

By: Senator(s) Gordon, Dearing, Hyde-Smith, Kirby, Lee (47th), Nunnelee, Posey, Thomas, Ross, White, Wilemon, Williamson, Gollott, Harden, Jackson (32nd), Jordan, King

To: Finance

SENATE BILL NO. 2090
(As Passed the Senate)

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 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS
16 TO SUPPORTERS OF RIDGELAND HIGH SCHOOL ATHLETIC PROGRAMS; TO
17 AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS
18 TO SUPPORTERS OF THE MISSISSIPPI TENNIS ASSOCIATION; TO AUTHORIZE
19 THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO
20 SUPPORTERS OF THE GFWC MISSISSIPPI FEDERATION OF WOMEN'S CLUBS,
21 INC.; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE
22 LICENSE TAGS TO SUPPORTERS OF LEAKE COUNTY PUBLIC SCHOOLS; TO
23 PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS;
24 TO PROVIDE FOR THE DISTRIBUTION OF MONIES DERIVED FROM THE
25 ADDITIONAL FEES; TO AMEND SECTION 27-19-56, MISSISSIPPI CODE OF
26 1972, TO INCREASE FROM ONE TO TWO THE MAXIMUM NUMBER OF SPECIAL
27 LICENSE TAGS THAT MAY BE ISSUED TO A PERSON WITH A DISABILITY
28 WHICH LIMITS OR IMPAIRS THE ABILITY TO WALK; TO AMEND SECTION
29 27-19-56.94, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE
30 "MISSISSIPPI, HOME OF THE BLUES" DISTINCTIVE MOTOR VEHICLE LICENSE
31 TAG AND TO PROVIDE THAT MONEY IN THE BLUES HERITAGE FUND SHALL BE
32 APPROPRIATED TO THE MISSISSIPPI BLUES COMMISSION; TO AMEND SECTION
33 27-19-44, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE STATE TAX
34 COMMISSION MAY NOT PREPARE OR ISSUE ANY DISTINCTIVE LICENSE TAG OR
35 PLATE AUTHORIZED BY THE LEGISLATURE AFTER JULY 1, 2007, UNLESS THE
36 ORGANIZATION OR OTHER ENTITY FOR WHICH THE LEGISLATURE AUTHORIZED
37 THE TAG SUBMITS PROOF TO THE COMMISSION THAT AT LEAST 300 TAGS OR
38 PLATES WILL BE PURCHASED AND DEPOSITS WITH THE COMMISSION AN
39 AMOUNT NECESSARY TO PURCHASE THAT NUMBER; AND FOR RELATED
40 PURPOSES.

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

42 **SECTION 1.** (1) Any owner of a motor vehicle who is a
43 resident of this state, upon payment of the road and bridge
44 privilege taxes, ad valorem taxes and registration fees as
45 prescribed by law for private carriers of passengers, pickup
46 trucks and other noncommercial motor vehicles, and upon payment of

47 an additional fee in the amount provided in subsection (3) of this
48 section, shall be issued a distinctive license tag for each motor
49 vehicle registered in his name identifying such person as a
50 supporter of the Mississippi State Equine Association. The
51 distinctive license tags so issued shall be of such color and
52 design as the State Tax Commission, with the advice of the
53 Mississippi State Equine Association, may prescribe and shall
54 consist of such letters or numbers, or both, as may be necessary
55 to distinguish each license tag.

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

65 (3) Beginning with any registration year commencing on or
66 after July 1, 2007, any person applying for a distinctive license
67 tag under this section shall pay an additional fee in the amount
68 of Thirty Dollars (\$30.00) for each distinctive license tag
69 applied for under this section, which shall be in addition to all
70 other taxes and fees. The additional fee paid shall be for a
71 period of time to run concurrent with the vehicle's established
72 license tag year. The additional fee is due and payable at the
73 time the original application is made for a distinctive license
74 tag under this section and thereafter annually at the time of
75 renewal registration as long as the owner retains the distinctive
76 license tag. If the owner does not wish to retain the distinctive
77 license tag, he must surrender it to the local county tax
78 collector.

79 (4) The State Tax Commission shall deposit all fees into the
80 State Treasury on the day collected. At the end of each month,
81 the State Tax Commission shall certify the total fees collected
82 under this section to the State Treasurer who shall distribute
83 such collections as follows:

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

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

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

97 (d) One Dollar (\$1.00) of each additional fee collected
98 on distinctive license tags issued pursuant to this section shall
99 be deposited to the credit of the special fund created in Section
100 27-19-44.2.

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

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

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

119 **SECTION 2.** (1) Any owner of a motor vehicle who is a
120 resident of this state, upon payment of the road and bridge
121 privilege taxes, ad valorem taxes and registration fees as
122 prescribed by law for private carriers of passengers, pickup
123 trucks and other noncommercial motor vehicles, and upon payment of
124 an additional fee in the amount provided in subsection (3) of this
125 section, shall be issued a distinctive license tag for any motor
126 vehicle registered in his name identifying such person as a
127 supporter of Lamar Christian School. The distinctive license tags
128 so issued shall display the words "Lamar Christian School" and
129 shall be of such color and design as the State Tax Commission,
130 with the advice of the principal of Lamar Christian School, may
131 prescribe and shall consist of such letters or numbers, or both,
132 as may be necessary to distinguish each license tag.

