

By: Representatives Bailey, Watson

To: Ways and Means

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 909

1 AN ACT TO AMEND SECTION 27-19-56.94, MISSISSIPPI CODE OF
2 1972, TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE
3 LICENSE TAGS TO PERSONS WHO WISH TO DEMONSTRATE THEIR APPRECIATION
4 OF BLUES MUSIC; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR
5 VEHICLE LICENSE TAGS TO SUPPORTERS OF DOMESTIC VIOLENCE AWARENESS;
6 TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE
7 TAGS; TO PROVIDE FOR THE DISTRIBUTION OF MONIES DERIVED FROM THE
8 ADDITIONAL FEE; TO AUTHORIZE FOR THE ISSUANCE OF DISTINCTIVE MOTOR
9 VEHICLE LICENSE TAGS TO SUPPORTERS OF THE MISSISSIPPI STATE EQUINE
10 ASSOCIATION; TO PROVIDE AN ADDITIONAL FEE FOR SUCH LICENSE TAGS;
11 TO PROVIDE FOR THE DISTRIBUTION OF SUCH FEES; TO AUTHORIZE THE
12 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS DISPLAYING THE
13 PHRASE "IN GOD WE TRUST"; TO PROVIDE FOR THE COLLECTION OF AN
14 ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE
15 THAT A PORTION OF THE ADDITIONAL FEE SHALL BE DISBURSED IN EQUAL
16 AMOUNTS TO THE MISSISSIPPI CHAPTER, ORGANIZATION OR DIVISION OF
17 BOY SCOUTS OF AMERICA, GIRL SCOUTS OF THE USA AND THE SALVATION
18 ARMY; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO
19 SUPPORTERS OF THE POLICE BENEVOLENT FOUNDATION; TO PRESCRIBE AN
20 ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE
21 FOR THE DISTRIBUTION OF SUCH FEES; TO AUTHORIZE THE ISSUANCE OF
22 DISTINCTIVE LICENSE TAGS TO SUPPORTERS OF THE GFWC MISSISSIPPI
23 FEDERATION OF WOMEN'S CLUB, INCORPORATED; TO PRESCRIBE AN
24 ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE
25 FOR THE DISTRIBUTION OF SUCH FEES; TO AMEND SECTION 27-19-56,
26 MISSISSIPPI CODE OF 1972, TO INCREASE FROM ONE TO TWO THE MAXIMUM
27 NUMBER OF SPECIAL LICENSE TAGS THAT MAY BE ISSUED TO A PERSON WITH
28 A DISABILITY WHICH LIMITS OR IMPAIRS THE ABILITY TO WALK; TO AMEND
29 SECTION 27-19-56.5, MISSISSIPPI CODE OF 1972, TO INCREASE FROM ONE
30 TO TWO THE NUMBER OF PEARL HARBOR SURVIVOR DISTINCTIVE MOTOR
31 VEHICLE LICENSE TAGS THAT A QUALIFIED APPLICANT MAY BE ISSUED; TO
32 AMEND SECTION 27-19-56.40, MISSISSIPPI CODE OF 1972, TO DELETE THE
33 REQUIREMENT THAT A PERSON MUST BE A MEMBER OF KNIGHTS OF COLUMBUS
34 IN ORDER TO BE ISSUED A KNIGHTS OF COLUMBUS DISTINCTIVE LICENSE
35 TAG; AND FOR RELATED PURPOSES.

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

37 **SECTION 1.** Section 27-19-56.94, Mississippi Code of 1972, is
38 amended as follows:

39 27-19-56.94. (1) Beginning with any registration year
40 commencing on or after July 1, 2007, owners of motor vehicles upon
41 complying with the motor vehicle laws relating to registration and
42 licensing of motor vehicles, and upon payment of the road and
43 bridge privilege taxes, ad valorem taxes and registration fees as

44 prescribed by law for private carriers of passengers, pickup
45 trucks and other noncommercial motor vehicles, and upon payment of
46 an additional annual fee in the amount provided in subsection (3)
47 of this section, shall be entitled to a distinctive license tag
48 that demonstrates their appreciation of blues music. The tags
49 shall be of such color and design as the State Tax Commission
50 prescribes subject to the approval of the Mississippi License Tag
51 Commission; however, each tag shall display the words
52 "Mississippi, Home of the Blues" and shall consist of such letters
53 or numbers, or both, as may be necessary to distinguish each
54 license tag.

