

By: Senator(s) Robertson, Kirby, White

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2688

1 AN ACT TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE MOTOR
2 VEHICLE LICENSE TAG FOR SUPPORTERS OF SUPPORT OUR TROOPS, INC; TO
3 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS
4 TO SUPPORTERS OF ORGAN RECOVERY; TO PROVIDE FOR THE ISSUANCE OF A
5 DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR SUPPORTERS OF JUNIOR
6 LEAGUE OF JACKSON; TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE
7 HISTORIC CITY OF MAGNOLIA MOTOR VEHICLE LICENSE TAG; TO PROVIDE
8 FOR THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR
9 SUPPORTERS OF MISSISSIPPI MARTIAL ARTS; TO AUTHORIZE A DISTINCTIVE
10 GASTROPARESIS AWARENESS MOTOR VEHICLE LICENSE TAG; TO AUTHORIZE
11 THE ISSUANCE OF DISTINCTIVE MOTORCYCLE LICENSE PLATES TO
12 MISSISSIPPIANS WHO ARE HONORABLY DISCHARGED VETERANS WHO SERVED IN
13 THE UNITED STATES ARMED FORCES; TO PROVIDE FOR THE ISSUANCE OF A
14 DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR SUPPORTERS OF SAFECITY
15 INITIATIVE; TO AMEND SECTION 27-19-56.15, MISSISSIPPI CODE OF
16 1972, TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE
17 LICENSE TAGS THAT DISPLAY THE EMBLEM OF A PUBLIC OR PRIVATE
18 UNIVERSITY LOCATED IN ANOTHER STATE UNDER CERTAIN CIRCUMSTANCES;
19 TO AMEND SECTION 27-19-56.113, MISSISSIPPI CODE OF 1972, TO
20 PROVIDE THAT A PORTION OF THE FEE FOR THE DISTINCTIVE MOTOR
21 VEHICLE LICENSE TAG FOR SUPPORTERS OF THE PROFESSION OF PHARMACY
22 SHALL BE DISBURSED TO THE UNIVERSITY OF MISSISSIPPI RATHER THAN
23 THE UNIVERSITY OF MISSISSIPPI FOUNDATION FOR DEPOSIT INTO THE AMIE
24 EWING SCHOOL OF PHARMACY MEMORIAL ENDOWMENT AWARD FUND AT THE
25 UNIVERSITY OF MISSISSIPPI; AND FOR RELATED PURPOSES.

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

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

39 Our Troops, Inc., may prescribe, and shall consist of such letters
40 or numbers, or both, as may be necessary to distinguish each
41 license tag.

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

51 (3) Beginning with any registration year commencing on or
52 after July 1, 2006, any person applying for a distinctive license
53 tag under this section shall pay an additional fee in the amount
54 of Thirty Dollars (\$30.00) for each distinctive license tag
55 applied for under this section, which shall be in addition to all
56 other taxes and fees. The additional fee paid shall be for a
57 period of time to run concurrent with the vehicle's established
58 license tag year. The additional fee is due and payable at the
59 time the original application is made for a distinctive license
60 tag under this section and thereafter annually at the time of
61 renewal registration as long as the owner retains the distinctive
62 license tag. If the owner does not wish to retain the distinctive
63 license tag, he must surrender it to the local county tax
64 collector.

65 (4) The State Tax Commission shall deposit all fees into the
66 State Treasury on the day collected. At the end of each month,
67 the State Tax Commission shall certify to the State Treasurer the
68 total fees collected under this section from the issuance of the
69 distinctive license tags issued under this section. The State
70 Treasurer shall distribute 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 disbursed to the Support Our Troops, Inc.

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

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

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

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

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

sale of regular distinctive license tags issued under this section.

SECTION 2. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of organ recovery. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Organ Recovery Agency, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

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

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the

time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

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

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Organ Recovery Agency.

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

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

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

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under

169 this section. The tax collector shall issue up to two (2) license
170 decals for each distinctive license tag issued under this section,
171 which will expire the same month and year as the regular license
172 tag.

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

183 **SECTION 3.** (1) Any owner of a motor vehicle, who is a
184 resident of this state, upon complying with the motor vehicle laws
185 relating to registration and licensing of motor vehicles, and upon
186 payment of the road and bridge privilege taxes, ad valorem taxes
187 and registration fees as prescribed by law for private carriers of
188 passengers, pickup trucks and other noncommercial motor vehicles,
189 and upon payment of an additional annual fee in the amount
190 provided in subsection (3) of this section, shall be issued a
191 special license tag for each motor vehicle registered in his name
192 identifying such person as a supporter of the Junior League of
193 Jackson. The distinctive license tags so issued shall be of such
194 color and design as the State Tax Commission, with the advice of
195 the Junior League of Jackson, may prescribe, and shall consist of
196 such letters or numbers, or both, as may be necessary to
197 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) thereof to be retained by the tax collector,
203 shall be remitted to the State Tax Commission on a monthly basis
204 as prescribed by the commission. The portion of the additional
205 fee retained by the tax collector shall be deposited into the
206 county general fund.