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

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

145 of Thirty Dollars (\$30.00) for each distinctive license tag
146 applied for under this section, which shall be in addition to all
147 other taxes and fees. The additional fee paid shall be for a
148 period of time to run concurrent with the vehicle's established
149 license tag year. The additional fee is due and payable at the
150 time the original application is made for a distinctive license
151 tag under this section and thereafter annually at the time of
152 renewal registration as long as the owner retains the distinctive
153 license tag. If the owner does not wish to retain the distinctive
154 license tag, he must surrender it to the local county tax
155 collector.

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

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

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

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

174 (d) One Dollar (\$1.00) of each additional fee collected
175 on distinctive license tags issued pursuant to this section shall
176 be deposited to the credit of the special fund created in Section
177 27-19-44.2.

178 (5) A regular license tag must be properly displayed as
179 required by law until replaced by a distinctive license tag under
180 this section. The regular license tag must be surrendered to the
181 tax collector upon issuance of the distinctive license tag under
182 this section. The tax collector shall issue up to two (2) license
183 decals for each distinctive license tag issued under this section,
184 which will expire the same month and year as the regular license
185 tag.

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

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

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

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

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

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

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

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

252 (d) One Dollar (\$1.00) of each additional fee collected
253 on distinctive license tags issued pursuant to this section shall
254 be deposited to the credit of the special fund created in Section
255 27-19-44.2.

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

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

274 **SECTION 4.** (1) Any owner of a motor vehicle who is a
275 resident of this state, upon payment of the road and bridge

276 privilege taxes, ad valorem taxes and registration fees as
277 prescribed by law for private carriers of passengers, pickup
278 trucks and other noncommercial motor vehicles, and upon payment of
279 an additional fee in the amount provided in subsection (3) of this
280 section, shall be issued a distinctive license tag for any motor
281 vehicle registered in his name identifying such person as a
282 supporter of the Mississippi Police Benevolent Association. The
283 distinctive license tags so issued shall be of such color and
284 design as the State Tax Commission, with the advice of the
285 Mississippi Police Benevolent Association, may prescribe and shall
286 consist of such letters or numbers, or both, as may be necessary
287 to distinguish each license tag.

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

297 (3) Beginning with any registration year commencing on or
298 after July 1, 2007, any person applying for a distinctive license
299 tag under this section shall pay an additional fee in the amount
300 of Thirty Dollars (\$30.00) for each distinctive license tag
301 applied for under this section, which shall be in addition to all
302 other taxes and fees. The additional fee paid shall be for a
303 period of time to run concurrent with the vehicle's established
304 license tag year. The additional fee is due and payable at the
305 time the original application is made for a distinctive license
306 tag under this section and thereafter annually at the time of
307 renewal registration as long as the owner retains the distinctive
308 license tag. If the owner does not wish to retain the distinctive

309 license tag, he must surrender it to the local county tax
310 collector.

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

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

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

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

329 (d) One Dollar (\$1.00) of each additional fee collected
330 on distinctive license tags issued pursuant to this section shall
331 be deposited to the credit of the special fund created in Section
332 27-19-44.2.

333 (5) A regular license tag must be properly displayed as
334 required by law until replaced by a distinctive license tag under
335 this section. The regular license tag must be surrendered to the
336 tax collector upon issuance of the distinctive license tag under
337 this section. The tax collector shall issue up to two (2) license
338 decals for each distinctive license tag issued under this section,
339 which will expire the same month and year as the regular license
340 tag.

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

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

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

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

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

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

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

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

407 (d) One Dollar (\$1.00) of each additional fee collected
408 on distinctive license tags issued pursuant to this section shall
409 be deposited to the credit of the special fund created in Section
410 27-19-44.2.

411 (5) A regular license tag must be properly displayed as
412 required by law until replaced by a distinctive license tag under
413 this section. The regular license tag must be surrendered to the
414 tax collector upon issuance of the distinctive license tag under
415 this section. The tax collector shall issue up to two (2) license
416 decals for each distinctive license tag issued under this section,
417 which will expire the same month and year as the regular license
418 tag.

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

429 **SECTION 6.** (1) Any owner of a motor vehicle who is a
430 resident of this state, upon payment of the road and bridge
431 privilege taxes, ad valorem taxes and registration fees as
432 prescribed by law for private carriers of passengers, pickup
433 trucks and other noncommercial motor vehicles, and upon payment of
434 an additional fee in the amount provided in subsection (3) of this
435 section, shall be issued a distinctive license tag for any motor
436 vehicle registered in his name identifying such person as a
437 supporter of Oak Grove High School. The distinctive license tags
438 so issued shall display the words "Oak Grove High School" and
439 shall be of such color and design as the State Tax Commission,

440 with the advice of the principal of Oak Grove High School, may
441 prescribe and shall consist of such letters or numbers, or both,
442 as may be necessary to distinguish each license tag.

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

452 (3) Beginning with any registration year commencing on or
453 after July 1, 2007, any person applying for a distinctive license
454 tag under this section shall pay an additional fee in the amount
455 of Thirty Dollars (\$30.00) for each distinctive license tag
456 applied for under this section, which shall be in addition to all
457 other taxes and fees. The additional fee paid shall be for a
458 period of time to run concurrent with the vehicle's established
459 license tag year. The additional fee is due and payable at the
460 time the original application is made for a distinctive license
461 tag under this section and thereafter annually at the time of
462 renewal registration as long as the owner retains the distinctive
463 license tag. If the owner does not wish to retain the distinctive
464 license tag, he must surrender it to the local county tax
465 collector.