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

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

75 (4) The State Tax Commission shall deposit all fees into the
76 State Treasury on the day collected. At the end of each month,

77 the State Tax Commission shall certify the total fees collected
78 under this section to the State Treasurer who shall distribute
79 such collections as follows:

80 (a) Twenty-four Dollars (\$24.00) of each additional fee
81 collected on distinctive license tags issued pursuant to this
82 section shall be deposited into the special fund created in
83 subsection (7) of this section.

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

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

93 (d) One Dollar (\$1.00) of each additional fee collected
94 on distinctive license tags issued pursuant to this section shall
95 be deposited to the credit of the special fund created in Section
96 27-19-44.2.

97 (5) A regular license tag must be properly displayed as
98 required by law until replaced by a distinctive license tag under
99 this section. The regular license tag must be surrendered to the
100 tax collector upon issuance of the distinctive license tag under
101 this section. The tax collector shall issue up to two (2) license
102 decals for each distinctive license tag issued under this section,
103 which will expire the same month and year as the regular license
104 tag.

105 (6) In the case of loss or theft of a distinctive license
106 tag issued under this section, the owner may make application and
107 affidavit for a replacement distinctive license tag as provided by
108 Section 27-19-37. The fee for a replacement distinctive license
109 tag shall be Ten Dollars (\$10.00). The tax collector receiving

110 such application and affidavit shall be entitled to retain and
111 deposit into the county general fund five percent (5%) of the fee
112 for such replacement license tag and the remainder shall be
113 distributed in the same manner as funds from the sale of regular
114 distinctive license tags issued under this section.

115 (7) There is established in the State Treasury a special
116 fund to be known as the Blues Heritage Fund which shall consist of
117 monies required to be deposited therein under subsection (4) of
118 this section. Monies in the special fund shall be appropriated by
119 the Legislature for projects that preserve and promote
120 Mississippi's blues music heritage. Unexpended amounts remaining
121 in the special fund at the end of the fiscal year shall not lapse
122 into the State General Fund, and any interest earned or investment
123 earnings on amounts in the special fund shall be deposited to the
124 credit of the special fund.

125 (8) In order for a distinctive license tag to be issued
126 under this section, the provisions of Section 27-19-44(2) must be
127 satisfied for the distinctive license tag before July 1, 2010.

128 **SECTION 2.** (1) Any owner of a motor vehicle who is a
129 resident of this state, upon payment of the road and bridge
130 privilege taxes, ad valorem taxes and registration fees as
131 prescribed by law for private carriers of passengers, pickup
132 trucks and other noncommercial motor vehicles, and upon payment of
133 an additional fee in the amount provided in subsection (3) of this
134 section, shall be issued a distinctive license tag for any motor
135 vehicle registered in his name identifying such person as a
136 supporter of domestic violence awareness. The distinctive license
137 tags so issued shall be of such color and design as the State Tax
138 Commission, with the advice of the Chief Executive Officer of Our
139 Home, may prescribe and shall consist of such letters or numbers,
140 or both, as may be necessary to distinguish each license tag.

141 (2) Application for the distinctive license tags authorized
142 by this section shall be made to the county tax collector on forms

143 prescribed by the State Tax Commission. The application and the
144 additional fee imposed under subsection (3) of this section, less
145 Two Dollars (\$2.00) thereof to be retained by the tax collector,
146 shall be remitted to the State Tax Commission on a monthly basis
147 as prescribed by the commission. The portion of the additional
148 fee retained by the tax collector shall be deposited into the
149 county general fund.

150 (3) Beginning with any registration year commencing on or
151 after July 1, 2007, any person applying for a distinctive license
152 tag under this section shall pay an additional fee in the amount
153 of Thirty Dollars (\$30.00) for each distinctive license tag
154 applied for under this section, which shall be in addition to all
155 other taxes and fees. The additional fee paid shall be for a
156 period of time to run concurrently with the vehicle's established
157 license tag year. The additional fee is due and payable at the
158 time the original application is made for a distinctive license
159 tag under this section and thereafter annually at the time of
160 renewal registration as long as the owner retains the distinctive
161 license tag. If the owner does not wish to retain the distinctive
162 license tag, he must surrender it to the local county tax
163 collector.

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

170 (a) Twenty-four Dollars (\$24.00) of each additional fee
171 collected on distinctive license tags issued pursuant to this
172 section shall be distributed to Our House.

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

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

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

182 (d) One Dollar (\$1.00) of each additional fee collected
183 on distinctive license tags issued pursuant to this section shall
184 be deposited to the credit of the special fund created in Section
185 27-19-44.2.

