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Chapter No. 448
21/HR12/R1380SG
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HOUSE BILL NO. 374

Originated in House



Clerk

HOUSE BILL NO. 374

AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF MISSISSIPPI THEATRE ASSOCIATION, INC.; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF 82 STRONG; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF SIGMA GAMMA RHO SORORITY; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF INDIANOLA ACADEMY; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF HUMPHREYS COUNTY HIGH SCHOOL; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF DESERT OF MISSISSIPPI SHRINERS AND DAUGHTERS AEAONMS, PHA; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE CHILDREN'S TUMOR FOUNDATION; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SERVING AND RETIRED JUDGES IN THE FEDERAL AND STATE COURT SYSTEMS; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF WILDLIFE MISSISSIPPI, CEDARHILL ANIMAL SANCTUARY, THE SOUTH PIKE SCHOOL DISTRICT, THE PICAYUNE MAROON TIDE TOUCHDOWN CLUB, THE MISSISSIPPI WILDLIFE FEDERATION AND THE FOUNDATION FOR MORAL LAW; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF THE ADDITIONAL FEE COLLECTED FROM THE ISSUANCE OF SUCH LICENSE TAGS; TO AMEND SECTION 27-19-56.524, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO PERSONS WHO ARE HONORABLY DISCHARGED VETERANS WHO SERVED IN THE UNITED STATES ARMED FORCES IN OPERATION DESERT STORM OR OPERATION DESERT SHIELD; TO AMEND SECTION 27-19-56.5, MISSISSIPPI CODE OF 1972, TO INCREASE THE NUMBER OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS THAT MAY BE ISSUED TO A PERSON IDENTIFYING SUCH PERSON AS A RECIPIENT OF THE PURPLE HEART MEDAL; TO AMEND SECTION 27-19-53, MISSISSIPPI CODE OF

1972, WHICH AUTHORIZES THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO PERSONS WHO ARE VETERANS OF THE ARMED FORCES OF THE UNITED STATES AND RATED AS HAVING ONE HUNDRED PERCENT PERMANENT SERVICE-CONNECTED DISABILITY, TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTORCYCLE LICENSE TAGS TO SUCH PERSONS; TO PROVIDE THAT A MOTORCYCLE FOR WHICH A DISTINCTIVE MOTORCYCLE TAG IS ISSUED SHALL BE EXEMPT FROM AD VALOREM AND PRIVILEGE TAXES; TO AMEND SECTION 27-51-41, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; TO AMEND SECTION 27-19-56.490, MISSISSIPPI CODE OF 1972, TO DESIGNATE THE MISSISSIPPI STATE FLAG AS THE FLAG TO BE FEATURED ON THE DISTINCTIVE MOTOR VEHICLE LICENSE TAG ISSUED FOR THE BENEFIT OF THE MISSISSIPPI DEPARTMENT OF ARCHIVES AND HISTORY FOR THE OPERATION AND MAINTENANCE OF THE MISSISSIPPI MUSEUM OF HISTORY AND THE MISSISSIPPI CIVIL RIGHTS MUSEUM; TO AMEND SECTION 27-19-56.415, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF GRAMMY® MUSEUM MISSISSIPPI; AND FOR RELATED PURPOSES.

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

SECTION 1. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Mississippi Theatre Association, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Executive Director of Mississippi Theatre Association, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each

month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Mississippi Theatre Association, Inc.

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

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

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

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

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

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

SECTION 2. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of 82 Strong. The distinctive license tags so issued shall be of such color and design as the Department of Revenue,

with the advice of 82 Strong, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive

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

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

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to 82 Strong.

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

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

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

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

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

SECTION 3. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor

vehicle registered in his name identifying such person as a supporter of Indianola Academy. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Indianola Academy, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of

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

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

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to North Yalobusha Charities, Inc.

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

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

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

be deposited to the credit of the special fund created in Section 27-19-44.2.

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

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

SECTION 4. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of

an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Humphreys County High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Humphreys County High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established

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

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

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to North Yalobusha Charities, Inc.

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

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

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

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

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

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

SECTION 5. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Sigma Gamma Rho Sorority. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Sigma Gamma Rho Sorority, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount

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

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

(a) Twenty Dollars and Forty Cents (\$20.40) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Sigma Gamma Rho Sorority Scholarship Fund.

(b) Three Dollars and Sixty Cents (\$3.60) of each additional fee collected on distinctive license tags issued

pursuant to this section shall be distributed to the Mississippi Association of Educators.

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

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

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

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

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and

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

SECTION 6. (1) Beginning with any registration year commencing on or after July 1, 2021, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Desert of Mississippi Shriners and Daughters AEAONMS, PHA. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Desert of Mississippi Shriners and Daughters AEAONMS, PHA, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

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

prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars (\$50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this

section. The State Treasurer shall distribute such collections as follows:

(a) Forty-four Dollars (\$44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Desert of Mississippi Shriners and Daughters AEAONMS, PHA.

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

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

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

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

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

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

SECTION 7. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Children's Tumor Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Children's Tumor Foundation, may prescribe and shall consist of such letters or

numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

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

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Children's Tumor Foundation.

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

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

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

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under

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

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

SECTION 8. (1) Any owner of a motor vehicle who is a serving or retired judge of the federal or state court system in this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag bearing the word "judiciary" for any motor vehicle registered in his name. The

distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Supreme Court, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive

license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

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

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Judicial System Operation Fund created in Section 9-21-45.

