

4/26 6:31P

Chapter No. 523

11/HR40/R16SG

js/sgp

***HOUSE BILL NO. 104***

Originated in House Don Richardson Clerk

HOUSE BILL NO. 104

AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF SPECIAL OLYMPICS MISSISSIPPI; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE MISSISSIPPI MUSIC EDUCATORS ASSOCIATION; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE MISSISSIPPI CORVETTE CLUB, INC.; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE CHARLESTON TIGERS ATHLETIC FOUNDATION; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF BAPTIST MEDICAL AND DENTAL MISSION INTERNATIONAL OF HATTIESBURG, MISSISSIPPI; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF PASCAGOULA HIGH SCHOOL; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF SIMPSON ACADEMY; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE LEUKEMIA & LYMPHOMA SOCIETY; TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR SUPPORTERS OF FILMMAKERS IN MISSISSIPPI; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF PRESBYTERIAN CHRISTIAN SCHOOL IN HATTIESBURG, MISSISSIPPI; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF FARM FAMILIES OF MISSISSIPPI; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF TAYLORSVILLE HIGH SCHOOL; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF RALEIGH HIGH SCHOOL; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF MIZE ATTENDANCE CENTER; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF CRAPPIE FISHING IN THE STATE OF MISSISSIPPI; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF TYLERTOWN HIGH SCHOOL; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF MISSISSIPPIANS FOR BETTER MENTAL HEALTH; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE ALZHEIMER'S ASSOCIATION, MISSISSIPPI CHAPTER; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE HISTORICAL NICHOLS TIGERS OF BILOXI, MISSISSIPPI; TO AUTHORIZE THE ISSUANCE OF A SPECIAL LICENSE TAG FOR TRAILERS PRIMARILY DESIGNED FOR THE TRANSPORT OF HORSES TO SUPPORTERS OF THE MISSISSIPPI STATE EQUINE ASSOCIATION; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF ST. JOSEPH HIGH SCHOOL; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF MAGNOLIA HIGH SCHOOL ALUMNI ASSOCIATION, INC.; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF TUNICA ACADEMY; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE

LICENSE TAGS TO SUPPORTERS OF MCNAIR SCHOOL REUNION, INC.; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF VICKSBURG HIGH SCHOOL; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE CORINTH HIGH SCHOOL ALUMNI ASSOCIATION; TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO SUPPORTERS OF THE MISSISSIPPI VETERINARY ASSOCIATION; TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE DYSLEXIA AWARENESS MOTOR VEHICLE LICENSE TAG; TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG WITH THE WORD "DON'T TREAD ON ME" IMPRINTED THEREON; TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO SUPPORTERS OF JACKSON ACADEMY; TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO SUPPORTERS OF LE BONHEUR CHILDREN'S HOSPITAL; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE ABBIE ROGERS CIVITAN CAMP; TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO SUPPORTERS OF THE ANIMAL RESCUE LEAGUE OF LAUREL; TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO SUPPORTERS OF BROOKHAVEN ACADEMY; TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG HONORING RONALD REAGAN, FORTIETH PRESIDENT OF THE UNITED STATES, AND HIS MANY OUTSTANDING ACCOMPLISHMENTS; TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO SUPPORTERS OF JACKSON PREPARATORY SCHOOL; TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG WITH THE WORDS "WE LOVE LIFE" IMPRINTED THEREON; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF CONNECTED HEARTS DOMESTIC VIOLENCE ORGANIZATION, INC.; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF MISSISSIPPI TEAPARTY, INC.; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE LOUISIANA-MISSISSIPPI HOSPICE AND PALLIATIVE CARE ORGANIZATION (LMHPCO); TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF LANIER HIGH SCHOOL; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF PI KAPPA PHI FRATERNITY; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE HATTIESBURG ZOOLOGICAL SOCIETY; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH TAGS; TO PROVIDE FOR THE DISTRIBUTION OF SUCH FEES; TO AMEND SECTION 27-19-56.5, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTORCYCLE LICENSE PLATES OR TAGS TO PURPLE HEART RECIPIENTS AND UNREMARIED SURVIVING SPOUSES OF SUCH PERSONS; TO AMEND SECTION 27-19-56.27, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS SUPPORTING THE DEPARTMENT OF MARINE RESOURCES FOR SUPPORTERS OF THE MISSISSIPPI SEAFOOD INDUSTRY AND TO REQUIRE FEES COLLECTED FROM THE ISSUANCE OF THE LICENSE TAGS TO BE DEPOSITED INTO THE MISSISSIPPI SEAFOOD MARKETING PROGRAM ACCOUNT RATHER THAN THE ARTIFICIAL REEF PROGRAM ACCOUNT; TO AMEND SECTION 49-15-17, MISSISSIPPI CODE OF 1972, IN CONFORMITY TO THE PRECEDING SECTION AND TO CREATE THE MISSISSIPPI SEAFOOD MARKETING PROGRAM ACCOUNT IN THE SEAFOOD FUND; TO AMEND SECTION 27-19-56.68, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE GIRL SCOUTS OF THE UNITED STATES OF AMERICA; TO AMEND SECTION 27-19-56.108, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF ROTARY INTERNATIONAL; TO AMEND SECTION 27-19-56.125, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE OF