186 (5) A regular license tag must be properly displayed as
187 required by law until replaced by a distinctive license tag under
188 this section. The regular license tag must be surrendered to the
189 tax collector upon issuance of the distinctive license tag under
190 this section. The tax collector shall issue up to two (2) license
191 decals for each distinctive license tag issued under this section,
192 which will expire the same month and year as the regular license
193 tag.

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

204 **SECTION 3.** (1) Any owner of a motor vehicle who is a
205 resident of this state, upon payment of the road and bridge
206 privilege taxes, ad valorem taxes and registration fees as
207 prescribed by law for private carriers of passengers, pickup

208 trucks and other noncommercial motor vehicles, and upon payment of
209 an additional fee in the amount provided in subsection (3) of this
210 section, shall be issued a distinctive license tag for each motor
211 vehicle registered in his name identifying such person as a
212 supporter of the Mississippi State Equine Association. The
213 distinctive license tags so issued shall be of such color and
214 design as the State Tax Commission, with the advice of the
215 Mississippi State Equine Association, may prescribe and shall
216 consist of such letters or numbers, or both, as may be necessary
217 to distinguish each license tag.

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

227 (3) Beginning with any registration year commencing on or
228 after July 1, 2007, any person applying for a distinctive license
229 tag under this section shall pay an additional fee in the amount
230 of Thirty Dollars (\$30.00) for each distinctive license tag
231 applied for under this section, which shall be in addition to all
232 other taxes and fees. The additional fee paid shall be for a
233 period of time to run concurrently with the vehicle's established
234 license tag year. The additional fee is due and payable at the
235 time the original application is made for a distinctive license
236 tag under this section and thereafter annually at the time of
237 renewal registration as long as the owner retains the distinctive
238 license tag. If the owner does not wish to retain the distinctive
239 license tag, he must surrender it to the local county tax
240 collector.

241 (4) The State Tax Commission shall deposit all fees into the
242 State Treasury on the day collected. At the end of each month,
243 the State Tax Commission shall certify the total fees collected
244 under this section to the State Treasurer who shall distribute
245 such collections as follows:

246 (a) Twenty-four Dollars (\$24.00) of each additional fee
247 collected on distinctive license tags issued pursuant to this
248 section shall be distributed to the Mississippi State Equine
249 Association.

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

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

259 (d) One Dollar (\$1.00) of each additional fee collected
260 on distinctive license tags issued pursuant to this section shall
261 be deposited to the credit of the special fund created in Section
262 27-19-44.2.

263 (5) A regular license tag must be properly displayed as
264 required by law until replaced by a distinctive license tag under
265 this section. The regular license tag must be surrendered to the
266 tax collector upon issuance of the distinctive license tag under
267 this section. The tax collector shall issue up to two (2) license
268 decals for each distinctive license tag issued under this section,
269 which will expire the same month and year as the regular license
270 tag.

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

274 Section 27-19-37. The fee for a replacement distinctive license
275 tag shall be Ten Dollars (\$10.00). The tax collector receiving
276 such application and affidavit shall be entitled to retain and
277 deposit into the county general fund five percent (5%) of the fee
278 for such replacement license tag and the remainder shall be
279 distributed in the same manner as funds from the sale of regular
280 distinctive license tags issued under this section.

281 **SECTION 4.** (1) Any owner of a motor vehicle, who is a
282 resident of this state, upon complying with the motor vehicle laws
283 relating to registration and licensing of motor vehicles, and upon
284 payment of the road and bridge privilege taxes, ad valorem taxes
285 and registration fees as prescribed by law for private carriers of
286 passengers, pickup trucks and other noncommercial motor vehicles,
287 and upon payment of an additional annual fee in the amount
288 provided in subsection (3) of this section, shall be entitled to a
289 distinctive license tag displaying the phrase "In God We Trust,"
290 for each motor vehicle registered in his name. The distinctive
291 license tags so issued shall be of such color and design as the
292 State Tax Commission may prescribe, and shall consist of such
293 letters or numbers, or both, as may be necessary to distinguish
294 each license tag.

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

304 (3) Beginning with any registration year commencing on or
305 after July 1, 2007, any person applying for a distinctive license
306 tag under this section shall pay an additional fee in the amount

307 of Thirty Dollars (\$30.00) for each distinctive license tag
308 applied for under this section, which shall be in addition to all
309 other taxes and fees. The additional fee paid shall be for a
310 period of time to run concurrently with the vehicle's established
311 license tag year. The additional fee is due and payable at the
312 time the original application is made for a distinctive license
313 tag under this section and thereafter annually at the time of
314 renewal registration as long as the owner retains the distinctive
315 license tag. If the owner does not wish to retain the distinctive
316 license tag, he must surrender it to the local county tax
317 collector.