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

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

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

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

485 (d) One Dollar (\$1.00) of each additional fee collected
486 on distinctive license tags issued pursuant to this section shall
487 be deposited to the credit of the special fund created in Section
488 27-19-44.2.

489 (5) A regular license tag must be properly displayed as
490 required by law until replaced by a distinctive license tag under
491 this section. The regular license tag must be surrendered to the
492 tax collector upon issuance of the distinctive license tag under
493 this section. The tax collector shall issue up to two (2) license
494 decals for each distinctive license tag issued under this section,
495 which will expire the same month and year as the regular license
496 tag.

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

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

507 **SECTION 7.** (1) Any owner of a motor vehicle who is a
508 resident of this state, upon payment of the road and bridge
509 privilege taxes, ad valorem taxes and registration fees as
510 prescribed by law for private carriers of passengers, pickup
511 trucks and other noncommercial motor vehicles, and upon payment of
512 an additional fee in the amount provided in subsection (3) of this
513 section, shall be issued a distinctive license tag for each motor
514 vehicle registered in his name identifying such person as a
515 supporter of the Electric Power Associations of Mississippi
516 Foundation. The distinctive license tags so issued shall be of
517 such color and design as the State Tax Commission, with the advice
518 of the Board of Directors of the Electric Power Associations of
519 Mississippi Foundation, may prescribe and shall consist of such
520 letters or numbers, or both, as may be necessary to distinguish
521 each license tag.

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

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

538 license tag year. The additional fee is due and payable at the
539 time the original application is made for a distinctive license
540 tag under this section and thereafter annually at the time of
541 renewal registration as long as the owner retains the distinctive
542 license tag. If the owner does not wish to retain the distinctive
543 license tag, he must surrender it to the local county tax
544 collector.

545 (4) The State Tax Commission shall deposit all fees into the
546 State Treasury on the day collected. At the end of each month,
547 the State Tax Commission shall certify the total fees collected
548 under this section to the State Treasurer who shall distribute
549 such collections as follows:

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

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

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

563 (d) One Dollar (\$1.00) of each additional fee collected
564 on distinctive license tags issued pursuant to this section shall
565 be deposited to the credit of the special fund created in Section
566 27-19-44.2.

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

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

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

585 **SECTION 8.** (1) Any owner of a motor vehicle who is a
586 resident of this state, upon payment of the road and bridge
587 privilege taxes, ad valorem taxes and registration fees as
588 prescribed by law for private carriers of passengers, pickup
589 trucks and other noncommercial motor vehicles, and upon payment of
590 an additional fee in the amount provided in subsection (3) of this
591 section, shall be issued a distinctive license tag for any motor
592 vehicle registered in his name identifying such person as a
593 supporter of Ridgeland High School athletic programs. The
594 distinctive license tags so issued shall be of such color and
595 design as the State Tax Commission, with the advice of the
596 Ridgeland High School Titan Pride Athletic Booster Club, may
597 prescribe and shall consist of such letters or numbers, or both,
598 as may be necessary to distinguish each license tag.

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

604 shall be remitted to the State Tax Commission on a monthly basis
605 as prescribed by the commission. The portion of the additional
606 fee retained by the tax collector shall be deposited into the
607 county general fund.

608 (3) Beginning with any registration year commencing on or
609 after July 1, 2007, any person applying for a distinctive license
610 tag under this section shall pay an additional fee in the amount
611 of Thirty Dollars (\$30.00) for each distinctive license tag
612 applied for under this section, which shall be in addition to all
613 other taxes and fees. The additional fee paid shall be for a
614 period of time to run concurrent with the vehicle's established
615 license tag year. The additional fee is due and payable at the
616 time the original application is made for a distinctive license
617 tag under this section and thereafter annually at the time of
618 renewal registration as long as the owner retains the distinctive
619 license tag. If the owner does not wish to retain the distinctive
620 license tag, he must surrender it to the local county tax
621 collector.

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

628 (a) Twenty-four Dollars (\$24.00) of each additional fee
629 collected on distinctive license tags issued pursuant to this
630 section shall be distributed to the Ridgeland High School Titan
631 Pride Athletic Booster Club.

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

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

641 (d) One Dollar (\$1.00) of each additional fee collected
642 on distinctive license tags issued pursuant to this section shall
643 be deposited to the credit of the special fund created in Section
644 27-19-44.2.

645 (5) A regular license tag must be properly displayed as
646 required by law until replaced by a distinctive license tag under
647 this section. The regular license tag must be surrendered to the
648 tax collector upon issuance of the distinctive license tag under
649 this section. The tax collector shall issue up to two (2) license
650 decals for each distinctive license tag issued under this section,
651 which will expire the same month and year as the regular license
652 tag.

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

663 **SECTION 9.** (1) Any owner of a motor vehicle who is a
664 resident of this state, upon payment of the road and bridge
665 privilege taxes, ad valorem taxes and registration fees as
666 prescribed by law for private carriers of passengers, pickup
667 trucks and other noncommercial motor vehicles, and upon payment of
668 an additional fee in the amount provided in subsection (3) of this

669 section, shall be issued a distinctive license tag for any motor
670 vehicle registered in his name identifying such person as a
671 supporter of the Mississippi Tennis Association. The distinctive
672 license tags so issued shall be of such color and design as the
673 State Tax Commission, with the advice of the Mississippi Tennis
674 Association, may prescribe and shall consist of such letters or
675 numbers, or both, as may be necessary to distinguish each license
676 tag.