207 (3) Beginning with any registration year commencing on or
208 after July 1, 2006, any person applying for a distinctive license
209 tag under this section shall pay an additional fee in the amount
210 of Fifty Dollars (\$50.00) for each distinctive license tag applied
211 for under this section, which shall be in addition to all other
212 taxes and fees. The additional fee paid shall be for a period of
213 time to run concurrent with the vehicle's established license tag
214 year. The additional fee is due and payable at the time the
215 original application is made for a distinctive license tag under
216 this section and thereafter annually at the time of renewal
217 registration as long as the owner retains the distinctive license
218 tag. If the owner does not wish to retain the distinctive license
219 tag, he must surrender it to the local county tax collector.

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

226 (a) Forty-four Dollars (\$44.00) of each additional fee
227 collected on distinctive license tags issued pursuant to this
228 section shall be disbursed to the Mississippi Children's Museum, a
229 Mississippi nonprofit corporation.

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 Burn Care Center Fund created
233 pursuant to Section 7-9-70.

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

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

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

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

SECTION 4. (1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles,

267 and upon payment of an additional annual fee in the amount
268 provided in subsection (3) of this section, shall be entitled to a
269 distinctive license tag honoring the historic City of Magnolia,
270 Mississippi, for each motor vehicle registered in his name. The
271 distinctive license tags so issued shall be of such color and
272 design as the State Tax Commission, with the advice of the City of
273 Magnolia, Mississippi, 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, 2006, 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 disbursed to the City of Magnolia, Mississippi,
308 for deposit into the city's beautification account.

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 Burn Care Center Fund created
312 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 month and year decals
327 for each distinctive license tag issued under this section, which
328 will expire the same month and year as the regular license tag.

329 (6) In the case of loss or theft of a distinctive license
330 tag issued under this section, the owner may make application and
331 affidavit for a replacement distinctive license tag as provided by

332 Section 27-19-37. The fee for a replacement distinctive license
333 tag shall be Ten Dollars (\$10.00). The tax collector receiving
334 such application and affidavit shall be entitled to retain and
335 deposit into the county general fund five percent (5%) of the fee
336 for such replacement license tag and the remainder shall be
337 distributed proportionately in the same manner as funds from the
338 sale of regular distinctive license tags issued under this
339 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 such person as a supporter of Mississippi martial
350 arts. The distinctive license tags so issued shall be of such
351 color and design as the State Tax Commission, with the advice of
352 the Mississippi Karate Association, may prescribe, and shall
353 consist of such letters or numbers, or both, as may be necessary
354 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, 2006, 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 Karate Association.

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

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

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

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

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

418 **SECTION 6.** (1) Any owner of a motor vehicle, who is a
419 resident of this state, upon complying with the motor vehicle laws
420 relating to registration and licensing of motor vehicles, and upon
421 payment of the road and bridge privilege taxes, ad valorem taxes
422 and registration fees as prescribed by law for private carriers of
423 passengers, pickup trucks and other noncommercial motor vehicles,
424 and upon payment of an additional annual fee in the amount
425 provided in subsection (3) of this section, shall be issued a
426 special gastroparesis awareness license tag for each motor vehicle
427 registered in his name. The distinctive license tags so issued
428 shall be of such color and design as the State Tax Commission,

429 with the advice of the Gastroparesis and Dysmotilities
430 Association, may prescribe, and shall consist of such letters or
431 numbers, or both, as may be necessary to distinguish each license
432 tag.

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

442 (3) Beginning with any registration year commencing on or
443 after July 1, 2006, any person applying for a distinctive license
444 tag under this section shall pay an additional fee in the amount
445 of Thirty Dollars (\$30.00) for each distinctive license tag
446 applied for under this section, which shall be in addition to all
447 other taxes and fees. The additional fee paid shall be for a
448 period of time to run concurrent with the vehicle's established
449 license tag year. The additional fee is due and payable at the
450 time the original application is made for a distinctive license
451 tag under this section and thereafter annually at the time of
452 renewal registration as long as the owner retains the distinctive
453 license tag. If the owner does not wish to retain the distinctive
454 license tag, he must surrender it to the local county tax
455 collector.

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

462 (a) Twenty-four Dollars (\$24.00) of each additional fee
463 collected on distinctive license tags issued pursuant to this
464 section shall be disbursed to the Gastroparesis and Dysmotilities
465 Association.

466 (b) One Dollar (\$1.00) of each additional fee collected
467 on distinctive license tags issued pursuant to this section shall
468 be deposited into the Mississippi Burn Care Fund created pursuant
469 to Section 7-9-70.

