

By: Senator(s) Gordon, Dearing, Hyde-Smith,
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To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2090

1 AN ACT TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE MOTOR
2 VEHICLE LICENSE TAG TO SUPPORTERS OF THE MISSISSIPPI STATE EQUINE
3 ASSOCIATION; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR
4 VEHICLE LICENSE TAGS TO SUPPORTERS OF LAMAR CHRISTIAN SCHOOL; TO
5 PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE
6 TAG FOR SUPPORTERS OF BAPTIST HOMES, INC.; TO AUTHORIZE THE
7 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS
8 OF THE MISSISSIPPI POLICE BENEVOLENT ASSOCIATION; TO AUTHORIZE THE
9 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS
10 OF KNIGHTS OF PETER CLAVER LADIES AUXILIARY; TO AUTHORIZE THE
11 ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS
12 OF OAK GROVE HIGH SCHOOL; TO PROVIDE FOR THE ISSUANCE OF A
13 DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO SUPPORTERS OF THE
14 ELECTRIC POWER ASSOCIATIONS OF MISSISSIPPI FOUNDATION; TO
15 PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS;
16 TO PROVIDE FOR THE DISTRIBUTION OF MONIES DERIVED FROM THE
17 ADDITIONAL FEES; TO AMEND SECTION 27-19-56, MISSISSIPPI CODE OF
18 1972, TO INCREASE FROM ONE TO TWO THE MAXIMUM NUMBER OF SPECIAL
19 LICENSE TAGS THAT MAY BE ISSUED TO A PERSON WITH A DISABILITY
20 WHICH LIMITS OR IMPAIRS THE ABILITY TO WALK; TO AMEND SECTION
21 27-19-56.94, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE
22 "MISSISSIPPI, HOME OF THE BLUES" DISTINCTIVE MOTOR VEHICLE LICENSE
23 TAG AND TO PROVIDE THAT MONEY IN THE BLUES HERITAGE FUND SHALL BE
24 APPROPRIATED TO THE MISSISSIPPI BLUES COMMISSION; AND FOR RELATED
25 PURPOSES.

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

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

39 consist of such letters or numbers, or both, as may be necessary
40 to distinguish each license tag.

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

50 (3) Beginning with any registration year commencing on or
51 after July 1, 2007, any person applying for a distinctive license
52 tag under this section shall pay an additional fee in the amount
53 of Thirty Dollars (\$30.00) for each distinctive license tag
54 applied for under this section, which shall be in addition to all
55 other taxes and fees. The additional fee paid shall be for a
56 period of time to run concurrent with the vehicle's established
57 license tag year. The additional fee is due and payable at the
58 time the original application is made for a distinctive license
59 tag under this section and thereafter annually at the time of
60 renewal registration as long as the owner retains the distinctive
61 license tag. If the owner does not wish to retain the distinctive
62 license tag, he must surrender it to the local county tax
63 collector.

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

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

71 section shall be distributed to the Mississippi State Equine
72 Association.

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

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

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

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

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

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

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

127 (3) Beginning with any registration year commencing on or
128 after July 1, 2007, any person applying for a distinctive license
129 tag under this section shall pay an additional fee in the amount
130 of Thirty Dollars (\$30.00) for each distinctive license tag
131 applied for under this section, which shall be in addition to all
132 other taxes and fees. The additional fee paid shall be for a
133 period of time to run concurrent with the vehicle's established
134 license tag year. The additional fee is due and payable at the
135 time the original application is made for a distinctive license
136 tag under this section and thereafter annually at the time of

137 renewal registration as long as the owner retains the distinctive
138 license tag. If the owner does not wish to retain the distinctive
139 license tag, he must surrender it to the local county tax
140 collector.

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

147 (a) Twenty-four Dollars (\$24.00) of each additional fee
148 collected on distinctive license tags issued pursuant to this
149 section shall be distributed to Lamar Christian School.

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

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

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

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

169 which will expire the same month and year as the regular license
170 tag.