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

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

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

be deposited to the credit of the special fund created in Section 27-19-44.2.

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

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

SECTION 9. (1) Beginning with any registration year commencing on or after July 1, 2021, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup

trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Wildlife Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Wildlife Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established

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

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

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

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

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

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

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

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

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

SECTION 10. (1) Beginning with any registration year commencing on or after July 1, 2021, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Cedarhill Animal Sanctuary in Caledonia, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Cedarhill Animal Sanctuary, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

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

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Cedarhill Animal Sanctuary.

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

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

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

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

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

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

SECTION 11. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the South Pike School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the South Pike School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

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

shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

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

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

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

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

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

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

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

SECTION 12. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Picayune Maroon Tide Touchdown Club. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Picayune Maroon Tide Touchdown Club, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each

month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Picayune Maroon Tide Touchdown Club.

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

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

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

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

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

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

SECTION 13. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Wildlife Federation. The distinctive license tags so issued shall be of such color and design as the

Department of Revenue, with the advice of the Mississippi Wildlife Federation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive

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

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

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Wildlife Federation.

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

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

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

be deposited to the credit of the special fund created in Section 27-19-44.2.

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

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

SECTION 14. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of

an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Foundation for Moral Law. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Foundation for Moral Law, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the

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

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

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Foundation for Moral Law.

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

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

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

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

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

SECTION 15. Section 27-19-56.524, Mississippi Code of 1972, is amended as follows:

27-19-56.524. (1) (a) In recognition of the patriotic service rendered by Mississippians who are honorably discharged veterans who served in the United States Armed Forces, any such person is privileged to obtain distinctive motor vehicle license plates or tags for each motor vehicle registered in his name identifying his status as a veteran. The distinctive plates or tags shall be of a color and design designated by the Department of Revenue with concurrence by the Mississippi Veterans Affairs.

(b) (i) The distinctive license plates shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. An additional annual tag fee of Thirty Dollars (\$30.00) shall be collected by the tax collector for such license plates or tags and shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The additional fee is due and payable at the time the original application is made for a distinctive tag under this subsection (1) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. The Department of Revenue shall deposit such fee to the credit of a fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

(ii) A person issued a distinctive plate or tag under Section 27-19-56.12 before July 8, 2020, may renew the plate under this subsection (1) in the manner provided for the issuance and renewal of a distinctive plate or tag under this subsection (1). However, the person shall not be required to provide the written evidence required in paragraph (c) of this subsection (1). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in this subsection (1).

(c) An applicant for such distinctive plates shall present to the issuing official written evidence of the veteran's service. Such evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, or a written certification of military service from the Mississippi Veterans Affairs. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

(d) The distinctive license plates shall not be transferable between motor vehicle owners; and in the event the

owner of a vehicle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle, such plate shall be retained by such owner and returned to the tax collector.

(2) (a) (i) In recognition of the patriotic services rendered by Mississippians who are recipients of the Bronze Star, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in paragraph (c) of this subsection (2), shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his name identifying him as a recipient of the Bronze Star.

(ii) A person who is privileged to obtain a distinctive motor vehicle license plate or tag identifying such person as a recipient of the Bronze Star and who is eligible to obtain a special license plate under Section 27-19-56 is privileged to obtain one (1) distinctive motor vehicle license plate or tag bearing the International Symbol of Access adopted by Rehabilitation International in 1969 at its Eleventh World Congress on Rehabilitation of the disabled and identifying such person as a recipient of the Bronze Star.

(iii) Except as otherwise provided in subparagraph (ii) of this paragraph (a), the tags shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Veterans Affairs, shall prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(b) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Bronze Star; however, if the person is applying for a distinctive tag pursuant to paragraph (a)(ii) of this subsection (2), the applicant shall also meet the requirements of Section 27-19-56. The application and the additional fee, less Two Dollars (\$2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(c) (i) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this subsection (2) shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this subsection (2), which shall be in addition to all other taxes and fees. The

additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this subsection (2) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(ii) A person issued a distinctive plate or tag under Section 27-19-56.62 before July 8, 2020, may renew the plate or tag under this subsection (2) in the manner provided for the issuance and renewal of a distinctive plate or tag under this subsection (2). The person shall not be required to provide the written proof required in paragraph (b) of this subsection (2); however, if the person is applying for renewal of a distinctive tag described in paragraph (a)(ii) of this subsection (2), the applicant shall also meet the requirements of Section 27-19-56. The additional fee collected from the renewal of such a distinctive plate or tag shall be distributed in the manner provided in paragraph (d) this subsection (1).

(d) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this subsection (2) to the State Treasurer who shall distribute such collections as follows:

(i) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued or renewed under this subsection (2) shall be deposited in the State Treasury to the credit of a special fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

(ii) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (2) shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(iii) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (2) shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(iv) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (2) shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(e) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this subsection (2). The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag

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

(f) In the case of loss or theft of a distinctive license tag issued or renewed under this subsection (2), the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued or renewed under this subsection (2).