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

686 (3) Beginning with any registration year commencing on or
687 after July 1, 2007, any person applying for a distinctive license
688 tag under this section shall pay an additional fee in the amount
689 of Thirty Dollars (\$30.00) for each distinctive license tag
690 applied for under this section, which shall be in addition to all
691 other taxes and fees. The additional fee paid shall be for a
692 period of time to run concurrent with the vehicle's established
693 license tag year. The additional fee is due and payable at the
694 time the original application is made for a distinctive license
695 tag under this section and thereafter annually at the time of
696 renewal registration as long as the owner retains the distinctive
697 license tag. If the owner does not wish to retain the distinctive
698 license tag, he must surrender it to the local county tax
699 collector.

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

702 the State Tax Commission shall certify to the State Treasurer the
703 total fees collected under this section from the issuance of the
704 distinctive license tags issued under this section. The State
705 Treasurer shall distribute such collections as follows:

706 (a) Twenty-four Dollars (\$24.00) of each additional fee
707 collected on distinctive license tags issued pursuant to this
708 section shall be distributed to the Mississippi Tennis
709 Association.

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

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

719 (d) One Dollar (\$1.00) of each additional fee collected
720 on distinctive license tags issued pursuant to this section shall
721 be deposited to the credit of the special fund created in Section
722 27-19-44.2.

723 (5) A regular license tag must be properly displayed as
724 required by law until replaced by a distinctive license tag under
725 this section. The regular license tag must be surrendered to the
726 tax collector upon issuance of the distinctive license tag under
727 this section. The tax collector shall issue up to two (2) license
728 decals for each distinctive license tag issued under this section,
729 which will expire the same month and year as the regular license
730 tag.

731 (6) In the case of loss or theft of a distinctive license
732 tag issued under this section, the owner may make application and
733 affidavit for a replacement distinctive license tag as provided by
734 Section 27-19-37. The fee for a replacement distinctive license

735 tag shall be Ten Dollars (\$10.00). The tax collector receiving
736 such application and affidavit shall be entitled to retain and
737 deposit into the county general fund five percent (5%) of the fee
738 for such replacement license tag and the remainder shall be
739 distributed in the same manner as funds from the sale of regular
740 distinctive license tags issued under this section.

741 **SECTION 10.** (1) Any owner of a motor vehicle who is a
742 resident of this state, upon payment of the road and bridge
743 privilege taxes, ad valorem taxes and registration fees as
744 prescribed by law for private carriers of passengers, pickup
745 trucks and other noncommercial motor vehicles, and upon payment of
746 an additional fee in the amount provided in subsection (3) of this
747 section, shall be issued a distinctive license tag for any motor
748 vehicle registered in his name identifying such person as a
749 supporter of GFWC Mississippi Federation of Women's Clubs, Inc.
750 The distinctive license tags so issued shall be of such color and
751 design as the State Tax Commission, with the advice of the GFWC
752 Mississippi Federation of Women's Clubs, Inc., may prescribe and
753 shall consist of such letters or numbers, or both, as may be
754 necessary to distinguish each license tag.

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

764 (3) Beginning with any registration year commencing on or
765 after July 1, 2007, any person applying for a distinctive license
766 tag under this section shall pay an additional fee in the amount
767 of Thirty Dollars (\$30.00) for each distinctive license tag

768 applied for under this section, which shall be in addition to all
769 other taxes and fees. The additional fee paid shall be for a
770 period of time to run concurrent with the vehicle's established
771 license tag year. The additional fee is due and payable at the
772 time the original application is made for a distinctive license
773 tag under this section and thereafter annually at the time of
774 renewal registration as long as the owner retains the distinctive
775 license tag. If the owner does not wish to retain the distinctive
776 license tag, he must surrender it to the local county tax
777 collector.

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

784 (a) Twenty-four Dollars (\$24.00) of each additional fee
785 collected on distinctive license tags issued pursuant to this
786 section shall be distributed to the GFWC Mississippi Federation of
787 Women's Clubs, Inc.

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

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

797 (d) One Dollar (\$1.00) of each additional fee collected
798 on distinctive license tags issued pursuant to this section shall
799 be deposited to the credit of the special fund created in Section
800 27-19-44.2.

801 (5) A regular license tag must be properly displayed as
802 required by law until replaced by a distinctive license tag under
803 this section. The regular license tag must be surrendered to the
804 tax collector upon issuance of the distinctive license tag under
805 this section. The tax collector shall issue up to two (2) license
806 decals for each distinctive license tag issued under this section,
807 which will expire the same month and year as the regular license
808 tag.

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

819 **SECTION 11.** (1) Any owner of a motor vehicle who is a
820 resident of this state, upon payment of the road and bridge
821 privilege taxes, ad valorem taxes and registration fees as
822 prescribed by law for private carriers of passengers, pickup
823 trucks and other noncommercial motor vehicles, and upon payment of
824 an additional fee in the amount provided in subsection (3) of this
825 section, shall be issued a distinctive license tag for any motor
826 vehicle registered in his name identifying such person as a
827 supporter of Leake County public schools. The distinctive license
828 tags so issued shall be of such color and design as the State Tax
829 Commission, with the advice of the Leake County School District,
830 may prescribe and shall consist of such letters or numbers, or
831 both, as may be necessary to distinguish each license tag.