DISTINCTIVE MOTORCYCLE LICENSE TAGS TO VETERANS OF THE UNITED STATES ARMED FORCES; TO AMEND SECTION 27-19-56.127, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE MISSISSIPPI WING OF THE CIVIL AIR PATROL; TO AMEND SECTION 27-19-56.135, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO ATTORNEYS; TO AMEND SECTION 27-19-56.232, MISSISSIPPI CODE OF 1972, TO CHANGE THE REQUIRED WORDING ON THE DISTINCTIVE MOTOR VEHICLE LICENSE TAGS AUTHORIZED FOR ISSUANCE TO SUPPORTERS OF THE BILOXI PUBLIC SCHOOL DISTRICT FROM "BILOXI PUBLIC SCHOOLS" TO "BILOXI INDIANS," AND TO REVISE THE DISTRIBUTION OF FEES COLLECTED FROM THE ISSUANCE OF SUCH DISTINCTIVE LICENSE TAGS SO THAT THE FEES ARE DISTRIBUTED TO THE BILOXI BIG RED ATHLETIC FOUNDATION; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE LICENSE TAGS TO RECIPIENTS OF THE SILVER STAR AND TO THE UNREMARIED SURVIVING SPOUSE OF ANY SUCH PERSON WITHOUT THE PAYMENT OF AN ADDITIONAL FEE; TO PROVIDE THAT SUCH LICENSE TAGS SHALL BE EXEMPT FROM ALL MOTOR VEHICLE REGISTRATION FEES AND PRIVILEGE TAXES; TO AMEND SECTION 27-51-41, MISSISSIPPI CODE OF 1972, TO EXEMPT SUCH LICENSE TAGS FROM THE PAYMENT OF MOTOR VEHICLE AD VALOREM TAXES; TO AMEND SECTION 27-19-56.62, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; TO AMEND SECTION 27-19-44, MISSISSIPPI CODE OF 1972, TO EXEMPT THE DISTINCTIVE MOTORCYCLE LICENSE TAG FOR VETERANS OF THE UNITED STATES ARMED FORCES, THE DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR SUPPORTERS OF MISSISSIPPI WING OF THE CIVIL AIR PATROL AND THE DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR PERSONS WHO SERVED IN THE UNITED STATES ARMED FORCES AND WERE AWARDED CERTAIN MEDALS FOR SERVICE IN, OR IN SUPPORT OF OPERATIONS IN, AFGHANISTAN FROM THE REQUIREMENT THAT THE AMOUNT OF MONEY NECESSARY TO PURCHASE A CERTAIN NUMBER OF THE TAGS BE DEPOSITED WITH THE DEPARTMENT OF REVENUE BEFORE THE DEPARTMENT WILL PREPARE AND ISSUE THE TAG; TO MAKE IT CLEAR THAT DISTINCTIVE LICENSE TAGS ISSUED FOR SCHOOL DISTRICTS UNDER SECTION 27-19-56.154 ARE EXEMPT FROM THE TIME LIMIT FOR SUBMITTING PROOF THAT AT LEAST 300 OF SUCH LICENSE TAGS OR PLATES WILL BE PURCHASED AND DEPOSIT WITH THE DEPARTMENT AN AMOUNT NECESSARY TO PURCHASE 300 OF SUCH LICENSE TAGS OR PLATES; TO AMEND SECTION 27-19-56.154, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; TO AMEND SECTION 27-19-56.133, MISSISSIPPI CODE OF 1972, TO PROVIDE FOR THE ISSUANCE OF A DISTINCTIVE MOTOR VEHICLE LICENSE TAG TO SUPPORTERS OF THE BOYS AND GIRLS CLUBS RATHER THAN SUPPORTERS OF THE MISSISSIPPI ALLIANCE FOR BOYS AND GIRLS CLUBS AND TO REAUTHORIZE THE ISSUANCE OF THE DISTINCTIVE MOTOR VEHICLE LICENSE TAG AUTHORIZED BY THIS SECTION; TO AMEND SECTION 27-19-56.216, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT THE DISTINCTIVE TAG AUTHORIZED UNDER THIS SECTION SHALL BE ISSUED TO SUPPORTERS OF THE LAUREL SCHOOL DISTRICT; TO REVISE THE WORDS REQUIRED TO BE DISPLAYED ON THE TAG; TO PROVIDE THAT THE ADDITIONAL FEE COLLECTED ON THE DISTINCTIVE MOTOR VEHICLE LICENSE TAG ISSUED UNDER THIS SECTION SHALL BE DISTRIBUTED TO THE LAUREL SCHOOL DISTRICT; TO AMEND SECTION 27-19-48, MISSISSIPPI CODE OF 1972, TO AUTHORIZE THE ISSUANCE OF PERSONALIZED LICENSE TAGS FOR NONCOMMERCIAL TRAILERS; TO AUTHORIZE THE ISSUANCE OF A SPECIAL CONGENITAL HEART DEFECT AWARENESS DISTINCTIVE LICENSE TAG; TO PRESCRIBE AN ADDITIONAL FEE FOR THE ISSUANCE OF SUCH TAG; TO PROVIDE FOR THE DISTRIBUTION OF SUCH FEES; 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 Special Olympics Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Special Olympics 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, 2011, 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 Special Olympics 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 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 the Mississippi Music Educators Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Music Educators Association, 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, 2011, 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 Music Educators Association.