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

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

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

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

205 (3) Beginning with any registration year commencing on or
206 after July 1, 2007, any person applying for a distinctive license
207 tag under this section shall pay an additional fee in the amount
208 of Thirty Dollars (\$30.00) for each distinctive license tag
209 applied for under this section, which shall be in addition to all
210 other taxes and fees. The additional fee paid shall be for a
211 period of time to run concurrent with the vehicle's established
212 license tag year. The additional fee is due and payable at the
213 time the original application is made for a distinctive license
214 tag under this section and thereafter annually at the time of
215 renewal registration as long as the owner retains the distinctive
216 license tag. If the owner does not wish to retain the distinctive
217 license tag, he must surrender it to the local county tax
218 collector.

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

225 (a) Twenty-four Dollars (\$24.00) of each additional fee
226 collected on distinctive license tags issued pursuant to this
227 section shall be disbursed to Baptist Homes, Inc.

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

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

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

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

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

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

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

268 distinctive license tags so issued shall be of such color and
269 design as the State Tax Commission, with the advice of the
270 Mississippi Police Benevolent Association, may prescribe and shall
271 consist of such letters or numbers, or both, as may be necessary
272 to distinguish each license tag.

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

282 (3) Beginning with any registration year commencing on or
283 after July 1, 2007, any person applying for a distinctive license
284 tag under this section shall pay an additional fee in the amount
285 of Thirty Dollars (\$30.00) for each distinctive license tag
286 applied for under this section, which shall be in addition to all
287 other taxes and fees. The additional fee paid shall be for a
288 period of time to run concurrent with the vehicle's established
289 license tag year. The additional fee is due and payable at the
290 time the original application is made for a distinctive license
291 tag under this section and thereafter annually at the time of
292 renewal registration as long as the owner retains the distinctive
293 license tag. If the owner does not wish to retain the distinctive
294 license tag, he must surrender it to the local county tax
295 collector.

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

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

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

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

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

314 (d) One Dollar (\$1.00) of each additional fee collected
315 on distinctive license tags issued pursuant to this section shall
316 be deposited to the credit of the special fund created in Section
317 27-19-44.2.

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

326 (6) In the case of loss or theft of a distinctive license
327 tag issued under this section, the owner may make application and
328 affidavit for a replacement distinctive license tag as provided by
329 Section 27-19-37. The fee for a replacement distinctive license
330 tag shall be Ten Dollars (\$10.00). The tax collector receiving
331 such application and affidavit shall be entitled to retain and
332 deposit into the county general fund five percent (5%) of the fee

333 for such replacement license tag and the remainder shall be
334 distributed in the same manner as funds from the sale of regular
335 distinctive license tags issued under this section.

336 **SECTION 5.** (1) Any owner of a motor vehicle who is a
337 resident of this state, upon payment of the road and bridge
338 privilege taxes, ad valorem taxes and registration fees as
339 prescribed by law for private carriers of passengers, pickup
340 trucks and other noncommercial motor vehicles, and upon payment of
341 an additional fee in the amount provided in subsection (3) of this
342 section, shall be issued a distinctive license tag for any motor
343 vehicle registered in his name identifying such person as a
344 supporter of the Knights of Peter Claver Ladies Auxiliary. The
345 distinctive license tags so issued shall be of such color and
346 design as the State Tax Commission, with the advice of the Knights
347 of Peter Claver Ladies Auxiliary, may prescribe and shall consist
348 of such letters or numbers, or both, as may be necessary to
349 distinguish each license tag.

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

359 (3) Beginning with any registration year commencing on or
360 after July 1, 2007, any person applying for a distinctive license
361 tag under this section shall pay an additional fee in the amount
362 of Thirty Dollars (\$30.00) for each distinctive license tag
363 applied for under this section, which shall be in addition to all
364 other taxes and fees. The additional fee paid shall be for a
365 period of time to run concurrent with the vehicle's established

366 license tag year. The additional fee is due and payable at the
367 time the original application is made for a distinctive license
368 tag under this section and thereafter annually at the time of
369 renewal registration as long as the owner retains the distinctive
370 license tag. If the owner does not wish to retain the distinctive
371 license tag, he must surrender it to the local county tax
372 collector.