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

324 (a) Twenty-four Dollars (\$24.00) of each additional fee
325 collected on distinctive license tags issued pursuant to this
326 section shall be disbursed in equal amounts to the Mississippi
327 chapter, organization or division of Boy Scouts of America, Girl
328 Scouts of the USA and the Salvation Army.

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

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

338 (d) One Dollar (\$1.00) of each additional fee collected
339 on distinctive license tags issued pursuant to this section shall

340 be deposited to the credit of the special fund created in Section
341 27-19-44.2.

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

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

360 **SECTION 5.** (1) Any owner of a motor vehicle who is a
361 resident of this state, upon payment of the road and bridge
362 privilege taxes, ad valorem taxes and registration fees as
363 prescribed by law for private carriers of passengers, pickup
364 trucks and other noncommercial motor vehicles, and upon payment of
365 an additional fee in the amount provided in subsection (3) of this
366 section, shall be issued a distinctive license tag for any motor
367 vehicle registered in his name identifying such person as a
368 supporter of the Police Benevolent Foundation. The distinctive
369 license tags so issued shall be of such color and design as the
370 State Tax Commission, with the advice of the Board of Trustees of
371 the Police Benevolent Foundation, may prescribe and shall consist

372 of such letters or numbers, or both, as may be necessary to
373 distinguish each license tag.

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

383 (3) Beginning with any registration year commencing on or
384 after July 1, 2007, any person applying for a distinctive license
385 tag under this section shall pay an additional fee in the amount
386 of Thirty Dollars (\$30.00) for each distinctive license tag
387 applied for under this section, which shall be in addition to all
388 other taxes and fees. The additional fee paid shall be for a
389 period of time to run concurrently with the vehicle's established
390 license tag year. The additional fee is due and payable at the
391 time the original application is made for a distinctive license
392 tag under this section and thereafter annually at the time of
393 renewal registration as long as the owner retains the distinctive
394 license tag. If the owner does not wish to retain the distinctive
395 license tag, he must surrender it to the local county tax
396 collector.

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

403 (a) Twenty-four Dollars (\$24.00) of each additional fee
404 collected on distinctive license tags issued pursuant to this
405 section shall be distributed to the Police Benevolent Foundation.

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

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

415 (d) One Dollar (\$1.00) of each additional fee collected
416 on distinctive license tags issued pursuant to this section shall
417 be deposited to the credit of the special fund created in Section
418 27-19-44.2.

419 (5) A regular license tag must be properly displayed as
420 required by law until replaced by a distinctive license tag under
421 this section. The regular license tag must be surrendered to the
422 tax collector upon issuance of the distinctive license tag under
423 this section. The tax collector shall issue up to two (2) license
424 decals for each distinctive license tag issued under this section,
425 which will expire the same month and year as the regular license
426 tag.

427 (6) In the case of loss or theft of a distinctive license
428 tag issued under this section, the owner may make application and
429 affidavit for a replacement distinctive license tag as provided by
430 Section 27-19-37. The fee for a replacement distinctive license
431 tag shall be Ten Dollars (\$10.00). The tax collector receiving
432 such application and affidavit shall be entitled to retain and
433 deposit into the county general fund five percent (5%) of the fee
434 for such replacement license tag and the remainder shall be

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

437 **SECTION 6.** (1) Any owner of a motor vehicle who is a
438 resident of this state, upon payment of the road and bridge
439 privilege taxes, ad valorem taxes and registration fees as
440 prescribed by law for private carriers of passengers, pickup
441 trucks and other noncommercial motor vehicles, and upon payment of
442 an additional fee in the amount provided in subsection (3) of this
443 section, shall be issued a distinctive license tag for any motor
444 vehicle registered in his name identifying such person as a
445 supporter of the GFWC Mississippi Federation of Women's Club,
446 Incorporated. The distinctive license tags so issued shall be of
447 such color and design as the State Tax Commission, with the advice
448 of the Executive Board of the GFWC Mississippi Federation of
449 Women's Club, Incorporated, may prescribe and shall consist of
450 such letters or numbers, or both, as may be necessary to
451 distinguish each license tag.

