distinctive license tags issued under this section.

1517 SECTION 22. Section 27-19-56.17, Mississippi Code of 1972,
1518 is amended as follows:

1519 27-19-56.17. (1) Any owner of a motor vehicle who is an
1520 emergency medical technician certified under Chapter 59 of Title

1521 41, Mississippi Code of 1972, upon payment of the road and bridge
1522 privilege taxes, ad valorem taxes and registration fees as
1523 prescribed by law for private carriers of passengers, pickup
1524 trucks and other noncommercial motor vehicles, and upon payment of
1525 an additional fee in the amount provided in subsection (3) of this
1526 section, shall be issued a distinctive license tag for each motor
1527 vehicle registered in his name identifying such person as an
1528 emergency medical technician. The distinctive license tags so
1529 issued shall be of such color and design as the State Tax
1530 Commission, with the advice of the Mississippi Department of
1531 Health, Division of Emergency Medical Services, may prescribe and
1532 shall consist of such letters or numbers, or both, as may be
1533 necessary to distinguish each license tag.

1534 (2) Application for the distinctive license tags authorized
1535 by this section shall be made to the county tax collector on forms
1536 prescribed by the State Tax Commission. Applicants for the
1537 distinctive license tag shall present proof of their certification
1538 as an emergency medical technician to the county tax collector.
1539 The application and the additional fee imposed under subsection
1540 (3) of this section, less Two Dollars (\$2.00) to be retained by
1541 the tax collector, shall be remitted to the State Tax Commission
1542 on a monthly basis as prescribed by the commission. The portion
1543 of the additional fee retained by the tax collector shall be
1544 deposited into the county general fund.

1545 (3) Beginning with any registration year commencing on or
1546 after July 1, 2000, any person applying for a distinctive license
1547 tag under this section shall pay an additional fee in the amount
1548 of Thirty Dollars (\$30.00) for each distinctive license tag
1549 applied for under this section, which shall be in addition to all
1550 other taxes and fees. The additional fee paid shall be for a
1551 period of time to run concurrent with the vehicle's established
1552 license tag year. The additional fee is due and payable at the
1553 time the original application is made for a distinctive license

1554 tag under this section and thereafter annually at the time of
1555 renewal registration as long as the owner retains the distinctive
1556 license tag. If the owner does not wish to retain the distinctive
1557 license tag, he must surrender it to the local county tax
1558 collector.

1559 (4) The State Tax Commission shall deposit all fees into the
1560 State Treasury on the day collected. At the end of each month,
1561 the State Tax Commission shall certify the total fees collected
1562 under this section to the State Treasurer who shall distribute
1563 such collections as follows:

1564 (a) Twenty-five Dollars (\$25.00) of each additional fee
1565 collected on distinctive license tags issued pursuant to this
1566 section shall be deposited into the Mississippi Trauma Care
1567 Systems Fund created under Section 41-59-75.

1568 (b) One Dollar (\$1.00) of each additional fee collected
1569 on distinctive license tags issued pursuant to this section shall
1570 be deposited into the Mississippi Fire Fighter's Memorial Burn
1571 Center Fund created pursuant to Section 7-9-70.

1572 (c) Two Dollars (\$2.00) of each additional fee
1573 collected on distinctive license tags issued pursuant to this
1574 section shall be deposited to the credit of the State Highway Fund
1575 to be expended solely for the repair, maintenance, construction or
1576 reconstruction of highways.

1577 (5) A regular license tag must be properly displayed as
1578 required by law until replaced by a distinctive license tag under
1579 this section. The regular license tag must be surrendered to the
1580 tax collector upon issuance of the distinctive license tag under
1581 this section. The tax collector shall issue up to two (2) license
1582 decals for each distinctive license tag issued under this section,
1583 which will expire the same month and year as the regular license
1584 tag.

1585 (6) In the case of loss or theft of a distinctive license
1586 tag issued under this section, the owner may make application and

1587 affidavit for a replacement distinctive license tag as provided by
1588 Section 27-19-37. The fee for a replacement distinctive license
1589 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1590 such application and affidavit shall be entitled to retain and
1591 deposit into the county general fund five percent (5%) of the fee
1592 for such replacement license tag and the remainder shall be
1593 distributed in the same manner as funds from the sale of regular
1594 distinctive license tags issued under this section.

1595 SECTION 23. Section 27-19-56.18, Mississippi Code of 1972,
1596 is amended as follows:

1597 27-19-56.18. (1) Any owner of a motor vehicle who is a
1598 resident of this state, upon payment of the road and bridge
1599 privilege taxes, ad valorem taxes and registration fees as
1600 prescribed by law for private carriers of passengers, pickup
1601 trucks and other noncommercial motor vehicles, and upon payment of
1602 an additional fee in the amount provided in subsection (4) of this
1603 section, shall be issued a distinctive license tag for each motor
1604 vehicle registered in his name, which license tag may depict the
1605 silhouettes of a dog and a cat within a heart, and shall be
1606 produced in such color and design as the State Tax Commission may
1607 prescribe. The words "I Care for Animals" shall be centered at
1608 the bottom of the license tag, with a silhouette on each side.
1609 The State Tax Commission shall prescribe such letters or numbers,
1610 or both, as may be necessary to distinguish each license tag.

1611 (2) Application for the distinctive license tags authorized
1612 by this section shall be made to the county tax collector on forms
1613 prescribed by the State Tax Commission. The application and the
1614 additional fee imposed under subsection (4) of this section, less
1615 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1616 remitted to the State Tax Commission on a monthly basis as
1617 prescribed by the commission. The portion of the additional fee
1618 retained by the tax collector shall be deposited into the county
1619 general fund.

1620 (3) Beginning with any registration year commencing on or
1621 after July 1, 2000, any person applying for a distinctive license
1622 tag under this section shall pay an additional fee in the amount
1623 of Thirty Dollars (\$30.00) for each distinctive license tag
1624 applied for under this section, which shall be in addition to all
1625 other taxes and fees. The additional fee paid shall be for a
1626 period of time to run concurrent with the vehicle's established
1627 license tag year. The additional fee is due and payable at the
1628 time the original application is made for a distinctive license
1629 tag under this section and thereafter annually at the time of
1630 renewal registration as long as the owner retains the distinctive
1631 license tag. If the owner does not wish to retain the distinctive
1632 license tag, he must surrender it to the local county tax
1633 collector.

1634 (4) The State Tax Commission shall deposit all fees into the
1635 State Treasury on the day collected. At the end of each month,
1636 the State Tax Commission shall certify the total fees collected
1637 under this section to the State Treasurer who shall distribute
1638 such collections as follows:

1639 (a) Twenty-five Dollars (\$25.00) of each additional fee
1640 collected on distinctive license tags issued pursuant to this
1641 section shall be deposited into the special fund created in
1642 Section 69-15-19.

1643 (b) One Dollar (\$1.00) of each additional fee collected
1644 on distinctive license tags issued pursuant to this section shall
1645 be deposited into the Mississippi Fire Fighter's Memorial Burn
1646 Center Fund created pursuant to Section 7-9-70.

1647 (c) Two Dollars (\$2.00) of each additional fee
1648 collected on distinctive license tags issued pursuant to this
1649 section shall be deposited to the credit of the State Highway Fund
1650 to be expended solely for the repair, maintenance, construction or
1651 reconstruction of highways.

1652 (5) A regular license tag must be properly displayed as
1653 required by law until replaced by a distinctive license tag under
1654 this section. The regular license tag must be surrendered to the
1655 tax collector upon issuance of the distinctive license tag under
1656 this section. The tax collector shall issue up to two (2) month
1657 and year license decals for each distinctive license tag issued
1658 under this section, which will expire the same month and year as
1659 the regular license tag.

1660 (6) In the case of loss or theft of a distinctive license
1661 tag issued under this section, the owner may make application and
1662 affidavit for a replacement distinctive license tag as provided by
1663 Section 27-19-37. The fee for a replacement distinctive license
1664 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1665 such application and affidavit shall be entitled to retain and
1666 deposit into the county general fund five percent (5%) of the fee
1667 for such replacement license tag and the remainder shall be
1668 distributed in the same manner as funds from the sale of regular
1669 distinctive license tags issued under this section.

1670 SECTION 24. Section 27-19-56.19, Mississippi Code of 1972,
1671 is amended as follows:

1672 27-19-56.19. (1) Owners of motor vehicles upon complying
1673 with the motor vehicle laws relating to registration and licensing
1674 of motor vehicles, and upon payment of the road and bridge
1675 privilege taxes, ad valorem taxes and registration fees as
1676 prescribed by law for private carriers of passengers, pickup
1677 trucks and other noncommercial motor vehicles, and upon payment of
1678 an additional annual fee in the amount of Thirty Dollars (\$30.00),
1679 shall be issued a special license tag which displays an emblem
1680 designed by the Mississippi Soil and Water Conservation
1681 Commission.

1682 (2) The distinctive license tag shall be of such color and
1683 design as the State Tax Commission, with the advice of the
1684 Mississippi Soil and Water Conservation Commission, may prescribe

1685 and shall consist of such letters or numbers or both as may be
1686 necessary to distinguish each license tag.

1687 (3) Application for the special license tags shall be made
1688 to the county tax collector on forms prescribed by the State Tax
1689 Commission. The application and the additional fee, less Two
1690 Dollars (\$2.00) to be retained by the tax collector, shall be
1691 remitted to the State Tax Commission on a monthly basis as
1692 prescribed by the commission. The portion of the additional fee
1693 retained by the tax collector shall be deposited into the county
1694 general fund.

1695 (4) The special license tag shall be issued for a one-year
1696 period. The additional annual fee shall be due and payable at the
1697 time of renewal registration.

1698 (5) The State Tax Commission shall deposit all fees into the
1699 State Treasury on the day collected. At the end of each month,
1700 the State Tax Commission shall certify the total fees collected
1701 under this section to the State Treasurer who shall distribute
1702 such collections as follows:

1703 (a) Twenty-five Dollars (\$25.00) of each additional fee
1704 collected on distinctive license tags issued pursuant to this
1705 section shall be deposited into the special fund created in
1706 Section 69-27-401.

1707 (b) One Dollar (\$1.00) of each additional fee collected
1708 on distinctive license tags issued pursuant to this section shall
1709 be deposited into the Mississippi Fire Fighter's Memorial Burn
1710 Center Fund created pursuant to Section 7-9-70.

1711 (c) Two Dollars (\$2.00) of each additional fee
1712 collected on distinctive license tags issued pursuant to this
1713 section shall be deposited to the credit of the State Highway Fund
1714 to be expended solely for the repair, maintenance, construction or
1715 reconstruction of highways.

1716 (6) A regular license tag must be properly displayed as
1717 required by law until replaced by a distinctive license tag under

1718 this section. The regular license tag must be surrendered to the
1719 tax collector upon issuance of the distinctive license tag under
1720 this section. The tax collector shall issue up to two (2) month
1721 and year license decals for each distinctive license tag issued
1722 under this section, which will expire the same month and year as
1723 the regular license tag.

1724 (7) In the case of loss or theft of a distinctive license
1725 tag issued under this section, the owner may make application and
1726 affidavit for a replacement distinctive license tag as provided by
1727 Section 27-19-37. The fee for a replacement distinctive license
1728 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1729 such application and affidavit shall be entitled to retain and
1730 deposit into the county general fund five percent (5%) of the fee
1731 for such replacement license tag and the remainder shall be
1732 distributed in the same manner as funds from the sale of regular
1733 distinctive license tags issued under this section.

1734 SECTION 25. Section 27-19-56.20, Mississippi Code of 1972,
1735 is amended as follows:

1736 27-19-56.20. (1) Any owner of a motor vehicle who is a
1737 resident of this state and who is a member of Civitan
1738 International, upon payment of the road and bridge privilege
1739 taxes, ad valorem taxes and registration fees as prescribed by law
1740 for private carriers of passengers, pickup trucks and other
1741 noncommercial motor vehicles, and upon payment of an additional
1742 fee in the amount provided in subsection (3) of this section,
1743 shall be issued a distinctive license tag for each motor vehicle
1744 registered in his name identifying such person as a member of
1745 Civitan International. The distinctive license tags so issued
1746 shall be of such color and design as the State Tax Commission,
1747 with the advice of Civitan International, may prescribe, and shall
1748 consist of such letters or numbers, or both, as may be necessary
1749 to distinguish each license tag.

1750 (2) Application for the distinctive license tags authorized
1751 by this section shall be made to the county tax collector on forms
1752 prescribed by the State Tax Commission. The application and the
1753 additional fee imposed under subsection (3) of this section, less
1754 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1755 remitted to the State Tax Commission on a monthly basis as
1756 prescribed by the commission. The portion of the additional fee
1757 retained by the tax collector shall be deposited into the county
1758 general fund. The portion of the additional fee remitted to the
1759 State Tax Commission shall be deposited into the State Treasury on
1760 the day it is received and shall be deposited by the State
1761 Treasurer into the State General Fund.

1762 (3) Beginning with any registration year commencing on or
1763 after July 1, 2000, any person applying for a distinctive license
1764 tag under this section shall pay an additional fee in the amount
1765 of Thirty Dollars (\$30.00) for each distinctive license tag
1766 applied for under this section, which shall be in addition to all
1767 other taxes and fees. The additional fee paid shall be for a
1768 period of time to run concurrent with the vehicle's established
1769 license tag year. The additional fee is due and payable at the
1770 time the original application is made for a distinctive license
1771 tag under this section and thereafter annually at the time of
1772 renewal registration as long as the owner retains the distinctive
1773 license tag. If the owner does not wish to retain the distinctive
1774 license tag, he must surrender it to the local county tax
1775 collector.