(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 the Mississippi Corvette Club, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Corvette Club, 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, 2011, 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 National Corvette Museum Foundation, Inc.; however, if the National Corvette Museum Foundation, Inc., ceases to be a not-for-profit corporation qualified under 26 USCS 501(c)(3), then Twenty-four Dollars (\$24.00) of each additional fee collected on distinctive license tags issued pursuant to this section after such occurrence shall be distributed to the Mississippi Corvette Club, 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 the Charleston Tigers Athletic Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Charleston Tigers Athletic 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, 2011, 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 Charleston Tigers Athletic 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 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 Baptist Medical and Dental Mission International (BMDMI) of Hattiesburg, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Baptist Medical and Dental Mission International (BMDMI), 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, 2011, 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 Baptist Medical and Dental Mission International (BMDMI) of Hattiesburg, 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 6.** (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 Pascagoula 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 Pascagoula 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, 2011, 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 Pascagoula High School activity fund for the support of senior class projects under the direction of the school's senior class sponsor.

(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 Simpson Academy. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Simpson 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, 2011, 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 Simpson Academy.

(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 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 Leukemia & Lymphoma Society. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of The Leukemia & Lymphoma Society, 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, 2011, 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 Office of the Mississippi/Louisiana Chapter of The Leukemia & Lymphoma Society.

(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) 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 filmmakers in the State of Mississippi. The distinctive license tags shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Film and Video Alliance, may prescribe; however, each tag shall display "Film Mississippi" or alternatively, "Film MS," as determined by the Department of Revenue with the advice of the Mississippi Film and Video Alliance, 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 distributed to the Mississippi Film and Video Alliance.

(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) 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 Presbyterian Christian School in Hattiesburg, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the headmaster of Presbyterian Christian 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, 2011, 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 Presbyterian Christian School in Hattiesburg, 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 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 Farm Families of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Farm Bureau 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, 2011, 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 Farm Bureau Foundation and Relief Fund, 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 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 Taylorsville 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 Taylorsville 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, 2011, 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 Taylorsville High School.

(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 Raleigh 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 Raleigh 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, 2011, 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 Raleigh High School.

(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 Mize Attendance Center. 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 Mize Attendance Center, 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, 2011, 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 Mize Attendance Center.

(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.** (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 identifying such person as a supporter of crappie fishing in the State of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the

Mississippi Department of Wildlife, Fisheries and Parks, 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) 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, 2011, 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 Department of Wildlife, Fisheries and Parks.

(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 16.** (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 Tylertown 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 Tylertown 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, 2011, 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 Tylertown High School Athletic 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 17.** (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 Mississippians for Better Mental Health. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of The Mississippi Department of Mental Health, 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, 2011, 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 Department of Mental Health Fund - 3371.

(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 18.** (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 Alzheimer's Association, Mississippi Chapter. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Alzheimer's Association, Mississippi Chapter, 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, 2011, 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 Alzheimer's Association, Mississippi Chapter.

(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 19.** (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 historical Nichols Tigers of Biloxi, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of AMG EDU Corporation, 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, 2011, 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 public charity AMG EDU Corporation for the upkeep of the M.F. Nichols home located at 270 Main Street in Biloxi, 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 20.** (1) Any owner of a trailer that is designed primarily for the transport of horses and 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 such trailer, 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 such trailer registered in his name identifying such person as a supporter of the Mississippi State Equine Association. The distinctive license tags so issued shall

be of such color and design as the Department of Revenue, with the advice of the Mississippi State Equine Association, 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) 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, 2011, 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 trailer'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 distributed to the Mississippi State Equine Association.

(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 21.** (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 St. Joseph High School in Madison, Mississippi. The distinctive license tags so issued shall display the words "St. Joseph High School Bruins" and shall be of such color and design as the Department of Revenue, with the advice of the principal of St. Joseph 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, 2011, 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 St. Joseph High School.

(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 22.** (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 Magnolia High School Alumni Association, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Magnolia High School Alumni 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, 2011, 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 Magnolia High School Alumni 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 23.** (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 Tunica 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 Tunica 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, 2011, 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 Tunica Academy.

(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 24.** (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 McNair School Reunion, Inc. The distinctive license tags so issued shall display the words "McNair School Reunion" and shall be of such color and design as the Department of Revenue, with the advice of McNair School reunion, 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, 2011, 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 McNair School Reunion, 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 25.** (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 Vicksburg 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 Vicksburg 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, 2011, 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 Vicksburg High School.