(3) (a) In recognition of the patriotic service rendered by Mississippians who are honorably discharged veterans who served in the United States Armed Forces during the Vietnam Conflict and were awarded a Vietnam Service Ribbon, any such person is privileged to obtain distinctive motor vehicle license plates or tags for each motor vehicle registered in his name identifying his status as a Vietnam veteran. The distinctive plates or tags shall be of a color and design designated by the Department of Revenue with concurrence by the Mississippi Veterans Affairs.

(b) (i) The distinctive license plates shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. An additional annual tag fee of Thirty Dollars (\$30.00) shall be collected by the tax collector for such license plates or tags and shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The additional fee is due and payable at the time the original application is made for a distinctive tag under this subsection (3) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. The Department of Revenue shall deposit such fee to the credit of a fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

(ii) A person issued a distinctive plate or tag under Section 27-19-56.85 before July 8, 2020, may renew the plate or tag under this subsection (3) in the manner provided for the issuance and renewal of a distinctive plate or tag under this subsection (3). However, the person shall not be required to provide the written evidence required in paragraph (c) of this subsection (3). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in subparagraph (i) of this paragraph (b).

(c) An applicant for such distinctive plates shall present to the issuing official written evidence of the veteran's service. Such evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, or a written certification of military service from the Mississippi Veterans Affairs. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

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

(4) (a) In recognition of the patriotic service rendered by Mississippians who are veterans of the United States Armed Forces, beginning with any registration year commencing on or after July 1, 2020, any such person is privileged to obtain distinctive motorcycle license plates or tags for each motorcycle registered in his name identifying his status as a veteran. The distinctive

plates or tags shall be of a color and design designated by the Department of Revenue with concurrence by the Mississippi Veterans Affairs.

(b) (i) The distinctive license plates shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. An additional annual tag fee of Thirty Dollars (\$30.00) shall be collected by the tax collector for such license plates or tags and shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The additional fee is due and payable at the time the original application is made for a distinctive tag under this subsection (4) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. The Department of Revenue shall deposit such fee to the credit of a fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veteran homes and the support of the operations of the state veterans homes and cemeteries.

(ii) A person issued a distinctive plate or tag under Section 27-19-56.125 before July 8, 2020, may renew the plate or tag under this subsection (4) in the manner provided for the issuance and renewal of a distinctive plate or tag under this subsection (4). However, the person shall not be required to provide the written proof required in paragraph (c) of this

subsection (4). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in subparagraph (i) of this paragraph (b).

(c) An applicant for the distinctive plates shall present to the issuing official written evidence of the veteran's service. The evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, a written certification of military service from the Mississippi Veterans Affairs or a valid military identification card; however, a distinctive license plate or tag shall not be issued under this subsection (4) to any person who was dishonorably discharged from the United States Armed Forces. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private motorcycle registered in the name, or jointly in the name, of the person making the application, and when issued to the person shall be used upon the motorcycle for which issued in lieu of the standard license plate or license tag normally issued for the motorcycle.

(d) The distinctive license plates shall not be transferable between motorcycle owners; and in the event the owner of a motorcycle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the motorcycle, the plate shall be retained by the owner and returned to the tax collector.

(5) (a) There shall be issued beginning July 1, 2020, special motor vehicle license tags honoring the family members of

service members who have died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war. The license tag shall be officially designated as the Gold Star license plate.

(b) Except as otherwise provided in this subsection (5), any owner of a motor vehicle who is a resident of this state and a family member of a service member who has died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in paragraph (e) of this subsection (5), shall be issued a Gold Star license tag for any motor vehicle registered in his name. The distinctive license tag shall be of such color and design as the Department of Revenue, with the advice of supporters of this license tag, may prescribe; however, the license tag shall bear in a conspicuous place a gold star with blue fringe on a white background with a red border that is the symbol for a fallen service member and shall have the words "Gold Star Family" and the branch of the United States Armed Forces in which the family member served displayed on it.

(c) One (1) Gold Star license tag issued to the mother of the service member who died while serving on active duty in the

Armed Forces of the United States while the United States was engaged in hostile activities or a time of war after September 11, 2001, and one (1) Gold Star license tag issued to the unremarried spouse of the service member who died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war after September 11, 2001, shall be exempt from ad valorem taxes, privilege taxes and all other taxes and fees.

(d) Application for the distinctive license tags authorized by this subsection (5) shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (5) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(e) (i) Except as otherwise provided in this subsection (5), beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this subsection (5) shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this subsection (5), which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the

vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this subsection (5) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(ii) A person issued a distinctive tag under Section 27-19-56.162 before July 8, 2020, may renew the tag under this subsection (5) in the manner provided for the issuance and renewal of a distinctive plate or tag under this subsection (5). However, the person shall not be required to provide the documentation and proof required in paragraph (i) of this subsection (5). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in paragraph (f) of this subsection (1).

(f) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this subsection (5) from the issuance or renewal of the distinctive license tags issued or renewed under this subsection (5). The State Treasurer shall distribute such collections as follows:

(i) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued or

renewed pursuant to this subsection (5) shall be deposited to the credit of a fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

(ii) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (5) shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(iii) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (5) shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(iv) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (5) shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(g) A Gold Star license tag issued pursuant to this subsection (5) may be personalized in the manner provided for in Section 27-19-48 upon payment of the additional fee prescribed in that section.

(h) In order to qualify as a family member, the person must be directly related to the fallen service member as their unremarried spouse, child, stepchild, legal mother or father,

sibling related by blood or legal adoption, step-sibling, grandparent, grandchild, aunt, uncle or stepparent who is currently married to the mother or father of the fallen service member.