1776 (4) The State Tax Commission shall deposit all fees into the
1777 State Treasury on the day collected. At the end of each month,
1778 the State Tax Commission shall certify the total fees collected
1779 under this section to the State Treasurer who shall distribute
1780 such collections as follows:

1781 (a) Twenty-five Dollars (\$25.00) of each additional fee
1782 collected on distinctive license tags issued pursuant to this

1783 section shall be distributed to the Mississippi Chapter of Civitan
1784 International. If there is no Mississippi Chapter of Civitan
1785 International, then such additional fees shall be deposited into
1786 the State General Fund.

1787 (b) One Dollar (\$1.00) of each additional fee collected
1788 on distinctive license tags issued pursuant to this section shall
1789 be deposited into the Mississippi Fire Fighter's Memorial Burn
1790 Center Fund created pursuant to Section 7-9-70.

1791 (c) Two Dollars (\$2.00) of each additional fee
1792 collected on distinctive license tags issued pursuant to this
1793 section shall be deposited to the credit of the State Highway Fund
1794 to be expended solely for the repair, maintenance, construction or
1795 reconstruction of highways.

1796 (5) A regular license tag must be properly displayed as
1797 required by law until replaced by a distinctive license tag under
1798 this section. The regular license tag must be surrendered to the
1799 tax collector upon issuance of the distinctive license tag under
1800 this section. The tax collector shall issue up to two (2) license
1801 decals for each distinctive license tag issued under this section,
1802 which will expire the same month and year as the regular license
1803 tag.

1804 (6) In the case of loss or theft of a distinctive license
1805 tag issued under this section, the owner may make application and
1806 affidavit for a replacement distinctive license tag as provided by
1807 Section 27-19-37. The fee for a replacement distinctive license
1808 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1809 such application and affidavit shall be entitled to retain and
1810 deposit into the county general fund five percent (5%) of the fee
1811 for such replacement license tag and the remainder shall be
1812 distributed in the same manner as funds from the sale of regular
1813 distinctive license tags issued under this section.

1814 SECTION 26. Section 27-19-56.21, Mississippi Code of 1972,
1815 is amended as follows:

1816 27-19-56.21. (1) Any owner of a motor vehicle who is a
1817 resident of this state, upon payment of the road and bridge
1818 privilege taxes, ad valorem taxes and registration fees as
1819 prescribed by law for private carriers of passengers, pickup
1820 trucks and other noncommercial motor vehicles, and upon payment of
1821 an additional fee in the amount provided in subsection (3) of this
1822 section, shall be issued a distinctive license tag for each motor
1823 vehicle registered in his name, which license tag shall display a
1824 wild animal native to the State of Mississippi and the words
1825 "Wildlife Rehabilitation." The native Mississippi wild animal
1826 emblem shall be chosen by the Wildlife Rehabilitation and Nature
1827 Preservation Society, Inc. (WRANPS). The distinctive license tag
1828 shall be of such color and design as the State Tax Commission,
1829 with the advice of the Wildlife Rehabilitation and Nature
1830 Preservation Society, Inc. (WRANPS), may prescribe and shall
1831 consist of such letters or numbers or both as may be necessary to
1832 distinguish each license tag.

1833 (2) Application for the distinctive license tags authorized
1834 by this section shall be made to the county tax collector on forms
1835 prescribed by the State Tax Commission. The application and the
1836 additional fee imposed under subsection (3) of this section, less
1837 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1838 remitted to the State Tax Commission on a monthly basis as
1839 prescribed by the commission. The portion of the additional fee
1840 retained by the tax collector shall be deposited into the county
1841 general fund.

1842 (3) Beginning with any registration year commencing on or
1843 after July 1, 2000, any person applying for a distinctive license
1844 tag under this section shall pay an additional fee in the amount
1845 of Thirty Dollars (\$30.00) for each distinctive license tag
1846 applied for under this section, which shall be in addition to all
1847 other taxes and fees. The additional fee paid shall be for a
1848 period of time to run concurrent with the vehicle's established

1849 license tag year. The additional fee is due and payable at the
1850 time the original application is made for a distinctive license
1851 tag under this section and thereafter annually at the time of
1852 renewal registration as long as the owner retains the distinctive
1853 license tag. If the owner does not wish to retain the distinctive
1854 license tag, he must surrender it to the local county tax
1855 collector.

1856 (4) The State Tax Commission shall deposit all fees into the
1857 State Treasury on the day collected. At the end of each month,
1858 the State Tax Commission shall certify the total fees collected
1859 under this section to the State Treasurer who shall distribute
1860 such collections as follows:

1861 (a) Twenty-five Dollars (\$25.00) of each additional fee
1862 collected on distinctive license tags issued pursuant to this
1863 section shall be deposited into a special fund that is created in
1864 the State Treasury to the credit of all Mississippi wildlife
1865 rehabilitation organizations collectively that hold current state
1866 and federal licenses. The funds shall be made available at the
1867 beginning of each calendar year to each wildlife rehabilitation
1868 organization on a pro rata basis in accordance with the numbers of
1869 native wild animals each organization has rehabilitated for the
1870 past year. These numbers shall be based on annual reports
1871 currently submitted to the Mississippi Department of Wildlife,
1872 Fisheries and Parks, and the United States Fish and Wildlife
1873 Service. It shall be the responsibility of the WRANPS to submit a
1874 final tally of numbers for each licensed wildlife organization to
1875 the State Tax Commission before the commission's final
1876 disbursement of funds. WRANPS shall further be responsible for
1877 sending a copy of this tally to each licensed wildlife
1878 rehabilitation organization.

1879 (b) One Dollar (\$1.00) of each additional fee collected
1880 on distinctive license tags issued pursuant to this section shall

1881 be deposited into the Mississippi Fire Fighter's Memorial Burn
1882 Center Fund created pursuant to Section 7-9-70.

1883 (c) Two Dollars (\$2.00) of each additional fee
1884 collected on distinctive license tags issued pursuant to this
1885 section shall be deposited to the credit of the State Highway Fund
1886 to be expended solely for the repair, maintenance, construction or
1887 reconstruction of highways.

1888 (5) A regular license tag must be properly displayed as
1889 required by law until replaced by a distinctive license tag under
1890 this section. The regular license tag must be surrendered to the
1891 tax collector upon issuance of the distinctive license tag under
1892 this section. The tax collector shall issue up to two (2) license
1893 decals for each distinctive license tag issued under this section,
1894 which will expire the same month and year as the regular license
1895 tag.

1896 (6) In the case of loss or theft of a distinctive license
1897 tag issued under this section, the owner may make application and
1898 affidavit for a replacement distinctive license tag as provided by
1899 Section 27-19-37. The fee for a replacement distinctive license
1900 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1901 such application and affidavit shall be entitled to retain and
1902 deposit into the county general fund five percent (5%) of the fee
1903 for such replacement license tag and the remainder shall be
1904 distributed in the same manner as funds from the sale of regular
1905 distinctive license tags issued under this section.

1906 SECTION 27. Section 27-19-56.22, Mississippi Code of 1972,
1907 is amended as follows:

1908 27-19-56.22. (1) Any owner of a motor vehicle who is a
1909 resident of this state and who is a member of Alpha Kappa Alpha
1910 sorority or Alpha Phi Alpha fraternity, upon payment of the road
1911 and bridge privilege taxes, ad valorem taxes and registration fees
1912 as prescribed by law for private carriers of passengers, pickup
1913 trucks and other noncommercial motor vehicles, and upon payment of

1914 an additional fee in the amount of Thirty Dollars (\$30.00), shall
1915 be issued a distinctive license tag for each motor vehicle
1916 registered in his name identifying such person as a member or
1917 supporter of such organization. The distinctive license tags so
1918 issued shall display the Greek letter of the organization and
1919 shall be of such color and design as the State Tax Commission may
1920 prescribe, and shall consist of such letters or numbers, or both,
1921 as may be necessary to distinguish each license tag.

1922 (2) Application for the distinctive license tags authorized
1923 by this section shall be made to the county tax collector on forms
1924 prescribed by the State Tax Commission. The application and the
1925 additional fee imposed under subsection (1) of this section, less
1926 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1927 remitted to the State Tax Commission on a monthly basis as
1928 prescribed by the commission. The portion of the additional fee
1929 retained by the tax collector shall be deposited into the county
1930 general fund.

1931 (3) The distinctive license tag shall be issued for a
1932 one-year period. The additional annual fee shall be due and
1933 payable at the time of renewal registration.

1934 (4) The State Tax Commission shall deposit all fees into the
1935 State Treasury on the day collected. At the end of each month,
1936 the State Tax Commission shall certify the total fees collected
1937 under this section to the State Treasurer who shall distribute
1938 such collections as follows:

1939 (a) Twenty-five Dollars (\$25.00) of each additional fee
1940 collected on the distinctive license tags issued pursuant to this
1941 section shall be distributed to the Coleman, Alexander, Possner
1942 Foundation.

1943 (b) One Dollar (\$1.00) of each additional fee collected
1944 on the distinctive license tags shall be deposited into the
1945 Mississippi Fire Fighter's Memorial Burn Center Fund created
1946 pursuant to Section 7-9-70.

1947 (c) Two Dollars (\$2.00) of each additional fee
1948 collected on distinctive license tags issued pursuant to this
1949 section shall be deposited to the credit of the State Highway Fund
1950 to be expended solely for the repair, maintenance, construction or
1951 reconstruction of highways.

1952 (5) A regular license tag must be properly displayed as
1953 required by law until replaced by a distinctive license tag under
1954 this section. The regular license tag must be surrendered to the
1955 tax collector upon issuance of the distinctive license tag under
1956 this section. The tax collector shall issue up to two (2) month
1957 and year license decals for each distinctive license tag issued
1958 under this section, which will expire the same month and year as
1959 the license tag.

1960 (6) In the case of loss or theft of a distinctive license
1961 tag issued under this section, the owner may make application and
1962 affidavit for a replacement distinctive license tag as provided by
1963 Section 27-19-37. The fee for a replacement distinctive license
1964 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1965 such application and affidavit shall be entitled to retain and
1966 deposit into the county general fund five percent (5%) of the fee
1967 for such replacement license tag and the remainder shall be
1968 distributed in the same manner as funds from the sale of regular
1969 distinctive license tags issued under this section.

1970 SECTION 28. Section 27-19-56.23, Mississippi Code of 1972,
1971 is amended as follows:

1972 27-19-56.23. (1) Any owner of a motor vehicle who is a
1973 resident of this state, upon payment of the road and bridge
1974 privilege taxes, ad valorem taxes and registration fees as
1975 prescribed by law for private carriers of passengers, pickup
1976 trucks and other noncommercial motor vehicles, and upon payment of
1977 an additional fee in the amount provided in subsection (3) of this
1978 section, shall be issued a distinctive license tag for each motor
1979 vehicle registered in his name identifying such person as a

1980 supporter of the Mississippi Sierra Club. The distinctive license
1981 tags so issued shall be of such color and design as the State Tax
1982 Commission, with the advice of the Mississippi Sierra Club, may
1983 prescribe and shall consist of such letters or numbers, or both,
1984 as may be necessary to distinguish each license tag.

1985 (2) Application for the distinctive license tags authorized
1986 by this section shall be made to the county tax collector on forms
1987 prescribed by the State Tax Commission. The application and the
1988 additional fee imposed under subsection (3) of this section, less
1989 Two Dollars (\$2.00) to be retained by the tax collector, shall be
1990 remitted to the State Tax Commission on a monthly basis as
1991 prescribed by the commission. The portion of the additional fee
1992 retained by the tax collector shall be deposited into the county
1993 general fund.

1994 (3) Beginning with any registration year commencing on or
1995 after July 1, 2000, any person applying for a distinctive license
1996 tag under this section shall pay an additional fee in the amount
1997 of Thirty Dollars (\$30.00) for each distinctive license tag
1998 applied for under this section, which shall be in addition to all
1999 other taxes and fees. The additional fee paid shall be for a
2000 period of time to run concurrent with the vehicle's established
2001 license tag year. The additional fee is due and payable at the
2002 time the original application is made for a distinctive license
2003 tag under this section and thereafter annually at the time of
2004 renewal registration as long as the owner retains the distinctive
2005 license tag. If the owner does not wish to retain the distinctive
2006 license tag, he must surrender it to the local county tax
2007 collector.

2008 (4) The State Tax Commission shall deposit all fees into the
2009 State Treasury on the day collected. At the end of each month,
2010 the State Tax Commission shall certify the total fees collected
2011 under this section to the State Treasurer who shall distribute
2012 such collections as follows:

2013 (a) Twenty-five Dollars (\$25.00) of each additional fee
2014 collected on distinctive license tags issued pursuant to this
2015 section shall be distributed to the Mississippi Sierra Club.

2016 (b) One Dollar (\$1.00) of each additional fee collected
2017 on distinctive license tags issued pursuant to this section shall
2018 be deposited into the Mississippi Fire Fighter's Memorial Burn
2019 Center Fund created pursuant to Section 7-9-70.

