

By: Senator(s) Robertson, Kirby, White

To: Finance

SENATE BILL NO. 2688
(As Passed the Senate)

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 VETERANS OF THE UNITED STATES ARMED FORCES;
13 TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE
14 TAG FOR SUPPORTERS OF SAFECITY INITIATIVE; TO AMEND SECTION
15 27-19-56.15, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE
16 OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS THAT DISPLAY THE EMBLEM
17 OF A PUBLIC OR PRIVATE UNIVERSITY LOCATED IN ANOTHER STATE UNDER
18 CERTAIN CIRCUMSTANCES; TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE
19 MOTOR VEHICLE LICENSE TAGS THAT IDENTIFY THE PERSON TO WHOM THEY
20 ARE ISSUED AS A MEMBER OF A SOCIETY SUCH AS AN ACADEMIC,
21 PROFESSIONAL, HONORARY, MASONIC, OR SO-CALLED GREEK LETTER
22 FRATERNITIES OR SORORITIES, OR SIMILAR ORGANIZATIONS; TO AMEND
23 SECTION 27-19-56.113, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT A
24 PORTION OF THE FEE FOR THE DISTINCTIVE MOTOR VEHICLE LICENSE TAG
25 FOR SUPPORTERS OF THE PROFESSION OF PHARMACY SHALL BE DISBURSED TO
26 THE UNIVERSITY OF MISSISSIPPI RATHER THAN THE UNIVERSITY OF
27 MISSISSIPPI FOUNDATION FOR DEPOSIT INTO THE AMIE EWING SCHOOL OF
28 PHARMACY MEMORIAL ENDOWMENT AWARD FUND AT THE UNIVERSITY OF
29 MISSISSIPPI; TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE MOTOR
30 VEHICLE LICENSE TAG TO SUPPORTERS OF THE MISSISSIPPI BRAVES
31 PROFESSIONAL BASEBALL TEAM; TO PROVIDE THE FEE FOR THE ISSUANCE OF
32 SUCH TAG; AND FOR RELATED PURPOSES.

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

34 **SECTION 1.** (1) Any owner of a motor vehicle, who is a
35 resident of this state, upon complying with the motor vehicle laws
36 relating to registration and licensing of motor vehicles, and upon
37 payment of the road and bridge privilege taxes, ad valorem taxes
38 and registration fees as prescribed by law for private carriers of
39 passengers, pickup trucks and other noncommercial motor vehicles,
40 and upon payment of an additional annual fee in the amount
41 provided in subsection (3) of this section, shall be issued a
42 special license tag for each motor vehicle registered in his name

43 identifying such person as a supporter of Support Our Troops, Inc.
44 The distinctive license tags so issued shall be of such color and
45 design as the State Tax Commission, with the advice of the Support
46 Our Troops, Inc., may prescribe, and shall consist of such letters
47 or numbers, or both, as may be necessary to distinguish each
48 license tag.

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

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

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

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

78 (a) Twenty-four Dollars (\$24.00) of each additional fee
79 collected on distinctive license tags issued pursuant to this
80 section shall be disbursed to the Support Our Troops, Inc.

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

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

90 (d) One Dollar (\$1.00) of each additional fee collected
91 on distinctive license tags issued pursuant to this section shall
92 be deposited to the credit of the special fund created in Section
93 27-19-44.2.

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

101 (6) In the case of loss or theft of a distinctive license
102 tag issued under this section, the owner may make application and
103 affidavit for a replacement distinctive license tag as provided by
104 Section 27-19-37. The fee for a replacement distinctive license
105 tag shall be Ten Dollars (\$10.00). The tax collector receiving
106 such application and affidavit shall be entitled to retain and
107 deposit into the county general fund five percent (5%) of the fee
108 for such replacement license tag and the remainder shall be

109 distributed proportionately in the same manner as funds from the
110 sale of regular distinctive license tags issued under this
111 section.

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

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

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

142 license tag year. The additional fee is due and payable at the
143 time the original application is made for a distinctive license
144 tag under this section and thereafter annually at the time of
145 renewal registration as long as the owner retains the distinctive
146 license tag. If the owner does not wish to retain the distinctive
147 license tag, he must surrender it to the local county tax
148 collector.

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

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

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

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

168 (d) One Dollar (\$1.00) of each additional fee collected
169 on distinctive license tags issued pursuant to this section shall
170 be deposited to the credit of the special fund created in Section
171 27-19-44.2.