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

461 (3) Beginning with any registration year commencing on or
462 after July 1, 2007, any person applying for a distinctive license
463 tag under this section shall pay an additional fee in the amount
464 of Thirty Dollars (\$30.00) for each distinctive license tag
465 applied for under this section, which shall be in addition to all
466 other taxes and fees. The additional fee paid shall be for a
467 period of time to run concurrently with the vehicle's established

468 license tag year. The additional fee is due and payable at the
469 time the original application is made for a distinctive license
470 tag under this section and thereafter annually at the time of
471 renewal registration as long as the owner retains the distinctive
472 license tag. If the owner does not wish to retain the distinctive
473 license tag, he must surrender it to the local county tax
474 collector.

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

481 (a) Twenty-four Dollars (\$24.00) of each additional fee
482 collected on distinctive license tags issued pursuant to this
483 section shall be distributed to the GFWC Mississippi Federation of
484 Women's Club, Incorporated.

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

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

494 (d) One Dollar (\$1.00) of each additional fee collected
495 on distinctive license tags issued pursuant to this section shall
496 be deposited to the credit of the special fund created in Section
497 27-19-44.2.

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

501 tax collector upon issuance of the distinctive license tag under
502 this section. The tax collector shall issue up to two (2) license
503 decals for each distinctive license tag issued under this section,
504 which will expire the same month and year as the regular license
505 tag.

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

516 **SECTION 7.** Section 27-19-56, Mississippi Code of 1972, is
517 amended as follows:

518 27-19-56. (1) Upon application by any legal resident of the
519 State of Mississippi with a disability which limits or impairs the
520 ability to walk, the State Tax Commission shall prepare and issue
521 through the county tax collectors a special license plate bearing
522 the International Symbol of Access adopted by Rehabilitation
523 International in 1969 at its Eleventh World Congress on
524 Rehabilitation of the Disabled for not more than two (2) vehicles
525 that are registered in the applicant's name. The initial
526 application shall be accompanied by the certification of a
527 licensed physician that (a) the applicant meets the definition of
528 persons with disabilities which limit or impair the ability to
529 walk; and (b) that the physician has determined that the applicant
530 will have the disability for at least five (5) years. The State
531 Tax Commission shall prepare and issue to the tax collectors of
532 the various counties, decals for placement on the special license
533 plates. The decals shall bear thereon the month in which the

534 license plate was issued and the year in which the special license
535 plate will expire. The special license plate issued under this
536 section is valid for the period of time that the license tag
537 attached upon a motor vehicle is issued pursuant to Section
538 27-19-31(1). A person to whom the special license plate is issued
539 may retain the special license plate and may renew it by
540 submitting to the county tax collector, on or before its
541 expiration, the certification of a licensed physician that the
542 physician has determined (a) that the applicant meets the
543 definition of a person with a disability which limits or impairs
544 the ability to walk; and (b) that the applicant will have the
545 disability for at least five (5) years. If an applicant fails to
546 renew the special license plate before its date of expiration,
547 then he shall surrender the special license plate to the county
548 tax collector and the tax collector shall issue to such person a
549 regular license plate to replace the special license plate.

550 The terms "vehicle" and "motor vehicle," as used in this
551 section, includes motorcycles.

552 The term "persons with disabilities which limit or impair the
553 ability to walk" when used in this section means those persons
554 who, as determined by a licensed physician:

555 (a) Cannot walk two hundred (200) feet without stopping
556 to rest; or

557 (b) Cannot walk without the use of, or assistance from,
558 a brace, cane, crutch, another person, prosthetic device,
559 wheelchair, or other assistive device; or

560 (c) Are restricted by lung disease to such an extent
561 that the person's forced (respiratory) expiratory volume for one
562 (1) second, when measured by spirometry, is less than one (1)
563 liter, or the arterial oxygen tension is less than sixty (60)
564 mm/hg on room air at rest; or

565 (d) Use portable oxygen; or

566 (e) Have a cardiac condition to the extent that the
567 person's functional limitations are classified in severity as
568 Class III or Class IV according to standards set by the American
569 Heart Association; or

570 (f) Are severely limited in their ability to walk due
571 to an arthritic, neurological or orthopedic condition.

572 An applicant for a special license plate bearing the
573 International Symbol of Access shall not be required to pay any
574 fee or charge for the issuance of such license plate separate from
575 or in addition to the road and bridge privilege taxes, ad valorem
576 taxes and registration fees otherwise required by law to be paid
577 for the issuance of a regular license plate for such vehicle.