2020 (c) Two Dollars (\$2.00) of each additional fee
2021 collected on distinctive license tags issued pursuant to this
2022 section shall be deposited to the credit of the State Highway Fund
2023 to be expended solely for the repair, maintenance, construction or
2024 reconstruction of highways.

2025 (5) A regular license tag must be properly displayed as
2026 required by law until replaced by a distinctive license tag under
2027 this section. The regular license tag must be surrendered to the
2028 tax collector upon issuance of the distinctive license tag under
2029 this section. The tax collector shall issue up to two (2) license
2030 decals for each distinctive license tag issued under this section,
2031 which will expire the same month and year as the regular license
2032 tag.

2033 (6) In the case of loss or theft of a distinctive license
2034 tag issued under this section, the owner may make application and
2035 affidavit for a replacement distinctive license tag as provided by
2036 Section 27-19-37. The fee for a replacement distinctive license
2037 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2038 such application and affidavit shall be entitled to retain and
2039 deposit into the county general fund five percent (5%) of the fee
2040 for such replacement license tag and the remainder shall be
2041 distributed in the same manner as funds from the sale of regular
2042 distinctive license tags issued under this section.

2043 SECTION 29. Section 27-19-56.24, Mississippi Code of 1972,
2044 is amended as follows:

2045 27-19-56.24. (1) Any owner of a motor vehicle who is a
2046 resident of this state, upon payment of the road and bridge
2047 privilege taxes, ad valorem taxes and registration fees as
2048 prescribed by law for private carriers of passengers, pickup
2049 trucks and other noncommercial motor vehicles, and upon payment of
2050 an additional fee in the amount provided in subsection (3) of this
2051 section, shall be issued a distinctive license tag for each motor
2052 vehicle registered in his name identifying such person as a
2053 supporter of Ducks Unlimited, Inc. The distinctive license tags
2054 so issued shall be of such color and design as the State Tax
2055 Commission, with the advice of Ducks Unlimited, Inc., may
2056 prescribe and shall consist of such letters or numbers, or both,
2057 as may be necessary to distinguish each license tag.

2058 (2) Application for the distinctive license tags authorized
2059 by this section shall be made to the county tax collector on forms
2060 prescribed by the State Tax Commission. The application and the
2061 additional fee imposed under subsection (3) of this section, less
2062 Two Dollars (\$2.00) to be retained by the tax collector, shall be
2063 remitted to the State Tax Commission on a monthly basis as
2064 prescribed by the commission. The portion of the additional fee
2065 retained by the tax collector shall be deposited into the county
2066 general fund.

2067 (3) Beginning with any registration year commencing on or
2068 after July 1, 2000, any person applying for a distinctive license
2069 tag under this section shall pay an additional fee in the amount
2070 of Thirty Dollars (\$30.00) for each distinctive license tag
2071 applied for under this section, which shall be in addition to all
2072 other taxes and fees. The additional fee paid shall be for a
2073 period of time to run concurrent with the vehicle's established
2074 license tag year. The additional fee is due and payable at the
2075 time the original application is made for a distinctive license
2076 tag under this section and thereafter annually at the time of
2077 renewal registration as long as the owner retains the distinctive

2078 license tag. If the owner does not wish to retain the distinctive
2079 license tag, he must surrender it to the local county tax
2080 collector.

2081 (4) The State Tax Commission shall deposit all fees into the
2082 State Treasury on the day collected. At the end of each month,
2083 the State Tax Commission shall certify the total fees collected
2084 under this section to the State Treasurer who shall distribute
2085 such collections as follows:

2086 (a) Twenty-five Dollars (\$25.00) of each additional fee
2087 collected on distinctive license tags issued pursuant to this
2088 section shall be distributed to the Mississippi Chapter of Ducks
2089 Unlimited, Inc. If there is no Mississippi Chapter of Ducks
2090 Unlimited, Inc., then such additional fees shall be deposited into
2091 the State General Fund.

2092 (b) One Dollar (\$1.00) of each additional fee collected
2093 on distinctive license tags issued pursuant to this section shall
2094 be deposited into the Mississippi Fire Fighter's Memorial Burn
2095 Center Fund created pursuant to Section 7-9-70.

2096 (c) Two Dollars (\$2.00) of each additional fee
2097 collected on distinctive license tags issued pursuant to this
2098 section shall be deposited to the credit of the State Highway Fund
2099 to be expended solely for the repair, maintenance, construction or
2100 reconstruction of highways.

2101 (5) A regular license tag must be properly displayed as
2102 required by law until replaced by a distinctive license tag under
2103 this section. The regular license tag must be surrendered to the
2104 tax collector upon issuance of the distinctive license tag under
2105 this section. The tax collector shall issue up to two (2) license
2106 decals for each distinctive license tag issued under this section,
2107 which will expire the same month and year as the regular license
2108 tag.

2109 (6) In the case of loss or theft of a distinctive license
2110 tag issued under this section, the owner may make application and

2111 affidavit for a replacement distinctive license tag as provided by
2112 Section 27-19-37. The fee for a replacement distinctive license
2113 tag shall be Ten Dollars (\$10.00). The tax collector receiving
2114 such application and affidavit shall be entitled to retain and
2115 deposit into the county general fund five percent (5%) of the fee
2116 for such replacement license tag and the remainder shall be
2117 distributed in the same manner as funds from the sale of regular
2118 distinctive license tags issued under this section.

2119 SECTION 30. Section 27-19-56.27, Mississippi Code of 1972,
2120 is amended as follows:

2121 27-19-56.27. (1) Owners of motor vehicles upon complying
2122 with the motor vehicle laws relating to registration and licensing
2123 of motor vehicles, and upon payment of the road and bridge
2124 privilege taxes, ad valorem taxes and registration fees as
2125 prescribed by law for private carriers of passengers, pickup
2126 trucks and other noncommercial motor vehicles, and upon payment of
2127 an additional annual fee in the amount of Thirty Dollars (\$30.00),
2128 shall be issued a special license tag which displays an emblem
2129 designed by the Department of Marine Resources.

2130 (2) The distinctive license tag shall be of such color and
2131 design as the State Tax Commission, with the advice of the
2132 Department of Marine Resources, may prescribe and shall consist of
2133 such letters or numbers or both as may be necessary to distinguish
2134 each license tag.

2135 (3) Application for the special license tags shall be made
2136 to the county tax collector on forms prescribed by the State Tax
2137 Commission. The application and the additional fee, less five
2138 percent (5%) thereof to be retained by the tax collector, shall be
2139 remitted to the State Tax Commission on a monthly basis as
2140 prescribed by the commission. The portion of the additional fee
2141 retained by the tax collector shall be deposited into the county
2142 general fund.

2143 (4) The special license tag shall be issued for a one-year
2144 period. The additional annual fee shall be due and payable at the
2145 time of renewal registration.

2146 (5) The State Tax Commission shall deposit all fees into the
2147 State Treasury on the day received. At the end of each month, the
2148 State Tax Commission shall certify the total fees collected under
2149 this section to the State Treasurer who shall distribute such
2150 collections as follows:

2151 (a) Twenty Dollars (\$20.00) of each additional fee
2152 collected on special license tags issued pursuant to this section
2153 shall be deposited into the Coastal Preserve Account in the
2154 Seafood Fund created pursuant to Section 49-15-17.

2155 (b) One Dollar (\$1.00) of each additional fee collected
2156 on special license tags shall be deposited into the Mississippi
2157 Fire Fighter's Memorial Burn Center Fund created pursuant to
2158 Section 7-9-70.

2159 (c) The remainder of each such additional fee shall be
2160 deposited to the credit of the State Highway Fund to be expended
2161 solely for the repair, maintenance, construction or reconstruction
2162 of highways.

2163 SECTION 31. Section 27-19-56.28, Mississippi Code of 1972,
2164 is amended as follows:

2165 27-19-56.28. (1) Owners of motor vehicles upon complying
2166 with the motor vehicle laws relating to registration and licensing
2167 of motor vehicles, and upon payment of the road and bridge
2168 privilege taxes, ad valorem taxes and registration fees as
2169 prescribed by law for private carriers of passengers, pickup
2170 trucks and other noncommercial motor vehicles, and upon payment of
2171 an additional annual fee in the amount of Thirty Dollars (\$30.00),
2172 shall be issued a special license tag which displays an emblem
2173 designed by the Department of Agriculture and Commerce. Such
2174 emblems shall represent specific agricultural commodities.

2175 (2) The distinctive license tag shall be of such color and
2176 design as the State Tax Commission, with the advice of the
2177 Department of Agriculture and Commerce, may prescribe and shall
2178 consist of such letters or numbers or both as may be necessary to
2179 distinguish each license tag.

2180 (3) Application for the special license tags shall be made
2181 to the county tax collector on forms prescribed by the State Tax
2182 Commission. The application and the additional fee, less five
2183 percent (5%) thereof to be retained by the tax collector, shall be
2184 remitted to the State Tax Commission on a monthly basis as
2185 prescribed by the commission. The portion of the additional fee
2186 retained by the tax collector shall be deposited into the county
2187 general fund.

2188 (4) The special license tag shall be issued for a one-year
2189 period. The additional annual fee shall be due and payable at the
2190 time of renewal registration.

2191 (5) The State Tax Commission shall deposit all fees into the
2192 State Treasury on the day received. At the end of each month, the
2193 State Tax Commission shall certify the total fees collected under
2194 this section to the State Treasurer who shall distribute such
2195 collections as follows:

2196 (a) Twenty Dollars (\$20.00) of each additional fee
2197 collected on special license tags issued pursuant to this section
2198 shall be deposited into a special fund hereby created in the State
2199 Treasury to the credit of the Department of Agriculture and
2200 Commerce. The funds shall be available for expenditure at the
2201 discretion of the Department of Agriculture and Commerce.

2202 (b) One Dollar (\$1.00) of each additional fee collected
2203 on special license tags shall be deposited into the Mississippi
2204 Fire Fighter's Memorial Burn Center Fund created pursuant to
2205 Section 7-9-70.

2206 (c) The remainder of each such additional fee shall be
2207 deposited to the credit of the State Highway Fund to be expended

2208 solely for the repair, maintenance, construction or reconstruction
2209 of highways.

2210 SECTION 32. Section 27-19-56.29, Mississippi Code of 1972,
2211 is amended as follows:

2212 27-19-56.29. (1) Any owner of a motor vehicle who is a
2213 resident of this state, upon payment of the road and bridge
2214 privilege taxes, ad valorem taxes and registration fees as
2215 prescribed by law for private carriers of passengers, pickup
2216 trucks and other noncommercial motor vehicles, and upon payment of
2217 an additional fee in the amount provided in subsection (3) of this
2218 section, shall be issued a distinctive license tag, with a choice
2219 of two (2) designs, for each motor vehicle registered in his name
2220 identifying such person as a supporter of the Sunflower
2221 Consolidated School Preservation Commission, Inc. The distinctive
2222 license tags so issued shall be of such color and design as the
2223 State Tax Commission, with the advice of Sunflower Consolidated
2224 School Preservation Commission, Inc., may prescribe and shall
2225 consist of such letters or numbers, or both, as may be necessary
2226 to distinguish each license tag.

2227 (2) Application for the distinctive license tags authorized
2228 by this section shall be made to the county tax collector on forms
2229 prescribed by the State Tax Commission. The application and the
2230 additional fee imposed under subsection (3) of this section, less
2231 Two Dollars (\$2.00) to be retained by the tax collector, shall be
2232 remitted to the State Tax Commission on a monthly basis as
2233 prescribed by the commission. The portion of the additional fee
2234 retained by the tax collector shall be deposited into the county
2235 general fund.

2236 (3) Any person applying for a distinctive license tag under
2237 this section shall pay an additional fee in the amount of Thirty
2238 Dollars (\$30.00) for each distinctive license tag applied for
2239 under this section, which shall be in addition to all other taxes
2240 and fees. The additional fee paid shall be for a period of time

2241 to run concurrent with the vehicle's established license tag year.
2242 The additional fee is due and payable at the time the original
2243 application is made for a distinctive license tag under this
2244 section and thereafter annually at the time of renewal
2245 registration as long as the owner retains the distinctive license
2246 tag. If the owner does not wish to retain the distinctive license
2247 tag, he must surrender it to the local county tax collector.

2248 (4) The State Tax Commission shall deposit all fees into the
2249 State Treasury on the day collected. At the end of each month,
2250 the State Tax Commission shall certify the total fees collected
2251 under this section to the State Treasurer who shall distribute
2252 such collections as follows:

2253 (a) Twenty-five Dollars (\$25.00) of each additional fee
2254 collected on distinctive license tags issued pursuant to this
2255 section shall be distributed to Sunflower Consolidated School
2256 Preservation Commission, Inc.

2257 (b) One Dollar (\$1.00) of each additional fee collected
2258 on distinctive license tags issued pursuant to this section shall
2259 be deposited into the Mississippi Fire Fighter's Memorial Burn
2260 Center Fund created pursuant to Section 7-9-70.

2261 (c) Two Dollars (\$2.00) of each additional fee
2262 collected on distinctive license tags issued pursuant to this
2263 section shall be deposited to the credit of the State Highway Fund
2264 to be expended solely for the repair, maintenance, construction or
2265 reconstruction of highways.