172 (5) A regular license tag must be properly displayed as
173 required by law until replaced by a distinctive license tag under
174 this section. The regular license tag must be surrendered to the

175 tax collector upon issuance of the distinctive license tag under
176 this section. The tax collector shall issue up to two (2) license
177 decals for each distinctive license tag issued under this section,
178 which will expire the same month and year as the regular license
179 tag.

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

190 **SECTION 3.** (1) Any owner of a motor vehicle, who is a
191 resident of this state, upon complying with the motor vehicle laws
192 relating to registration and licensing of motor vehicles, and upon
193 payment of the road and bridge privilege taxes, ad valorem taxes
194 and registration fees as prescribed by law for private carriers of
195 passengers, pickup trucks and other noncommercial motor vehicles,
196 and upon payment of an additional annual fee in the amount
197 provided in subsection (3) of this section, shall be issued a
198 special license tag for each motor vehicle registered in his name
199 identifying such person as a supporter of the Junior League of
200 Jackson. The distinctive license tags so issued shall be of such
201 color and design as the State Tax Commission, with the advice of
202 the Junior League of Jackson, may prescribe, and shall consist of
203 such letters or numbers, or both, as may be necessary to
204 distinguish each license tag.

205 (2) Application for the distinctive license tags authorized
206 by this section shall be made to the county tax collector on forms
207 prescribed by the State Tax Commission. The application and the

208 additional fee imposed under subsection (3) of this section, less
209 Two Dollars (\$2.00) thereof to be retained by the tax collector,
210 shall be remitted to the State Tax Commission on a monthly basis
211 as prescribed by the commission. The portion of the additional
212 fee retained by the tax collector shall be deposited into the
213 county general fund.

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

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

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

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

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

246 (d) One Dollar (\$1.00) of each additional fee collected
247 on distinctive license tags issued pursuant to this section shall
248 be deposited to the credit of the special fund created in Section
249 27-19-44.2.

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

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

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

274 and upon payment of an additional annual fee in the amount
275 provided in subsection (3) of this section, shall be entitled to a
276 distinctive license tag honoring the historic City of Magnolia,
277 Mississippi, for each motor vehicle registered in his name. The
278 distinctive license tags so issued shall be of such color and
279 design as the State Tax Commission, with the advice of the City of
280 Magnolia, Mississippi, may prescribe, and shall consist of such
281 letters or numbers, or both, as may be necessary to distinguish
282 each license tag.

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

292 (3) Beginning with any registration year commencing on or
293 after July 1, 2006, any person applying for a distinctive license
294 tag under this section shall pay an additional fee in the amount
295 of Thirty Dollars (\$30.00) for each distinctive license tag
296 applied for under this section, which shall be in addition to all
297 other taxes and fees. The additional fee paid shall be for a
298 period of time to run concurrent with the vehicle's established
299 license tag year. The additional fee is due and payable at the
300 time the original application is made for a distinctive license
301 tag under this section and thereafter annually at the time of
302 renewal registration as long as the owner retains the distinctive
303 license tag. If the owner does not wish to retain the distinctive
304 license tag, he must surrender it to the local county tax
305 collector.

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

312 (a) Twenty-four Dollars (\$24.00) of each additional fee
313 collected on distinctive license tags issued pursuant to this
314 section shall be disbursed to the City of Magnolia, Mississippi,
315 for deposit into the city's beautification account.

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

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

325 (d) One Dollar (\$1.00) of each additional fee collected
326 on distinctive license tags issued pursuant to this section shall
327 be deposited to the credit of the special fund created in Section
328 27-19-44.2.

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

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

339 Section 27-19-37. The fee for a replacement distinctive license
340 tag shall be Ten Dollars (\$10.00). The tax collector receiving
341 such application and affidavit shall be entitled to retain and
342 deposit into the county general fund five percent (5%) of the fee
343 for such replacement license tag and the remainder shall be
344 distributed proportionately in the same manner as funds from the
345 sale of regular distinctive license tags issued under this
346 section.

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

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

371 (3) Beginning with any registration year commencing on or
372 after July 1, 2006, any person applying for a distinctive license
373 tag under this section shall pay an additional fee in the amount
374 of Thirty Dollars (\$30.00) for each distinctive license tag
375 applied for under this section, which shall be in addition to all
376 other taxes and fees. The additional fee paid shall be for a
377 period of time to run concurrent with the vehicle's established
378 license tag year. The additional fee is due and payable at the
379 time the original application is made for a distinctive license
380 tag under this section and thereafter annually at the time of
381 renewal registration as long as the owner retains the distinctive
382 license tag. If the owner does not wish to retain the distinctive
383 license tag, he must surrender it to the local county tax
384 collector.