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

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

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

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

495 sale of regular distinctive license tags issued under this
496 section.

497 **SECTION 7.** In recognition of the patriotic service rendered
498 by Mississippians who are honorably discharged veterans who served
499 in the United States Armed Forces, any such person is privileged
500 to obtain distinctive motorcycle license plates or tags for each
501 motorcycle registered in his name identifying his status as a
502 veteran. The State Tax Commission, with concurrence by the State
503 Veterans Affairs Board, shall develop decals to be affixed to the
504 license tag indicating branch and period of military service. The
505 distinctive plates or tags shall be of a color and design
506 designated by the Tax Commission with concurrence by the State
507 Veterans Affairs Board.

508 The distinctive license plates shall be prepared by the Tax
509 Commission and shall be issued through the tax collectors of the
510 counties in the same manner as are other motor vehicle license
511 plates or tags. An additional annual tag fee of Thirty Dollars
512 (\$30.00) shall be collected by the tax collector for such license
513 plates or tags and shall be remitted to the Tax Commission on a
514 monthly basis as prescribed by the commission. The additional fee
515 is due and payable at the time the original application is made
516 for a distinctive tag under this section and thereafter annually
517 at the time of renewal registration as long as the owner retains
518 the distinctive license tag. The State Tax Commission shall
519 deposit such fee to the credit of a fund to be administered by the
520 board overseeing the veterans nursing homes in this state for the
521 benefit of indigent veterans who are residents of such nursing
522 homes.

523 An applicant for the distinctive plates shall present to the
524 issuing official written evidence of the veteran's service. The
525 evidence shall include a copy of the applicant's DD-214 form, a
526 Report of Separation from Military Service, a military discharge
527 document, or a written certification of military service from the

528 State Veterans Affairs Board. The distinctive license plates or
529 tags so issued shall be used only upon a personally or jointly
530 owned private motorcycle registered in the name, or jointly in the
531 name, of the person making the application, and when issued to the
532 person shall be used upon the motorcycle for which issued in lieu
533 of the standard license plate or license tag normally issued for
534 the motorcycle.

535 The distinctive license plates shall not be transferable
536 between motorcycle owners; and in the event the owner of a
537 motorcycle bearing a distinctive plate shall sell, trade, exchange
538 or otherwise dispose of the motorcycle, the plate shall be
539 retained by the owner and returned to the tax collector.

540 **SECTION 8.** (1) Any owner of a motor vehicle, who is a
541 resident of this state, upon complying with the motor vehicle laws
542 relating to registration and licensing of motor vehicles, and upon
543 payment of the road and bridge privilege taxes, ad valorem taxes
544 and registration fees as prescribed by law for private carriers of
545 passengers, pickup trucks and other noncommercial motor vehicles,
546 and upon payment of an additional annual fee in the amount
547 provided in subsection (3) of this section, shall be issued a
548 special license tag for each motor vehicle registered in his name
549 identifying him as a supporter of SafeCity Initiative. The
550 distinctive license tags so issued shall be of such color and
551 design as the State Tax Commission, with the advice of SafeCity
552 Initiative, may prescribe, and shall consist of such letters or
553 numbers, or both, as may be necessary to distinguish each license
554 tag.

555 (2) Application for the distinctive license tags authorized
556 by this section shall be made to the county tax collector on forms
557 prescribed by the State Tax Commission. The application and the
558 additional fee imposed under subsection (3) of this section, less
559 Two Dollars (\$2.00) thereof to be retained by the tax collector,
560 shall be remitted to the State Tax Commission on a monthly basis

as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

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

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

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

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

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

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

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

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

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

SECTION 9. Section 27-19-56.15, Mississippi Code of 1972, is amended as follows:

27-19-56.15. (1) (a) Beginning with any registration year commencing on or after July 1, 2006, any owner of a motor vehicle who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other

noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Fifty Dollars (\$50.00), shall be issued a distinctive license tag that displays the emblem of any public or private university of his choice located in another state if the state in which the public or private university is located has authorized the issuance of similar distinctive license tags for public or private universities located in this state.

(b) The design of the emblems for the distinctive license tags authorized under this subsection shall be determined by agreement between the State Tax Commission and the governing authorities of public or private universities in the states where the universities are located. Such other design characteristics and information to be contained on such distinctive license tags shall be determined by the State Tax Commission.

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

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

(i) Twenty-four Dollars (\$24.00) of the additional fees collected from each distinctive license tag issued under this subsection shall be distributed to the World War II Veterans Memorial in Washington, D.C. However, when the amounts distributed to the World War II Veterans Memorial reaches an

660 aggregate amount of One Hundred Thousand Dollars (\$100,000.00),
661 then Twenty-five Dollars (\$25.00) of such additional fees shall be
662 deposited into the State General Fund.

