

**Adopted  
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

**Senate Bill No. 2090**

**BY: Committee**

**Amend by striking all after the enacting clause and inserting  
in lieu thereof the following:**

37           **SECTION 1.** Section 27-19-56.94, Mississippi Code of 1972, is  
38 amended as follows:  
39           27-19-56.94. (1) Beginning with any registration year  
40 commencing on or after July 1, 2007, owners of motor vehicles upon  
41 complying with the motor vehicle laws relating to registration and  
42 licensing of motor vehicles, and upon payment of the road and  
43 bridge privilege taxes, ad valorem taxes and registration fees as  
44 prescribed by law for private carriers of passengers, pickup  
45 trucks and other noncommercial motor vehicles, and upon payment of  
46 an additional annual fee in the amount provided in subsection (3)  
47 of this section, shall be entitled to a distinctive license tag  
48 that demonstrates their appreciation of blues music. The tags  
49 shall be of such color and design as the State Tax Commission  
50 prescribes subject to the approval of the Mississippi License Tag  
51 Commission; however, each tag shall display the words  
52 "Mississippi, Home of the Blues" and shall consist of such letters  
53 or numbers, or both, as may be necessary to distinguish each  
54 license tag.

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

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

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

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

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

86 be deposited into the Mississippi \* \* \* Burn Care Fund created  
87 pursuant to Section 7-9-70.

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

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

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

105 (6) In the case of loss or theft of a distinctive license  
106 tag issued under this section, the owner may make application and  
107 affidavit for a replacement distinctive license tag as provided by  
108 Section 27-19-37. The fee for a replacement distinctive license  
109 tag shall be Ten Dollars (\$10.00). The tax collector receiving  
110 such application and affidavit shall be entitled to retain and  
111 deposit into the county general fund five percent (5%) of the fee  
112 for such replacement license tag and the remainder shall be  
113 distributed in the same manner as funds from the sale of regular  
114 distinctive license tags issued under this section.

115 (7) There is established in the State Treasury a special  
116 fund to be known as the Blues Heritage Fund which shall consist of  
117 monies required to be deposited therein under subsection (4) of

118 this section. Monies in the special fund shall be appropriated by  
119 the Legislature for projects that preserve and promote  
120 Mississippi's blues music heritage. Unexpended amounts remaining  
121 in the special fund at the end of the fiscal year shall not lapse  
122 into the State General Fund, and any interest earned or investment  
123 earnings on amounts in the special fund shall be deposited to the  
124 credit of the special fund.

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

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

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

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

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

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

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

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

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

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

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

204           **SECTION 3.** (1) Any owner of a motor vehicle who is a  
205 resident of this state, upon payment of the road and bridge  
206 privilege taxes, ad valorem taxes and registration fees as  
207 prescribed by law for private carriers of passengers, pickup  
208 trucks and other noncommercial motor vehicles, and upon payment of  
209 an additional fee in the amount provided in subsection (3) of this  
210 section, shall be issued a distinctive license tag for each motor  
211 vehicle registered in his name identifying such person as a  
212 supporter of the Mississippi State Equine Association. The  
213 distinctive license tags so issued shall be of such color and

214 design as the State Tax Commission, with the advice of the  
215 Mississippi State Equine Association, may prescribe and shall  
216 consist of such letters or numbers, or both, as may be necessary  
217 to distinguish each license tag.

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

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

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

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

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

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

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

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

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



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

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

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

304       (3) Beginning with any registration year commencing on or  
305 after July 1, 2007, any person applying for a distinctive license  
306 tag under this section shall pay an additional fee in the amount  
307 of Thirty Dollars (\$30.00) for each distinctive license tag  
308 applied for under this section, which shall be in addition to all  
309 other taxes and fees. The additional fee paid shall be for a

310 period of time to run concurrently with the vehicle's established  
311 license tag year. The additional fee is due and payable at the  
312 time the original application is made for a distinctive license  
313 tag under this section and thereafter annually at the time of  
314 renewal registration as long as the owner retains the distinctive  
315 license tag. If the owner does not wish to retain the distinctive  
316 license tag, he must surrender it to the local county tax  
317 collector.

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

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

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

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

338 (d) One Dollar (\$1.00) of each additional fee collected  
339 on distinctive license tags issued pursuant to this section shall  
340 be deposited to the credit of the special fund created in Section  
341 27-19-44.2.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

565 (d) Use portable oxygen; or

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

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

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

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

595 (3) The State Tax Commission shall provide for the issuance  
596 of a temporary removable windshield placard, upon the application

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

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

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

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

624 (c) A date of expiration; and

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

626 (5) (a) It shall be unlawful to park a motor vehicle in an  
627 area set aside for persons who are disabled if the motor vehicle  
628 does not (i) have displayed the removable windshield placard

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

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

656 (6) Any person who, for the purpose of obtaining a special  
657 license plate or windshield placard under this section, files with  
658 the county tax collector a physician's certification, knowing the  
659 certification to be false or to have been fraudulently obtained,

660 shall be guilty of a misdemeanor and, upon conviction, shall be  
661 fined not more than Two Hundred Dollars (\$200.00).

