

By: Senator(s) Fillingane

To: Finance

SENATE BILL NO. 2396

1 AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE
2 LICENSE TAGS TO SUPPORTERS OF LAMAR CHRISTIAN SCHOOL; TO PRESCRIBE
3 AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO
4 PROVIDE FOR THE DISTRIBUTION OF MONIES DERIVED FROM THE ADDITIONAL
5 FEE; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** (1) Any owner of a motor vehicle who is a
8 resident of this state, upon payment of the road and bridge
9 privilege taxes, ad valorem taxes and registration fees as
10 prescribed by law for private carriers of passengers, pickup
11 trucks and other noncommercial motor vehicles, and upon payment of
12 an additional fee in the amount provided in subsection (3) of this
13 section, shall be issued a distinctive license tag for any motor
14 vehicle registered in his name identifying such person as a
15 supporter of Lamar Christian School. The distinctive license tags
16 so issued shall display the words "Lamar Christian School" and
17 shall be of such color and design as the State Tax Commission,
18 with the advice of the principal of Lamar Christian School, may
19 prescribe and shall consist of such letters or numbers, or both,
20 as may be necessary to distinguish each license tag.

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

28 fee retained by the tax collector shall be deposited into the
29 county general fund.

30 (3) Beginning with any registration year commencing on or
31 after July 1, 2007, any person applying for a distinctive license
32 tag under this section shall pay an additional fee in the amount
33 of Thirty Dollars (\$30.00) for each distinctive license tag
34 applied for under this section, which shall be in addition to all
35 other taxes and fees. The additional fee paid shall be for a
36 period of time to run concurrent with the vehicle's established
37 license tag year. The additional fee is due and payable at the
38 time the original application is made for a distinctive license
39 tag under this section and thereafter annually at the time of
40 renewal registration as long as the owner retains the distinctive
41 license tag. If the owner does not wish to retain the distinctive
42 license tag, he must surrender it to the local county tax
43 collector.

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

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

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

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

60 to be expended solely for the repair, maintenance, construction or
61 reconstruction of highways.

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

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

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

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