

By: Senator(s) Hyde-Smith, Lee (35th),
Williamson

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2647

1 AN ACT TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE MOTOR
2 VEHICLE LICENSE TAG TO SUPPORTERS OF THE MISSISSIPPI POULTRY
3 ASSOCIATION, INC.; TO PROVIDE THE FEE FOR THE ISSUANCE OF SUCH
4 TAG; TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE
5 LICENSE TAG TO SUPPORTERS OF MISSISSIPPI EMERGENCY MEDICAL
6 SERVICES; TO PROVIDE THE FEE FOR THE ISSUANCE OF SUCH TAG; TO
7 PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE
8 TAG TO SUPPORTERS OF THE MISSISSIPPI PREHOSPITAL PROFESSIONALS
9 ASSOCIATION; TO PROVIDE THE FEE FOR THE ISSUANCE OF SUCH TAG; TO
10 PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE
11 TAG FOR SUPPORTERS OF THE JACKSON MUNICIPAL SEPARATE SCHOOL
12 DISTRICT; TO PROVIDE FOR A FEE FOR THE ISSUANCE OF SUCH TAG; TO
13 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS
14 TO SUPPORTERS OF THE MISSISSIPPI YOUTH SOCCER ASSOCIATION; TO
15 PRESCRIBE THE FEE FOR THE ISSUANCE OF SUCH TAG; TO AUTHORIZE THE
16 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS
17 OF THE MISSISSIPPI PHARMACISTS ASSOCIATION; TO PRESCRIBE THE FEE
18 FOR THE ISSUANCE OF SUCH TAG; TO AUTHORIZE THE ISSUANCE OF
19 DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF SAFECITY
20 INITIATIVE; TO PRESCRIBE THE FEE FOR THE ISSUANCE OF SUCH TAG; TO
21 AMEND SECTION 27-19-56.23, MISSISSIPPI CODE OF 1972, TO
22 REAUTHORIZE THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE
23 TAG FOR SUPPORTERS OF THE MISSISSIPPI SIERRA CLUB; TO AMEND
24 SECTION 27-19-56.27, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE
25 ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR SUPPORTERS
26 OF THE MISSISSIPPI DEPARTMENT OF MARINE RESOURCES; AND FOR RELATED
27 PURPOSES.

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

29 **SECTION 1.** (1) Any owner of a motor vehicle who is a
30 resident of this state, upon payment of the road and bridge
31 privilege taxes, ad valorem taxes and registration fees as
32 prescribed by law for private carriers of passengers, pickup
33 trucks and other noncommercial motor vehicles, and upon payment of
34 an additional fee in the amount provided in subsection (3) of this
35 section, shall be issued a distinctive license tag for each motor
36 vehicle registered in his name identifying such person as a
37 supporter of the Mississippi Poultry Association, Inc. The
38 distinctive license tags so issued shall be of such color and
39 design as the State Tax Commission, with the advice of the

40 Mississippi Poultry Association, Inc., may prescribe and shall
41 consist of such letters or numbers, or both, as may be necessary
42 to distinguish each license tag.

43 (2) Application for the distinctive license tags authorized
44 by this section shall be made to the county tax collector on forms
45 prescribed by the State Tax Commission. The application and the
46 additional fee imposed under subsection (3) of this section, less
47 Two Dollars (\$2.00) to be retained by the tax collector, shall be
48 remitted to the State Tax Commission on a monthly basis as
49 prescribed by the commission. The portion of the additional fee
50 retained by the tax collector shall be deposited into the county
51 general fund.

52 (3) Beginning with any registration year commencing on or
53 after July 1, 2005, any person applying for a distinctive license
54 tag under this section shall pay an additional fee in the amount
55 of Thirty Dollars (\$30.00) for each distinctive license tag
56 applied for under this section, which shall be in addition to all
57 other taxes and fees. The additional fee paid shall be for a
58 period of time to run concurrent with the vehicle's established
59 license tag year. The additional fee is due and payable at the
60 time the original application is made for a distinctive license
61 tag under this section and thereafter annually at the time of
62 renewal registration as long as the owner retains the distinctive
63 license tag. If the owner does not wish to retain the distinctive
64 license tag, he must surrender it to the local county tax
65 collector.