(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 26.** (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 Corinth High School Alumni Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Corinth High School Alumni Association, 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, 2011, 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 Corinth High School Alumni Association.

(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 27.** (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 Veterinary Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Veterinary Association, 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, 2011, 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 Veterinary Association.

(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 28.** (1) 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 dyslexia awareness license tag for each motor vehicle registered in his name. The tags shall be of such color and design as the Department of Revenue, with the advice of Dynamic Dyslexia Design, the 3-D 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) 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, 2011, 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 distributed to Dynamic Dyslexia Design, the 3-D School, to be utilized by the school to provide scholarship assistance for students of the school.

(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 29.** (1) 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 with the words "DON'T TREAD ON ME" imprinted thereon. The distinctive license tags so issued shall be of such color and design as the Department of Revenue may prescribe, shall have imprinted thereon the words "DON'T TREAD ON ME" 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, 2011, 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 Catch-A-Dream 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 proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**SECTION 30.** (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 Jackson Academy, in Jackson, Mississippi. The distinctive license tags so issued shall display the words

"Jackson Academy" and shall be of such color and design as the Department of Revenue, with the advice of the Jackson Academy Athletic Booster 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, 2011, 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 Jackson Academy Athletic Booster 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 31.** (1) 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 Le Bonheur Children's Hospital. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Le Bonheur Children's Hospital, 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, 2011, 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 Le Bonheur 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 proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**SECTION 32.** (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 Abbie Rogers Civitan Camp. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Hattiesburg Civitans, 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, 2011, 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 Abbie Rogers Civitan Camp.

(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 33.** (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 Animal Rescue League of Laurel. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Animal Rescue League of Laurel, 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, 2011, 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 Animal Rescue League of Laurel.

(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 34.** (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 Brookhaven Academy. The distinctive license tags so issued shall display the words "Brookhaven Academy" and shall be of such color and design as the Department of Revenue, with the advice of the Principal of Brookhaven 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, 2011, 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 Brookhaven Academy Educational 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 35.** (1) 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 in honor of Ronald Reagan, the fortieth President of the United States, and his many outstanding accomplishments. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Federation of Republican Women, 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, 2011, 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 Mississippi Federation of Republican Women.

(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.

**SECTION 36.** (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 Jackson Preparatory School. The distinctive license tags so issued shall display the words "Jackson Preparatory School" and shall be of such color and design as the Department of Revenue, with the advice of the Head of Jackson Preparatory 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, 2011, 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 Jackson Prep Booster 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 37.** (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 Choose Life Advisory Committee, may prescribe. The words "We Love Life" shall be centered at the bottom of 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, 2011, 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 the total fees collected under this section to the State Treasurer who 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 disbursed to the Choose Life Advisory Committee to be used as provided for in subsection (5) 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) Funds disbursed to the Choose Life Advisory Committee under this section may be used for any purpose other than for administrative expenses, legal expenses, capital expenditures, attempting to influence any legislation or any political campaign on behalf or in opposition to any candidate for public office.

(6) 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.

(7) 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 38.** (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 Connected Hearts Domestic Violence Organization, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Connected Hearts Domestic Violence Organization, 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, 2011, 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 Connected Hearts Domestic Violence Organization, 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 39.** (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 Tea Party, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Mississippi Tea Party, 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, 2011, 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 Tea Party, 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 40.** (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 Louisiana-Mississippi Hospice and Palliative Care Organization (LMHPCO), a private organization with over three hundred (300) member facilities in Mississippi and Louisiana. The Legislature of the State of Louisiana will be seeking approval of a similar tag in that state. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of LMHPCO, 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, 2011, 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 Louisiana-Mississippi Hospice and Palliative Care Organization (LMHPCO).

(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.

(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 41.** (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 Lanier High School in Jackson, Mississippi. The distinctive license tags so issued shall display the words "Lanier High School Bulldogs" and shall be of such color and design as the Department of Revenue, with the advice of the principal of Lanier 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, 2011, 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 Lanier High School.

(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 42.** (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 Pi Kappa Phi Fraternity. The distinctive license

tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Pi Kappa Phi Chief Executive Officer, 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, 2011, 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 Pi Kappa Phi 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 43.** (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 Hattiesburg Zoological Society. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Board of Directors of the Hattiesburg Zoological Society, 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, 2011, 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 Hattiesburg Zoological Society.

(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 44.** Section 27-19-56.5, Mississippi Code of 1972, is amended as follows:

27-19-56.5. (1) 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 him as a Pearl Harbor survivor or not more than two (2) distinctive motor vehicle license plates or tags and one (1) distinctive motorcycle license plate or tag identifying him as a Purple Heart Medal recipient. The distinctive plates or tags shall be of a color and design designated by the Department of Revenue.

(2) 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. 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. 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. 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. An applicant for a distinctive tag under this section shall present to the issuing official either (a) 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 (b) written proof that the applicant is a Purple Heart Medal recipient. 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 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 45.** Section 27-19-56.27, Mississippi Code of 1972, is amended as follows:

27-19-56.27. (1) Beginning with any registration year commencing on or after July 1, 2011, any owner of a motor vehicle, 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 of Thirty Dollars (\$30.00), shall be issued a special license tag for

any motor vehicle registered in his name identifying such person as a supporter of the Mississippi seafood industry.