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

834 prescribed by the State Tax Commission. The application and the
835 additional fee imposed under subsection (3) of this section, less
836 Two Dollars (\$2.00) thereof to be retained by the tax collector,
837 shall be remitted to the State Tax Commission on a monthly basis
838 as prescribed by the commission. The portion of the additional
839 fee retained by the tax collector shall be deposited into the
840 county general fund.

841 (3) Beginning with any registration year commencing on or
842 after July 1, 2007, any person applying for a distinctive license
843 tag under this section shall pay an additional fee in the amount
844 of Thirty Dollars (\$30.00) for each distinctive license tag
845 applied for under this section, which shall be in addition to all
846 other taxes and fees. The additional fee paid shall be for a
847 period of time to run concurrent with the vehicle's established
848 license tag year. The additional fee is due and payable at the
849 time the original application is made for a distinctive license
850 tag under this section and thereafter annually at the time of
851 renewal registration as long as the owner retains the distinctive
852 license tag. If the owner does not wish to retain the distinctive
853 license tag, he must surrender it to the local county tax
854 collector.

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

861 (a) Twenty-four Dollars (\$24.00) of each additional fee
862 collected on distinctive license tags issued pursuant to this
863 section shall be distributed to the Leake County School District.

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

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

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

873 (d) One Dollar (\$1.00) of each additional fee collected
874 on distinctive license tags issued pursuant to this section shall
875 be deposited to the credit of the special fund created in Section
876 27-19-44.2.

877 (5) A regular license tag must be properly displayed as
878 required by law until replaced by a distinctive license tag under
879 this section. The regular license tag must be surrendered to the
880 tax collector upon issuance of the distinctive license tag under
881 this section. The tax collector shall issue up to two (2) license
882 decals for each distinctive license tag issued under this section,
883 which will expire the same month and year as the regular license
884 tag.

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

895 **SECTION 12.** Section 27-19-56, Mississippi Code of 1972, is
896 amended as follows:

897 27-19-56. (1) Upon application by any legal resident of the
898 State of Mississippi with a disability which limits or impairs the

899 ability to walk, the State Tax Commission shall prepare and issue
900 through the county tax collectors a special license plate bearing
901 the International Symbol of Access adopted by Rehabilitation
902 International in 1969 at its Eleventh World Congress on
903 Rehabilitation of the Disabled for not more than two (2) vehicles
904 that are registered in the applicant's name. The initial
905 application shall be accompanied by the certification of a
906 licensed physician that (a) the applicant meets the definition of
907 persons with disabilities which limit or impair the ability to
908 walk; and (b) that the physician has determined that the applicant
909 will have the disability for at least five (5) years. The State
910 Tax Commission shall prepare and issue to the tax collectors of
911 the various counties, decals for placement on the special license
912 plates. The decals shall bear thereon the month in which the
913 license plate was issued and the year in which the special license
914 plate will expire. The special license plate issued under this
915 section is valid for the period of time that the license tag
916 attached upon a motor vehicle is issued pursuant to Section
917 27-19-31(1). A person to whom the special license plate is issued
918 may retain the special license plate and may renew it by
919 submitting to the county tax collector, on or before its
920 expiration, the certification of a licensed physician that the
921 physician has determined (a) that the applicant meets the
922 definition of a person with a disability which limits or impairs
923 the ability to walk; and (b) that the applicant will have the
924 disability for at least five (5) years. If an applicant fails to
925 renew the special license plate before its date of expiration,
926 then he shall surrender the special license plate to the county
927 tax collector and the tax collector shall issue to such person a
928 regular license plate to replace the special license plate.

929 The terms "vehicle" and "motor vehicle," as used in this
930 section, includes motorcycles.

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

934 (a) Cannot walk two hundred (200) feet without stopping
935 to rest; or

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

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

944 (d) Use portable oxygen; or

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

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

951 An applicant for a special license plate bearing the
952 International Symbol of Access shall not be required to pay any
953 fee or charge for the issuance of such license plate separate from
954 or in addition to the road and bridge privilege taxes, ad valorem
955 taxes and registration fees otherwise required by law to be paid
956 for the issuance of a regular license plate for such vehicle.

957 (2) The State Tax Commission shall prepare removable
958 windshield placards and such placards shall be issued and
959 periodically renewed upon the applications of persons with
960 disabilities which limit or impair the ability to walk. The
961 placards shall be issued, free of charge, to applicants through
962 the offices of the tax collectors of the counties. The initial
963 application shall be accompanied by the certification of a

964 licensed physician that the applicant meets the definition of
965 persons with disabilities which limit or impair the ability to
966 walk. These placards shall be valid for the period of time that
967 the license tag attached upon a motor vehicle is issued pursuant
968 to Section 27-19-31(1) and may be renewed in the same manner as
969 provided for the renewal of the special license plates under
970 subsection (1) of this section. The removable windshield placard
971 must be displayed on the left side of the vehicle dashboard or by
972 hanging it on the rearview mirror of the vehicle. The State Tax
973 Commission shall prescribe the placement for motorcycles.