66 (4) The State Tax Commission shall deposit all fees into the
67 State Treasury on the day collected. At the end of each month,
68 the State Tax Commission shall certify the total fees collected
69 under this section to the State Treasurer who shall distribute
70 such collections as follows:

71 (a) Twenty-four Dollars (\$24.00) of each additional fee
72 collected on distinctive license tags issued pursuant to this

73 section shall be distributed to the Mississippi Poultry
74 Association, Inc.

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

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

84 (d) One Dollar (\$1.00) of each additional fee collected
85 on distinctive license tags issued pursuant to this section shall
86 be deposited to the credit of the special fund created in Section
87 27-19-44.2.

88 (5) A regular license tag must be properly displayed as
89 required by law until replaced by a distinctive license tag under
90 this section. The regular license tag must be surrendered to the
91 tax collector upon issuance of the distinctive license tag under
92 this section. The tax collector shall issue up to two (2) license
93 decals for each distinctive license tag issued under this section,
94 which will expire the same month and year as the regular license
95 tag.

96 (6) In the case of loss or theft of a distinctive license
97 tag issued under this section, the owner may make application and
98 affidavit for a replacement distinctive license tag as provided by
99 Section 27-19-37. The fee for a replacement distinctive license
100 tag shall be Ten Dollars (\$10.00). The tax collector receiving
101 such application and affidavit shall be entitled to retain and
102 deposit into the county general fund five percent (5%) of the fee
103 for such replacement license tag and the remainder shall be
104 distributed in the same manner as funds from the sale of regular
105 distinctive license tags issued under this section.

106 **SECTION 2.** (1) Any owner of a motor vehicle who is a
107 resident of this state, upon payment of the road and bridge
108 privilege taxes, ad valorem taxes and registration fees as
109 prescribed by law for private carriers of passengers, pickup
110 trucks and other noncommercial motor vehicles, and upon payment of
111 an additional fee in the amount provided in subsection (3) of this
112 section, shall be issued a distinctive license tag for each motor
113 vehicle registered in his name identifying such person as a
114 supporter of the Mississippi Emergency Medical Services. The
115 distinctive license tags so issued shall be of such color and
116 design as the State Tax Commission, with the advice of the
117 Mississippi Department of Health, Division of Emergency Medical
118 Services, may prescribe and shall consist of such letters or
119 numbers, or both, as may be necessary to distinguish each license
120 tag.

121 (2) Application for the distinctive license tags authorized
122 by this section shall be made to the county tax collector on forms
123 prescribed by the State Tax Commission. The application and the
124 additional fee imposed under subsection (3) of this section, less
125 Two Dollars (\$2.00) to be retained by the tax collector, shall be
126 remitted to the State Tax Commission on a monthly basis as
127 prescribed by the commission. The portion of the additional fee
128 retained by the tax collector shall be deposited into the county
129 general fund.

130 (3) Beginning with any registration year commencing on or
131 after July 1, 2005, any person applying for a distinctive license
132 tag under this section shall pay an additional fee in the amount
133 of Thirty Dollars (\$30.00) for each distinctive license tag
134 applied for under this section, which shall be in addition to all
135 other taxes and fees. The additional fee paid shall be for a
136 period of time to run concurrent with the vehicle's established
137 license tag year. The additional fee is due and payable at the
138 time the original application is made for a distinctive license

139 tag under this section and thereafter annually at the time of
140 renewal registration as long as the owner retains the distinctive
141 license tag. If the owner does not wish to retain the distinctive
142 license tag, he must surrender it to the local county tax
143 collector.

144 (4) The State Tax Commission shall deposit all fees into the
145 State Treasury on the day collected. At the end of each month,
146 the State Tax Commission shall certify the total fees collected
147 under this section to the State Treasurer who shall distribute
148 such collections as follows:

149 (a) Twenty-four Dollars (\$24.00) of each additional fee
150 collected on distinctive license tags issued pursuant to this
151 section shall be distributed to the Mississippi Trauma Care
152 Systems Fund.

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

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

162 (d) One Dollar (\$1.00) of each additional fee collected
163 on distinctive license tags issued pursuant to this section shall
164 be deposited to the credit of the special fund created in Section
165 27-19-44.2.

