

By: Senator(s) Michel, Chaney, Kirby, Hyde-Smith, King, Hewes, Dearing, Gordon, Flowers, Doxey, Morgan, Harvey, Lee (35th), Albritton, Walley, Ross, Thames, Pickering, Mettetal, Browning, Brown, Wilemon, Nunnelee, Moffatt, Robertson, Little, Chamberlin, Clarke, Horhn, White, Butler, Dawkins, Jackson (11th), Carmichael

To: Finance

SENATE BILL NO. 2623

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE  
2 LICENSE TAGS IN SUPPORT OF THE NATIONAL RIFLE ASSOCIATION OF  
3 AMERICA; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH  
4 LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF MONIES DERIVED  
5 FROM THE ADDITIONAL FEE; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** (1) Any owner of a motor vehicle, who is a  
8 resident of this state, upon complying with the motor vehicle laws  
9 relating to registration and licensing of motor vehicles, and upon  
10 payment of the road and bridge privilege taxes, ad valorem taxes  
11 and registration fees as prescribed by law for private carriers of  
12 passengers, pickup trucks and other noncommercial motor vehicles,  
13 and upon payment of an additional annual fee in the amount  
14 provided in subsection (3) of this section, shall be issued a  
15 special license tag for each motor vehicle registered in his name  
16 identifying such person as a supporter of the National Rifle  
17 Association of America. The distinctive license tags so issued  
18 shall be of such color and design as the State Tax Commission,  
19 with the advice of the National Rifle Association of America, may  
20 prescribe, and shall consist of such letters or numbers, or both,  
21 as may be necessary to distinguish each license tag.

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

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

31 (3) Beginning with any registration year commencing on or  
32 after July 1, 2004, any person applying for a distinctive license  
33 tag under this section shall pay an additional fee in the amount  
34 of Thirty Dollars (\$30.00) for each distinctive license tag  
35 applied for under this section, which shall be in addition to all  
36 other taxes and fees. The additional fee paid shall be for a  
37 period of time to run concurrent with the vehicle's established  
38 license tag year. The additional fee is due and payable at the  
39 time the original application is made for a distinctive license  
40 tag under this section and thereafter annually at the time of  
41 renewal registration as long as the owner retains the distinctive  
42 license tag. If the owner does not wish to retain the distinctive  
43 license tag, he must surrender it to the local county tax  
44 collector.

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

51 (a) Twenty-four Dollars (\$24.00) of each additional fee  
52 collected on distinctive license tags issued pursuant to this  
53 section shall be disbursed to the NRA Foundation State Fund  
54 Account for Mississippi to be used for projects that qualify under  
55 Section 501(c)(3) of the Internal Revenue Service Code, including,  
56 but not restricted to, hunter education, firearms safety courses,  
57 marksmanship training and wildlife conservation.

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

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

67 (d) One Dollar (\$1.00) of each additional fee collected  
68 on distinctive license tags issued pursuant to this section shall  
69 be deposited to the credit of the special fund created in Section  
70 27-19-44.2.

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

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

89 **SECTION 2.** This act shall take effect and be in force from  
90 and after July 1, 2004.