2266 SECTION 33. Section 27-19-56.30, Mississippi Code of 1972,
2267 is amended as follows:

2268 27-19-56.30. (1) Owners of motor vehicles upon complying
2269 with the motor vehicle laws relating to registration and licensing
2270 of motor vehicles, and upon payment of the road and bridge
2271 privilege taxes, ad valorem taxes and registration fees as
2272 prescribed by law for private carriers of passengers, pickup
2273 trucks and other noncommercial motor vehicles, and upon payment of

2274 an additional annual fee in the amount of Thirty Dollars (\$30.00),
2275 shall be issued a special license tag which displays an emblem
2276 designed by the Mississippi Cattlemen's Foundation.

2277 (2) The distinctive license tag shall be of such color and
2278 design as the State Tax Commission, with the advice of the
2279 Mississippi Cattlemen's Foundation, may prescribe and shall
2280 consist of such letters or numbers or both as may be necessary to
2281 distinguish each license tag.

2282 (3) Application for the special license tags shall be made
2283 to the county tax collector on forms prescribed by the State Tax
2284 Commission. The application and the additional fee, less five
2285 percent (5%) thereof to be retained by the tax collector, shall be
2286 remitted to the State Tax Commission on a monthly basis as
2287 prescribed by the commission. The portion of the additional fee
2288 retained by the tax collector shall be deposited into the county
2289 general fund.

2290 (4) The special license tag shall be issued for a one-year
2291 period. The additional annual fee shall be due and payable at the
2292 time of renewal registration.

2293 (5) The State Tax Commission shall deposit all fees into the
2294 State Treasury on the day received. At the end of each month, the
2295 State Tax Commission shall certify the total fees collected under
2296 this section to the State Treasurer who shall distribute such
2297 collections as follows:

2298 (a) Twenty Dollars (\$20.00) of each additional fee
2299 collected on special license tags issued pursuant to this section
2300 shall be to the Mississippi Cattlemen's Foundation.

2301 (b) One Dollar (\$1.00) of each additional fee collected
2302 on special license tags shall be deposited into the Mississippi
2303 Fire Fighter's Memorial Burn Center Fund created pursuant to
2304 Section 7-9-70.

2305 (c) The remainder of each such additional fee shall be
2306 deposited to the credit of the State Highway Fund to be expended

2307 solely for the repair, maintenance, construction or reconstruction
2308 of highways.

2309 SECTION 34. Section 27-19-56.31, Mississippi Code of 1972,
2310 is amended as follows:

2311 27-19-56.31. (1) Owners of motor vehicles upon complying
2312 with the motor vehicle laws relating to registration and licensing
2313 of motor vehicles, and upon payment of the road and bridge
2314 privilege taxes, ad valorem taxes and registration fees as
2315 prescribed by law for private carriers of passengers, pickup
2316 trucks and other noncommercial motor vehicles, and upon payment of
2317 an additional annual fee in the amount of Thirty Dollars (\$30.00),
2318 shall be issued a special license tag which displays the emblem of
2319 the National Audubon Society.

2320 (2) The design of the distinctive tag so issued shall be of
2321 such color and design as shall be agreed upon by the Mississippi
2322 Legislative Office and/or the Mississippi State Office of the
2323 National Audubon Society and the State Tax Commission. The emblem
2324 shall be affixed during the production of the license tag.

2325 (3) Application for the special license tags shall be made
2326 to the county tax collector on forms prescribed by the State Tax
2327 Commission. The application and the additional fee, less five
2328 percent (5%) thereof to be retained by the tax collector, shall be
2329 remitted to the State Tax Commission on a monthly basis as
2330 prescribed by the commission. The portion of the additional fee
2331 retained by the tax collector shall be deposited into the county
2332 general fund.

2333 (4) The special license tag shall be issued for a one-year
2334 period. The additional annual fee shall be due and payable at the
2335 time of renewal registration.

2336 (5) The State Tax Commission shall deposit all fees into the
2337 State Treasury on the day received. At the end of each month, the
2338 State Tax Commission shall certify the total fees collected under

2339 this section to the State Treasurer who shall distribute such
2340 collections as follows:

2341 (a) Twenty Dollars (\$20.00) of each additional fee
2342 collected on special license tags issued pursuant to this section
2343 shall be deposited into a special fund hereby created in the State
2344 Treasury for use by the Mississippi Museum of Natural Science to
2345 fund ornithological activities conducted by the museum.

2346 (b) One Dollar (\$1.00) of each additional fee collected
2347 on special license tags shall be deposited into the Mississippi
2348 Fire Fighter's Memorial Burn Center Fund created pursuant to
2349 Section 7-9-70.

2350 (c) The remainder of each such additional fee shall be
2351 deposited to the credit of the State Highway Fund to be expended
2352 solely for the repair, maintenance, construction or reconstruction
2353 of highways.

2354 SECTION 35. Section 27-19-57, Mississippi Code of 1972, is
2355 amended as follows:

2356 27-19-57. (1) All persons required to pay the privilege
2357 license prescribed by this article shall register their private or
2358 commercial vehicle and pay such tax in the county in which such
2359 vehicles are domiciled or the county from which such vehicles most
2360 frequently leave and return. The tax collector of a county shall
2361 not issue a tag or decals to any vehicle domiciled or garaged in
2362 another county.

2363 (2) Any person owning a vehicle registered in accordance
2364 with Section 27-19-43 which changes county of domicile during a
2365 registration year shall, upon registration anniversary date,
2366 surrender to the tax collector in the new county of domicile the
2367 old tag and decals and shall be issued a new tag displaying the
2368 proper county of domicile and decals. This provision shall not
2369 apply to vehicles with a gross vehicle weight in excess of ten
2370 thousand (10,000) pounds. Any person owning a vehicle with a
2371 gross vehicle weight in excess of ten thousand (10,000) pounds

2372 which changes county of domicile during a registration year shall,
2373 upon registration anniversary date, register the vehicle in the
2374 new county of domicile but shall not be required to surrender the
2375 old tag and decals.

2376 (3) Each person required to pay the privilege license
2377 prescribed by this article and claiming homestead exemption on a
2378 home located within a municipality shall register all private
2379 passenger vehicles to which he holds title in such municipality.

2380 (4) If any vehicle, the license for which is issued by the
2381 county tax collector or the State Tax Commission, shall be
2382 registered in any county other than the county in which the
2383 vehicle is domiciled or garaged, or shall be registered in a
2384 municipality contrary to the requirements imposed in subsection
2385 (4) of this section, then the vehicle shall be regarded as having
2386 no privilege license; and the owner or operator thereof shall be
2387 liable for the full annual tax in the county in which such vehicle
2388 is domiciled or garaged, or in the municipality in which such
2389 vehicle is required to be registered as hereinabove provided, plus
2390 a penalty thereon of twenty-five percent (25%).

2391 SECTION 36. Section 27-19-63, Mississippi Code of 1972, is
2392 amended as follows:

2393 27-19-63. (1) Except as otherwise provided in this section,
2394 the privilege license tax levied by the provisions of this article
2395 shall be paid annually during the anniversary month of the
2396 acquisition of the vehicle. The privilege license tax levied
2397 shall be based on a period of twelve (12) months, even though the
2398 actual time from the acquisition of the vehicle to the end of the
2399 anniversary month of the next succeeding year may be more than
2400 twelve (12) months. Any person subject to the provisions of this
2401 article shall have an additional fifteen (15) days from the end of
2402 the anniversary month in which to purchase the tag and/or decals
2403 and to pay the privilege license tax without being in violation of
2404 this section. Any person owning a vehicle subject to taxation

2405 under the provisions of this article who fails or refuses to pay
2406 such tax and obtain the privilege license required within the
2407 prescribed period of time shall be guilty of violating the
2408 provisions of this article, and shall be liable for the amount of
2409 such tax plus a penalty as provided for in this section. If the
2410 person owning a vehicle subject to taxation under the provisions
2411 of this article does not operate such vehicle on the highways of
2412 this state from the date of acquisition or, if previously
2413 registered, from the end of the anniversary month of his tag and
2414 decals to the date on which he makes application for the privilege
2415 license, he shall pay such license tax for a period of twelve (12)
2416 months beginning with the first day of the month in which he
2417 applies for such privilege license. The owner shall submit an
2418 affidavit with his application attesting to the fact that his
2419 vehicle was not operated on the highways of this state from the
2420 date of acquisition or, if previously registered, from the end of
2421 the anniversary month of his tag and decals to the date on which
2422 he makes application for the privilege license.

2423 (2) Except as may be otherwise provided in subsection (3) of
2424 this section, the privilege license tax levied by the provision of
2425 this article on operators of motor vehicles in excess of ten
2426 thousand (10,000) pounds, gross vehicle weight, apportioned
2427 vehicles, rental and commercial trailers and buses shall be due
2428 annually during the anniversary month which shall be established
2429 by the Chairman of the State Tax Commission; provided, however,
2430 there shall be an additional fifteen (15) days from the end of the
2431 anniversary month in which to file an application with the
2432 commission and pay the privilege license tax. The annual license
2433 tag and/or decals issued by the commission for the license tax
2434 year shall be valid for a period of time to be determined by the
2435 chairman but not to exceed fifteen (15) months following the
2436 anniversary month; provided, however, this does not extend the
2437 time for filing the application with the commission and the

2438 payment of the license tax. Any person who fails or refuses to
2439 pay such tax and obtain the privilege license required when due
2440 shall be guilty of violating the provision of this article and
2441 shall be liable for the entire amount of such tax from the date
2442 the liability was incurred, plus penalty as provided for in this
2443 section.

2444 (3) The privilege license tax levied by the provisions of
2445 this article on operators of a motor vehicle that is in a
2446 corporate fleet or an individual fleet registered under Section
2447 27-19-66 shall be due annually during the anniversary month which
2448 shall be established by the Chairman of the State Tax Commission
2449 for corporate fleets and by the county tax collectors for
2450 individual fleets; provided, however, there shall be an additional
2451 fifteen (15) days from the end of the anniversary month in which
2452 to file an application with the commission or the county tax
2453 collector, as the case may be, and to purchase the tag or renew
2454 the registration of such motor vehicle and pay the privilege
2455 license tax. The commission or the county tax collector, as the
2456 case may be, shall issue a tag or renew the annual registration of
2457 such motor vehicle for the license tax year only after all ad
2458 valorem taxes and privilege taxes due on such motor vehicle have
2459 been paid. Any person who fails or refuses to pay the privilege
2460 tax and obtain the privilege license required when due shall be
2461 guilty of violating the provisions of this article and shall be
2462 liable for the entire amount of such tax from the date the
2463 liability was incurred, plus penalty as provided for in this
2464 section.

2465 (4) Penalties shall be assessed on the privilege license tax
2466 at the rate of five percent (5%) for the first fifteen (15) days
2467 of delinquency, or part thereof, and five percent (5%) for each
2468 additional thirty-day period of delinquency, or part thereof, not
2469 to exceed a maximum penalty of twenty-five percent (25%); however,
2470 a penalty of Two Hundred Fifty Dollars (\$250.00), in addition to

2471 the maximum penalty for delinquency, shall be assessed against any
2472 person who is liable for the motor vehicle privilege license tax
2473 but who (a) displays an out-of-state license tag on the motor
2474 vehicle; or (b) displays a license tag or privilege license decal
2475 on the motor vehicle which was issued for another vehicle. The
2476 commission, for good reason shown, may waive all or any part of
2477 the penalties imposed. No private passenger vehicle registered
2478 under this chapter shall have displayed on the front of such
2479 vehicle, or elsewhere, the official license tag of another state,
2480 whether or not such license tag has expired. Law enforcement
2481 officers of this state may remove from private passenger vehicles
2482 any out-of-state license tags so displayed.

2483 (5) The requirement that the privilege tax be paid during
2484 the anniversary month of each year shall not apply in the
2485 following cases:

2486 (a) When a motor vehicle is acquired * * *, the owner
2487 or operator of the vehicle purchased shall have seven (7) full
2488 working days, exclusive of the date of delivery, after the vehicle
2489 has been delivered to him, within which to make the application
2490 for the required privilege license, otherwise such person shall be
2491 liable for penalty as provided for in this section. Provided,
2492 however, that when any person shall acquire a vehicle as herein
2493 provided, and it shall be necessary that such vehicle be
2494 remodeled, changed or altered by such person before same is
2495 suitable for the purposes for which it was acquired, then such
2496 person shall have seven (7) full working days, exclusive of the
2497 day of the completion of such remodeling, change or alteration,
2498 after the completion thereof within which to make application for
2499 the required privilege license; provided, that if such person
2500 fails to make application within such period, such person shall be
2501 liable for penalty as provided for in this section.

2502 "Delivery" as used herein shall be construed to mean receipt
2503 of such vehicle by the purchaser thereof at his residence or place

2504 of business, and, in the event the vehicle is purchased at any
2505 place other than in the county of residence or place of business
2506 of such person, he shall be entitled to forty-eight (48) hours
2507 within which to transport such vehicle to the county of his
2508 residence or place of business. At all times during such
2509 transportation, the owner or operator of such vehicle shall have
2510 in his possession a true bill of sale, giving the description of
2511 the vehicle, the name and address of the dealer from whom
2512 purchased, the name and address of the owner or operator, and the
2513 date on which the vehicle was acquired. For failure to have such
2514 bill of sale in his possession during the entire time during which
2515 the vehicle is being transported, the owner or operator shall be
2516 liable for the annual privilege tax plus penalty as provided for
2517 in this section.