578 (2) The State Tax Commission shall prepare removable
579 windshield placards and such placards shall be issued and
580 periodically renewed upon the applications of persons with
581 disabilities which limit or impair the ability to walk. The
582 placards shall be issued, free of charge, to applicants through
583 the offices of the tax collectors of the counties. The initial
584 application shall be accompanied by the certification of a
585 licensed physician that the applicant meets the definition of
586 persons with disabilities which limit or impair the ability to
587 walk. These placards shall be valid for the period of time that
588 the license tag attached upon a motor vehicle is issued pursuant
589 to Section 27-19-31(1) and may be renewed in the same manner as
590 provided for the renewal of the special license plates under
591 subsection (1) of this section. The removable windshield placard
592 must be displayed on the left side of the vehicle dashboard or by
593 hanging it on the rearview mirror of the vehicle. The State Tax
594 Commission shall prescribe the placement for motorcycles.

595 (3) The State Tax Commission shall provide for the issuance
596 of a temporary removable windshield placard, upon the application
597 of a person with a disability which limits or impairs the ability
598 to walk. Temporary removable windshield placards authorized by

599 this subsection shall be prepared by the State Tax Commission and
600 shall be issued, free of charge, to applicants through the offices
601 of the tax collectors of the counties. Application for a
602 temporary removable windshield placard must be accompanied by the
603 certification of a licensed physician that the applicant meets the
604 definition of persons with disabilities which limit or impair the
605 ability to walk. The certification shall also include the period
606 of time that the physician determines the applicant will have the
607 disability, not to exceed six (6) months. The temporary removable
608 windshield placard must be displayed on the left side of the
609 vehicle dashboard or by hanging it on the rearview mirror of the
610 vehicle. The temporary removable windshield placard shall be
611 valid for a period of time for which the physician has determined
612 that the applicant will have the disability, not to exceed six (6)
613 months from the date of issuance. The State Tax Commission shall
614 prescribe the placement for motorcycles.

615 (4) The removable windshield placard and the temporary
616 removable windshield placard shall be two-sided and shall include:

617 (a) The International Symbol of Access, which is at
618 least three (3) inches in height, centered on the placard (the
619 color of the removable windshield placard shall be white on a blue
620 shield; and the temporary removable windshield placard shall be
621 white on a red shield);

622 (b) An identification number and, on the reverse side,
623 the name of the individual to whom the placard is issued;

624 (c) A date of expiration; and

625 (d) The seal of the State of Mississippi.

626 (5) (a) It shall be unlawful to park a motor vehicle in an
627 area set aside for persons who are disabled if the motor vehicle
628 does not (i) have displayed the removable windshield placard
629 authorized in this section with the date of expiration visible,
630 (ii) have the special license plate issued under this section
631 properly displayed upon the motor vehicle, or (iii) have the

632 disabled American veteran tag or plate issued under Section
633 27-19-53 properly displayed upon the motor vehicle. Any person
634 who unlawfully parks a motor vehicle in such areas, or who blocks
635 such spaces or access thereto, shall be guilty of a misdemeanor
636 and, upon conviction thereof, shall be fined not more than Two
637 Hundred Dollars (\$200.00) for each such violation. For the third
638 and subsequent offenses under this section, the offender's
639 driver's license shall be suspended for ninety (90) days by the
640 Commissioner of Public Safety in accordance with Section 63-1-53
641 in addition to any fine imposed. The court shall not suspend or
642 reduce any fine required to be imposed under this subsection.

643 (b) A person who is charged with a violation of this
644 section by parking a motor vehicle in an area set aside for
645 persons who are disabled and failing properly to display (i) a
646 removable windshield placard on the dash of the vehicle or by
647 hanging it on the rearview mirror of the vehicle, (ii) a special
648 license plate issued under this section upon the vehicle or (iii)
649 a disabled American veteran tag or plate issued under Section
650 27-19-53 upon the vehicle shall not be convicted and shall have
651 the charge dismissed upon presentation to the court of proof by
652 means of sworn oral testimony or sworn affidavit that at the time
653 of the charged violation he or a passenger in the vehicle
654 possessed a valid removable windshield placard issued under this
655 section.

656 (6) Any person who, for the purpose of obtaining a special
657 license plate or windshield placard under this section, files with
658 the county tax collector a physician's certification, knowing the
659 certification to be false or to have been fraudulently obtained,
660 shall be guilty of a misdemeanor and, upon conviction, shall be
661 fined not more than Two Hundred Dollars (\$200.00).