(i) Whether a service member is deemed to have died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war shall be determined by the classification of death as listed by the United States Department of Defense and may be verified from documentation directly from the Department of Defense or from its subordinate agencies such as the Coast Guard, Reserve or National Guard. A classification of having died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war by the Department of Defense shall be prima facie evidence that the service member died in such manner.

Documentation of the fact that the service member died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war and proof of relationship to the service member shall be required by the county tax collector before issuing a Gold Star license plate. The county tax collector may waive the documentation if he or she has actual knowledge of the family relationship and that the service member died while serving on

active duty in the Armed Forces of the United States while the United States was involved in hostile activities or a time of war.

(j) The Gold Star license plate shall be issued only to family members of service members that resided in Mississippi at the time of the death of the service member.

(k) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this subsection (5). The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this subsection (5). The tax collector shall issue up to two (2) license decals for each distinctive license tag issued or renewed under this subsection (5), which will expire the same month and year as the regular license tag.

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

(6) (a) In recognition of the patriotic services rendered by Mississippians who are recipients of the Southwest Asia Service Medal, the Iraq Campaign Medal, the Global War on Terrorism Expeditionary Medal, the Armed Forces Expeditionary Medal or the Inherent Resolve Campaign Medal for service in, or in support of operations in, Iraq, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in paragraph (c) of this subsection (6), shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his or her name identifying him or her as an Iraq veteran. The tags shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Veterans Affairs, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(b) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Southwest Asia Service Medal, the

Iraq Campaign Medal, the Global War on Terrorism Expeditionary Medal, the Armed Forces Expeditionary Medal or the Inherent Resolve Campaign Medal for service in, or in support of operations in, Iraq. The application and the additional fee, less Two Dollars (\$2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(c) (i) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this subsection (6) shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this subsection (6), which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this subsection (6) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(ii) A person issued a distinctive plate or tag under Section 27-19-56.186 before July 8, 2020, may renew the plate or tag under this subsection (6) in the manner provided for the issuance and renewal of a distinctive plate or tag under this subsection (6). However, the person shall not be required to provide the written proof required in paragraph (b) of this subsection (6). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in paragraph (d) of this subsection (6).

(d) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this subsection (6) to the State Treasurer who shall distribute such collections as follows:

(i) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued or renewed under this subsection (6) shall be deposited in the State Treasury to the credit of a special fund to be administered by the board of the Mississippi Veterans Affairs for the support indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

(ii) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant

to this subsection (6) shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(iii) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (6) shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(iv) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (6) shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(e) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this subsection (6). The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this subsection (6). The tax collector shall issue up to two (2) license decals for each distinctive license tag issued or renewed under this subsection (6), which will expire the same month and year as the regular license tag.

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

be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued or renewed under this subsection (6).

(7) (a) In recognition of the patriotic services rendered by Mississippians who are recipients of the Southwest Asia Service Medal, the Afghanistan Campaign Medal, the Global War on Terrorism Expeditionary Medal or the Armed Forces Expeditionary Medal for service in, or in support of operations in, Afghanistan, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in paragraph (c) of this subsection (7), shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his or her name identifying him or her as an Afghanistan veteran. The tags shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Veterans Affairs, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(b) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Southwest Asia Service Medal, the Afghanistan Campaign Medal, the Global War on Terrorism Expeditionary Medal or the Armed Forces Expeditionary Medal for service in, or in support of operations in, Afghanistan. The application and the additional fee, less Two Dollars (\$2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(c) (i) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this subsection (7) shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this subsection (7), which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this subsection (7) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license

tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(ii) A person issued a distinctive tag under Section 27-19-56.187 before July 8, 2020, may renew the tag under this subsection (7) in the manner provided for the issuance and renewal of a distinctive tag under this subsection (2). However, the person shall not be required to provide the written proof required in paragraph (b) of this subsection (7). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in paragraph (d) of this subsection (7).

(d) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this subsection (7) to the State Treasurer who shall distribute such collections as follows:

(i) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued or renewed under this subsection (7) shall be deposited in the State Treasury to the credit of a special fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

(ii) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (7) shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(iii) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (7) shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(iv) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (7) shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(e) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this subsection (7). The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this subsection (7). The tax collector shall issue up to two (2) license decals for each distinctive license tag issued or renewed under this subsection (7), which will expire the same month and year as the regular license tag.

(f) In the case of loss or theft of a distinctive license tag issued or renewed under this subsection (7), the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a

replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued or renewed under this subsection (7).

(8) (a) In recognition of the patriotic services rendered by Mississippians who are recipients of the Navy and Marine Corps Medal, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in paragraph (c) of this subsection (8), shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his name identifying him as a recipient of the Navy and Marine Corps Medal. The tags shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Veterans Affairs, shall prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(b) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the

Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Navy and Marine Corps Medal. The application and the additional fee, less Two Dollars (\$2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(c) (i) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this subsection (8), which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this subsection (8) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(ii) A person issued a distinctive tag under Section 27-19-56.199 before July 8, 2020, may renew the tag under this subsection (8) in the manner provided for the issuance and

renewal of a distinctive tag under this subsection (8). However, the person shall not be required to provide the written proof required in paragraph (b) of this subsection (8). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in paragraph (d) of this subsection (8).