2518 (b) Where a person has paid the current privilege
2519 license tax required by the laws of another state and applies for
2520 a privilege license in this state within thirty (30) days, no
2521 penalty shall be assessed; however, any person who fails to comply
2522 herewith shall be liable for the full annual tax, plus penalty as
2523 provided for in this section.

2524 (6) Any nonresident of the State of Mississippi who has paid
2525 the current privilege license required by the laws of another
2526 state upon a private carrier of passengers, and thereafter becomes
2527 a resident of the State of Mississippi, or brings such vehicle
2528 into the State of Mississippi for use in connection with his
2529 business in this state, or who is gainfully employed in this state
2530 shall be entitled to operate such vehicle without obtaining a
2531 privilege license in this state for a period of not more than
2532 thirty (30) days.

2533 "Resident" for the purpose of registration and operation of
2534 motor vehicles shall include, but not be limited to, the
2535 following:

2536 (a) Any person, except a tourist or out-of-town
2537 student, who owns, leases or rents a place within the state and
2538 occupies same as a place of residence.

2539 (b) Any person who engages in a trade, profession or
2540 occupation in this state or who accepts employment in other than
2541 seasonal agricultural work.

2542 SECTION 37. Section 27-19-87, Mississippi Code of 1972, is
2543 amended as follows:

2544 27-19-87. Any person operating a motor vehicle on the public
2545 highways of this state under the authority of any trip, temporary,
2546 or excess weight permit provided for in this article, shall at all
2547 times carry such permit in the vehicle for which it is issued, and
2548 any representative or employee of the Mississippi Department of
2549 Transportation, or any other officer authorized by law, shall have
2550 the right to demand the production of such permit and make an
2551 examination and inspection of the same, together with an
2552 examination and inspection of such vehicle and the contents
2553 thereof, to determine whether or not the permit issued is
2554 sufficient to cover the operations being carried on and the gross
2555 weight traversing the highways. For failure to have such permit
2556 in his possession at all times while operating such vehicle upon
2557 the public highways of this state, the owner or operator thereof
2558 shall be liable for the same penalties as are provided for failure
2559 to obtain such permit.

2560 SECTION 38. Section 27-19-95, Mississippi Code of 1972, is
2561 amended as follows:

2562 27-19-95. All certificates of public convenience and
2563 necessity and permits granted by the Mississippi Public Service
2564 Commission authorizing the operation of common and contract
2565 carriers of property or passengers shall be exempt from taxation.
2566 No vehicle shall be registered as a common or contract carrier of
2567 passengers or property, nor a license issued for such vehicle,
2568 unless the owner or operator thereof shall have qualified with the

2569 Mississippi Public Service Commission and obtained a certificate
2570 of public convenience and necessity or permit, and shall have paid
2571 all fees to the Mississippi Public Service Commission, required by
2572 law, if the carrier be one required to qualify with the
2573 Mississippi Public Service Commission. When any vehicle is
2574 qualified with the Mississippi Public Service Commission as a
2575 common or contract carrier of property or passengers, and the
2576 owner or operator thereof has procured a certificate of public
2577 convenience and necessity, or a permit, from the Mississippi
2578 Public Service Commission, such vehicle shall not be registered
2579 and licensed in any classification other than the classification
2580 of a common or contract carrier, either of property or of
2581 passengers. The Mississippi Public Service Commission shall
2582 promptly transmit, or cause to be transmitted, to the State Tax
2583 Commission, a copy of all certificates of public necessity and
2584 convenience, and permits hereafter issued to common and contract
2585 carriers of property or passengers, together with a list giving
2586 full and complete description of all vehicles qualified by such
2587 carrier with the public service commission.

2588 If any person shall operate a motor vehicle which is required
2589 by law to qualify with and obtain a certificate or permit from the
2590 Mississippi Public Service Commission without having so qualified
2591 with and obtained a certificate or permit from the Mississippi
2592 Public Service Commission, and without having obtained the proper
2593 license tag from the State Tax Commission, such person shall,
2594 notwithstanding the provisions of this section, be liable for the
2595 full privilege license tax and the penalty thereon as is otherwise
2596 provided by this article and the State Tax Commission shall
2597 collect such tax and penalty from such person. The State Tax
2598 Commission shall not, however, issue a license tag for such
2599 vehicle unless the owner or operator thereof shall thereafter
2600 qualify with the Mississippi Public Service Commission, at which
2601 time the proper license tag shall be issued.

2602 SECTION 39. Section 27-19-101, Mississippi Code of 1972, is
2603 amended as follows:

2604 27-19-101. Whenever request for duplicate registration
2605 receipt is made to the State Tax Commission or for certificate of
2606 registration when such registration receipt is not on file, the
2607 commission shall immediately prepare such copy, or certificate, as
2608 the case may be, add its certificate of accuracy and affix its
2609 official seal thereto. The fee for each such certified copy or
2610 certificate shall be One Dollar (\$1.00). All fees collected under
2611 the provisions of this section shall be disposed of in the same
2612 manner as regular privilege taxes and permit fees.

2613 SECTION 40. Section 27-19-103, Mississippi Code of 1972, is
2614 amended as follows:

2615 27-19-103. Every common and contract carrier of property or
2616 passengers, liable for any tax under any of the provisions of this
2617 article, shall maintain and keep, and preserve for a period of
2618 three (3) years, full, complete, accurate and intelligible
2619 records, in the English language, showing and reflecting the
2620 extent and status of such carrier's liability for any and all
2621 taxes under the provisions of this article, including, in the case
2622 of carriers of passengers liable for the gross revenue tax under
2623 Section 27-19-7, the total gross revenue attributable to
2624 Mississippi as provided in Section 27-19-7, and, in the case of
2625 carriers of property, manifests, bills of lading and other
2626 records, showing the weight of all loads carried by each vehicle
2627 upon the highways of this state, and the dates thereof, together
2628 with such other pertinent information as the State Tax Commission
2629 may require. The State Tax Commission, or any of its agents and
2630 employees, shall have the power to require such carrier to produce
2631 such records within this state at such time and place as the
2632 commission may designate, and the commission, or any of its
2633 employees, shall also have the authority and power to examine all
2634 such records, wherever located, during the usual hours of business

2635 of the day, to verify the truth and accuracy of any application,
2636 statement, report or return, and to ascertain whether or not any
2637 tax imposed by this article has been fully paid.

2638 SECTION 41. Section 27-19-119, Mississippi Code of 1972, is
2639 amended as follows:

2640 27-19-119. The State Tax Commission, tax collectors, the
2641 highway patrol, or any other authorized enforcement officer, shall
2642 have a right to weigh or have weighed any vehicle to ascertain the
2643 accuracy of registration.

2644 SECTION 42. Section 27-19-121, Mississippi Code of 1972, is
2645 amended as follows:

2646 27-19-121. The State Tax Commission is hereby given power
2647 and authority to make all rules and regulations, not inconsistent
2648 with the provisions of this article, as will, in the judgment of
2649 the commission, contribute to a more efficient administration of
2650 this article. Such rules and regulations, when made, shall have
2651 the same binding force and effect as if incorporated in this
2652 article.

2653 SECTION 43. Section 27-19-125, Mississippi Code of 1972, is
2654 amended as follows:

2655 27-19-125. Any truck owner, truck operator, truck driver or
2656 any other person who is, or may be, interested in or involved in
2657 any business matters with the Mississippi Department of
2658 Transportation who shall, directly or indirectly, give any
2659 employee of the department any gift or gratuity of any kind or
2660 nature, of any value whatsoever, shall be guilty of a misdemeanor
2661 and, upon conviction, shall be fined not less than One Hundred
2662 Dollars (\$100.00) and not more than Five Hundred Dollars
2663 (\$500.00).

2664 If any person should offer to give or give any cash, or
2665 gratuity of any kind or nature, of any value whatsoever, to any
2666 employee of the Mississippi Department of Transportation, or
2667 should leave any such thing at any inspection station, the

2668 employee on duty shall report this to the department immediately,
2669 and the department shall keep a record of all such cases so
2670 reported.

2671 SECTION 44. Section 27-19-127, Mississippi Code of 1972, is
2672 amended as follows:

2673 27-19-127. All duties, powers and authority relating to the
2674 enforcement of the motor tax laws for Mississippi shall be vested
2675 solely in the State Tax Commission, except that the administration
2676 and enforcement of such laws as are applicable to the collection
2677 of license taxes due on private commercial carriers of property
2678 and private carriers of property * * * of a gross weight of ten
2679 thousand (10,000) pounds and less, and on private passenger
2680 vehicles, school buses, taxicabs, ambulances and hearses, shall be
2681 jointly administered by the Tax Commission and the tax collectors
2682 of the several counties. If any sheriff, constable or municipal
2683 law enforcement officer shall enforce the collection of any
2684 delinquent motor vehicle privilege license tax, together with the
2685 penalty thereon provided by law, then such sheriff, constable or
2686 municipal law enforcement officer shall be entitled to one-half
2687 (1/2) of said delinquency and penalty, but he shall not be
2688 entitled to such one-half (1/2) of such delinquency and penalty
2689 unless he actually and directly enforced the collection thereof.
2690 Provided, however, the one-half (1/2) of the delinquency and
2691 penalty due the sheriff or municipal law enforcement officer shall
2692 be paid into a special fund of the county or municipality, as the
2693 case may be, and may be appropriated and expended by the governing
2694 authorities of the county or municipality for any lawful purpose.
2695 No persons other than those named in this article shall ever be
2696 entitled to receive any portion of a delinquency or penalty on
2697 motor vehicle privilege license taxes for the collection of same.
2698 All delinquent privilege taxes and penalties imposed and collected
2699 under the provisions of this article shall be handled and disposed
2700 of in the same manner as the regular taxes.

2701 SECTION 45. Section 27-19-137, Mississippi Code of 1972, is
2702 amended as follows:

2703 27-19-137. The agents of the Mississippi Department of
2704 Transportation and the State Tax Commission shall have the right
2705 to inspect at all reasonable times all motor vehicles operating
2706 upon the highways of this state and shall likewise have the
2707 authority to inspect and examine all records kept by any person
2708 relating or pertaining to the liability of any person for any tax
2709 imposed by the provisions of this article. They shall likewise
2710 have the power to require the production of any such records
2711 within this state, at any time and place designated by them, upon
2712 giving reasonable notice to the person having control and custody
2713 of such records. The Mississippi Department of Transportation and
2714 its representatives shall also have the authority and power to
2715 cause any vehicle engaged in the transportation of property upon
2716 the public highways of this state to submit to a weighing of such
2717 vehicle and the load thereon, either by means of portable or
2718 stationary scales, and may require that such vehicle be driven to
2719 the nearest scales for weighing. If a vehicle has been issued a
2720 registration card, such registration card shall be carried in such
2721 vehicle at all times.

2722 SECTION 46. Section 27-19-303, Mississippi Code of 1972, is
2723 amended as follows:

2724 27-19-303. The following words and phrases, when used in
2725 this article, shall for purposes thereof have the meaning
2726 respectively ascribed thereto as follows:

2727 (1) "Motor vehicle" shall mean every vehicle intended
2728 primarily for use and operation on the public highways, which is
2729 self-propelled and every vehicle intended primarily for operation
2730 on the public highways, which is not driven or propelled by its
2731 own power, but which is designed either to be attached to and
2732 become a part of or to be drawn by a self-propelled vehicle, but

2733 not including farm tractors and other machines and tools used in
2734 production, harvesting and care of farm products.

2735 (2) "Person" shall mean every natural person, firm,
2736 copartnership, association or corporation.

2737 (3) "Motor vehicle dealer" shall mean any business engaged
2738 in the selling or exchanging of new or new and used motor vehicles
2739 or used vehicles; and, which has an established place of business
2740 open for inspection at any time by any peace officer or the
2741 Chairman of the State Tax Commission or one of his authorized
2742 representatives during reasonable hours; and, which buys and sells
2743 or exchanges at least twenty-four (24) vehicles per year.

2744 (4) "Dealer" shall mean such of the principal officers of a
2745 corporation registered as a motor vehicle dealer, and such of the
2746 partners of a copartnership registered as a motor vehicle dealer
2747 as are actively and principally engaged in the motor vehicle
2748 business. The term "dealer" shall not include:

2749 (a) Directors, stockholders or inactive partners; or

2750 (b) Receivers, trustees, administrators, executors,
2751 guardians, or other persons appointed by or acting under any
2752 judgment or order of any court, whether state or federal; or

2753 (c) Public officers while performing their official
2754 duties; or

2755 (d) Persons disposing of motor vehicles acquired for
2756 their own use and actually so used when the same shall have been
2757 used, so acquired in good faith, and not for the purpose of
2758 avoiding the provisions of this article; or

2759 (e) Persons who shall sell motor vehicles as an
2760 incident to their principal business but who are not engaged
2761 primarily in selling motor vehicles. The foregoing shall include
2762 only finance companies or banks which sell repossessed motor
2763 vehicles, and insurance companies which sell motor vehicles which
2764 they have taken into their possession as an incident of payment
2765 made under policies of insurance, and which do not maintain a used

2766 car lot or building with one (1) or more employed motor vehicle
2767 salesmen.

2768 (5) "New motor vehicle dealer" shall mean a business dealing
2769 in new motor vehicles, tractors, trailers or semitrailers, or new
2770 and used motor vehicles, tractors, trailers or semitrailers.