974 (3) The State Tax Commission shall provide for the issuance
975 of a temporary removable windshield placard, upon the application
976 of a person with a disability which limits or impairs the ability
977 to walk. Temporary removable windshield placards authorized by
978 this subsection shall be prepared by the State Tax Commission and
979 shall be issued, free of charge, to applicants through the offices
980 of the tax collectors of the counties. Application for a
981 temporary removable windshield placard must be accompanied by the
982 certification of a licensed physician that the applicant meets the
983 definition of persons with disabilities which limit or impair the
984 ability to walk. The certification shall also include the period
985 of time that the physician determines the applicant will have the
986 disability, not to exceed six (6) months. The temporary removable
987 windshield placard must be displayed on the left side of the
988 vehicle dashboard or by hanging it on the rearview mirror of the
989 vehicle. The temporary removable windshield placard shall be
990 valid for a period of time for which the physician has determined
991 that the applicant will have the disability, not to exceed six (6)
992 months from the date of issuance. The State Tax Commission shall
993 prescribe the placement for motorcycles.

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

996 (a) The International Symbol of Access, which is at
997 least three (3) inches in height, centered on the placard (the
998 color of the removable windshield placard shall be white on a blue
999 shield; and the temporary removable windshield placard shall be
1000 white on a red shield);

1001 (b) An identification number and, on the reverse side,
1002 the name of the individual to whom the placard is issued;

1003 (c) A date of expiration; and

1004 (d) The seal of the State of Mississippi.

1005 (5) (a) It shall be unlawful to park a motor vehicle in an
1006 area set aside for persons who are disabled if the motor vehicle
1007 does not (i) have displayed the removable windshield placard
1008 authorized in this section with the date of expiration visible,
1009 (ii) have the special license plate issued under this section
1010 properly displayed upon the motor vehicle, or (iii) have the
1011 disabled American veteran tag or plate issued under Section
1012 27-19-53 properly displayed upon the motor vehicle. Any person
1013 who unlawfully parks a motor vehicle in such areas, or who blocks
1014 such spaces or access thereto, shall be guilty of a misdemeanor
1015 and, upon conviction thereof, shall be fined not more than Two
1016 Hundred Dollars (\$200.00) for each such violation. For the third
1017 and subsequent offenses under this section, the offender's
1018 driver's license shall be suspended for ninety (90) days by the
1019 Commissioner of Public Safety in accordance with Section 63-1-53
1020 in addition to any fine imposed. The court shall not suspend or
1021 reduce any fine required to be imposed under this subsection.

1022 (b) A person who is charged with a violation of this
1023 section by parking a motor vehicle in an area set aside for
1024 persons who are disabled and failing properly to display (i) a
1025 removable windshield placard on the dash of the vehicle or by
1026 hanging it on the rearview mirror of the vehicle, (ii) a special
1027 license plate issued under this section upon the vehicle or (iii)
1028 a disabled American veteran tag or plate issued under Section

1029 27-19-53 upon the vehicle shall not be convicted and shall have
1030 the charge dismissed upon presentation to the court of proof by
1031 means of sworn oral testimony or sworn affidavit that at the time
1032 of the charged violation he or a passenger in the vehicle
1033 possessed a valid removable windshield placard issued under this
1034 section.

1035 (6) Any person who, for the purpose of obtaining a special
1036 license plate or windshield placard under this section, files with
1037 the county tax collector a physician's certification, knowing the
1038 certification to be false or to have been fraudulently obtained,
1039 shall be guilty of a misdemeanor and, upon conviction, shall be
1040 fined not more than Two Hundred Dollars (\$200.00).

1041 (7) All law enforcement officers are authorized to enforce
1042 this section on public and private property. Provision of spaces
1043 restricted to handicapped parking and proper marking of such
1044 spaces shall be considered as intent and permission to enforce
1045 such designated parking on private property. Any owner of private
1046 property may tow away a vehicle that is parked on the owner's
1047 private property in violation of the disabled parking restrictions
1048 set forth in this section at the vehicle owner's expense. In
1049 addition, the vehicle owner may be subject to any fines or other
1050 penalties provided in this section. Only areas marked in
1051 accordance with the Americans with Disabilities Act Accessibility
1052 Guidelines or equivalent standards shall be enforced. Spaces
1053 shall bear the International Symbol of Access.

1054 (8) Motor vehicles displaying a special license plate,
1055 license plate decal, placard or parking certificate or permit
1056 bearing the International Symbol of Access issued to a person with
1057 a disability by any other state or district subject to the laws of
1058 the United States shall be allowed the special parking privileges
1059 under this section provided the license plate, decal, placard,
1060 permit or certificate bears the International Symbol of Access and
1061 is displayed in a prominent place on the vehicle.

1062 (9) Parking in any area set aside for persons who are
1063 disabled is limited to vehicles which, immediately before or after
1064 the utilization of such an area, are used to transport a person
1065 with a disability which limits or impairs the ability to walk.
1066 The identification required to park in such an area, except as
1067 provided in subsection (8) of this section, is as follows:

1068 (a) For a vehicle used to transport a person with a
1069 permanent disability, that person's permanent windshield placard
1070 must be displayed or the vehicle must have a special license tag
1071 issued under this section or Section 27-19-53 properly displayed.

1072 (b) For a vehicle being used by a person who has a
1073 temporary disability which limits or impairs the ability to walk,
1074 or which is being used to transport such a person, a temporary
1075 windshield placard must be displayed.