(d) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this subsection (8) to the State Treasurer who shall distribute such collections as follows:

(i) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued or renewed under this subsection (8) shall be deposited in the State Treasury to the credit of a special fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

(ii) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (8) shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(iii) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued or renewed pursuant

to this subsection (8) shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(iv) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (8) shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(e) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this subsection (8). The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this subsection (8). The tax collector shall issue up to two (2) license decals for each distinctive license tag issued or renewed under this subsection (8), which will expire the same month and year as the regular license tag.

(f) In the case of loss or theft of a distinctive license tag issued or renewed under this subsection (8), the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds

from the sale of regular distinctive license tags issued or renewed under this subsection (8).

(9) (a) In recognition of the patriotic services rendered by Mississippians who served in combat in the United States Armed Forces, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in paragraph (c) of this subsection (9), shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his or her name identifying him or her as a combat veteran. The tags shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Veterans Affairs, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag. The Department of Revenue, with the advice of the Mississippi Veterans Affairs, shall develop decals to be affixed to the license tag indicating the type of military service.

(b) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the

applicant served in combat in the United States Armed Forces. The application and the additional fee, less Two Dollars (\$2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(c) (i) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this subsection (9) shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this subsection (9), which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this subsection (9) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(ii) A person issued a distinctive plate or tag under Section 27-19-56.450 before July 8, 2020, renew the plate or tag under this subsection (9) in the manner provided for the issuance and renewal of a distinctive plate or tag under this

subsection (9). However, the person shall not be required to provide the written proof required in paragraph (b) of this subsection (9). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in paragraph (d) of this subsection (9).

(d) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this subsection (9) to the State Treasurer who shall distribute such collections as follows:

(i) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued or renewed under this subsection (9) shall be deposited in the State Treasury to the credit of a special fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

(ii) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (9) shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(iii) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (9) shall be deposited to the credit of the

State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(iv) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (9) shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(e) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this subsection (9). The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this subsection (9). The tax collector shall issue up to two (2) license decals for each distinctive license tag issued or renewed under this subsection (9), which will expire the same month and year as the regular license tag.

(f) In the case of loss or theft of a distinctive license tag issued or renewed under this subsection (9), the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued or renewed under this subsection (9).

(10) (a) In recognition of the patriotic services rendered by Mississippians who are honorably discharged veterans who served in the United States Armed Forces in Operation Desert Storm or Operation Desert Shield, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in paragraph (c) of this subsection (10), shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his or her name identifying him or her as a veteran of Operation Desert Storm or Operation Desert Shield. The tags shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Veterans Affairs, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(b) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is an honorably discharged veteran who served in the United States Armed Forces in Operation Desert Storm or Operation Desert Shield. The application and the additional fee, less Two

Dollars (\$2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(c) (i) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this subsection (10) shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this subsection (10), which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this subsection (10) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(d) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this subsection (10) to the State Treasurer who shall distribute such collections as follows:

(i) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued or renewed under this subsection (10) shall be deposited in the State Treasury to the credit of a special fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

(ii) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (10) shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(iii) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (10) shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(iv) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (10) shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(e) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this subsection (10). The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag

under this subsection (10). The tax collector shall issue up to two (2) license decals for each distinctive license tag issued or renewed under this subsection (10), which will expire the same month and year as the regular license tag.

(f) In the case of loss or theft of a distinctive license tag issued or renewed under this subsection (10), the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars (\$10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued or renewed under this subsection (10).

SECTION 16. Section 27-19-56.5, Mississippi Code of 1972, is amended as follows:

27-19-56.5. (1) (a) In recognition of the patriotic service rendered by Mississippians who survived the attack on Pearl Harbor and by Mississippians who are recipients of the Purple Heart Medal, any such person is privileged to obtain two (2) distinctive motor vehicle license plates or tags identifying such person as a Pearl Harbor survivor or not more than * * * five (5) distinctive motor vehicle license plates or tags and one (1)

distinctive motorcycle license plate or tag identifying such person as a Purple Heart Medal recipient.

(b) A person who is privileged to obtain a distinctive motor vehicle license plate or tag identifying such person as a Purple Heart Medal recipient and who is eligible to obtain a special license plate under Section 27-19-56, is privileged to obtain one (1) distinctive motor vehicle license plate or tag bearing the International Symbol of Access adopted by Rehabilitation International in 1969 at its Eleventh World Congress on Rehabilitation of the disabled and identifying such person as a Purple Heart Medal recipient.

(c) Except as otherwise provided in paragraph (b) of this subsection, the distinctive plates or tags shall be of a color and design designated by the Department of Revenue.

(2) (a) The distinctive license plates shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags.

(b) A tag fee of Fifteen Dollars (\$15.00), in addition to all other taxes and fees, shall be collected by the tax collector for the Pearl Harbor distinctive tag.