(2) The distinctive license tag shall be of such color and design as the Department of Revenue, with the advice of the Department of Marine Resources, may prescribe and shall consist of such letters or numbers or both as may be necessary to distinguish each license tag.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee, less five percent (5%) 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 of Revenue. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) 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 section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars (\$24.00) of each additional fee collected on special license tags issued pursuant to this section shall be deposited into the Mississippi Seafood Marketing Program Account in the Seafood Fund created pursuant to Section 49-15-17.

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

(c) The remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended

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

(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 46.** Section 49-15-17, Mississippi Code of 1972, is amended as follows:

49-15-17. (1) (a) All monies received or obtained by the commission under the provisions of this chapter shall be paid over by the commission to the State Treasurer and shall be deposited into the fund known as the "Seafood Fund." All revenues collected through the department, to include, but not limited to, commercial saltwater licenses and taxes, permits, fines and penalties, and confiscated catches, shall be deposited into the department operating account (Seafood Fund) and expended for the operation of the department, as authorized by the Legislature.

(b) There is established a special account to be known as the "Artificial Reef Program Account" within the Seafood Fund. Any funds received from any public or private source for the purpose of promoting, constructing, monitoring or maintaining artificial reefs in the marine waters of the state or in federal waters adjacent to the marine waters of the state \* \* \* shall be credited to the account. Any unexpended funds remaining in the account at the end of the fiscal year shall not lapse into the Seafood Fund, but shall remain in the account. The department may

expend any funds in the account, subject to appropriation by the Legislature, to accomplish the purpose of the account.

(c) There is established a special account to be known as the "Coastal Preserve Account" within the Seafood Fund. Any funds received from any public or private source for the purpose of management, improvement and acquisition of coastal preserves in the state and money required to be deposited pursuant to Sections 27-19-56.10 and 27-19-56.27, shall be credited to the account. Any unexpended funds remaining in the account at the end of the fiscal year shall not lapse into the Seafood Fund, but shall remain in the account. The department may expend any funds in the account, subject to appropriation by the Legislature, for the management, improvement and acquisition of coastal preserves.

(d) There is established a special account to be known as the "Mississippi Seafood Marketing Program Account" within the Seafood Fund. Monies required to be deposited into the account under Section 27-19-56.27 and any funds received from any public or private source for the purpose of promoting the Mississippi seafood industry must be credited to the account. Any unexpended funds remaining in the account at the end of the fiscal year do not lapse into the Seafood Fund, but remain in the account. The department may expend any funds in the account, subject to appropriation by the Legislature, to accomplish the purposes of this account.

(2) The fund shall be treated as a special trust fund and interest earned on the principal shall be credited to the fund.

(3) The secretary of the commission shall keep accurate reports of monies handled as a part of the permanent records of the commission, and the State Treasurer shall furnish the secretary of the commission such forms as may be needed, and the secretary shall account for such forms in his reports to the Treasurer.

**SECTION 47.** Section 27-19-56.68, Mississippi Code of 1972, is amended as follows:

27-19-56.68. (1) Beginning with any registration year commencing on or after July 1, 2011, 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 Girl Scouts of the United States of America. Subject to the approval of the Department of Revenue, the distinctive license tags so issued shall be of such color and design as the Girl Scout Council of Middle Mississippi, Girl Scouts of the United States of America, 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 distributed to the Girl Scout Council of Middle Mississippi, Girl Scouts of the United States of America, or its successor by merger or otherwise. The Girl Scout Council of Middle Mississippi shall distribute the fees so received to the councils of the Girl Scouts of the United States of America with council boundaries covering any part of the State of Mississippi, including the Girl Scout Council of Middle Mississippi, with the fees to be distributed to each of those councils on the basis of the fees generated by the purchase of the distinctive license tags within the counties covered by the particular council boundary. The Department of Revenue shall furnish to the Girl Scout Council of Middle Mississippi such information as is necessary for the Girl Scout Council of Middle Mississippi to distribute the fees in the manner herein provided. The Girl Scout Council of Middle Mississippi is authorized to deduct an administrative fee from the fees distributed to the councils in such amount as is approved by the individual councils receiving the fees to be distributed.

(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.

(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, 2014.

**SECTION 48.** Section 27-19-56.108, Mississippi Code of 1972, as amended by Section 25, Senate Bill No. 2804, 2011 Regular Session, is amended as follows:

27-19-56.108. (1) Beginning with any registration year commencing on or after July 1, 2011, 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 him as a supporter of Rotary International. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Past Governor, District 6820, Rotary International, 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 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 equally to District 6800, District 6820 and District 6840, Rotary International.

(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, 2014.