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

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

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

689 (a) For a vehicle used to transport a person with a  
690 permanent disability, that person's permanent windshield placard

691 must be displayed or the vehicle must have a special license tag  
692 issued under this section or Section 27-19-53 properly displayed.

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

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

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

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

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

719 (2) The distinctive license plates shall be prepared by the  
720 State Tax Commission and shall be issued through the tax  
721 collectors of the counties in the same manner as are other motor  
722 vehicle license plates or tags. A tag fee of Fifteen Dollars

723 (\$15.00), in addition to all other taxes and fees, shall be  
724 collected by the tax collector for the Pearl Harbor distinctive  
725 tag. The first distinctive tag issued to Purple Heart Medal  
726 recipients under the provisions of this section shall be exempt  
727 from ad valorem taxes, privilege taxes and all other taxes and  
728 fees. There shall be no exemption from ad valorem taxes,  
729 privilege taxes or other taxes and fees for the issuance of a  
730 second distinctive tag to Purple Heart Medal recipients. However,  
731 the surviving spouse of a deceased person who was issued a Purple  
732 Heart Medal distinctive license plate or tag under this section  
733 shall be entitled to apply for or retain one (1) such license tag  
734 and may continue annually to renew registration for such  
735 distinctive motor vehicle license plate or tag for as long as the  
736 spouse remains unmarried. At the time of application or renewal  
737 registration, a surviving spouse who desires to retain such  
738 distinctive plate or tag shall file with the county tax collector  
739 a sworn statement that the spouse is unmarried, and any such  
740 vehicle when so registered shall be exempt from ad valorem taxes,  
741 privilege taxes and all other taxes and fees. The tax collector  
742 shall monthly forward the additional fee of Fifteen Dollars  
743 (\$15.00) charged for issuance of a Pearl Harbor distinctive tag to  
744 the State Tax Commission which shall deposit such fee to the  
745 credit of the State General Fund. An applicant for a distinctive  
746 tag under this section shall present to the issuing official  
747 either (a) written proof that the applicant is an honorably  
748 discharged former member of one (1) of the Armed Forces of the  
749 United States and, while serving in the Armed Forces of the United  
750 States, was present during the attack on the island of Oahu,  
751 Territory of Hawaii, on December 7, 1941, between the hours of  
752 7:55 a.m. and 9:45 a.m., Hawaii time, or (b) written proof that  
753 the applicant is a Purple Heart Medal recipient. The distinctive  
754 license plates or tags so issued shall be used only upon a

755 personally or jointly owned private passenger vehicle (to include  
756 station wagons, recreational motor vehicles and pickup trucks)  
757 registered in the name, or jointly in the name, of the person  
758 making application therefor, and when issued to such person shall  
759 be used upon the vehicle for which issued in lieu of the standard  
760 license plate or license tag normally issued for such vehicle.

761 (3) The distinctive license plates shall not be transferable  
762 between motor vehicle owners; and in the event the owner of a  
763 vehicle bearing a distinctive plate shall sell, trade, exchange or  
764 otherwise dispose of the vehicle, such plate shall be retained by  
765 such owner and returned to the tax collector.

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

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

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

779 27-19-56.40. (1) Any owner of a motor vehicle who is a  
780 resident of this state, upon payment of the road and bridge  
781 privilege taxes, ad valorem taxes and registration fees as  
782 prescribed by law for private carriers of passengers, pickup  
783 trucks and other noncommercial motor vehicles, and upon payment of  
784 an additional fee in the amount provided in subsection (3) of this  
785 section, shall be issued a distinctive license tag for any motor  
786 vehicle registered in his name identifying such person as a



787 supporter of Knights of Columbus. The distinctive license tags so  
788 issued shall be of such color and design as the State Tax  
789 Commission, with the advice of Knights of Columbus, may prescribe  
790 and shall consist of such letters or numbers, or both, as may be  
791 necessary to distinguish each license tag.

792 (2) Application for the distinctive license tags authorized  
793 by this section shall be made to the county tax collector on forms  
794 prescribed by the State Tax Commission. The application and the  
795 additional fee imposed under subsection (3) of this section, less  
796 Two Dollars (\$2.00) thereof to be retained by the tax collector,  
797 shall be remitted to the State Tax Commission on a monthly basis  
798 as prescribed by the commission. The portion of the additional  
799 fee retained by the tax collector shall be deposited into the  
800 county general fund.

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

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

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

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

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

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

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

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

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

851 such application and affidavit shall be entitled to retain and  
852 deposit in the county general fund five percent (5%) of the fee  
853 for such replacement license tag and the remainder shall be  
854 distributed in the same manner as funds from the sale of regular  
855 distinctive license tags issued under this section.

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

**Further, amend by striking the title in its entirety and  
inserting in lieu thereof the following:**

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