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

379 (a) Twenty-four Dollars (\$24.00) of each additional fee
380 collected on distinctive license tags issued pursuant to this
381 section shall be distributed to the Knights of Peter Claver Ladies
382 Auxiliary.

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

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

392 (d) One Dollar (\$1.00) of each additional fee collected
393 on distinctive license tags issued pursuant to this section shall
394 be deposited to the credit of the special fund created in Section
395 27-19-44.2.

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

399 tax collector upon issuance of the distinctive license tag under
400 this section. The tax collector shall issue up to two (2) license
401 decals for each distinctive license tag issued under this section,
402 which will expire the same month and year as the regular license
403 tag.

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

414 **SECTION 6.** (1) Any owner of a motor vehicle who is a
415 resident of this state, upon payment of the road and bridge
416 privilege taxes, ad valorem taxes and registration fees as
417 prescribed by law for private carriers of passengers, pickup
418 trucks and other noncommercial motor vehicles, and upon payment of
419 an additional fee in the amount provided in subsection (3) of this
420 section, shall be issued a distinctive license tag for any motor
421 vehicle registered in his name identifying such person as a
422 supporter of Oak Grove High School. The distinctive license tags
423 so issued shall display the words "Oak Grove High School" and
424 shall be of such color and design as the State Tax Commission,
425 with the advice of the principal of Oak Grove High School, may
426 prescribe and shall consist of such letters or numbers, or both,
427 as may be necessary to distinguish each license tag.

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

432 Two Dollars (\$2.00) thereof to be retained by the tax collector,
433 shall be remitted to the State Tax Commission on a monthly basis
434 as prescribed by the commission. The portion of the additional
435 fee retained by the tax collector shall be deposited into the
436 county general fund.

437 (3) Beginning with any registration year commencing on or
438 after July 1, 2007, any person applying for a distinctive license
439 tag under this section shall pay an additional fee in the amount
440 of Thirty Dollars (\$30.00) for each distinctive license tag
441 applied for under this section, which shall be in addition to all
442 other taxes and fees. The additional fee paid shall be for a
443 period of time to run concurrent with the vehicle's established
444 license tag year. The additional fee is due and payable at the
445 time the original application is made for a distinctive license
446 tag under this section and thereafter annually at the time of
447 renewal registration as long as the owner retains the distinctive
448 license tag. If the owner does not wish to retain the distinctive
449 license tag, he must surrender it to the local county tax
450 collector.

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

457 (a) Twenty-four Dollars (\$24.00) of each additional fee
458 collected on distinctive license tags issued pursuant to this
459 section shall be distributed to the Oak Grove High School parent
460 teacher association.

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

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

470 (d) One Dollar (\$1.00) of each additional fee collected
471 on distinctive license tags issued pursuant to this section shall
472 be deposited to the credit of the special fund created in Section
473 27-19-44.2.

474 (5) A regular license tag must be properly displayed as
475 required by law until replaced by a distinctive license tag under
476 this section. The regular license tag must be surrendered to the
477 tax collector upon issuance of the distinctive license tag under
478 this section. The tax collector shall issue up to two (2) license
479 decals for each distinctive license tag issued under this section,
480 which will expire the same month and year as the regular license
481 tag.

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

492 **SECTION 7.** (1) Any owner of a motor vehicle who is a
493 resident of this state, upon payment of the road and bridge
494 privilege taxes, ad valorem taxes and registration fees as
495 prescribed by law for private carriers of passengers, pickup
496 trucks and other noncommercial motor vehicles, and upon payment of
497 an additional fee in the amount provided in subsection (3) of this

498 section, shall be issued a distinctive license tag for each motor
499 vehicle registered in his name identifying such person as a
500 supporter of the Electric Power Associations of Mississippi
501 Foundation. The distinctive license tags so issued shall be of
502 such color and design as the State Tax Commission, with the advice
503 of the Board of Directors of the Electric Power Associations of
504 Mississippi Foundation, may prescribe and shall consist of such
505 letters or numbers, or both, as may be necessary to distinguish
506 each license tag.