1076 Any person who parks in an area set aside for persons who are
1077 disabled in violation of this subsection shall be punished as
1078 provided for in subsection (5) of this section.

1079 (10) Upon application by a nursing home, retirement home or
1080 other institution that transports disabled persons, the State Tax
1081 Commission may issue the special license plate authorized pursuant
1082 to this section for not more than one (1) vehicle that is
1083 registered in the applicant's name that is used to transport
1084 disabled residents of the institution. Such institution shall
1085 comply with all other laws regarding the registration of such
1086 vehicle.

1087 **SECTION 13.** Section 27-19-56.94, Mississippi Code of 1972,
1088 is amended as follows:

1089 27-19-56.94. (1) Beginning with any registration year
1090 commencing on or after July 1, 2005, owners of motor vehicles upon
1091 complying with the motor vehicle laws relating to registration and
1092 licensing of motor vehicles, and upon payment of the road and
1093 bridge privilege taxes, ad valorem taxes and registration fees as
1094 prescribed by law for private carriers of passengers, pickup

1095 trucks and other noncommercial motor vehicles, and upon payment of
1096 an additional annual fee in the amount provided in subsection (3)
1097 of this section, shall be entitled to a distinctive license tag
1098 that demonstrates their appreciation of blues music. The tags
1099 shall be of such color and design as the State Tax Commission
1100 prescribes subject to the approval of the Mississippi License Tag
1101 Commission; however, each tag shall display the words
1102 "Mississippi, Home of the Blues" and shall consist of such letters
1103 or numbers, or both, as may be necessary to distinguish each
1104 license tag.

1105 (2) Application for the distinctive license tags shall be
1106 made to the county tax collector on forms prescribed by the State
1107 Tax Commission. The application and the additional fee imposed
1108 under subsection (3) of this section, less Two Dollars (\$2.00)
1109 thereof to be retained by the tax collector, shall be remitted to
1110 the State Tax Commission on a monthly basis as prescribed by the
1111 commission. The portion of the additional fee retained by the tax
1112 collector shall be deposited into the county general fund.

1113 (3) * * * Any person applying for a distinctive license tag
1114 under this section shall pay an additional fee in the amount of
1115 Thirty Dollars (\$30.00) for each distinctive license tag applied
1116 for under this section, which shall be in addition to all other
1117 taxes and fees. The additional fee paid shall be for a period of
1118 time to run concurrent with the vehicle's established license tag
1119 year. The additional fee is due and payable at the time the
1120 original application is made for a distinctive license tag under
1121 this section and thereafter annually at the time of renewal
1122 registration as long as the owner retains the distinctive license
1123 tag. If the owner does not wish to retain the distinctive license
1124 tag, he must surrender it to the local county tax collector.

1125 (4) The State Tax Commission shall deposit all fees into the
1126 State Treasury on the day collected. At the end of each month,
1127 the State Tax Commission shall certify the total fees collected

1128 under this section to the State Treasurer who shall distribute
1129 such collections as follows:

1130 (a) Twenty-four Dollars (\$24.00) of each additional fee
1131 collected on distinctive license tags issued pursuant to this
1132 section shall be deposited into the special fund created in
1133 subsection (7) of this section.

1134 (b) One Dollar (\$1.00) of each additional fee collected
1135 on distinctive license tags issued pursuant to this section shall
1136 be deposited into the Mississippi Fire Fighter's Memorial Burn
1137 Center Fund created pursuant to Section 7-9-70.

1138 (c) Two Dollars (\$2.00) of each additional fee
1139 collected on distinctive license tags issued pursuant to this
1140 section shall be deposited to the credit of the State Highway Fund
1141 to be expended solely for the repair, maintenance, construction or
1142 reconstruction of highways.

1143 (d) One Dollar (\$1.00) of each additional fee collected
1144 on distinctive license tags issued pursuant to this section shall
1145 be deposited to the credit of the special fund created in Section
1146 27-19-44.2.

1147 (5) A regular license tag must be properly displayed as
1148 required by law until replaced by a distinctive license tag under
1149 this section. The regular license tag must be surrendered to the
1150 tax collector upon issuance of the distinctive license tag under
1151 this section. The tax collector shall issue up to two (2) license
1152 decals for each distinctive license tag issued under this section,
1153 which will expire the same month and year as the regular license
1154 tag.

1155 (6) In the case of loss or theft of a distinctive license
1156 tag issued under this section, the owner may make application and
1157 affidavit for a replacement distinctive license tag as provided by
1158 Section 27-19-37. The fee for a replacement distinctive license
1159 tag shall be Ten Dollars (\$10.00). The tax collector receiving
1160 such application and affidavit shall be entitled to retain and

1161 deposit into the county general fund five percent (5%) of the fee
1162 for such replacement license tag and the remainder shall be
1163 distributed in the same manner as funds from the sale of regular
1164 distinctive license tags issued under this section.

1165 (7) There is established in the State Treasury a special
1166 fund to be known as the Blues Heritage Fund which shall consist of
1167 monies required to be deposited therein under subsection (4) of
1168 this section. Through July 1, 2008, monies in the special fund
1169 shall be appropriated by the Legislature to the Mississippi Blues
1170 Commission created pursuant to Section 39-27-1. Thereafter monies
1171 from the special fund shall be appropriated by the Legislature for
1172 projects that preserve and promote Mississippi's blues music
1173 heritage. Unexpended amounts remaining in the special fund at the
1174 end of the fiscal year shall not lapse into the State General
1175 Fund, and any interest earned or investment earnings on amounts in
1176 the special fund shall be deposited to the credit of the special
1177 fund.