2771 (6) "Used motor vehicle dealer" shall mean a business
2772 dealing in used motor vehicles, tractors, trailers or
2773 semitrailers. "Automobile dismantlers" shall also be classified
2774 as used motor vehicle dealers.

2775 (7) "Established place of business" shall mean any place
2776 owned or leased and regularly occupied by any person for the
2777 primary and principal purpose of engaging in selling, buying,
2778 bartering, exchanging or dealing in motor vehicles, tractors,
2779 trailers or semitrailers, whether same may be displayed or offered
2780 for sale and where the books and records required of the conduct
2781 of such business are maintained and kept. Established places of
2782 business shall be open for inspection at any time by any peace
2783 officer or employee of the State Tax Commission during reasonable
2784 hours. To constitute a place of business, it shall be apparent
2785 that there is a holding out to the general public that an
2786 establishment is offering motor vehicles, tractors, trailers and
2787 semitrailers for sale. There shall be an office separate from and
2788 not in conjunction with or related to any other business for the
2789 purpose of transacting the business of offering motor vehicles,
2790 tractors, trailers or semitrailers for sale, or in lieu of such
2791 office there shall be an adequate display of identification as a
2792 motor vehicle dealer as specified by the Chairman of the State Tax
2793 Commission.

2794 (8) "Automobile dismantler" shall mean any person who
2795 maintains an established place of business and who is engaged in
2796 the business of buying, selling or exchanging used motor vehicles,
2797 mobile homes or house trailers for the purpose of remodeling,
2798 taking apart or rebuilding same or buying and selling of parts of

2799 used motor vehicles and shall be classified as a used motor
2800 vehicle dealer.

2801 (9) "Automobile auction" shall mean any person, firm,
2802 association, corporation or trust, resident or nonresident, acting
2803 as an agent for the purchaser or seller of motor vehicles.

2804 * * *

2805 (10) "Department" or "commission" shall mean the Chairman of
2806 the State Tax Commission.

2807 (11) "Limited motor vehicle dealer" or "limited dealer"
2808 shall mean any business engaged in the selling or exchanging of
2809 new or used motor vehicles, or both, which buys and sells or
2810 exchanges fewer than twenty-four (24) vehicles and is granted a
2811 limited license at the discretion of the Chairman of the State Tax
2812 Commission. Such limited dealer shall be awarded all privileges
2813 of a "motor vehicle dealer," except for the purchase and use of
2814 distinguishing number tags. A limited dealer shall abide by all
2815 provisions and requirements of this article associated with a
2816 "motor vehicle dealer."

2817 (12) "Wholesale motor vehicle dealer" or "wholesale dealer"
2818 shall mean any business engaged in the selling or exchanging of
2819 new or used motor vehicles, or both, strictly on a wholesale basis
2820 with no inventory being maintained which is granted a wholesale
2821 license at the discretion of the Chairman of the State Tax
2822 Commission. Such wholesale dealer shall be awarded all privileges
2823 of a "motor vehicle dealer," except for the purchase and use of
2824 distinguishing number tags. A wholesale dealer shall abide by all
2825 provisions and requirements of this article associated with a
2826 "motor vehicle dealer," except for the requirement of the
2827 "established place of business" and the requirement to buy, sell
2828 or exchange at least twenty-four (24) motor vehicles per year.

2829 SECTION 47. Section 27-19-313, Mississippi Code of 1972, is
2830 amended as follows:

2831 27-19-313. Motorcycle dealers, automobile dismantlers,
2832 automobile auctions, and motor vehicle dealers, shall have posted
2833 in plain sight in their places of business, their motor vehicle
2834 dealer tag permits, state sales tax permits, and county or city
2835 privilege licenses, for the carrying on of their particular
2836 businesses. Such persons shall maintain a record, in their
2837 established place of business, containing the following
2838 information, which shall be open for inspection at any time by any
2839 peace officer or employee of the commission during reasonable
2840 hours:

2841 (a) Every motor vehicle bought, sold, exchanged,
2842 received or accepted for sale or exchange.

2843 (b) Every motor vehicle which is bought or otherwise
2844 acquired, or dismantled.

2845 (c) The name and address of the person from whom such
2846 motor vehicle was purchased or acquired, the date thereof, name
2847 and address of the person to whom such motor vehicle was sold or
2848 otherwise disposed of, and the date thereof, along with a
2849 sufficient description of every motor vehicle, as well as the name
2850 and identifying number thereof.

2851 SECTION 48. Section 27-19-316, Mississippi Code of 1972, is
2852 amended as follows:

2853 27-19-316. Motor vehicle dealers and motorcycle dealers who
2854 are not designated agents pursuant to Section 63-21-13,
2855 Mississippi Code of 1972, shall make quarterly reports to the
2856 commission on forms prescribed by the commission by the twentieth
2857 day of each month following the months of March, June, September
2858 and December on all motor vehicles that have been wholesaled to
2859 other dealers in Mississippi and also on all out-of-state sales.

2860 SECTION 49. Section 27-19-333, Mississippi Code of 1972, is
2861 amended as follows:

2862 27-19-333. Motor vehicle dealer license plates shall
2863 distinguish between the various types of motor vehicle dealers.

2864 The commission shall provide for the issuance of appropriately
2865 lettered, numbered or colored, or combinations thereof, motor
2866 vehicle dealer's license plates so as to distinguish between the
2867 various categories and types of motor vehicle dealers.

2868 SECTION 50. Section 27-51-13, Mississippi Code of 1972, is
2869 amended as follows:

2870 27-51-13. On or before September 10, the clerk of the board
2871 of supervisors shall furnish the county tax collector a certified
2872 copy of the county tax levy for the ensuing year. This tax levy
2873 shall not only show the tax levy for each purpose for which it was
2874 levied, but it shall also show the total tax levy for each
2875 separate taxing area in the county, including the state ad valorem
2876 tax levy.

2877 If for any reason the said county tax levy is not adopted
2878 and/or delivered to the county tax collector on or before the 15th
2879 day of September, then the said tax collector is hereby authorized
2880 to postpone for one (1) month the beginning of the collection of
2881 ad valorem taxes and road and bridge privilege taxes on all motor
2882 vehicles legally situated in his county and liable for said taxes,
2883 and the tax collector shall notify the taxpayers of his county by
2884 newspaper publication that the beginning of the collection of said
2885 taxes is postponed for one (1) month due to the fact that he has
2886 not been furnished with a certified copy of the said tax levy as
2887 provided by law. Copies of this said newspaper notice shall be
2888 furnished the State Tax Commission and the Mississippi Highway
2889 Safety Patrol, and the provisions of said notice shall be
2890 controlling in all respects on such agencies and on any other
2891 peace officer, and no damages, penalties or interest shall accrue
2892 against any owner of such motor vehicles during such postponement
2893 period.

2894 If such tax levy is not furnished the tax collector within
2895 the said one (1) month, then the same procedure as to postponement

2896 shall be followed and the same immunities shall apply from month
2897 to month until such tax levy has been furnished the tax collector.

2898 SECTION 51. Section 27-51-41, Mississippi Code of 1972, is
2899 amended as follows:

2900 27-51-41. (1) The exemptions from the provisions of this
2901 chapter shall be confined to those persons or property exempted by
2902 this chapter or by the provisions of the Constitution of the
2903 United States or the State of Mississippi. No exemption as now
2904 provided by any other statute shall be valid as against the tax
2905 levied by this chapter. Any subsequent exemption from the tax
2906 levied hereunder shall be provided by amendment to this section
2907 which shall be inserted in the bill at length.

2908 (2) The following shall be exempt from ad valorem taxation:

2909 (a) All motor vehicles, as defined in this chapter, and
2910 including motor-propelled farm implements and vehicles, while in
2911 the hands of bona fide dealers as merchandise and which are not
2912 being operated upon the highways of this state * * *.

2913 (b) All motor vehicles belonging to the federal
2914 government or the State of Mississippi or any agencies or
2915 instrumentalities thereof * * *.

2916 (c) All motor vehicles owned by any school district in
2917 the state * * *.

2918 (d) All motor vehicles owned by any fire protection
2919 district incorporated in accordance with Sections 19-5-151 through
2920 19-5-207 or by any fire protection grading district incorporated
2921 in accordance with Sections 19-5-215 through 19-5-243 * * *.

2922 (e) All motor vehicles owned by units of the
2923 Mississippi National Guard * * *.

2924 (f) All motor vehicles which are exempted from highway
2925 privilege taxes under Section 27-19-1 et seq. * * *

2926 (g) All motor vehicles operated in this state as common
2927 and contract carriers of property, private commercial carriers of
2928 property, private carriers of property and buses, all of which

2929 have a gross weight in excess of ten thousand (10,000)
2930 pounds * * *.

2931 (h) Antique automobiles as defined in Section 27-19-47,
2932 and antique pickup trucks as provided for under Section
2933 27-19-47.2, Mississippi Code of 1972 * * *.

2934 (i) Street rods as defined in Section 27-19-56.6 * * *.

2935 (j) Motor vehicles owned by disabled American veterans,
2936 or by spouses of deceased disabled American veterans, in
2937 accordance with Section 27-19-53 * * *.

2938 (k) One (1) motor vehicle owned by the unremarried
2939 surviving spouse of a member of the Armed Forces of the United
2940 States who, while on active duty, is killed or dies and one (1)
2941 motor vehicle owned by the unremarried surviving spouse of a
2942 member of a reserve component of the Armed Forces of the United
2943 States or of the National Guard who, while on active duty for
2944 training, is killed or dies * * *.

2945 (l) Motor vehicles owned by recipients of the
2946 Congressional Medal of Honor or by former prisoners of war, or by
2947 spouses of such deceased persons, in accordance with Section
2948 27-19-54 * * *.

2949 (m) (i) One (1) private carrier of passengers, as
2950 defined in Section 27-19-3, owned by any religious society,
2951 ecclesiastical body or any congregation thereof * * * which is
2952 used exclusively for such society and not for profit.

2953 (ii) All motor vehicles owned by any such
2954 religious society or any educational institution having a seating
2955 capacity greater than seven (7) passengers and used exclusively
2956 for transporting passengers for religious or educational purposes
2957 and not for profit * * *.

2958 (n) All motor vehicles primarily used as rentals under
2959 rental agreements with a term of not more than thirty (30)
2960 continuous days each and under the control of persons who are

2961 engaged in the business of renting such motor vehicles and who are
2962 subject to the tax under Section 27-65-231 * * *.

2963 (o) Antique motorcycles as defined in Section
2964 27-19-47.1 * * *.

2965 (p) One (1) motor vehicle owned by a recipient of the
2966 Purple Heart as provided in Section 27-19-56.5.

2967 (q) Motor vehicles that are eligible to display an
2968 authentic historical license plate as provided for in Section
2969 27-19-56.11.

2970 (3) Any claim for tax exemption by authority of the
2971 above-mentioned code sections or by any other legal authority
2972 shall be set out in the application for the road and bridge
2973 privilege license, and the specific legal authority for such tax
2974 exemption claim shall be cited in said application, and such
2975 authority cited shall be shown by the tax collector on the tax
2976 receipt as his authority for not collecting such ad valorem taxes,
2977 and the tax collector shall carry forward such information in his
2978 tax collection reports.

2979 (4) Any motor vehicle driven over the highways of this state
2980 to the extent that the owner of such motor vehicle is required to
2981 purchase a road and bridge privilege license in this state, yet
2982 the legal situs of such motor vehicle is located in another state,
2983 shall be exempt from ad valorem taxes authorized by this chapter.

2984 (5) If a taxpayer shall sell, trade or otherwise dispose of
2985 a vehicle on which the ad valorem and road and bridge privilege
2986 taxes have been paid in any county in the state, he shall remove
2987 the license plate from the vehicle. Such license plate must be
2988 surrendered to the issuing authority with the corresponding tax
2989 receipt, if required, and credit shall be allowed for the taxes
2990 paid for the remaining tax year on like privilege or ad valorem
2991 taxes due on another vehicle owned by the seller or transferor or
2992 by the seller's or transferor's spouse or dependent child. If the
2993 seller or transferor does not elect to receive such credit at the

2994 time the license plate is surrendered, the issuing authority shall
2995 issue a certificate of credit to the seller or transferor, or to
2996 the seller's or transferor's spouse or dependent child, or to any
2997 other person, business or corporation, at the direction of the
2998 seller or transferor, for the remaining unexpired taxes prorated
2999 from the first day of the month following the month in which the
3000 license plate is surrendered. The total of such credit may be
3001 used by the person or entity to whom the certificate of credit is
3002 issued, regardless of the relative amounts attributed to privilege
3003 taxes or to county, school or municipal ad valorem taxes. Any
3004 credit allowed for taxes due or any certificate of credit issued
3005 may be applied to like taxes owed in any county by the person to
3006 whom the credit is allowed or by the person possessing the
3007 certificate of credit. No credit, however, shall be allowed on
3008 the charge made for the license plate. Such license plates
3009 surrendered to the tax collector shall be retained by him, and in
3010 no event shall such license plate be attached to any vehicle after
3011 being surrendered to the tax collector, nor shall any license
3012 plate be transferred from one (1) vehicle to any other vehicle.