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

516 (3) Beginning with any registration year commencing on or
517 after July 1, 2007, any person applying for a distinctive license
518 tag under this section shall pay an additional fee in the amount
519 of Thirty Dollars (\$30.00) for each distinctive license tag
520 applied for under this section, which shall be in addition to all
521 other taxes and fees. The additional fee paid shall be for a
522 period of time to run concurrent with the vehicle's established
523 license tag year. The additional fee is due and payable at the
524 time the original application is made for a distinctive license
525 tag under this section and thereafter annually at the time of
526 renewal registration as long as the owner retains the distinctive
527 license tag. If the owner does not wish to retain the distinctive
528 license tag, he must surrender it to the local county tax
529 collector.

530 (4) The State Tax Commission shall deposit all fees into the
531 State Treasury on the day collected. At the end of each month,
532 the State Tax Commission shall certify the total fees collected
533 under this section to the State Treasurer who shall distribute
534 such collections as follows:

535 (a) Twenty-four Dollars (\$24.00) of each additional fee
536 collected on distinctive license tags issued pursuant to this
537 section shall be distributed to the Electric Power Associations of
538 Mississippi Foundation.

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

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

548 (d) One Dollar (\$1.00) of each additional fee collected
549 on distinctive license tags issued pursuant to this section shall
550 be deposited to the credit of the special fund created in Section
551 27-19-44.2.

552 (5) A regular license tag must be properly displayed as
553 required by law until replaced by a distinctive license tag under
554 this section. The regular license tag must be surrendered to the
555 tax collector upon issuance of the distinctive license tag under
556 this section. The tax collector shall issue up to two (2) license
557 decals for each distinctive license tag issued under this section,
558 which will expire the same month and year as the regular license
559 tag.

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

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

570 **SECTION 8.** Section 27-19-56, Mississippi Code of 1972, is
571 amended as follows:

572 27-19-56. (1) Upon application by any legal resident of the
573 State of Mississippi with a disability which limits or impairs the
574 ability to walk, the State Tax Commission shall prepare and issue
575 through the county tax collectors a special license plate bearing
576 the International Symbol of Access adopted by Rehabilitation
577 International in 1969 at its Eleventh World Congress on
578 Rehabilitation of the Disabled for not more than two (2) vehicles
579 that are registered in the applicant's name. The initial
580 application shall be accompanied by the certification of a
581 licensed physician that (a) the applicant meets the definition of
582 persons with disabilities which limit or impair the ability to
583 walk; and (b) that the physician has determined that the applicant
584 will have the disability for at least five (5) years. The State
585 Tax Commission shall prepare and issue to the tax collectors of
586 the various counties, decals for placement on the special license
587 plates. The decals shall bear thereon the month in which the
588 license plate was issued and the year in which the special license
589 plate will expire. The special license plate issued under this
590 section is valid for the period of time that the license tag
591 attached upon a motor vehicle is issued pursuant to Section
592 27-19-31(1). A person to whom the special license plate is issued
593 may retain the special license plate and may renew it by
594 submitting to the county tax collector, on or before its
595 expiration, the certification of a licensed physician that the

596 physician has determined (a) that the applicant meets the
597 definition of a person with a disability which limits or impairs
598 the ability to walk; and (b) that the applicant will have the
599 disability for at least five (5) years. If an applicant fails to
600 renew the special license plate before its date of expiration,
601 then he shall surrender the special license plate to the county
602 tax collector and the tax collector shall issue to such person a
603 regular license plate to replace the special license plate.

604 The terms "vehicle" and "motor vehicle," as used in this
605 section, includes motorcycles.

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

609 (a) Cannot walk two hundred (200) feet without stopping
610 to rest; or

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

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

619 (d) Use portable oxygen; or

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

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

626 An applicant for a special license plate bearing the
627 International Symbol of Access shall not be required to pay any
628 fee or charge for the issuance of such license plate separate from

629 or in addition to the road and bridge privilege taxes, ad valorem
630 taxes and registration fees otherwise required by law to be paid
631 for the issuance of a regular license plate for such vehicle.