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

391 (a) Twenty-four Dollars (\$24.00) of each additional fee
392 collected on distinctive license tags issued pursuant to this
393 section shall be disbursed to the Mississippi Karate Association.

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

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

403 (d) One Dollar (\$1.00) of each additional fee collected
404 on distinctive license tags issued pursuant to this section shall
405 be deposited to the credit of the special fund created in Section
406 27-19-44.2.

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

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

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

436 with the advice of the Gastroparesis and Dysmotilities
437 Association, may prescribe, and shall consist of such letters or
438 numbers, or both, as may be necessary to distinguish each license
439 tag.

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

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

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

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

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

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

482 (d) One Dollar (\$1.00) of each additional fee collected
483 on distinctive license tags issued pursuant to this section shall
484 be deposited to the credit of the special fund created in Section
485 27-19-44.2.

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

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

502 sale of regular distinctive license tags issued under this
503 section.

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

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

529 An applicant for the distinctive plates shall present to the
530 issuing official written evidence of the veteran's service. The
531 evidence shall include a copy of the applicant's DD-214 form, a
532 Report of Separation from Military Service, a military discharge
533 document, a written certification of military service from the
534 State Veterans Affairs Board or a valid military identification

535 card; however, a distinctive license plate or tag shall not be
536 issued under this section to any person who was dishonorably
537 discharged from the United States Armed Forces. The distinctive
538 license plates or tags so issued shall be used only upon a
539 personally or jointly owned private motorcycle registered in the
540 name, or jointly in the name, of the person making the
541 application, and when issued to the person shall be used upon the
542 motorcycle for which issued in lieu of the standard license plate
543 or license tag normally issued for the motorcycle.

544 The distinctive license plates shall not be transferable
545 between motorcycle owners; and in the event the owner of a
546 motorcycle bearing a distinctive plate shall sell, trade, exchange
547 or otherwise dispose of the motorcycle, the plate shall be
548 retained by the owner and returned to the tax collector.

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

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

568 Two Dollars (\$2.00) thereof to be retained by the tax collector,
569 shall be remitted to the State Tax Commission on a monthly basis
570 as prescribed by the commission. The portion of the additional
571 fee retained by the tax collector shall be deposited into the
572 county general fund.

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

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

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

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

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

605 (d) One Dollar (\$1.00) of each additional fee collected
606 on distinctive license tags issued pursuant to this section shall
607 be deposited to the credit of the special fund created in Section
608 27-19-44.2.

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

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

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

629 27-19-56.15. (1) (a) Beginning with any registration year
630 commencing on or after July 1, 2006, any owner of a motor vehicle
631 who is a resident of this state, upon complying with the motor
632 vehicle laws relating to registration and licensing of motor

633 vehicles, and upon payment of the road and bridge privilege taxes,
634 ad valorem taxes and registration fees as prescribed by law for
635 private carriers of passengers, pickup trucks and other
636 noncommercial motor vehicles, and upon payment of an additional
637 annual fee in the amount of Fifty Dollars (\$50.00), shall be
638 issued a distinctive license tag that displays the emblem of any
639 public or private university of his choice located in another
640 state if the state in which the public or private university is
641 located has authorized the issuance of similar distinctive license
642 tags for public or private universities located in this state.

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

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

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

664 (i) Twenty-four Dollars (\$24.00) of the additional
665 fees collected from each distinctive license tag issued under this

666 subsection shall be distributed to the World War II Veterans
667 Memorial in Washington, D.C. However, when the amounts
668 distributed to the World War II Veterans Memorial reaches an
669 aggregate amount of One Hundred Thousand Dollars (\$100,000.00),
670 then Twenty-five Dollars (\$25.00) of such additional fees shall be
671 deposited into the State General Fund.

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

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

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

685 (2) A regular license tag must be properly displayed as
686 required by law until replaced by a distinctive license tag under
687 this section. The regular license tag must be surrendered to the
688 tax collector upon issuance of the distinctive license tag under
689 this section. The tax collector shall issue up to two (2) license
690 decals for each distinctive license tag issued under this section,
691 which will expire the same month and year as the regular license
692 tag.