(c) The first distinctive tag issued to Purple Heart Medal recipients under the provisions of this section shall be exempt from ad valorem taxes, privilege taxes and all other taxes and fees. There shall be no exemption from ad valorem taxes,

privilege taxes or other taxes and fees for the issuance of an additional distinctive tag to Purple Heart Medal recipients. However, the surviving spouse of a deceased person who was issued a Purple Heart Medal distinctive license plate or tag under this section shall be entitled to apply for or retain one (1) such license tag and may continue annually to renew registration for such distinctive license plate or tag for as long as the spouse remains unmarried. At the time of application or renewal registration, a surviving spouse who desires to retain such distinctive plate or tag shall file with the county tax collector a sworn statement that the spouse is unmarried, and any such vehicle when so registered shall be exempt from ad valorem taxes, privilege taxes and all other taxes and fees.

(d) The tax collector shall monthly forward the additional fee of Fifteen Dollars (\$15.00) charged for issuance of a Pearl Harbor distinctive tag to the Department of Revenue which shall deposit such fee to the credit of the State General Fund.

(e) An applicant for a distinctive tag under this section shall present to the issuing official either:

(i) Written proof that the applicant is an honorably discharged former member of one (1) of the Armed Forces of the United States and, while serving in the Armed Forces of the United States, was present during the attack on the Island of Oahu, Territory of Hawaii, on December 7, 1941, between the hours of 7:55 a.m. and 9:45 a.m., Hawaii time; or

(ii) Written proof that the applicant is a Purple Heart Medal recipient; however, if the person is applying for a distinctive tag pursuant to subsection (1)(b) of this section, the applicant shall also meet the requirements of Section 27-19-56.

(f) The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) or motorcycle registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

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

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

(5) Any person evading or violating any of the provisions of this section, or attempting to secure benefits under this section to which he or she is not entitled, shall be guilty of a

misdemeanor and, upon conviction, shall be fined not less than One Thousand Dollars (\$1,000.00) or imprisoned in the county jail for not less than six (6) months, or both.

SECTION 17. Section 27-19-53, Mississippi Code of 1972, is amended as follows:

27-19-53. (1) (a) (i) Any legal resident of the State of Mississippi who is a veteran of service in the Armed Forces of the United States, and who is rated as having one hundred percent (100%) permanent service-connected disability by the Veterans' Administration is privileged to purchase annually under this subsection two (2) motor vehicle license plates or tags in his or her county of legal residence, for the sum of One Dollar (\$1.00) in total cost for each plate or tag, regardless of make or model of motor vehicle. The registration year of such motor vehicle shall commence the first day of the month in which application for registration is made, as provided in Section 27-19-31.

(ii) Any legal resident of the State of Mississippi who is a veteran of service in the Armed Forces of the United States, and who is rated as having one hundred percent (100%) permanent service-connected disability by the Veterans' Administration is privileged to purchase annually under this subsection one (1) motorcycle license plate or tag in his or her county of legal residence, for the sum of One Dollar (\$1.00) in total cost for each plate or tag. The registration year of such motorcycle shall commence the first day of the month in which

application for registration is made, as provided in Section 27-19-31.

(* * *b) Not more than two (2) such motor vehicle license plates or tags shall be issued under this subsection to each such qualified veteran. Not more than one (1) such motorcycle license plate or tag shall be issued under this subsection to each such qualified veteran.

(* * *c) This section pertains only to taxes or plates for private passenger motor vehicles or pickup trucks or motorcycles.

(* * *d) Proof of ownership of a particular motor vehicle or motorcycle for which a license plate or tag is requested must be shown at time of application for such plate or tag.

(* * *e) Vehicles and motorcycles owned by such veterans are exempt under this subsection from all ad valorem and privilege taxes; however, the surviving spouse of a deceased person who was issued a license plate or tag under this subsection shall be entitled to apply for or retain a license tag issued under this subsection and may continue annually to renew registration for two (2) motor vehicle license plates or tags and one (1) motorcycle license plate or tag under this subsection for as long as the spouse remains unmarried. In addition, if a deceased person who was eligible to be issued a license plate or tag under this subsection did not apply for or was not issued a

license plate or tag, the surviving spouse of such deceased person shall be entitled to apply for and be issued a license plate or tag under this subsection and may continue annually to renew registration for two (2) motor vehicle license plates or tags and one (1) motorcycle license tag or plate under this subsection for as long as the spouse remains unmarried. At the time of application or renewal registration, a surviving spouse who desires to retain a distinctive plate or tag issued under this subsection shall file with the county tax collector a sworn statement that the spouse is unmarried. Any such vehicle or motorcycle when so registered shall be exempt from all ad valorem and privilege taxes.

(2) Any person who is entitled to obtain license tags under subsection (1) of this section may be issued one (1) additional such license tag for any other vehicle registered in his or her name upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as otherwise prescribed by law for the particular vehicle.

(3) The Department of Revenue is directed to furnish each veteran obtaining a license tag under this section an emblem, which the veteran shall attach securely to the tag, showing that the tag was issued to a disabled American veteran.

(4) A license issued under this section shall not be transferable to any other person.

(5) Any person evading or violating any of the provisions of this section, or attempting to secure benefits under this section to which he is not entitled, shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than One Thousand Dollars (\$1,000.00) or imprisoned in the county jail for not less than ninety (90) days, or both.

SECTION 18. Section 27-51-41, Mississippi Code of 1972, is amended as follows:

27-51-41. (1) The exemptions from the provisions of this chapter shall be confined to those persons or property exempted by this chapter or by the provisions of the Constitution of the United States or the State of Mississippi. No exemption as now provided by any other statute shall be valid as against the tax levied by this chapter. Any subsequent exemption from the tax levied hereunder shall be provided by amendment to this section which shall be inserted in the bill at length.