632 (2) The State Tax Commission shall prepare removable
633 windshield placards and such placards shall be issued and
634 periodically renewed upon the applications of persons with
635 disabilities which limit or impair the ability to walk. The
636 placards shall be issued, free of charge, to applicants through
637 the offices of the tax collectors of the counties. The initial
638 application shall be accompanied by the certification of a
639 licensed physician that the applicant meets the definition of
640 persons with disabilities which limit or impair the ability to
641 walk. These placards shall be valid for the period of time that
642 the license tag attached upon a motor vehicle is issued pursuant
643 to Section 27-19-31(1) and may be renewed in the same manner as
644 provided for the renewal of the special license plates under
645 subsection (1) of this section. The removable windshield placard
646 must be displayed on the left side of the vehicle dashboard or by
647 hanging it on the rearview mirror of the vehicle. The State Tax
648 Commission shall prescribe the placement for motorcycles.

649 (3) The State Tax Commission shall provide for the issuance
650 of a temporary removable windshield placard, upon the application
651 of a person with a disability which limits or impairs the ability
652 to walk. Temporary removable windshield placards authorized by
653 this subsection shall be prepared by the State Tax Commission and
654 shall be issued, free of charge, to applicants through the offices
655 of the tax collectors of the counties. Application for a
656 temporary removable windshield placard must be accompanied by the
657 certification of a licensed physician that the applicant meets the
658 definition of persons with disabilities which limit or impair the
659 ability to walk. The certification shall also include the period
660 of time that the physician determines the applicant will have the
661 disability, not to exceed six (6) months. The temporary removable

662 windshield placard must be displayed on the left side of the
663 vehicle dashboard or by hanging it on the rearview mirror of the
664 vehicle. The temporary removable windshield placard shall be
665 valid for a period of time for which the physician has determined
666 that the applicant will have the disability, not to exceed six (6)
667 months from the date of issuance. The State Tax Commission shall
668 prescribe the placement for motorcycles.

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

671 (a) The International Symbol of Access, which is at
672 least three (3) inches in height, centered on the placard (the
673 color of the removable windshield placard shall be white on a blue
674 shield; and the temporary removable windshield placard shall be
675 white on a red shield);

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

678 (c) A date of expiration; and

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

680 (5) (a) It shall be unlawful to park a motor vehicle in an
681 area set aside for persons who are disabled if the motor vehicle
682 does not (i) have displayed the removable windshield placard
683 authorized in this section with the date of expiration visible,
684 (ii) have the special license plate issued under this section
685 properly displayed upon the motor vehicle, or (iii) have the
686 disabled American veteran tag or plate issued under Section
687 27-19-53 properly displayed upon the motor vehicle. Any person
688 who unlawfully parks a motor vehicle in such areas, or who blocks
689 such spaces or access thereto, shall be guilty of a misdemeanor
690 and, upon conviction thereof, shall be fined not more than Two
691 Hundred Dollars (\$200.00) for each such violation. For the third
692 and subsequent offenses under this section, the offender's
693 driver's license shall be suspended for ninety (90) days by the
694 Commissioner of Public Safety in accordance with Section 63-1-53

695 in addition to any fine imposed. The court shall not suspend or
696 reduce any fine required to be imposed under this subsection.

697 (b) A person who is charged with a violation of this
698 section by parking a motor vehicle in an area set aside for
699 persons who are disabled and failing properly to display (i) a
700 removable windshield placard on the dash of the vehicle or by
701 hanging it on the rearview mirror of the vehicle, (ii) a special
702 license plate issued under this section upon the vehicle or (iii)
703 a disabled American veteran tag or plate issued under Section
704 27-19-53 upon the vehicle shall not be convicted and shall have
705 the charge dismissed upon presentation to the court of proof by
706 means of sworn oral testimony or sworn affidavit that at the time
707 of the charged violation he or a passenger in the vehicle
708 possessed a valid removable windshield placard issued under this
709 section.