663 (ii) One Dollar (\$1.00) of each additional fee
664 collected on distinctive license tags issued pursuant to this
665 section shall be deposited into the Mississippi * * * Burn Care
666 Fund created pursuant to Section 7-9-70.

667 (iii) Two Dollars (\$2.00) of each additional fee
668 collected on distinctive license tags issued pursuant to this
669 section shall be deposited to the credit of the State Highway Fund
670 to be expended solely for the repair, maintenance, construction or
671 reconstruction of highways.

672 (iv) One Dollar (\$1.00) of each additional fee
673 collected on distinctive license tags issued pursuant to this
674 section shall be deposited to the credit of the special fund
675 created in Section 27-19-44.2.

676 (2) A regular license tag must be properly displayed as
677 required by law until replaced by a distinctive license tag under
678 this section. The regular license tag must be surrendered to the
679 tax collector upon issuance of the distinctive license tag under
680 this section. The tax collector shall issue up to two (2) license
681 decals for each distinctive license tag issued under this section,
682 which will expire the same month and year as the regular license
683 tag.

684 (3) In the case of loss or theft of a distinctive license
685 tag issued under this section, the owner may make application and
686 affidavit for a replacement distinctive license tag as provided by
687 Section 27-19-37. The fee for a replacement distinctive license
688 tag shall be Ten Dollars (\$10.00). The tax collector receiving
689 such application and affidavit shall be entitled to retain and
690 deposit into the county general fund five percent (5%) of the fee
691 for such replacement license tag and the remainder shall be

692 distributed in the same manner as funds from the sale of regular
693 distinctive license tags issued under this section.

694 (4) In order for a distinctive license tag for a university
695 to be issued pursuant to this section, the provisions of Section
696 27-19-44(2) must be satisfied for such university license tag
697 prior to July 1, 2009.

698 **SECTION 10.** Section 27-19-56.113, Mississippi Code of 1972,
699 is amended as follows:

700 27-19-56.113. (1) Any owner of a motor vehicle, who is a
701 resident of this state, upon complying with the motor vehicle laws
702 relating to registration and licensing of motor vehicles, and upon
703 payment of the road and bridge privilege taxes, ad valorem taxes
704 and registration fees as prescribed by law for private carriers of
705 passengers, pickup trucks and other noncommercial motor vehicles,
706 and upon payment of an additional annual fee in the amount
707 provided in subsection (3) of this section, shall be issued a
708 special license tag for each motor vehicle registered in his name
709 identifying him as a supporter of The Profession of Pharmacy. The
710 distinctive license tags so issued shall be of such color and
711 design as the State Tax Commission, with the advice of the
712 University of Mississippi School of Pharmacy student body, may
713 prescribe, and shall consist of such letters or numbers, or both,
714 as may be necessary to distinguish each license tag.

715 (2) Application for the distinctive license tags authorized
716 by this section shall be made to the county tax collector on forms
717 prescribed by the State Tax Commission. The application and the
718 additional fee imposed under subsection (3) of this section, less
719 Two Dollars (\$2.00) thereof to be retained by the tax collector,
720 shall be remitted to the State Tax Commission on a monthly basis
721 as prescribed by the commission. The portion of the additional
722 fee retained by the tax collector shall be deposited into the
723 county general fund.

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

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

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the University of Mississippi * * * for deposit into the Amie Ewing School of Pharmacy Memorial Endowment Award Fund at the University of Mississippi.

(b) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi * * * Burn Care Fund created pursuant to Section 7-9-70.

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

756 to be expended solely for the repair, maintenance, construction or
757 reconstruction of highways.

758 (d) One Dollar (\$1.00) of each additional fee collected
759 on distinctive license tags issued pursuant to this section shall
760 be deposited to the credit of the special fund created in Section
761 27-19-44.2.

762 (5) A regular license tag must be properly displayed as
763 required by law until replaced by a distinctive license tag under
764 this section. The regular license tag must be surrendered to the
765 tax collector upon issuance of the distinctive license tag under
766 this section. The tax collector shall issue month and year decals
767 for each distinctive license tag issued under this section, which
768 will expire the same month and year as the regular license tag.

769 (6) In the case of loss or theft of a distinctive license
770 tag issued under this section, the owner may make application and
771 affidavit for a replacement distinctive license tag as provided by
772 Section 27-19-37. The fee for a replacement distinctive license
773 tag shall be Ten Dollars (\$10.00). The tax collector receiving
774 such application and affidavit shall be entitled to retain and
775 deposit into the county general fund five percent (5%) of the fee
776 for such replacement license tag and the remainder shall be
777 distributed proportionately in the same manner as funds from the
778 sale of regular distinctive license tags issued under this
779 section.

780 **SECTION 11.** This act shall take effect and be in force from
781 and after July 1, 2006.