166 (5) A regular license tag must be properly displayed as
167 required by law until replaced by a distinctive license tag under
168 this section. The regular license tag must be surrendered to the
169 tax collector upon issuance of the distinctive license tag under
170 this section. The tax collector shall issue up to two (2) license
171 decals for each distinctive license tag issued under this section,

172 which will expire the same month and year as the regular license
173 tag.

174 (6) In the case of loss or theft of a distinctive license
175 tag issued under this section, the owner may make application and
176 affidavit for a replacement distinctive license tag as provided by
177 Section 27-19-37. The fee for a replacement distinctive license
178 tag shall be Ten Dollars (\$10.00). The tax collector receiving
179 such application and affidavit shall be entitled to retain and
180 deposit into the county general fund five percent (5%) of the fee
181 for such replacement license tag and the remainder shall be
182 distributed in the same manner as funds from the sale of regular
183 distinctive license tags issued under this section.

184 **SECTION 3.** (1) Any owner of a motor vehicle who is a
185 resident of this state, upon payment of the road and bridge
186 privilege taxes, ad valorem taxes and registration fees as
187 prescribed by law for private carriers of passengers, pickup
188 trucks and other noncommercial motor vehicles, and upon payment of
189 an additional fee in the amount provided in subsection (3) of this
190 section, shall be issued a distinctive license tag for each motor
191 vehicle registered in his name identifying such person as a
192 supporter of the Mississippi Prehospital Professionals
193 Association. The distinctive license tags so issued shall be of
194 such color and design as the State Tax Commission, with the advice
195 of the Mississippi Prehospital Professionals Association, may
196 prescribe and shall consist of such letters or numbers, or both,
197 as may be necessary to distinguish each license tag.

198 (2) Application for the distinctive license tags authorized
199 by this section shall be made to the county tax collector on forms
200 prescribed by the State Tax Commission. The application and the
201 additional fee imposed under subsection (3) of this section, less
202 Two Dollars (\$2.00) to be retained by the tax collector, shall be
203 remitted to the State Tax Commission on a monthly basis as
204 prescribed by the commission. The portion of the additional fee

205 retained by the tax collector shall be deposited into the county
206 general fund.

207 (3) Beginning with any registration year commencing on or
208 after July 1, 2005, any person applying for a distinctive license
209 tag under this section shall pay an additional fee in the amount
210 of Thirty Dollars (\$30.00) for each distinctive license tag
211 applied for under this section, which shall be in addition to all
212 other taxes and fees. The additional fee paid shall be for a
213 period of time to run concurrent with the vehicle's established
214 license tag year. The additional fee is due and payable at the
215 time the original application is made for a distinctive license
216 tag under this section and thereafter annually at the time of
217 renewal registration as long as the owner retains the distinctive
218 license tag. If the owner does not wish to retain the distinctive
219 license tag, he must surrender it to the local county tax
220 collector.

221 (4) The State Tax Commission shall deposit all fees into the
222 State Treasury on the day collected. At the end of each month,
223 the State Tax Commission shall certify the total fees collected
224 under this section to the State Treasurer who shall distribute
225 such collections as follows:

226 (a) Twenty-four Dollars (\$24.00) of each additional fee
227 collected on distinctive license tags issued pursuant to this
228 section shall be distributed to the Mississippi Prehospital
229 Professionals Association.

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

234 (c) Two Dollars (\$2.00) of each additional fee
235 collected on distinctive license tags issued pursuant to this
236 section shall be deposited to the credit of the State Highway Fund

237 to be expended solely for the repair, maintenance, construction or
238 reconstruction of highways.

239 (d) One Dollar (\$1.00) of each additional fee collected
240 on distinctive license tags issued pursuant to this section shall
241 be deposited to the credit of the special fund created in Section
242 27-19-44.2.

243 (5) A regular license tag must be properly displayed as
244 required by law until replaced by a distinctive license tag under
245 this section. The regular license tag must be surrendered to the
246 tax collector upon issuance of the distinctive license tag under
247 this section. The tax collector shall issue up to two (2) license
248 decals for each distinctive license tag issued under this section,
249 which will expire the same month and year as the regular license
250 tag.