(2) The following shall be exempt from ad valorem taxation:

(a) All motor vehicles, as defined in this chapter, and including motor-propelled farm implements and vehicles, while in the hands of bona fide dealers as merchandise and which are not being operated upon the highways of this state.

(b) All motor vehicles belonging to the federal government or the State of Mississippi or any agencies or instrumentalities thereof.

(c) All motor vehicles owned by any school district in the state.

(d) All motor vehicles owned by any fire protection district incorporated in accordance with Sections 19-5-151 through 19-5-207 or by any fire protection grading district incorporated in accordance with Sections 19-5-215 through 19-5-241.

(e) All motor vehicles owned by units of the Mississippi National Guard.

(f) All motor vehicles which are exempted from highway privilege taxes under Section 27-19-1 et seq.

(g) All motor vehicles operated in this state as common and contract carriers of property, private commercial carriers of property, private carriers of property and buses, all of which have a gross weight in excess of ten thousand (10,000) pounds.

(h) Antique automobiles as defined in Section 27-19-47, and antique pickup trucks as provided for under Section 27-19-47.2, Mississippi Code of 1972.

(i) Street rods as defined in Section 27-19-56.6.

(j) (i) Two (2) motor vehicles owned by a disabled American veteran, or by the spouse of a deceased disabled American veteran, who is entitled to purchase a distinctive license plate or tag in accordance with Section 27-19-53, regardless of the license plate or tag issued to the disabled American veteran or the veteran's spouse if the disabled American veteran is deceased.

(ii) One (1) motorcycle owned by a disabled American veteran, or by the spouse of a deceased disabled American veteran, who is entitled to purchase a distinctive license plate or tag in accordance with Section 27-19-53, regardless of the license plate or tag issued to the disabled American veteran or the veteran's spouse if the disabled American veteran is deceased.

(k) One (1) motor vehicle owned by the unremarried surviving spouse of a member of the Armed Forces of the United States who, while on active duty, is killed or dies and one (1) motor vehicle owned by the unremarried surviving spouse of a member of a reserve component of the Armed Forces of the United States or of the National Guard who, while on active duty for training, is killed or dies.

(l) Motor vehicles owned by recipients of the Congressional Medal of Honor or by former prisoners of war, or by spouses of such deceased persons, in accordance with Section 27-19-54.

(m) (i) One (1) private carrier of passengers, as defined in Section 27-19-3, owned by any religious society, ecclesiastical body or any congregation thereof which is used exclusively for such society and not for profit.

(ii) All motor vehicles owned by any such religious society or any educational institution having a seating capacity greater than seven (7) passengers and used exclusively

for transporting passengers for religious or educational purposes and not for profit.

(n) All motor vehicles primarily used as rentals under rental agreements with a term of not more than thirty (30) continuous days each and under the control of persons who are engaged in the business of renting such motor vehicles and who are subject to the tax under Section 27-65-231.

(o) Antique motorcycles as defined in Section 27-19-47.1.

(p) One (1) motor vehicle owned by a recipient of the Purple Heart, and one (1) motor vehicle owned by the unremarried surviving spouse of a recipient of the Purple Heart, as provided in Section 27-19-56.5.

(q) Motor vehicles that are eligible to display an authentic historical license plate as provided for in Section 27-19-56.11.

(r) Motor vehicles that are (i) designed or adapted to be used exclusively in the preparation and loading of chemicals or other material for aerial agricultural application to crops; and (ii) only incidentally used on public roadways in this state.

(s) One (1) motor vehicle owned by the mother of a service member who died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war after September 11, 2001, as provided for in Section 27-19-56.162 or Section 27-19-56.524(5).

(t) One (1) motor vehicle owned by the unremarried spouse of a service member who died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war after September 11, 2001, as provided for in Section 27-19-56.162 or Section 27-19-56.524(5).

(u) Buses and other motor vehicles that are (a) owned and operated by an entity that has entered into a contract with a school board under Section 37-41-31 for the purpose of transporting students to and from schools and (b) used by the entity for such transportation purposes. This paragraph (u) shall apply to contracts entered into or renewed on or after July 1, 2010.

(v) One (1) motor vehicle owned by a recipient of the Silver Star, and one (1) motor vehicle owned by the unremarried surviving spouse of a recipient of the Silver Star, as provided in Section 27-19-56.284.

(w) One (1) motor vehicle owned by a person who is a law enforcement officer and who (i) was wounded or otherwise received intentional or accidental bodily injury, regardless of whether occurring before or after July 1, 2014, while engaged in the performance of his official duties, provided the wound or injury was not self-inflicted, (ii) was required to receive medical treatment for the wound or injury due to the nature and extent of the wound or injury, and (iii) is eligible to receive a

special license plate or tag under Section 27-19-56 as a result of such wound or injury, regardless of whether the person obtains such a plate or tag. Application for the exemption provided in this paragraph (w) may be made at the time of initial registration of a vehicle and renewal of registration. In addition, an applicant for the exemption must provide official written documentation that (i) the applicant is a law enforcement officer who was wounded or otherwise received intentional or accidental bodily injury while engaged in the performance of his official duties and that the wound or injury was not self-inflicted along with official written documentation verifying receipt of medical treatment for the wound or injury and the nature and extent of the wound or injury, and (ii) the applicant is eligible to receive a special license plate or tag under Section 27-19-56 as a result of such wound or injury, regardless of whether the person obtains such a plate or tag.