662 (7) All law enforcement officers are authorized to enforce
663 this section on public and private property. Provision of spaces
664 restricted to handicapped parking and proper marking of such

665 spaces shall be considered as intent and permission to enforce
666 such designated parking on private property. Any owner of private
667 property may tow away a vehicle that is parked on the owner's
668 private property in violation of the disabled parking restrictions
669 set forth in this section at the vehicle owner's expense. In
670 addition, the vehicle owner may be subject to any fines or other
671 penalties provided in this section. Only areas marked in
672 accordance with the Americans with Disabilities Act Accessibility
673 Guidelines or equivalent standards shall be enforced. Spaces
674 shall bear the International Symbol of Access.

675 (8) Motor vehicles displaying a special license plate,
676 license plate decal, placard or parking certificate or permit
677 bearing the International Symbol of Access issued to a person with
678 a disability by any other state or district subject to the laws of
679 the United States shall be allowed the special parking privileges
680 under this section provided the license plate, decal, placard,
681 permit or certificate bears the International Symbol of Access and
682 is displayed in a prominent place on the vehicle.

683 (9) Parking in any area set aside for persons who are
684 disabled is limited to vehicles which, immediately before or after
685 the utilization of such an area, are used to transport a person
686 with a disability which limits or impairs the ability to walk.
687 The identification required to park in such an area, except as
688 provided in subsection (8) of this section, is as follows:

689 (a) For a vehicle used to transport a person with a
690 permanent disability, that person's permanent windshield placard
691 must be displayed or the vehicle must have a special license tag
692 issued under this section or Section 27-19-53 properly displayed.

693 (b) For a vehicle being used by a person who has a
694 temporary disability which limits or impairs the ability to walk,
695 or which is being used to transport such a person, a temporary
696 windshield placard must be displayed.

697 Any person who parks in an area set aside for persons who are
698 disabled in violation of this subsection shall be punished as
699 provided for in subsection (5) of this section.

700 (10) Upon application by a nursing home, retirement home or
701 other institution that transports disabled persons, the State Tax
702 Commission may issue the special license plate authorized pursuant
703 to this section for not more than one (1) vehicle that is
704 registered in the applicant's name that is used to transport
705 disabled residents of the institution. Such institution shall
706 comply with all other laws regarding the registration of such
707 vehicle.

708 **SECTION 8.** Section 27-19-56.5, Mississippi Code of 1972, is
709 amended as follows:

710 27-19-56.5. (1) In recognition of the patriotic service
711 rendered by Mississippians who survived the attack on Pearl Harbor
712 and by Mississippians who are recipients of the Purple Heart
713 Medal, any such person is privileged to obtain two (2) distinctive
714 motor vehicle license plates or tags identifying him as a Pearl
715 Harbor survivor or not more than two (2) distinctive motor vehicle
716 license plates or tags identifying him as a Purple Heart Medal
717 recipient. The distinctive plates or tags shall be of a color and
718 design designated by the State Tax Commission.

719 (2) The distinctive license plates shall be prepared by the
720 State Tax Commission and shall be issued through the tax
721 collectors of the counties in the same manner as are other motor
722 vehicle license plates or tags. A tag fee of Fifteen Dollars
723 (\$15.00), in addition to all other taxes and fees, shall be
724 collected by the tax collector for the Pearl Harbor distinctive
725 tag. The first distinctive tag issued to Purple Heart Medal
726 recipients under the provisions of this section shall be exempt
727 from ad valorem taxes, privilege taxes and all other taxes and
728 fees. There shall be no exemption from ad valorem taxes,
729 privilege taxes or other taxes and fees for the issuance of a