251 (6) In the case of loss or theft of a distinctive license
252 tag issued under this section, the owner may make application and
253 affidavit for a replacement distinctive license tag as provided by
254 Section 27-19-37. The fee for a replacement distinctive license
255 tag shall be Ten Dollars (\$10.00). The tax collector receiving
256 such application and affidavit shall be entitled to retain and
257 deposit into the county general fund five percent (5%) of the fee
258 for such replacement license tag and the remainder shall be
259 distributed in the same manner as funds from the sale of regular
260 distinctive license tags issued under this section.

261 **SECTION 4.** (1) Any owner of a motor vehicle who is a
262 resident of this state, upon payment of the road and bridge
263 privilege taxes, ad valorem taxes and registration fees as
264 prescribed by law for private carriers of passengers, pickup
265 trucks and other noncommercial motor vehicles, and upon payment of
266 an additional fee in the amount provided in subsection (3) of this
267 section, shall be issued a distinctive license tag for any motor
268 vehicle registered in his name identifying such person as a
269 supporter of the Jackson Municipal Separate School District. The

270 distinctive license tags so issued shall display the words
271 "Jackson Public Schools" and shall be of such color and design as
272 the State Tax Commission, with the advice of the Jackson Municipal
273 Separate School District, may prescribe and shall consist of such
274 letters or numbers, or both, as may be necessary to distinguish
275 each license tag.

276 (2) Application for the distinctive license tags authorized
277 by this section shall be made to the county tax collector on forms
278 prescribed by the State Tax Commission. The application and the
279 additional fee imposed under subsection (3) of this section, less
280 Two Dollars (\$2.00) thereof to be retained by the tax collector,
281 shall be remitted to the State Tax Commission on a monthly basis
282 as prescribed by the commission. The portion of the additional
283 fee retained by the tax collector shall be deposited into the
284 county general fund.

285 (3) Beginning with any registration year commencing on or
286 after July 1, 2005, any person applying for a distinctive license
287 tag under this section shall pay an additional fee in the amount
288 of Thirty Dollars (\$30.00) for each distinctive license tag
289 applied for under this section, which shall be in addition to all
290 other taxes and fees. The additional fee paid shall be for a
291 period of time to run concurrent with the vehicle's established
292 license tag year. The additional fee is due and payable at the
293 time the original application is made for a distinctive license
294 tag under this section and thereafter annually at the time of
295 renewal registration as long as the owner retains the distinctive
296 license tag. If the owner does not wish to retain the distinctive
297 license tag, he must surrender it to the local county tax
298 collector.

299 (4) The State Tax Commission shall deposit all fees into the
300 State Treasury on the day collected. At the end of each month,
301 the State Tax Commission shall certify to the State Treasurer the
302 total fees collected under this section from the issuance of the

303 distinctive license tags issued under this section. The State
304 Treasurer shall distribute such collections as follows:

305 (a) Twenty-four Dollars (\$24.00) of each additional fee
306 collected on distinctive license tags issued pursuant to this
307 section shall be deposited into the Mississippi Public Education
308 Support Fund created under Section 37-61-37.

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

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

318 (d) One Dollar (\$1.00) of each additional fee collected
319 on distinctive license tags issued pursuant to this section shall
320 be deposited to the credit of the special fund created in Section
321 27-19-44.2.

322 (5) A regular license tag must be properly displayed as
323 required by law until replaced by a distinctive license tag under
324 this section. The regular license tag must be surrendered to the
325 tax collector upon issuance of the distinctive license tag under
326 this section. The tax collector shall issue up to two (2) license
327 decals for each distinctive license tag issued under this section,
328 which will expire the same month and year as the regular license
329 tag.

330 (6) In the case of loss or theft of a distinctive license
331 tag issued under this section, the owner may make application and
332 affidavit for a replacement distinctive license tag as provided by
333 Section 27-19-37. The fee for a replacement distinctive license
334 tag shall be Ten Dollars (\$10.00). The tax collector receiving
335 such application and affidavit shall be entitled to retain and

336 deposit into the county general fund five percent (5%) of the fee
337 for such replacement license tag and the remainder shall be
338 distributed in the same manner as funds from the sale of regular
339 distinctive license tags issued under this section.