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

716 (7) All law enforcement officers are authorized to enforce
717 this section on public and private property. Provision of spaces
718 restricted to handicapped parking and proper marking of such
719 spaces shall be considered as intent and permission to enforce
720 such designated parking on private property. Any owner of private
721 property may tow away a vehicle that is parked on the owner's
722 private property in violation of the disabled parking restrictions
723 set forth in this section at the vehicle owner's expense. In
724 addition, the vehicle owner may be subject to any fines or other
725 penalties provided in this section. Only areas marked in
726 accordance with the Americans with Disabilities Act Accessibility

727 Guidelines or equivalent standards shall be enforced. Spaces
728 shall bear the International Symbol of Access.

729 (8) Motor vehicles displaying a special license plate,
730 license plate decal, placard or parking certificate or permit
731 bearing the International Symbol of Access issued to a person with
732 a disability by any other state or district subject to the laws of
733 the United States shall be allowed the special parking privileges
734 under this section provided the license plate, decal, placard,
735 permit or certificate bears the International Symbol of Access and
736 is displayed in a prominent place on the vehicle.

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

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

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

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

754 (10) Upon application by a nursing home, retirement home or
755 other institution that transports disabled persons, the State Tax
756 Commission may issue the special license plate authorized pursuant
757 to this section for not more than one (1) vehicle that is
758 registered in the applicant's name that is used to transport
759 disabled residents of the institution. Such institution shall

760 comply with all other laws regarding the registration of such
761 vehicle.

762 **SECTION 9.** Section 27-19-56.94, Mississippi Code of 1972, is
763 amended as follows:

764 27-19-56.94. (1) Beginning with any registration year
765 commencing on or after July 1, 2005, owners of motor vehicles upon
766 complying with the motor vehicle laws relating to registration and
767 licensing of motor vehicles, and upon payment of the road and
768 bridge privilege taxes, ad valorem taxes and registration fees as
769 prescribed by law for private carriers of passengers, pickup
770 trucks and other noncommercial motor vehicles, and upon payment of
771 an additional annual fee in the amount provided in subsection (3)
772 of this section, shall be entitled to a distinctive license tag
773 that demonstrates their appreciation of blues music. The tags
774 shall be of such color and design as the State Tax Commission
775 prescribes subject to the approval of the Mississippi License Tag
776 Commission; however, each tag shall display the words
777 "Mississippi, Home of the Blues" and shall consist of such letters
778 or numbers, or both, as may be necessary to distinguish each
779 license tag.

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

788 (3) * * * Any person applying for a distinctive license tag
789 under this section shall pay an additional fee in the amount of
790 Thirty Dollars (\$30.00) for each distinctive license tag applied
791 for under this section, which shall be in addition to all other
792 taxes and fees. The additional fee paid shall be for a period of

793 time to run concurrent with the vehicle's established license tag
794 year. The additional fee is due and payable at the time the
795 original application is made for a distinctive license tag under
796 this section and thereafter annually at the time of renewal
797 registration as long as the owner retains the distinctive license
798 tag. If the owner does not wish to retain the distinctive license
799 tag, he must surrender it to the local county tax collector.

800 (4) The State Tax Commission shall deposit all fees into the
801 State Treasury on the day collected. At the end of each month,
802 the State Tax Commission shall certify the total fees collected
803 under this section to the State Treasurer who shall distribute
804 such collections as follows:

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

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

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

818 (d) One Dollar (\$1.00) of each additional fee collected
819 on distinctive license tags issued pursuant to this section shall
820 be deposited to the credit of the special fund created in Section
821 27-19-44.2.

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

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

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

840 (7) There is established in the State Treasury a special
841 fund to be known as the Blues Heritage Fund which shall consist of
842 monies required to be deposited therein under subsection (4) of
843 this section. Through July 1, 2008, monies in the special fund
844 shall be appropriated by the Legislature to the Mississippi Blues
845 Commission created pursuant to Section 39-27-1. Thereafter monies
846 from the special fund shall be appropriated by the Legislature for
847 projects that preserve and promote Mississippi's blues music
848 heritage. Unexpended amounts remaining in the special fund at the
849 end of the fiscal year shall not lapse into the State General
850 Fund, and any interest earned or investment earnings on amounts in
851 the special fund shall be deposited to the credit of the special
852 fund.

853 (8) In order for a distinctive tag to be issued under this
854 section, the provisions of Section 27-19-44(2) must be satisfied
855 prior to July 1, 2010.

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