

By: Representative Staples

To: Ways and Means

HOUSE BILL NO. 1422

1 AN ACT TO PROVIDE THAT THE STATE TAX COMMISSION SHALL
2 CONTRACT FOR THE MANUFACTURE OF SAMPLE MOTOR VEHICLE LICENSE TAGS
3 FOR SALE AND DISTRIBUTION TO THE PUBLIC; TO PRESCRIBE A FEE FOR
4 SUCH LICENSE TAGS; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** (1) The State Tax Commission shall contract for
7 the manufacture of sample motor vehicle license tags for sale and
8 distribution to the public. Such license tags shall be of such
9 colors, designs, sizes and shapes as will simulate regular license
10 tags or any special or distinctive license tags issued for the
11 current tag series, but shall display the word "SAMPLE" in some
12 conspicuous place on the license tag.

13 (2) Application for and issuance of the license tags shall
14 be made at the office of the county tax collector where the
15 vehicle of the applicant is registered. The fee for the sample
16 license tag shall be equal to the additional fee charged for
17 issuance of the particular type of license tag for which a sample
18 tag is applied for and the proceeds from the sample license tag
19 fee shall be distributed in the same manner. If the license tag
20 for which a sample tag is applied for does not require an
21 additional fee, then the fee for the sample tag shall be Twenty
22 Dollars (\$20.00), the proceeds of which, less Two Dollars (\$2.00)
23 to be retained by the county tax collector for deposit into the
24 county general fund, shall be paid to the State Tax Commission and
25 deposited into the State General Fund.

26 (3) The license tags sold under this section shall not be
27 displayed or attached to any motor vehicle operated upon the
28 public roads, streets or highways in this state for which a

29 regular license tag or plate is required to be displayed, and are
30 intended to serve merely as a collector's item.

31 **SECTION 2.** This act shall take effect and be in force
32 from and after July 1, 2005.