340 **SECTION 5.** (1) Any owner of a motor vehicle, who is a
341 resident of this state, upon complying with the motor vehicle laws
342 relating to registration and licensing of motor vehicles, and upon
343 payment of the road and bridge privilege taxes, ad valorem taxes
344 and registration fees as prescribed by law for private carriers of
345 passengers, pickup trucks and other noncommercial motor vehicles,
346 and upon payment of an additional annual fee in the amount
347 provided in subsection (3) of this section, shall be issued a
348 special license tag for each motor vehicle registered in his name
349 identifying him as a supporter of the Mississippi Youth Soccer
350 Association. The distinctive license tags so issued shall be of
351 such color and design as the State Tax Commission, with the advice
352 of the Mississippi Youth Soccer Association, may prescribe, and
353 shall consist of such letters or numbers, or both, as may be
354 necessary to distinguish each license tag.

355 (2) Application for the distinctive license tags authorized
356 by this section shall be made to the county tax collector on forms
357 prescribed by the State Tax Commission. The application and the
358 additional fee imposed under subsection (3) of this section, less
359 Two Dollars (\$2.00) thereof to be retained by the tax collector,
360 shall be remitted to the State Tax Commission on a monthly basis
361 as prescribed by the commission. The portion of the additional
362 fee retained by the tax collector shall be deposited into the
363 county general fund.

364 (3) Beginning with any registration year commencing on or
365 after July 1, 2005, any person applying for a distinctive license
366 tag under this section shall pay an additional fee in the amount
367 of Thirty Dollars (\$30.00) for each distinctive license tag
368 applied for under this section, which shall be in addition to all

369 other taxes and fees. The additional fee paid shall be for a
370 period of time to run concurrent with the vehicle's established
371 license tag year. The additional fee is due and payable at the
372 time the original application is made for a distinctive license
373 tag under this section and thereafter annually at the time of
374 renewal registration as long as the owner retains the distinctive
375 license tag. If the owner does not wish to retain the distinctive
376 license tag, he must surrender it to the local county tax
377 collector.

378 (4) The State Tax Commission shall deposit all fees into the
379 State Treasury on the day collected. At the end of each month,
380 the State Tax Commission shall certify to the State Treasurer the
381 total fees collected under this section from the issuance of the
382 distinctive license tags issued under this section. The State
383 Treasurer shall distribute such collections as follows:

384 (a) Twenty-four Dollars (\$24.00) of each additional fee
385 collected on distinctive license tags issued pursuant to this
386 section shall be disbursed to the Mississippi Youth Soccer
387 Association.

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

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

397 (d) One Dollar (\$1.00) of each additional fee collected
398 on distinctive license tags issued pursuant to this section shall
399 be deposited to the credit of the special fund created in Section
400 27-19-44.2.

401 (5) A regular license tag must be properly displayed as
402 required by law until replaced by a distinctive license tag under
403 this section. The regular license tag must be surrendered to the
404 tax collector upon issuance of the distinctive license tag under
405 this section. The tax collector shall issue month and year decals
406 for each distinctive license tag issued under this section, which
407 will expire the same month and year as the regular license tag.

408 (6) In the case of loss or theft of a distinctive license
409 tag issued under this section, the owner may make application and
410 affidavit for a replacement distinctive license tag as provided by
411 Section 27-19-37. The fee for a replacement distinctive license
412 tag shall be Ten Dollars (\$10.00). The tax collector receiving
413 such application and affidavit shall be entitled to retain and
414 deposit into the county general fund five percent (5%) of the fee
415 for such replacement license tag and the remainder shall be
416 distributed proportionately in the same manner as funds from the
417 sale of regular distinctive license tags issued under this
418 section.

419 **SECTION 6.** (1) Any owner of a motor vehicle, who is a
420 resident of this state, upon complying with the motor vehicle laws
421 relating to registration and licensing of motor vehicles, and upon
422 payment of the road and bridge privilege taxes, ad valorem taxes
423 and registration fees as prescribed by law for private carriers of
424 passengers, pickup trucks and other noncommercial motor vehicles,
425 and upon payment of an additional annual fee in the amount
426 provided in subsection (3) of this section, shall be issued a
427 special license tag for each motor vehicle registered in his name
428 identifying him as a supporter of the Mississippi Pharmacists
429 Association. The distinctive license tags so issued shall be of
430 such color and design as the State Tax Commission, with the advice
431 of the Mississippi Pharmacists Association, may prescribe, and
432 shall consist of such letters or numbers, or both, as may be
433 necessary to distinguish each license tag.

