

By: Representatives Bailey, Watson

To: Ways and Means

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; AND FOR RELATED PURPOSES.

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

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

8 27-19-56.94. (1) Beginning with any registration year
9 commencing on or after July 1, 2007, owners of motor vehicles upon
10 complying with the motor vehicle laws relating to registration and
11 licensing of motor vehicles, and upon payment of the road and
12 bridge privilege taxes, ad valorem taxes and registration fees as
13 prescribed by law for private carriers of passengers, pickup
14 trucks and other noncommercial motor vehicles, and upon payment of
15 an additional annual fee in the amount provided in subsection (3)
16 of this section, shall be entitled to a distinctive license tag
17 that demonstrates their appreciation of blues music. The tags
18 shall be of such color and design as the State Tax Commission
19 prescribes subject to the approval of the Mississippi License Tag
20 Commission; however, each tag shall display the words
21 "Mississippi, Home of the Blues" and shall consist of such letters
22 or numbers, or both, as may be necessary to distinguish each
23 license tag.

24 (2) Application for the distinctive license tags shall be
25 made to the county tax collector on forms prescribed by the State
26 Tax Commission. The application and the additional fee imposed
27 under subsection (3) of this section, less Two Dollars (\$2.00)
28 thereof to be retained by the tax collector, shall be remitted to

29 the State Tax Commission on a monthly basis as prescribed by the
30 commission. The portion of the additional fee retained by the tax
31 collector shall be deposited into the county general fund.

32 (3) Beginning with any registration year commencing on or
33 after July 1, 2004, any person applying for a distinctive license
34 tag under this section shall pay an additional fee in the amount
35 of Thirty Dollars (\$30.00) for each distinctive license tag
36 applied for under this section, which shall be in addition to all
37 other taxes and fees. The additional fee paid shall be for a
38 period of time to run concurrent with the vehicle's established
39 license tag year. The additional fee is due and payable at the
40 time the original application is made for a distinctive license
41 tag under this section and thereafter annually at the time of
42 renewal registration as long as the owner retains the distinctive
43 license tag. If the owner does not wish to retain the distinctive
44 license tag, he must surrender it to the local county tax
45 collector.

46 (4) The State Tax Commission shall deposit all fees into the
47 State Treasury on the day collected. At the end of each month,
48 the State Tax Commission shall certify the total fees collected
49 under this section to the State Treasurer who shall distribute
50 such collections as follows:

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

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

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

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

64 (d) One Dollar (\$1.00) of each additional fee collected
65 on distinctive license tags issued pursuant to this section shall
66 be deposited to the credit of the special fund created in Section
67 27-19-44.2.

68 (5) A regular license tag must be properly displayed as
69 required by law until replaced by a distinctive license tag under
70 this section. The regular license tag must be surrendered to the
71 tax collector upon issuance of the distinctive license tag under
72 this section. The tax collector shall issue up to two (2) license
73 decals for each distinctive license tag issued under this section,
74 which will expire the same month and year as the regular license
75 tag.

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

86 (7) There is established in the State Treasury a special
87 fund to be known as the Blues Heritage Fund which shall consist of
88 monies required to be deposited therein under subsection (4) of
89 this section. Monies in the special fund shall be appropriated by
90 the Legislature for projects that preserve and promote
91 Mississippi's blues music heritage. Unexpended amounts remaining
92 in the special fund at the end of the fiscal year shall not lapse
93 into the State General Fund, and any interest earned or investment

94 earnings on amounts in the special fund shall be deposited to the
95 credit of the special fund.

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

99 **SECTION 2.** This act shall take effect and be in force from
100 and after July 1, 2007.