693 (3) In the case of loss or theft of a distinctive license
694 tag issued under this section, the owner may make application and
695 affidavit for a replacement distinctive license tag as provided by
696 Section 27-19-37. The fee for a replacement distinctive license
697 tag shall be Ten Dollars (\$10.00). The tax collector receiving
698 such application and affidavit shall be entitled to retain and

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

703 (4) In order for a distinctive license tag for a university
704 to be issued pursuant to this section, the provisions of Section
705 27-19-44(2) must be satisfied for such university license tag
706 prior to July 1, 2009.

707 **SECTION 10.** Section 27-19-56.41, Mississippi Code of 1972,
708 is amended as follows:

709 27-19-56.41. (1) Beginning with any registration year
710 commencing on or after July 1, 2006, any owner of a motor vehicle
711 who is a member of any society such as academic, professional,
712 honorary, Masonic, or so-called Greek letter fraternities or
713 sororities, or similar organization whether of a local or
714 connectional character that is established under Section 37-111-1
715 et seq., upon payment of the road and bridge privilege taxes, ad
716 valorem taxes and registration fees as prescribed by law for
717 private carriers of passengers, pickup trucks and other
718 noncommercial motor vehicles, and upon payment of an additional
719 fee in the amount provided in subsection (3) of this section,
720 shall be issued a distinctive license tag for any motor vehicle
721 registered in his name identifying such person as a member of such
722 a society or organization. The distinctive license tags so issued
723 shall be of such color and design as the State Tax Commission may
724 prescribe and shall consist of such letters or numbers, or both,
725 as may be necessary to distinguish each license tag.

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

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

735 (3) Beginning with any registration year commencing on or
736 after July 1, 2002, any person applying for a distinctive license
737 tag under this section shall pay an additional fee in the amount
738 of Thirty Dollars (\$30.00) for each distinctive license tag
739 applied for under this section, which shall be in addition to all
740 other taxes and fees. The additional fee paid shall be for a
741 period of time to run concurrent with the vehicle's established
742 license tag year. The additional fee is due and payable at the
743 time the original application is made for a distinctive license
744 tag under this section and thereafter annually at the time of
745 renewal registration as long as the owner retains the distinctive
746 license tag. If the owner does not wish to retain the distinctive
747 license tag, he must surrender it to the local county tax
748 collector.

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

755 (a) Twenty-four Dollars (\$24.00) of each additional fee
756 collected on distinctive license tags issued pursuant to this
757 section shall be distributed to the state chapter of the
758 organization for which a distinctive license tag was issued to a
759 member of such organization.

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

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

769 (d) One Dollar (\$1.00) of each additional fee collected
770 on distinctive license tags issued pursuant to this section shall
771 be deposited to the credit of the special fund created in Section
772 27-19-44.2.

773 (5) A regular license tag must be properly displayed as
774 required by law until replaced by a distinctive license tag issued
775 under this section. The regular license tag must be surrendered
776 to the tax collector upon issuance of the distinctive license tag
777 under this section. The tax collector shall issue up to two (2)
778 license decals for each distinctive license tag issued under this
779 section, which will expire the same month and year as the regular
780 license tag.

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

791 (7) In order for a distinctive license tag for a society to
792 be issued pursuant to this section, the provisions of Section
793 27-19-44(2) must be satisfied for the society license tag prior to
794 July 1, 2009.

795 **SECTION 11.** Section 27-19-56.113, Mississippi Code of 1972,
796 is amended as follows:

797 27-19-56.113. (1) Any owner of a motor vehicle, who is a
798 resident of this state, upon complying with the motor vehicle laws
799 relating to registration and licensing of motor vehicles, and upon
800 payment of the road and bridge privilege taxes, ad valorem taxes
801 and registration fees as prescribed by law for private carriers of
802 passengers, pickup trucks and other noncommercial motor vehicles,
803 and upon payment of an additional annual fee in the amount
804 provided in subsection (3) of this section, shall be issued a
805 special license tag for each motor vehicle registered in his name
806 identifying him as a supporter of The Profession of Pharmacy. The
807 distinctive license tags so issued shall be of such color and
808 design as the State Tax Commission, with the advice of the
809 University of Mississippi School of Pharmacy student body, may
810 prescribe, and shall consist of such letters or numbers, or both,
811 as may be necessary to distinguish each license tag.