434 (2) Application for the distinctive license tags authorized
435 by this section shall be made to the county tax collector on forms
436 prescribed by the State Tax Commission. The application and the
437 additional fee imposed under subsection (3) of this section, less
438 Two Dollars (\$2.00) thereof to be retained by the tax collector,
439 shall be remitted to the State Tax Commission on a monthly basis
440 as prescribed by the commission. The portion of the additional
441 fee retained by the tax collector shall be deposited into the
442 county general fund.

443 (3) Beginning with any registration year commencing on or
444 after July 1, 2005, any person applying for a distinctive license
445 tag under this section shall pay an additional fee in the amount
446 of Thirty Dollars (\$30.00) for each distinctive license tag
447 applied for under this section, which shall be in addition to all
448 other taxes and fees. The additional fee paid shall be for a
449 period of time to run concurrent with the vehicle's established
450 license tag year. The additional fee is due and payable at the
451 time the original application is made for a distinctive license
452 tag under this section and thereafter annually at the time of
453 renewal registration as long as the owner retains the distinctive
454 license tag. If the owner does not wish to retain the distinctive
455 license tag, he must surrender it to the local county tax
456 collector.

457 (4) The State Tax Commission shall deposit all fees into the
458 State Treasury on the day collected. At the end of each month,
459 the State Tax Commission shall certify to the State Treasurer the
460 total fees collected under this section from the issuance of the
461 distinctive license tags issued under this section. The State
462 Treasurer shall distribute such collections as follows:

463 (a) Twenty-four Dollars (\$24.00) of each additional fee
464 collected on distinctive license tags issued pursuant to this
465 section shall be disbursed to the Mississippi Pharmacists

466 Association for deposit into the Amie Ewing School of Pharmacy
467 Memorial Endowment Award Fund at the University of Mississippi.

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

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

477 (d) One Dollar (\$1.00) of each additional fee collected
478 on distinctive license tags issued pursuant to this section shall
479 be deposited to the credit of the special fund created in Section
480 27-19-44.2.

481 (5) A regular license tag must be properly displayed as
482 required by law until replaced by a distinctive license tag under
483 this section. The regular license tag must be surrendered to the
484 tax collector upon issuance of the distinctive license tag under
485 this section. The tax collector shall issue month and year decals
486 for each distinctive license tag issued under this section, which
487 will expire the same month and year as the regular license tag.

488 (6) In the case of loss or theft of a distinctive license
489 tag issued under this section, the owner may make application and
490 affidavit for a replacement distinctive license tag as provided by
491 Section 27-19-37. The fee for a replacement distinctive license
492 tag shall be Ten Dollars (\$10.00). The tax collector receiving
493 such application and affidavit shall be entitled to retain and
494 deposit into the county general fund five percent (5%) of the fee
495 for such replacement license tag and the remainder shall be
496 distributed proportionately in the same manner as funds from the
497 sale of regular distinctive license tags issued under this
498 section.

499 **SECTION 7.** (1) Any owner of a motor vehicle, who is a
500 resident of this state, upon complying with the motor vehicle laws
501 relating to registration and licensing of motor vehicles, and upon
502 payment of the road and bridge privilege taxes, ad valorem taxes
503 and registration fees as prescribed by law for private carriers of
504 passengers, pickup trucks and other noncommercial motor vehicles,
505 and upon payment of an additional annual fee in the amount
506 provided in subsection (3) of this section, shall be issued a
507 special license tag for each motor vehicle registered in his name
508 identifying him as a supporter of SafeCity Initiative. The
509 distinctive license tags so issued shall be of such color and
510 design as the State Tax Commission, with the advice of SafeCity
511 Initiative, may prescribe, and shall consist of such letters or
512 numbers, or both, as may be necessary to distinguish each license
513 tag.

514 (2) Application for the distinctive license tags authorized
515 by this section shall be made to the county tax collector on forms
516 prescribed by the State Tax Commission. The application and the
517 additional fee imposed under subsection (3) of this section, less
518 Two Dollars (\$2.00) thereof to be retained by the tax collector,
519 shall be remitted to the State Tax Commission on a monthly basis
520 as prescribed by the commission. The portion of the additional
521 fee retained by the tax collector shall be deposited into the
522 county general fund.