**SECTION 49.** Section 27-19-56.125, Mississippi Code of 1972, is amended as follows:

27-19-56.125. 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, 2011, 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 Department of Revenue, with concurrence by the State Veterans

Affairs Board, shall develop decals to be affixed to the license tag indicating branch and period of military service. The distinctive plates or tags shall be of a color and design designated by the Department of Revenue with concurrence by the State Veterans Affairs Board.

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 section 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 overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

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 State Veterans Affairs Board or a valid military identification card; however, a distinctive license plate or tag shall not be issued under this section 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.

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.

**SECTION 50.** Section 27-19-56.127, Mississippi Code of 1972, as amended by Section 36, Senate Bill No. 2804, 2011 Regular Session, is amended as follows:

27-19-56.127. (1) Beginning with any registration year commencing on or after July 1, 2011, 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 Mississippi Wing of the Civil Air Patrol. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Commander of the Mississippi Wing of the Civil Air Patrol, 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 Mississippi Wing of the Civil Air Patrol.

(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.

**SECTION 51.** Section 27-19-56.135, Mississippi Code of 1972, as amended by Section 40, Senate Bill No. 2804, 2011 Regular Session, is amended as follows:

27-19-56.135. (1) Beginning with any registration year commencing on or after July 1, 2011, any owner of a motor vehicle who is a member of The Mississippi Bar, 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), shall be issued a special license tag for each motor vehicle registered in his name identifying such person as an attorney. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of The Mississippi Bar and the Magnolia Bar Association, 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 applicant's bar identification card shall be presented at that time as proof of membership in The Mississippi Bar. 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 Mississippi Civil Legal Assistance Fund.

(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, 2014.

**SECTION 52.** Section 27-19-56.232, Mississippi Code of 1972, is amended as follows:

27-19-56.232. (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 Biloxi Public School District. The distinctive license tags so issued shall display the words "Biloxi Indians" and shall be of such color and design as the Department of Revenue, with the advice of the Biloxi Public 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, 2010, 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 Biloxi Big Red Athletic 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 53.** (1) Beginning with any registration year commencing on or after July 1, 2011, any legal resident of the State of Mississippi who is a recipient of the Silver Star is privileged to obtain one (1) motor vehicle license plate or tag on an annual basis in his county of legal residence. 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.

(2) This section pertains only to tags or plates for private passenger motor vehicles or pickup trucks.

(3) Proof of ownership of the particular motor vehicle for which a license plate or tag is requested and proof that the owner thereof is a recipient of the Silver Star must be shown at the time of application for such plate or tag. A certificate from the State Veterans Affairs Board stating that the individual is a recipient of the Silver Star shall be sufficient proof.

(4) Vehicles owned by a recipient of the Silver Star, or the unremarried surviving spouse of any such person, for which a distinctive license tag or plate is issued under this section are exempt from all motor vehicle registration fees and privilege taxes.

(5) The Department of Revenue is directed to furnish to the tax collector of each county a sufficient number of distinctive motor vehicle license plates or tags which shall be of such color and design as the Department of Revenue shall prescribe subject to the approval of the Mississippi License Tag Commission and in accordance with the provisions of Section 27-19-41. However, such distinctive plates or tags shall bear and include the words "Silver Star."

(6) A license plate or tag issued under this section shall not be transferable to any other person; however, the surviving spouse of a deceased person who was issued a license plate or tag under this section shall be entitled to apply for or retain a

license plate or tag issued under this section and may continue annually to renew registration for one (1) motor vehicle license plate or tag under this section for as long as the spouse remains unremarried. At the time of application or renewal registration, a surviving spouse who desires to retain the distinctive plate or tag issued under this section shall file with the county tax collector a sworn statement that the spouse is unremarried.

(7) 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 by imprisonment in the county jail for not less than six (6) months, or both.

**SECTION 54.** 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) Motor vehicles owned by disabled American veterans, or by spouses of deceased disabled American veterans, in accordance with Section 27-19-53.

(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 was killed in action or died in a combat zone after September 11, 2001, while serving in the Armed Forces of the United States as provided for in Section 27-19-56.162.

(t) One (1) motor vehicle owned by the unremarried spouse of a service member who was killed in action or died in a combat zone after September 11, 2001, while serving in the Armed

Forces of the United States as provided for in Section 27-19-56.162.

(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 53 of this act.

(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 55.** Section 27-19-56.62, Mississippi Code of 1972, is amended as follows:

27-19-56.62. (1) 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 subsection (3) of this section, 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 \* \* \*. The tags shall be of such color and design as the Department of Revenue shall prescribe, subject to the approval of the Mississippi License Tag Commission, 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 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 \* \* \*. 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.

(3) Beginning with any registration year commencing on or after July 1, 2002, 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 received. 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 under this section shall be deposited in the State Treasury to the credit of a special fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

(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 56.** Section 27-19-44, Mississippi Code of 1972, is amended as follows:

27-19-44. (1) For any distinctive license tag or plate authorized by the Legislature from and after July 1, 2000, through June 30, 2002, or authorized by Sections 27-19-56.37 and 27-19-56.55, the requirements of this subsection must be met

before the Department of Revenue may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least one hundred (100) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase one hundred (100) of such license tags or plates. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of this subsection (1) within two (2) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.