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

821 (3) Beginning with any registration year commencing on or
822 after July 1, 2005, any person applying for a distinctive license
823 tag under this section shall pay an additional fee in the amount
824 of Thirty Dollars (\$30.00) for each distinctive license tag
825 applied for under this section, which shall be in addition to all
826 other taxes and fees. The additional fee paid shall be for a
827 period of time to run concurrent with the vehicle's established
828 license tag year. The additional fee is due and payable at the
829 time the original application is made for a distinctive license

830 tag under this section and thereafter annually at the time of
831 renewal registration as long as the owner retains the distinctive
832 license tag. If the owner does not wish to retain the distinctive
833 license tag, he must surrender it to the local county tax
834 collector.

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

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

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

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

855 (d) One Dollar (\$1.00) of each additional fee collected
856 on distinctive license tags issued pursuant to this section shall
857 be deposited to the credit of the special fund created in Section
858 27-19-44.2.

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

863 this section. The tax collector shall issue month and year decals
864 for each distinctive license tag issued under this section, which
865 will expire the same month and year as the regular license tag.

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

877 **SECTION 12.** (1) Any owner of a motor vehicle who is a
878 resident of this state, upon payment of the road and bridge
879 privilege taxes, ad valorem taxes and registration fees as
880 prescribed by law for private carriers of passengers, pickup
881 trucks and other noncommercial motor vehicles, and upon payment of
882 an additional fee in the amount provided in subsection (3) of this
883 section, shall be issued a distinctive license tag for each motor
884 vehicle registered in his name identifying such person as a
885 supporter of the Mississippi Braves baseball team. The
886 distinctive license tags so issued shall be of such color and
887 design as the State Tax Commission, with the advice of the
888 Mississippi Braves baseball team, may prescribe and shall consist
889 of such letters or numbers, or both, as may be necessary to
890 distinguish each license tag.

891 (2) Application for the distinctive license tags authorized
892 by this section shall be made to the county tax collector on forms
893 prescribed by the State Tax Commission. The application and the
894 additional fee imposed under subsection (3) of this section, less
895 Two Dollars (\$2.00) to be retained by the tax collector, shall be

896 remitted to the State Tax Commission on a monthly basis as
897 prescribed by the commission. The portion of the additional fee
898 retained by the tax collector shall be deposited into the county
899 general fund.

900 (3) Beginning with any registration year commencing on or
901 after July 1, 2006, any person applying for a distinctive license
902 tag under this section shall pay an additional fee in the amount
903 of Thirty Dollars (\$30.00) for each distinctive license tag
904 applied for under this section, which shall be in addition to all
905 other taxes and fees. The additional fee paid shall be for a
906 period of time to run concurrent with the vehicle's established
907 license tag year. The additional fee is due and payable at the
908 time the original application is made for a distinctive license
909 tag under this section and thereafter annually at the time of
910 renewal registration as long as the owner retains the distinctive
911 license tag. If the owner does not wish to retain the distinctive
912 license tag, he must surrender it to the local county tax
913 collector.

914 (4) The State Tax Commission shall deposit all fees into the
915 State Treasury on the day collected. At the end of each month,
916 the State Tax Commission shall certify the total fees collected
917 under this section to the State Treasurer who shall distribute
918 such collections as follows:

919 (a) Twenty-four Dollars (\$24.00) of each additional fee
920 collected on distinctive license tags issued pursuant to this
921 section shall be distributed to Pearl, Mississippi, to meet
922 obligations incurred by the city in inducing the Mississippi
923 Braves to locate in the city, and to improve infrastructure in the
924 West Pearl Restaurant Tax District created in Chapter 951, Local
925 and Private Laws of 2005.

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

928 be deposited into the Mississippi Burn Care Fund created pursuant
929 to Section 7-9-70.

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

935 (d) One Dollar (\$1.00) of each additional fee collected
936 on distinctive license tags issued pursuant to this section shall
937 be deposited to the credit of the special fund created in Section
938 27-19-44.2.

939 (5) A regular license tag must be properly displayed as
940 required by law until replaced by a distinctive license tag under
941 this section. The regular license tag must be surrendered to the
942 tax collector upon issuance of the distinctive license tag under
943 this section. The tax collector shall issue up to two (2) license
944 decals for each distinctive license tag issued under this section,
945 which will expire the same month and year as the regular license
946 tag.

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

957 **SECTION 13.** This act shall take effect and be in force from
958 and after July 1, 2006.