523 (3) Beginning with any registration year commencing on or
524 after July 1, 2005, any person applying for a distinctive license
525 tag under this section shall pay an additional fee in the amount
526 of Thirty Dollars (\$30.00) for each distinctive license tag
527 applied for under this section, which shall be in addition to all
528 other taxes and fees. The additional fee paid shall be for a
529 period of time to run concurrent with the vehicle's established
530 license tag year. The additional fee is due and payable at the
531 time the original application is made for a distinctive license

532 tag under this section and thereafter annually at the time of
533 renewal registration as long as the owner retains the distinctive
534 license tag. If the owner does not wish to retain the distinctive
535 license tag, he must surrender it to the local county tax
536 collector.

537 (4) The State Tax Commission shall deposit all fees into the
538 State Treasury on the day collected. At the end of each month,
539 the State Tax Commission shall certify to the State Treasurer the
540 total fees collected under this section from the issuance of the
541 distinctive license tags issued under this section. The State
542 Treasurer shall distribute such collections as follows:

543 (a) Twenty-four Dollars (\$24.00) of each additional fee
544 collected on distinctive license tags issued pursuant to this
545 section shall be disbursed to SafeCity Initiative.

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

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

555 (d) One Dollar (\$1.00) of each additional fee collected
556 on distinctive license tags issued pursuant to this section shall
557 be deposited to the credit of the special fund created in Section
558 27-19-44.2.

559 (5) A regular license tag must be properly displayed as
560 required by law until replaced by a distinctive license tag under
561 this section. The regular license tag must be surrendered to the
562 tax collector upon issuance of the distinctive license tag under
563 this section. The tax collector shall issue month and year decals

564 for each distinctive license tag issued under this section, which
565 will expire the same month and year as the regular license tag.

566 (6) In the case of loss or theft of a distinctive license
567 tag issued under this section, the owner may make application and
568 affidavit for a replacement distinctive license tag as provided by
569 Section 27-19-37. The fee for a replacement distinctive license
570 tag shall be Ten Dollars (\$10.00). The tax collector receiving
571 such application and affidavit shall be entitled to retain and
572 deposit into the county general fund five percent (5%) of the fee
573 for such replacement license tag and the remainder shall be
574 distributed proportionately in the same manner as funds from the
575 sale of regular distinctive license tags issued under this
576 section.

577 **SECTION 8.** Section 27-19-56.23, Mississippi Code of 1972, is
578 amended as follows:

579 27-19-56.23. (1) Beginning with any registration year
580 commencing on or after July 1, 2005, any owner of a motor vehicle
581 who is a resident of this state, upon payment of the road and
582 bridge privilege taxes, ad valorem taxes and registration fees as
583 prescribed by law for private carriers of passengers, pickup
584 trucks and other noncommercial motor vehicles, and upon payment of
585 an additional fee in the amount provided in subsection (3) of this
586 section, shall be issued a distinctive license tag for each motor
587 vehicle registered in his name identifying such person as a
588 supporter of the Mississippi Sierra Club. The distinctive license
589 tags so issued shall be of such color and design as the State Tax
590 Commission, with the advice of the Mississippi Sierra Club, may
591 prescribe and shall consist of such letters or numbers, or both,
592 as may be necessary to distinguish each license tag.

593 (2) Application for the distinctive license tags authorized
594 by this section shall be made to the county tax collector on forms
595 prescribed by the State Tax Commission. The application and the
596 additional fee imposed under subsection (3) of this section, less

597 Two Dollars (\$2.00) to be retained by the tax collector, shall be
598 remitted to the State Tax Commission on a monthly basis as
599 prescribed by the commission. The portion of the additional fee
600 retained by the tax collector shall be deposited into the county
601 general fund.

602 (3) * * * Any person applying for a distinctive license tag
603 under this section shall pay an additional fee in the amount of
604 Thirty Dollars (\$30.00) for each distinctive license tag applied
605 for under this section, which shall be in addition to all other
606 taxes and fees. The additional fee paid shall be for a period of
607 time to run concurrent with the vehicle's established license tag
608 year. The additional fee is due and payable at the time the
609 original application is made for a distinctive license tag under
610 this section and thereafter annually at the time of renewal
611 registration as long as the owner retains the distinctive license
612 tag. If the owner does not wish to retain the distinctive license
613 tag, he must surrender it to the local county tax collector.