3013 (6) If the person owning a vehicle subject to taxation under
3014 the provisions of this chapter does not operate such vehicle on
3015 the highways of this state from the date of acquisition or, if
3016 previously registered, from the end of the anniversary month of
3017 the tag and decals to the date on which he makes application for a
3018 current license tag or decals, he shall pay such ad valorem tax
3019 for a period of twelve (12) months beginning with the first day of
3020 the month in which he applies for a current license tag or decals
3021 under Chapter 19, Title 27, Mississippi Code of 1972. The owner
3022 shall submit an affidavit with an application attesting to the
3023 fact that the vehicle was not operated on the highways of this
3024 state from the date of acquisition or, if previously registered,
3025 from the end of the anniversary month of the tag and decals to the

3026 date on which he makes application for the current license tag or
3027 decals.

3028 (7) Any person found violating any of the provisions of this
3029 section shall be arrested and tried, and if found guilty shall be
3030 fined in an amount double the total amount of taxes involved.

3031 SECTION 52. Section 27-61-23, Mississippi Code of 1972, is
3032 amended as follows:

3033 27-61-23. In order to carry out the purpose of this chapter,
3034 the commission is hereby authorized and empowered to promulgate
3035 and enforce reasonable rules and regulations, and establish
3036 standards for the determination of the number of miles which a
3037 gallon of gasoline, diesel fuel, or kerosene would propel the
3038 different types and weights of vehicles. In order to carry out
3039 the purposes of this chapter, the commission is further authorized
3040 and empowered to determine and establish, from the best
3041 information obtainable, the average number of miles which each
3042 type or kind of fuel will propel each type or class of vehicle.

3043 SECTION 53. Section 27-61-27, Mississippi Code of 1972, is
3044 amended as follows:

3045 27-61-27. All reciprocal agreements entered into by the
3046 commission under the provisions of Section 27-19-143, Mississippi
3047 Code of 1972, shall be based upon the terms and provisions of this
3048 chapter insofar as such reciprocal agreements relate to common
3049 carriers of property, contract carriers of property, private
3050 commercial carriers of property, and common or contract carriers
3051 of passengers not liable for the gross receipts tax under Section
3052 27-19-7, Mississippi Code of 1972, and full compliance with the
3053 provisions of this chapter shall be a condition precedent for the
3054 obtaining of the benefits of any such reciprocal agreement by any
3055 individual carrier of the classes herein specified. The
3056 commission shall from time to time, as it deems necessary,
3057 investigate such carriers of the classes herein specified which
3058 are known to make regular or frequent trips upon the highways of

3059 this state for the purpose of determining whether or not each of
3060 such carriers is complying with the provisions hereof, and, for
3061 the purpose of such investigation, the commission shall have the
3062 power and authority to examine the books and records of any such
3063 carrier as provided in Section 27-61-15 of this chapter. As the
3064 extension of reciprocity to any carrier is a matter of grace
3065 rather than a matter of right, the burden shall, in all cases, be
3066 upon the carrier in any such investigation to make proof
3067 sufficient to convince the commission of its full compliance with
3068 the provisions of this chapter, and unless the commission is so
3069 convinced, it shall cancel such reciprocal agreement, insofar as
3070 the specific carrier is concerned, for a period of at least sixty
3071 (60) days, and until such carrier presents proof sufficient to
3072 convince the commission that it is fully complying with this
3073 chapter, and, during such period, such carrier shall be denied the
3074 benefits of such agreement. If any carrier shall fail or refuse
3075 to produce any receipt, invoice, record, book, paper or other
3076 document relating to its tax liability under the provisions of
3077 this chapter when demanded by the commission, or shall fail or
3078 refuse to permit an inspection of its books and records as
3079 provided in Section 27-61-15 hereof, the commission shall
3080 forthwith cancel such reciprocal agreement, insofar as same
3081 applied to such carrier, for a period of at least one hundred
3082 twenty (120) days and until the book, record, or paper is produced
3083 or an inspection thereof permitted; and during such period such
3084 carrier shall be denied the benefits of such agreement. In all
3085 cases of the cancellation of any such reciprocal agreement as to
3086 any individual carrier, the commission shall immediately notify
3087 the carrier affected by such cancellation, in writing by
3088 registered mail, and it shall advise the carrier of the reason or
3089 reasons for such cancellation and the period thereof.

3090 The commission is hereby vested and empowered with full,
3091 complete and final discretion to determine whether or not any

3092 reciprocal agreement shall be cancelled insofar as any carrier is
3093 concerned, and there shall be no appeal from its decision, it
3094 being hereby declared that no carrier has any vested rights in
3095 such reciprocal agreements.

3096 SECTION 54. Section 27-61-29, Mississippi Code of 1972, is
3097 amended as follows:

3098 27-61-29. Whenever, for any reason, the commission shall
3099 cancel the reciprocity of any carrier under any reciprocal
3100 agreement, then such carrier may obtain a temporary motor vehicle
3101 permit from the commission for each vehicle owned and operated
3102 which would otherwise be operated under the benefits of such
3103 reciprocal agreement. Such permits shall be obtained by making
3104 application therefor to the commission, and they shall be issued
3105 for the period of time for which the carrier's reciprocity has
3106 been cancelled. If, at the end of such period, the carrier is not
3107 then entitled to the benefits of the reciprocal agreements, no
3108 additional or renewal permit shall be issued to him. The carrier
3109 shall pay a fee for each of such permits equal to the
3110 proportionate part of the annual privilege license tax provided in
3111 Sections 27-19-1 through 27-19-167, Mississippi Code of 1972, plus
3112 an additional ten percent (10%) of the proportionate part of such
3113 tax. All fees so paid shall be for the privilege of using the
3114 highways of this state for the length of time during which the
3115 carrier's reciprocity is cancelled in lieu of the annual privilege
3116 license required under the provisions of * * * Sections 27-19-1
3117 through 27-19-167, and all such fees shall be paid into the same
3118 fund and distributed in the same manner provided in * * * Sections
3119 27-19-1 through 27-19-167. The carrier may, instead of obtaining
3120 the permits specified in this section, operate his vehicles by
3121 obtaining trip permits as specified in * * * Sections 27-19-1
3122 through 27-19-167.

3123 SECTION 55. Section 63-5-13, Mississippi Code of 1972, is
3124 amended as follows:

3125 63-5-13. (1) Except as otherwise provided in this section,
3126 the total outside width of any vehicle, exclusive of required
3127 safety devices, or the load thereon shall not exceed eight and
3128 one-half (8-1/2) feet; provided, however, that appurtenances on
3129 recreational vehicles shall be allowed so long as they are inside
3130 the exterior rearview mirrors of the recreational vehicle or
3131 inside the exterior rearview mirrors of the vehicle towing the
3132 recreational vehicle, and such mirrors do not extend further than
3133 necessary to obtain the appropriate field of view.

3134 (2) The total outside load width of any vehicle hauling
3135 unprocessed forest products on public roads, streets or highways,
3136 other than interstate highways, shall not exceed nine and one-half
3137 (9-1/2) feet if such products may not be shortened without
3138 rendering them useless for the end product for which they were
3139 cut; provided, however, the total outside vehicle width of such a
3140 vehicle, exclusive of required safety devices and the load of such
3141 vehicle, shall not exceed eight and one-half (8-1/2) feet.

3142 (3) The total outside width of a farm tractor shall not
3143 exceed ten (10) feet, except that farm tractors shall not be
3144 operated upon the interstate highways without a special permit
3145 from the Mississippi Department of Transportation.

3146 SECTION 56. Section 63-5-29, Mississippi Code of 1972, is
3147 amended as follows:

3148 63-5-29. On all highways of the State of Mississippi except
3149 those referred to in Sections 63-5-31 and 63-5-33, and subject to
3150 the limitations imposed on wheel and axle loads by Section 63-5-27
3151 and to the further limitations hereinafter specified, the total
3152 combined weight (vehicles plus load) on any group of axles shall
3153 not exceed the value given in the following table (Table I),
3154 corresponding to the distance in feet between the extreme axles of
3155 the group, measured longitudinally to the nearest foot:

3156 Distance in Feet Between	Maximum Load in Pounds
3157 the Extreme of Any Group of Axles	Carried on any Group of Axles

3158	4	28,650
3159	5	29,650
3160	6	30,640
3161	7	31,630
3162	8	32,610
3163	9	33,580
3164	10	34,550
3165	11	35,510
3166	12	36,470
3167	13	37,420
3168	14	38,360
3169	15	39,300
3170	16	40,280
3171	17	41,160
3172	18	42,080
3173	19	42,990
3174	20	43,900
3175	21	44,800
3176	22	45,700
3177	23	46,590
3178	24	47,470
3179	25	48,350
3180	26	49,220
3181	27	50,090
3182	28	50,950
3183	29	51,800
3184	30	52,650
3185	31	53,490
3186	32	54,330
3187	33	55,160
3188	34	55,650
3189	35	56,800
3190	36 and greater	57,650 maximum

3191 Moreover, in addition to the per axle weight limitation
3192 specified by Section 63-5-27, the maximum load carried on a
3193 combination of vehicles shall be subject to the following
3194 additional limitations: The maximum load carried on any group of
3195 two (2) axles shall not exceed twenty-four thousand (24,000)
3196 pounds in instances where one or more of such axles is a driving
3197 axle (that is, an axle turned by the vehicle's engine power).

3198 (2) An axle group shall consist of any two (2) or more
3199 consecutive axles of any vehicle or combination of vehicles.

3200 (3) Provided, however, that, subject to the limitations
3201 imposed on:

3202 (a) Wheel, axle loads, spacing and weight by
3203 Sections 63-5-27 and 63-5-33, and

3204 (b) Weight limitations on highways and bridges by
3205 Section 65-1-45, Mississippi Code of 1972, any product produced on
3206 or distributed from a location on any highway within or without
3207 the State of Mississippi may be transported from such place of
3208 production or location of distribution by the nearest route toward
3209 its destination on such highway or highways to a point where such
3210 highway intersects a highway previously found or hereafter found
3211 by the commission to be suitable to carry the maximum load limits
3212 pursuant to Sections 63-5-33 and 63-5-35; and provided further,
3213 that any goods, materials, and equipment actually used in the
3214 supply of an activity of producing, manufacturing or distributing
3215 products on any such highway within the State of Mississippi may
3216 be transported on such highway to the site of such manufacture,
3217 production or distribution. However, any penalty assessed against
3218 a vehicle operating under the provisions of this paragraph (3)(b)
3219 shall be calculated according to the maximum weight which that
3220 particular vehicle is legally permitted to transport and not the
3221 maximum gross weight limit established for that highway.

3222 Nothing herein contained shall be construed to permit
3223 movements of weights in excess of those provided for in this

3224 section (63-5-29) over a route or section thereof for the purpose
3225 of a shortcut between two (2) highways found by the commission to
3226 be suitable to carry the maximum load limits pursuant to Sections
3227 63-5-33 and 63-5-35 or any other purpose not consistent with the
3228 aforementioned provisions.

3229 Nothing in Sections 63-5-29, and 63-5-34, shall be construed
3230 to imply any general variation from the maximum weight limitations
3231 designated by the Mississippi Department of Transportation other
3232 than specified in Sections 63-5-29 and 63-5-34.

3233 SECTION 57. Section 63-5-31, Mississippi Code of 1972, is
3234 amended as follows:

3235 63-5-31. Subject to the limitations imposed on wheel and
3236 axle loads by Section 63-5-27, and to the further limitations
3237 hereinafter specified, the total combined weight (vehicles plus
3238 load) on any group of axles shall not exceed the value given in
3239 the following table (Table II) corresponding to the distance in
3240 feet between the extreme axles of the group, measured
3241 longitudinally to the nearest foot, on those highways or parts of
3242 highways found by the Mississippi Transportation Commission to be
3243 suitable to carry such increased load limits from an engineering
3244 standpoint, and so designated as such by order of said commission
3245 entered on its minutes and published once each week for three
3246 successive weeks in a daily newspaper of general circulation in
3247 this state:

3248 TABLE II

3249	Distance in Feet Between	Maximum Load in Pounds
3250	the Extreme of Any Group of Axles	Carried on Any Group of Axles
3251	4	32,000
3252	5	32,000
3253	6	32,000
3254	7	32,000
3255	8	32,610
3256	9	33,779

3257	10	34,942
3258	11	36,097
3259	12	37,246
3260	13	38,387
3261	14	39,522
3262	15	40,649
3263	16	41,770
3264	17	42,883
3265	18	43,990
3266	19	45,089
3267	20	46,182
3268	21	47,267
3269	22	48,346
3270	23	49,417
3271	24	50,482
3272	25	51,539
3273	26	52,590
3274	27	53,633
3275	28	54,670
3276	29	55,699
3277	30	56,722
3278	31	57,737
3279	32	58,746
3280	33	59,747
3281	34	60,742
3282	35	61,729
3283	36	62,710
3284	37	63,683
3285	38 and greater	64,650 maximum

3286 Moreover, in addition to the per axle weight limitations
3287 specified by Section 63-5-27, the maximum load carried on a
3288 combination of vehicles shall be subject to the following
3289 additional limitations: The maximum load carried on any group of

3290 two (2) axles shall not exceed twenty-seven thousand (27,000)
3291 pounds in instances where one or more of such axles is a driving
3292 axle (that is, an axle turned by the vehicle's engine power).

3293 An axle group shall consist of any two (2) or more
3294 consecutive axles of any vehicle or combination of vehicles.