(x) One (1) motor vehicle owned by an honorably discharged veteran of the Armed Forces of the United States who served during World War II, and one (1) motor vehicle owned by the unremarried surviving spouse of such veteran, as provided in Section 27-19-56.438.

(3) Any claim for tax exemption by authority of the above-mentioned code sections or by any other legal authority shall be set out in the application for the road and bridge privilege license, and the specific legal authority for such tax

exemption claim shall be cited in said application, and such authority cited shall be shown by the tax collector on the tax receipt as his authority for not collecting such ad valorem taxes, and the tax collector shall carry forward such information in his tax collection reports.

(4) Any motor vehicle driven over the highways of this state to the extent that the owner of such motor vehicle is required to purchase a road and bridge privilege license in this state, yet the legal situs of such motor vehicle is located in another state, shall be exempt from ad valorem taxes authorized by this chapter.

(5) If a taxpayer shall sell, trade or otherwise dispose of a vehicle on which the ad valorem and road and bridge privilege taxes have been paid in any county in the state, he shall remove the license plate from the vehicle. Such license plate must be surrendered to the issuing authority with the corresponding tax receipt, if required, and credit shall be allowed for the taxes paid for the remaining tax year on like privilege or ad valorem taxes due on another vehicle owned by the seller or transferor or by the seller's or transferor's spouse or dependent child. If the seller or transferor does not elect to receive such credit at the time the license plate is surrendered, the issuing authority shall issue a certificate of credit to the seller or transferor, or to the seller's or transferor's spouse or dependent child, or to any other person, business or corporation, at the direction of the seller or transferor, for the remaining unexpired taxes prorated

from the first day of the month following the month in which the license plate is surrendered. The total of such credit may be used by the person or entity to whom the certificate of credit is issued, regardless of the relative amounts attributed to privilege taxes or to county, school or municipal ad valorem taxes. Any credit allowed for taxes due or any certificate of credit issued may be applied to like taxes owed in any county by the person to whom the credit is allowed or by the person possessing the certificate of credit. No credit, however, shall be allowed on the charge made for the license plate. Such license plates surrendered to the tax collector shall be retained by him, and in no event shall such license plate be attached to any vehicle after being surrendered to the tax collector, nor shall any license plate be transferred from one (1) vehicle to any other vehicle.

(6) If the person owning a vehicle subject to taxation under the provisions of this chapter does not operate such vehicle on the highways of this state from the date of acquisition or, if previously registered, from the end of the anniversary month of the tag and decals to the date on which he makes application for a current license tag or decals, he shall pay such ad valorem tax for a period of twelve (12) months beginning with the first day of the month in which he applies for a current license tag or decals under Chapter 19, Title 27, Mississippi Code of 1972. The owner shall submit an affidavit with an application attesting to the fact that the vehicle was not operated on the highways of this

state from the date of acquisition or, if previously registered, from the end of the anniversary month of the tag and decals to the date on which he makes application for the current license tag or decals.

(7) Any person found violating any of the provisions of this section shall be arrested and tried, and if found guilty shall be fined in an amount double the total amount of taxes involved.

SECTION 19. Section 27-19-56.490, Mississippi Code of 1972, is amended as follows:

27-19-56.490. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name, which shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Department of Archives and History, may prescribe. The * * * Mississippi state flag shall be featured prominently on the license tag. The Department of Revenue shall prescribe such letters or numbers, or both, as may be necessary to distinguish each license tag.

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

prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2019, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars (\$30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees

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

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

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

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

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

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license

decals for each distinctive license tag issued under this section, which will expire the same month and year as the license tag.

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

(7) There is established in the State Treasury a special fund which shall consist of monies deposited therein under subsection (4) of this section. Monies in the fund may be expended by the Mississippi Department of Archives and History, upon appropriation by the Legislature, for the operation and maintenance of the Mississippi Museum of History and the Mississippi Civil Rights Museum. Unexpended amounts remaining in the fund at the end of a fiscal year shall not lapse into the State General Fund, and any interest earned or investment earnings on amounts in the fund shall be deposited to the credit of the fund.

SECTION 20. Section 27-19-56.415, Mississippi Code of 1972, is amended as follows:

27-19-56.415. (1) Beginning with any registration year commencing on or after July 1, 2021, any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the GRAMMY® Museum Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the GRAMMY® Museum Mississippi, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars (\$2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional

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

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

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

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the GRAMMY® Museum Mississippi.

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

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

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

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

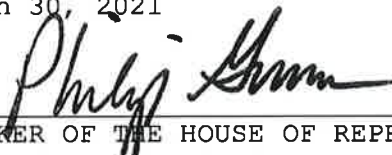
(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license

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

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2024.

SECTION 21. This act shall take effect and be in force from and after July 1, 2021.

PASSED BY THE HOUSE OF REPRESENTATIVES
March 30, 2021


SPEAKER OF THE HOUSE OF REPRESENTATIVES

PASSED BY THE SENATE
March 30, 2021


PRESIDENT OF THE SENATE

APPROVED BY THE GOVERNOR


GOVERNOR

4/16/2021

11:28 a.m.