730 second distinctive tag to Purple Heart Medal recipients. However,
731 the surviving spouse of a deceased person who was issued a Purple
732 Heart Medal distinctive license plate or tag under this section
733 shall be entitled to apply for or retain one (1) such license tag
734 and may continue annually to renew registration for such
735 distinctive motor vehicle license plate or tag for as long as the
736 spouse remains unmarried. At the time of application or renewal
737 registration, a surviving spouse who desires to retain such
738 distinctive plate or tag shall file with the county tax collector
739 a sworn statement that the spouse is unmarried, and any such
740 vehicle when so registered shall be exempt from ad valorem taxes,
741 privilege taxes and all other taxes and fees. The tax collector
742 shall monthly forward the additional fee of Fifteen Dollars
743 (\$15.00) charged for issuance of a Pearl Harbor distinctive tag to
744 the State Tax Commission which shall deposit such fee to the
745 credit of the State General Fund. An applicant for a distinctive
746 tag under this section shall present to the issuing official
747 either (a) written proof that the applicant is an honorably
748 discharged former member of one (1) of the Armed Forces of the
749 United States and, while serving in the Armed Forces of the United
750 States, was present during the attack on the island of Oahu,
751 Territory of Hawaii, on December 7, 1941, between the hours of
752 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof that
753 the applicant is a Purple Heart Medal recipient. The distinctive
754 license plates or tags so issued shall be used only upon a
755 personally or jointly owned private passenger vehicle (to include
756 station wagons, recreational motor vehicles and pickup trucks)
757 registered in the name, or jointly in the name, of the person
758 making application therefor, and when issued to such person shall
759 be used upon the vehicle for which issued in lieu of the standard
760 license plate or license tag normally issued for such vehicle.

761 (3) The distinctive license plates shall not be transferable
762 between motor vehicle owners; and in the event the owner of a

763 vehicle bearing a distinctive plate shall sell, trade, exchange or
764 otherwise dispose of the vehicle, such plate shall be retained by
765 such owner and returned to the tax collector.

766 (4) A vehicle that displays a distinctive license plate
767 issued under this section may park free of charge in any state
768 parking space or state parking facility when the person to whom
769 the license plate was issued is operating or occupying the
770 vehicle.

771 (5) Any person evading or violating any of the provisions of
772 this section, or attempting to secure benefits under this section
773 to which he is not entitled, shall be guilty of a misdemeanor and,
774 upon conviction, shall be fined not less than One Thousand Dollars
775 (\$1,000.00) or imprisoned in the county jail for not less than six
776 (6) months, or both.

777 **SECTION 9.** Section 27-19-56.40, Mississippi Code of 1972, is
778 amended as follows:

779 27-19-56.40. (1) Any owner of a motor vehicle who is a
780 resident of this state, upon payment of the road and bridge
781 privilege taxes, ad valorem taxes and registration fees as
782 prescribed by law for private carriers of passengers, pickup
783 trucks and other noncommercial motor vehicles, and upon payment of
784 an additional fee in the amount provided in subsection (3) of this
785 section, shall be issued a distinctive license tag for any motor
786 vehicle registered in his name identifying such person as a
787 supporter of Knights of Columbus. The distinctive license tags so
788 issued shall be of such color and design as the State Tax
789 Commission, with the advice of Knights of Columbus, may prescribe
790 and shall consist of such letters or numbers, or both, as may be
791 necessary to distinguish each license tag.

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

796 Two Dollars (\$2.00) thereof to be retained by the tax collector,
797 shall be remitted to the State Tax Commission on a monthly basis
798 as prescribed by the commission. The portion of the additional
799 fee retained by the tax collector shall be deposited into the
800 county general fund.

801 (3) Beginning with any registration year commencing on or
802 after July 1, 2002, any person applying for a distinctive license
803 tag under this section shall pay an additional fee in the amount
804 of Thirty Dollars (\$30.00) for each distinctive license tag
805 applied for under this section, which shall be in addition to all
806 other taxes and fees. The additional fee paid shall be for a
807 period of time to run concurrently with the vehicle's established
808 license tag year. The additional fee is due and payable at the
809 time the original application is made for a distinctive license
810 tag under this section and thereafter annually at the time of
811 renewal registration as long as the owner retains the distinctive
812 license tag. If the owner does not wish to retain the distinctive
813 license tag, he must surrender it to the local county tax
814 collector.

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

821 (a) Twenty-four Dollars (\$24.00) of each additional fee
822 collected on distinctive license tags issued pursuant to this
823 section shall be distributed to Knights of Columbus of
824 Mississippi.

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

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

834 (d) One Dollar (\$1.00) of each additional fee collected
835 on distinctive license tags issued pursuant to this section shall
836 be deposited to the credit of the special fund created in Section
837 27-19-44.2.

838 (5) A regular license tag must be properly displayed as
839 required by law until replaced by a distinctive license tag issued
840 under this section. The regular license tag must be surrendered
841 to the tax collector upon issuance of the distinctive license tag
842 under this section. The tax collector shall issue up to two (2)
843 license decals for each distinctive license tag issued under this
844 section, which will expire the same month and year as the regular
845 license tag.

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

856 **SECTION 10.** This act shall take effect and be in force from
857 and after July 1, 2007.