1178 (8) In order for a distinctive tag to be issued under this
1179 section, the provisions of Section 27-19-44(2) must be satisfied
1180 prior to July 1, 2010.

1181 **SECTION 14.** Section 27-19-44, Mississippi Code of 1972, is
1182 amended as follows:

1183 27-19-44. (1) For any distinctive license tag or plate
1184 authorized by the Legislature from and after July 1, 2000, through
1185 June 30, 2002, or authorized by Sections 27-19-56.37 and
1186 27-19-56.55, the requirements of this subsection must be met
1187 before the State Tax Commission may prepare or issue any such
1188 license tag or plate. The organization or other entity for which
1189 the Legislature authorized the distinctive license tag or plate
1190 must submit proof satisfactory to the State Tax Commission that at
1191 least one hundred (100) of such license tags or plates will be
1192 purchased and must deposit with the commission an amount necessary
1193 to purchase one hundred (100) of such license tags or plates. The

1194 organization or other entity for which the Legislature authorized
1195 the distinctive license tag or plate must satisfy the requirements
1196 of this subsection (1) within two (2) years after the effective
1197 date of the law authorizing the license tag or plate in order to
1198 permit the license tag or plate to be prepared and issued.

1199 (2) Except as otherwise provided in subsection (1) of this
1200 section, any distinctive license tag or plate authorized by the
1201 Legislature from and after July 1, 2002, through June 30, 2007,
1202 the requirements of this subsection must be met before the State
1203 Tax Commission may prepare or issue any such license tag or plate.
1204 The organization or other entity for which the Legislature
1205 authorized the distinctive license tag or plate must submit proof
1206 satisfactory to the State Tax Commission that at least two hundred
1207 (200) of such license tags or plates will be purchased and must
1208 deposit with the commission an amount necessary to purchase two
1209 hundred (200) of such license tags or plates. The organization or
1210 other entity for which the Legislature authorized the distinctive
1211 license tag or plate must satisfy the requirements of this
1212 subsection (2) within three (3) years after the effective date of
1213 the law authorizing the license tag or plate in order to permit
1214 the license tag or plate to be prepared and issued.

1215 (3) Except as otherwise provided in this section, any
1216 distinctive license tag or plate authorized by the Legislature
1217 from and after July 1, 2007, the requirements of this subsection
1218 must be met before the State Tax Commission may prepare or issue
1219 any such license tag or plate. The organization or other entity
1220 for which the Legislature authorized the distinctive license tag
1221 or plate must submit proof satisfactory to the State Tax
1222 Commission that at least three hundred (300) of such license tags
1223 or plates will be purchased and must deposit with the commission
1224 an amount necessary to purchase three hundred (300) of such
1225 license tags or plates. The organization or other entity for
1226 which the Legislature authorized the distinctive license tag or

1227 plate must satisfy the requirements of this subsection (3) within
1228 three (3) years after the effective date of the law authorizing
1229 the license tag or plate in order to permit the license tag or
1230 plate to be prepared and issued.

1231 (4) If the organization or other entity for which the
1232 Legislature authorized the distinctive license tag or plate meets
1233 the requirements of subsection (1), (2) or (3) of this section,
1234 the State Tax Commission shall prepare and issue the distinctive
1235 license tag or plate.

1236 (5) The State Tax Commission shall review the number of
1237 distinctive or special license tags or plates issued pursuant to
1238 this chapter during the period for the license tag or plate
1239 series. If the number of any distinctive or special license tag
1240 or plate issued pursuant to this chapter falls below one hundred
1241 (100) in the last year of the license tag or plate series, the
1242 distinctive or special license tag or plate shall be discontinued
1243 at the end of the period for the license tag or plate series.

1244 (6) If a distinctive or special license tag or plate is
1245 discontinued under subsection (5) of this section, the
1246 organization or other entity for which the license tag or plate
1247 was discontinued may prepare a distinctive or special license tag
1248 or plate decal. The distinctive or special license tag or plate
1249 decal shall be of such size, color and design as may be agreed
1250 upon by the organization or other entity and the State Tax
1251 Commission. However, the State Tax Commission shall have final
1252 approval of the size, color and design of the decal. The
1253 distinctive or special license tag or plate decals shall be
1254 prepared and sold by the organization or other entity, and the
1255 proceeds derived from the sale of such decals shall be retained by
1256 the organization or other entity for any use deemed appropriate by
1257 the organization or other entity.

1258 (7) The provisions of this section shall not apply to
1259 distinctive or special license tags or plates:

1260 (a) Which are issued under Section 27-19-45, 27-19-46,
1261 27-19-47.1, 27-19-47.2, 27-19-48, 27-19-49, 27-19-53, 27-19-55,
1262 27-19-56, 27-19-56.1, 27-19-56.2, 27-19-56.3, 27-19-56.5,
1263 27-19-56.6, 27-19-56.9, 27-19-56.11, 27-19-56.12, 27-19-56.13,
1264 27-19-56.62, 27-19-56.69, 27-19-56.79 or 27-19-56.137; or

1265 (b) For which no additional fee is required to be paid.

1266 **SECTION 15.** This act shall take effect and be in force from
1267 and after July 1, 2007.