614 (4) The State Tax Commission shall deposit all fees into the
615 State Treasury on the day collected. At the end of each month,
616 the State Tax Commission shall certify the total fees collected
617 under this section to the State Treasurer who shall distribute
618 such collections as follows:

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

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

626 (c) Two Dollars (\$2.00) of each additional fee
627 collected on distinctive license tags issued pursuant to this
628 section shall be deposited to the credit of the State Highway Fund

629 to be expended solely for the repair, maintenance, construction or
630 reconstruction of highways.

631 (5) A regular license tag must be properly displayed as
632 required by law until replaced by a distinctive license tag under
633 this section. The regular license tag must be surrendered to the
634 tax collector upon issuance of the distinctive license tag under
635 this section. The tax collector shall issue up to two (2) license
636 decals for each distinctive license tag issued under this section,
637 which will expire the same month and year as the regular license
638 tag.

639 (6) In the case of loss or theft of a distinctive license
640 tag issued under this section, the owner may make application and
641 affidavit for a replacement distinctive license tag as provided by
642 Section 27-19-37. The fee for a replacement distinctive license
643 tag shall be Ten Dollars (\$10.00). The tax collector receiving
644 such application and affidavit shall be entitled to retain and
645 deposit into the county general fund five percent (5%) of the fee
646 for such replacement license tag and the remainder shall be
647 distributed in the same manner as funds from the sale of regular
648 distinctive license tags issued under this section.

649 (7) In order for a distinctive license tag to be issued
650 under this section, the provisions of Section 27-19-44(2) must be
651 satisfied prior to July 1, 2008.

652 **SECTION 9.** Section 27-19-56.27, Mississippi Code of 1972, is
653 amended as follows:

654 27-19-56.27. (1) Beginning with any registration year
655 commencing on or after July 1, 2005, owners of motor vehicles upon
656 complying with the motor vehicle laws relating to registration and
657 licensing of motor vehicles, and upon payment of the road and
658 bridge privilege taxes, ad valorem taxes and registration fees as
659 prescribed by law for private carriers of passengers, pickup
660 trucks and other noncommercial motor vehicles, and upon payment of
661 an additional annual fee in the amount of Thirty Dollars (\$30.00),

662 shall be issued a special license tag which displays an emblem
663 designed by the Department of Marine Resources.

664 (2) The distinctive license tag shall be of such color and
665 design as the State Tax Commission, with the advice of the
666 Department of Marine Resources, may prescribe and shall consist of
667 such letters or numbers or both as may be necessary to distinguish
668 each license tag.

669 (3) Application for the special license tags shall be made
670 to the county tax collector on forms prescribed by the State Tax
671 Commission. The application and the additional fee, less five
672 percent (5%) thereof to be retained by the tax collector, shall be
673 remitted to the State Tax Commission on a monthly basis as
674 prescribed by the commission. The portion of the additional fee
675 retained by the tax collector shall be deposited into the county
676 general fund.

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

680 (5) The State Tax Commission shall deposit all fees into the
681 State Treasury on the day received. At the end of each month, the
682 State Tax Commission shall certify the total fees collected under
683 this section to the State Treasurer who shall distribute such
684 collections as follows:

685 (a) Twenty Dollars (\$20.00) of each additional fee
686 collected on special license tags issued pursuant to this section
687 shall be deposited into the Artificial Reef Program Account in the
688 Seafood Fund created pursuant to Section 49-15-17.

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

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

695 solely for the repair, maintenance, construction or reconstruction
696 of highways.

697 (6) In the case of loss or theft of a distinctive license
698 tag issued under this section, the owner may make application and
699 affidavit for a replacement distinctive license tag as provided by
700 Section 27-19-37. The fee for a replacement distinctive license
701 tag shall be Ten Dollars (\$10.00). The tax collector receiving
702 such application and affidavit shall be entitled to retain and
703 deposit into the county general fund five percent (5%) of the fee
704 for such replacement license tag and the remainder shall be
705 distributed in the same manner as funds from the sale of regular
706 distinctive license tags issued under this section.

707 (7) In order for a distinctive license tag to be issued
708 under this section, the provisions of Section 27-19-44(2) must be
709 satisfied prior to July 1, 2008.

710 **SECTION 10.** This act shall take effect and be in force from
711 and after July 1, 2005.