3295 SECTION 58. Section 63-5-35, Mississippi Code of 1972, is
3296 amended as follows:

3297 63-5-35. (1) It is the expressed intent of the Legislature
3298 that the Mississippi Transportation Commission shall take into
3299 consideration economic factors involving agriculture and industry
3300 within the State of Mississippi and shall allow such increased
3301 load limits pursuant to Section 63-5-33 for agricultural and
3302 industrial well-being where such is shown to be practical or
3303 necessary.

3304 (2) The Mississippi Transportation Commission shall
3305 designate Mississippi Highway 32 from its intersection with U.S.
3306 Highway 49 at Webb, Tallahatchie County, eastward to Charleston as
3307 eligible to carry the load limits scheduled in Section 63-5-33,
3308 Mississippi Code of 1972.

3309 SECTION 59. Section 63-5-39, Mississippi Code of 1972, is
3310 amended as follows:

3311 63-5-39. (1) The State Tax Commission and county tax
3312 collectors, upon registering any vehicle under the laws of this
3313 state, when the vehicle is designed and used primarily for the
3314 transportation of property or for the transportation of ten (10)
3315 or more persons, may require such information and may make such
3316 investigations and tests as may be necessary to enable them to
3317 determine whether such vehicle may safely be operated upon the
3318 highways in compliance with the provisions of this chapter. No
3319 vehicle shall be registered for a permissible gross weight in
3320 excess of the limitations set forth in this chapter unless a
3321 special permit is obtained as provided in Section 63-5-51, nor
3322 shall any temporary, trip, or other permit be issued for such

3323 vehicle for a gross weight in excess of the limitations set forth
3324 in this chapter unless such special permit is obtained. Every
3325 vehicle registered shall meet the following requirements:

3326 (a) It shall be equipped with brakes, as required in
3327 Sections 63-7-51 and 63-7-53.

3328 (b) Every motor vehicle to be operated outside of
3329 business and residence districts shall have motive power adequate
3330 to propel, at a reasonable speed, such vehicles and any load
3331 thereon or to be drawn thereby.

3332 (2) The State Tax Commission and the county tax collectors
3333 shall insert in the registration card issued for every such
3334 vehicle the gross weight for which it is registered, and, if it is
3335 a motor vehicle to be used for propelling other vehicles, they
3336 shall separately insert the total permissible gross weight of such
3337 vehicle and other vehicles to be propelled by it. The
3338 registration card issued for every such vehicle shall be carried
3339 in such vehicle at all times. They may also issue a special plate
3340 with such gross weight or weights stated thereon, which shall be
3341 attached to the vehicle and displayed thereon at all times. It
3342 shall be unlawful for any person to operate any vehicle or
3343 combination of vehicles of a gross weight in excess of that for
3344 which registered by the State Tax Commission or the county tax
3345 collector, or in excess of the limitations set forth in this
3346 chapter.

3347 SECTION 60. Section 63-5-45, Mississippi Code of 1972, is
3348 amended as follows:

3349 63-5-45. The transportation by truck of perishable
3350 commodities of foreign import discharged at any port in the State
3351 of Mississippi shall not exceed sixty-four thousand, six hundred
3352 fifty (64,650) pounds load weight on vehicles having wheel base
3353 dimensions of not less than forty-five (45) feet, nor more than
3354 the maximum allowed by law for any weight. However, such weight
3355 and requirements with respect thereto shall never exceed federal

3356 limitations for the procurement of federal aid for either
3357 maintenance or construction of highways. For vehicles covered by
3358 this section, the Mississippi Department of Transportation may
3359 prescribe by regulation, from time to time, the number of wheels,
3360 axles, size and pressure of tires, and speed, and other related
3361 requirements when necessary to such vehicles, which it shall find
3362 and determine to be most desirable for the protection and safety
3363 of the public highways, considering the size and nature of such
3364 vehicles, all in accordance with federal requirements.
3365 Transportation permitted under this section shall be limited to
3366 the use of U.S. Highway 90 West from the City of Gulfport,
3367 Harrison County, Mississippi.

3368 SECTION 61. Section 63-5-47, Mississippi Code of 1972, is
3369 amended as follows:

3370 63-5-47. Motor vehicles engaged in transporting commodities
3371 to or from terminal or port facilities on the Mississippi River
3372 may be operated with a total weight and/or size in excess of
3373 limitations which may be specified by law, although such size or
3374 weight limitations shall never exceed federal limitations for the
3375 procurement of federal aid for either maintenance or construction,
3376 or the limitations then in force in any state immediately adjacent
3377 to the county in which such port or terminal facilities are
3378 located, provided that:

3379 (a) Said movement is wholly within a county which has
3380 therein a bridge across the Mississippi River.

3381 (b) The operation of such vehicle or vehicles with such
3382 gross weight shall first be approved by the Mississippi Department
3383 of Transportation, and a permit issued by said department
3384 specifying the roads, highways or streets within such county over
3385 which such vehicle or vehicles may be operated.

3386 (c) Said commodities have been received at such
3387 terminal or port facilities by water transportation and are
3388 destined for delivery across the bridge or said commodities have

3389 been received by movement across the bridge and are to be shipped
3390 from such terminal by water.

3391 The operator of each and every motor vehicle operating under
3392 the provisions of this section shall, at all times, carry the
3393 permit issued by the said Mississippi Department of
3394 Transportation, or a certified copy thereof.

3395 SECTION 62. Section 63-7-61, Mississippi Code of 1972, is
3396 amended as follows:

3397 63-7-61. No person shall sell any new motor vehicle nor
3398 shall any new motor vehicle be registered unless such motor
3399 vehicle is equipped with safety glass throughout.

3400 No person shall replace any glass in any motor vehicle except
3401 with safety glass, provided same can be easily or readily
3402 obtained.

3403 The term "safety glass" shall mean any product composed of
3404 glass, so manufactured, fabricated, or treated as substantially to
3405 prevent shattering and flying of the glass when struck or broken
3406 or such other or similar product as may be approved by the
3407 department.

3408 The department shall compile and publish a list of types of
3409 glass by name approved by it as meeting the requirements of this
3410 section. The State Tax Commission and county tax collectors shall
3411 not register any motor vehicle which is subject to the provisions
3412 of this section unless it is equipped with an approved type of
3413 safety glass, and the State Tax Commission shall suspend the
3414 registration of any motor vehicle so subject to this section which
3415 it finds is not so equipped until it is made to conform to the
3416 requirements of this section.

3417 SECTION 63. Section 63-7-67, Mississippi Code of 1972, is
3418 amended as follows:

3419 63-7-67. Every solid rubber tire on a vehicle shall have
3420 rubber on its entire traction surface at least one (1) inch thick
3421 above the edge of the flange of the entire periphery.

3422 No person shall operate or move on any highway any motor
3423 vehicle, trailer, or semitrailer having any metal tire in contact
3424 with the roadway.

3425 No tire on a vehicle moved on a highway shall have on its
3426 periphery any block, stud, flange, cleat, or spike or any other
3427 protuberances of any material other than rubber which projects
3428 beyond the tread of the traction surface of the tire. However, it
3429 shall be permissible to use farm machinery with tires having
3430 protuberances which will not injure the highway, and it shall be
3431 permissible to use tire chains of reasonable proportions upon any
3432 vehicle when required for safety because of snow, ice, or other
3433 conditions tending to cause a vehicle to skid.

3434 The Mississippi Department of Transportation and local
3435 authorities in their respective jurisdictions may, in their
3436 discretion, issue special permits authorizing the operation upon a
3437 highway of traction engines or tractors having movable tracks with
3438 transverse corrugations upon the periphery of such movable tracks
3439 or farm tractors or other farm machinery, the operation of which
3440 upon a highway would otherwise be prohibited under this title.

3441 SECTION 64. Section 63-7-87, Mississippi Code of 1972, is
3442 amended as follows:

3443 63-7-87. The State Tax Commission, Mississippi Highway
3444 Patrol and other law enforcement agencies are hereby charged with
3445 enforcement of Sections 63-7-83 through 63-7-89.

3446 SECTION 65. Section 63-21-7, Mississippi Code of 1972, is
3447 amended as follows:

3448 63-21-7. (1) The State Tax Commission shall prescribe and
3449 provide suitable forms of applications, certificates of title,
3450 notices of security interests, and all other notices and forms
3451 necessary to carry out the provisions of this chapter.

3452 (2) The State Tax Commission may:

3453 (a) Promulgate such rules and regulations deemed by it
3454 to be appropriate to implement the provisions of the chapter.

3455 (b) Make necessary investigations to procure
3456 information required to carry out the provisions of this chapter.

3457 (c) Assign a new vehicle identification number to a
3458 vehicle if it has none, or if its vehicle identification number is
3459 destroyed or obliterated, and then shall issue a new certificate
3460 of title showing the new identifying number or make an appropriate
3461 endorsement on the original certificate.

3462 (3) The State Tax Commission shall make available
3463 information concerning the status of a title on any vehicle as
3464 reflected by the records in a manner as prescribed by the State
3465 Tax Commission. Such information supplied by the State Tax
3466 Commission shall be considered official only if in writing. The
3467 State Tax Commission shall charge the fees as set forth in Section
3468 63-21-63. However, no fee shall be charged Mississippi law
3469 enforcement agencies or law enforcement agencies of any other
3470 state when such state furnishes like or similar information
3471 without charge to the State Tax Commission or other Mississippi
3472 law enforcement agencies.

3473 SECTION 66. Section 63-21-27, Mississippi Code of 1972, is
3474 amended as follows:

3475 63-21-27. (1) If a certificate of title is lost, stolen,
3476 mutilated or destroyed or becomes illegible, the first lienholder
3477 or, if none, the owner or legal representative of the owner named
3478 in the certificate, as shown by the records of the State Tax
3479 Commission, shall promptly make application for and may obtain a
3480 replacement upon furnishing information satisfactory to the
3481 commission. The replacement certificate of title shall contain
3482 the legend "This is a replacement certificate and may be subject
3483 to the rights of a person under the original certificate." It
3484 shall be mailed to the lienholder named in it or, if none, to the
3485 owner.

3486 (2) The State Tax Commission shall not issue a new
3487 certificate of title to a transferee upon application made on

3488 replacement certificate until fifteen (15) days after receipt of
3489 the application.

3490 (3) A person recovering an original certificate of title for
3491 which a replacement has been issued shall promptly surrender the
3492 original certificate to the State Tax Commission.

3493 SECTION 67. Section 63-21-51, Mississippi Code of 1972, is
3494 amended as follows:

3495 63-21-51. A lienholder named in a notice of security
3496 interest filed by the State Tax Commission shall, upon written
3497 request of the owner or of another lienholder named on the
3498 certificate, disclose any pertinent information as to his security
3499 agreement and the indebtedness secured by it.

3500 SECTION 68. Section 63-21-63, Mississippi Code of 1972, is
3501 amended as follows:

3502 63-21-63. There shall be paid to the State Tax Commission
3503 for issuing and processing documents required by this chapter,
3504 fees according to the following schedule:

3505	(1) Each application for certificate of title	\$4.00
3506	(2) Each application for replacement or	
3507	corrected certificate of title	4.00
3508	(3) Each suspension or revocation of	
3509	certificate of title	4.00
3510	(4) Each notice of security interest	4.00
3511	(5) Each release of security interest	4.00
3512	(6) Each assignment by lienholder	4.00
3513	(7) Each application for information as to	
3514	the status of the title of a vehicle	4.00

3515 The designated agent may add the sum of One Dollar (\$1.00) to
3516 each document processed for which a fee is charged to be retained
3517 as his commission for services rendered. All other fees collected
3518 shall be remitted to the State Tax Commission.

3519 If more than one (1) transaction be involved in any
3520 application on a single vehicle and if supported by all required

3521 documents, the fee charged by the State Tax Commission and by the
3522 designated agent for processing and issuing shall be considered as
3523 only one (1) transaction.

3524 SECTION 69. Section 63-21-75, Mississippi Code of 1972, is
3525 amended as follows:

3526 63-21-75. The State Tax Commission is charged with the
3527 enforcement of the provisions of this chapter and the commission
3528 is hereby authorized and empowered to call upon any and all law
3529 enforcement agencies and officers of this state for such
3530 assistance as it may deem necessary in order to assure such
3531 enforcement. It shall be the duty of such law enforcement
3532 agencies and officers to render such assistance to the State Tax
3533 Commission when called upon by the commission to so do.

3534 SECTION 70. Section 63-23-7, Mississippi Code of 1972, is
3535 amended as follows:

3536 63-23-7. Prior to disposition of an abandoned motor vehicle
3537 any automobile dealer, wrecker service or repair service owner, or
3538 any person on whose property such a vehicle is lawfully towed at
3539 the written request of a law enforcement officer, shall inquire of
3540 the State Tax Commission as to status of the vehicle in regard to
3541 the Mississippi Motor Vehicle Title Law. Said inquiry shall
3542 provide the description of the vehicle including the vehicle
3543 identification number. Upon request of the State Tax Commission,
3544 satisfactory evidence must be furnished as to abandonment in
3545 compliance with this chapter. Upon receipt of notification of the
3546 foregoing, the State Tax Commission shall advise any automobile
3547 dealer, wrecker service or repair service owner, or any person on
3548 whose property such a vehicle is lawfully towed at the written
3549 request of a law enforcement officer, of proper titling
3550 procedures, where indicated, depending upon method of disposition
3551 of the vehicle.

3552 SECTION 71. This act shall take effect and be in force from
3553 and after July 1, 2001.