(2) Except as otherwise provided in subsection (1) of this section, for any distinctive license tag or plate authorized by the Legislature from and after July 1, 2002, through June 30, 2007, the requirements of this subsection must be met before the Department of Revenue may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least two hundred (200) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase two hundred (200) of such license tags or plates. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of this subsection (2) within three (3) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.

(3) Except as otherwise provided in this section, Section 27-19-56.56, Section 27-19-56.59, Section 27-19-56.94, Section 27-19-56.7 or Section 27-19-56.85, for any distinctive license tag or plate authorized or reauthorized by the Legislature from and after July 1, 2007, the following requirements \* \* \* must be met

before the Department of Revenue may prepare or issue any such license tag or plate:

(a) The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least three hundred (300) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase three hundred (300) of such license tags or plates.

(b) The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of paragraph (a) of this subsection (3) within three (3) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued. This paragraph (b) shall not apply to distinctive tags or plates issued under Section 27-19-56.154.

(4) Any distinctive license tag authorized under Sections 27-19-56.186 and 27-19-56.203 must meet the requirements of this subsection before the Department of Revenue may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least one hundred (100) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase one hundred (100) of such license tags or plates. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of this subsection (4) within three (3) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.

(5) If the organization or other entity for which the Legislature authorized the distinctive license tag or plate meets

the requirements of subsection (1), (2), (3) or (4) of this section, the Department of Revenue shall prepare and issue the distinctive license tag or plate.

(6) The Department of Revenue shall review the number of distinctive or special license tags or plates issued pursuant to this chapter during the period for the license tag or plate series. If the number of any distinctive or special license tag or plate issued pursuant to this chapter falls below one hundred (100) in the last year of the license tag or plate series, the distinctive or special license tag or plate shall be discontinued at the end of the period for the license tag or plate series.

(7) If a distinctive or special license tag or plate is discontinued under subsection (6) of this section, the organization or other entity for which the license tag or plate was discontinued may prepare a distinctive or special license tag or plate decal. The distinctive or special license tag or plate decal shall be of such size, color and design as may be agreed upon by the organization or other entity and the Department of Revenue. However, the Department of Revenue shall have final approval of the size, color and design of the decal. The distinctive or special license tag or plate decals shall be prepared and sold by the organization or other entity, and the proceeds derived from the sale of such decals shall be retained by the organization or other entity for any use deemed appropriate by the organization or other entity.

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

(a) Which are issued under Section 27-19-45, 27-19-46, 27-19-47.1, 27-19-47.2, 27-19-48, 27-19-49, 27-19-53, 27-19-55, 27-19-56, 27-19-56.1, 27-19-56.2, 27-19-56.3, 27-19-56.5, 27-19-56.6, 27-19-56.9, 27-19-56.11, 27-19-56.12, 27-19-56.13, 27-19-56.62, 27-19-56.69, 27-19-56.79, 27-19-56.90, 27-19-56.125,

27-19-56.127, 27-19-56.137, 27-19-56.162, 27-19-56.187,

27-19-56.199 or Section 27-19-56.239; or

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

**SECTION 57.** Section 27-19-56.154, Mississippi Code of 1972, is amended as follows:

27-19-56.154. (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 public school district of his choice located in this state or as a supporter of a nonprofit foundation, organization or association selected by the license tag applicant that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code and which has as its primary purpose providing financial assistance and support for the educational needs of a public school district in this state for which the foundation, organization or association was organized. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the school district, foundation, organization or association selected by the applicant, 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, 2007, 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 school district, foundation, organization or association selected by the license tag applicant.

(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.

(7) Before the Department of Revenue may issue a license tag or plate for supporters of a school district under this section, the provisions of Section 27-19-44(3) must be met by the school district, nonprofit foundation, organization or association that is to receive a portion of the additional fee levied for the license tag or plate.

**SECTION 58.** Section 27-19-56.133, Mississippi Code of 1972, is amended as follows:

27-19-56.133. (1) Beginning with any registration year commencing on or after July 1, 2011, 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 \* \* \* Boys and Girls Clubs. 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 the \* \* \* Boys and Girls Clubs, 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 distributed to the Mississippi Alliance of Boys and Girls Clubs.

(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.

(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, 2014.

**SECTION 59.** Section 27-19-56.216, Mississippi Code of 1972, is amended as follows:

27-19-56.216. (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 Laurel High School. The distinctive license tags so issued shall display the words "Laurel Tornadoes" and shall be of such color and design as the Department of Revenue, with the advice of the Superintendent of the Laurel \* \* \* 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, 2010, 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 Laurel \* \* \* 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 60.** Section 27-19-48, Mississippi Code of 1972, is amended as follows:

27-19-48. (1) Owners of motor vehicles and noncommercial trailers who are residents of this state, upon complying with the \* \* \* laws relating to registration and licensing of motor vehicles and trailers, 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, other noncommercial motor vehicles and trailers, and upon payment of an additional fee in the amount provided in subsection (4)(a) of this section, shall be issued a personalized license tag of the same color as regular license tags to consist of the name of the county and not more than seven (7) letters of the alphabet or seven (7) numbers in lieu of the license tag numbering system prescribed by law. The purchaser of the personalized license tag may choose the combination of such letters or numbers, but no two (2) motor vehicles or trailers shall have the same combination of letters or numbers. In the event that the same combination of letters has been chosen by two (2) or more purchasers, the Department of Revenue shall assign a different number to each such purchaser which shall appear on the license tag following the combination of letters; however, this combination shall not exceed seven (7) letters and/or numbers. The combination of letters and/or numbers written across the license tag shall be sufficiently large to be easily read but shall not be less than three (3) inches in height. No combination of letters or numbers which comprise words or expressions that are considered obscene, slandering, insulting or vulgar in ordinary usage shall be permitted, with the Commissioner of Revenue having the responsibility of making this determination. If, however, such license plate is issued in error or otherwise and is determined by the commissioner to be obscene, slanderous, insulting, vulgar or offensive, the commissioner shall notify the owner that the

license plate must be surrendered and that another personalized license plate may be selected by him and issued at no cost. Should the vehicle or trailer owner not desire another personalized license plate, the fee for such plate shall be refunded. In the event the owner fails to surrender the license plate after receiving proper notification, the commissioner shall issue an order directing that the license plate be seized by agents of the Department of Revenue or any other duly authorized law enforcement personnel.

(2) For the purposes of this section the terms "motor vehicle" and "vehicle" include motorcycles.

(3) Application for the personalized license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application form shall contain space for the applicant to make five (5) different choices for the combination of the letters and numbers in the order in which the combination is desired by the applicant. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue within seven (7) days of the date the application is made. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) (a) Beginning with any registration year commencing on or after November 1, 1986, any person applying for a personalized license tag shall pay an additional fee 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 or trailer's established license tag year. The additional fee of Thirty Dollars (\$30.00) is due and payable at the time the original application is made for a personalized tag and thereafter annually at the time of renewal registration as long as the owner retains the personalized tag. If the owner does not wish to retain the personalized tag, he must surrender it to the local

county tax collector. The additional fee due at the time of renewal registration shall be collected by the county tax collector and remitted to the Department of Revenue on a monthly basis as prescribed by the department.

(b) The Department of Revenue shall deposit all taxes and 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 to the credit of the State General Fund Sixteen Dollars and Twenty-five Cents (\$16.25) of each additional fee and the remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

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

(6) The applicant shall receive a refund of the fee paid for a personalized license tag if the personalized license tag is not issued to him because the combination of letters and numbers requested to be placed thereon is not available for any reason.

(7) In the case of loss or theft of a personalized license tag, the owner may make application and affidavit for a replacement license tag as provided by Section 27-19-37. The fee for a replacement personalized 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 license tags.

(8) The owner of a personalized license tag may make application for a duplicate of such tag. The fee for such duplicate personalized license tag shall be Ten Dollars (\$10.00). The tax collector receiving the application shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such duplicate personalized license tag and the remainder shall be distributed in the same manner as funds from the sale of regular license tags. A duplicate personalized license tag may not be fastened to the rear of a vehicle or trailer and may not be utilized as a replacement for any personalized license tag issued pursuant to this section. Month decals and year decals shall not be issued for duplicate personalized license tags and month decals and year decals shall not be attached to duplicate personalized license tags.

**SECTION 61.** (1) 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 congenital heart defect awareness license tag for each motor vehicle registered in his name. The tags shall be of such color and design as the Department of Revenue, with the advice of Mississippi Chapter of Mended Little Hearts, 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) 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, 2011, 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 distributed to the Mississippi Chapter of Mended Little Hearts.

(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.

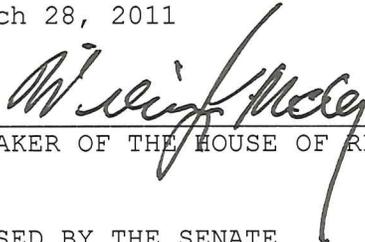
(d) One Dollar (\$1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(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 62.** This act shall take effect and be in force from and after its passage.

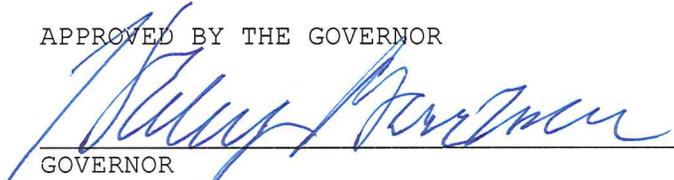
PASSED BY THE HOUSE OF REPRESENTATIVES  
March 28, 2011

  
\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

PASSED BY THE SENATE  
March 28, 2011

  
\_\_\_\_\_  
PRESIDENT OF THE SENATE

APPROVED BY THE GOVERNOR

  
\_\_\_\_\_  
GOVERNOR

4/26/11 6:31 pm