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SENATE BILL NO. 2472

Originated in Senate Liz Welch Secretary

SENATE BILL NO. 2472

AN ACT TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS FOR SUPPORTERS OF STRINGER ATTENDANCE CENTER, BEAUVOIR (THE LAST HOME OF JEFFERSON DAVIS AND PRESIDENTIAL LIBRARY), HISPANIOLA MOUNTAIN MINISTRIES, HANCOCK HIGH SCHOOL, JIM HILL HIGH SCHOOL, FRIENDS OF JACKSON COUNTY ANIMAL SHELTER PETS, THE NATIONAL LAW ENFORCEMENT OFFICERS MEMORIAL FUND, THE LAWRENCE COUNTY SCHOOL DISTRICT, THE PASS CHRISTIAN SCHOOL DISTRICT, THE MISSISSIPPI VISION FOUNDATION, THE MISSISSIPPI BAND OF CHOCTAW INDIANS, THE STATE BOARD OF COSMETOLOGY, MERIDIAN HIGH SCHOOL, THE PONTOTOC CITY SCHOOL DISTRICT, MOSS POINT HIGH SCHOOL, FOREST HIGH SCHOOL, MISSISSIPPI MOTOSTEPS MOTORCYCLE SAFETY TRAINING, THE CHOCTAW COUNTY CHARGERS, THE LAW ENFORCEMENT OFFICERS AND FIRE FIGHTERS DEATH BENEFITS TRUST FUND, THE MISSISSIPPI WILDLIFE ENFORCEMENT OFFICERS' ASSOCIATION, INC., WEST LAUDERDALE HIGH SCHOOL, MISSISSIPPI FCA, THE CATFISH INDUSTRY, PRESERVATION OF THE KEMP'S RIDLEY SEA TURTLE, AND MISSISSIPPI'S TOUGHEST KIDS FOUNDATION; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS FOR SUPPORTERS OF THE DALLAS COWBOYS PROFESSIONAL FOOTBALL TEAM; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO MEMBERS OF THE GRAND CHAPTER OF THE MISSISSIPPI ORDER OF THE EASTERN STAR OR THE SPOUSE AND CHILDREN OF DECEASED MEMBERS; TO AUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS COMMEMORATING THE CITY OF MARKS AS THE HOME OF "THE MULE TRAIN"; TO AUTHORIZE THE ISSUANCE OF A DISTINCTIVE EPILEPSY AWARENESS MOTOR VEHICLE LICENSE TAG; TO PRESCRIBE ADDITIONAL FEES FOR THE ISSUANCE OF SUCH LICENSE TAGS; TO PROVIDE FOR THE DISTRIBUTION OF THE ADDITIONAL FEES COLLECTED; TO AMEND SECTION 27-19-56.7, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS DISPLAYING THE EMBLEM OF A PUBLIC JUNIOR COLLEGE OR COMMUNITY

COLLEGE IN THIS STATE; TO AMEND SECTION 27-19-56.14, MISSISSIPPI CODE OF 1972, TO REVISE THE PERSONS TO WHOM THE GRAND LODGE OF MISSISSIPPI, FREE AND ACCEPTED MASONS, DISTINCTIVE LICENSE TAG MAY BE ISSUED; TO AMEND SECTION 27-19-56.15, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS THAT DISPLAY THE EMBLEMS OF UNIVERSITIES LOCATED IN OTHER STATES; TO REVISE THE DISTRIBUTION OF FEES COLLECTED FROM THE ISSUANCE OF DISTINCTIVE LICENSE TAGS DISPLAYING THE EMBLEM OF THE UNIVERSITY OF MEMPHIS; TO AMEND SECTION 27-19-56.108, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE OF THE DISTINCTIVE MOTOR VEHICLE LICENSE TAGS FOR SUPPORTERS OF ROTARY INTERNATIONAL; TO AMEND SECTION 27-19-56.133, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE OF THE DISTINCTIVE MOTOR VEHICLE LICENSE TAGS TO SUPPORTERS OF THE BOYS AND GIRLS CLUBS; TO AMEND SECTION 27-19-56.307, MISSISSIPPI CODE OF 1972, TO REAUTHORIZE THE ISSUANCE OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS FOR SUPPORTERS OF PHI KAPPA TAU FRATERNITY; TO AMEND SECTION 27-19-56.22, MISSISSIPPI CODE OF 1972, TO AUTHORIZE AN OPTIONAL DISTINCTIVE MOTOR VEHICLE LICENSE TAG DESIGN FOR MEMBERS OF ALPHA PHI ALPHA FRATERNITY; TO AMEND SECTION 27-19-56.27, MISSISSIPPI CODE OF 1972, TO MAKE IT CLEAR THAT DISTINCTIVE MOTOR VEHICLE LICENSE TAGS THAT BEAR EITHER OF THE EMBLEMS AUTHORIZED FOR SUPPORTERS OF THE MISSISSIPPI SEAFOOD INDUSTRY MUST MEET THE REQUIREMENTS OF SECTION 27-19-44; TO AMEND SECTION 27-19-44, MISSISSIPPI CODE OF 1972, TO REDUCE TO 200 THE NUMBER OF DISTINCTIVE MOTOR VEHICLE LICENSE TAGS FOR SUPPORTERS OF ROTARY INTERNATIONAL REQUIRED TO BE SOLD PRIOR TO THE PREPARATION AND ISSUANCE OF SUCH TAGS BY THE DEPARTMENT OF REVENUE AND TO EXEMPT THE DISTINCTIVE MOTOR VEHICLE LICENSE TAG AUTHORIZED TO BE ISSUED FOR SUPPORTERS OF THE LAW ENFORCEMENT OFFICERS AND FIRE FIGHTERS DEATH BENEFITS TRUST FUND FROM THE PROVISIONS OF THIS SECTION; TO AMEND SECTION 27-51-41, MISSISSIPPI CODE OF 1972, TO EXEMPT FROM AD VALOREM TAXATION ONE MOTOR VEHICLE OWNED BY A PERSON WHO IS A LAW ENFORCEMENT OFFICER AND WHO WAS WOUNDED OR OTHERWISE RECEIVED INTENTIONAL OR ACCIDENTAL BODILY INJURY WHILE ENGAGED IN THE PERFORMANCE OF HIS OFFICIAL DUTIES AND WAS REQUIRED TO RECEIVE MEDICAL TREATMENT FOR THE WOUND OR INJURY DUE TO THE NATURE AND EXTENT OF THE WOUND OR INJURY; 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 Stringer 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 Stringer 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, 2014, 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 Stringer 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 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 Beauvoir, the last home of Jefferson Davis and Presidential Library. 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 Trustees of Beauvoir, 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, 2014, 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 Board of Trustees of Beauvoir.

(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 Hispaniola Mountain Ministries. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Hispaniola Mountain Ministries, 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, 2014, 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 Hispaniola Mountain Ministries.

(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 Hancock 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 Hancock 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, 2014, 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 Hancock 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 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 Jim Hill 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 Jim Hill 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, 2014, 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 Jim Hill 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 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 Friends of Jackson County Animal Shelter Pets. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the

Friends of Jackson County Animal Shelter Pets, 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, 2014, 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 Friends of Jackson County Animal Shelter Pets.

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

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

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

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

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

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

SECTION 7. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of

an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the National Law Enforcement Officers Memorial Fund. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the National Law Enforcement Officers Memorial Fund, 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, 2014, 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) Eight Dollars (\$8.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the National Law Enforcement Officers Memorial Fund.

(b) Eight Dollars (\$8.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund created in Section 45-2-1.

(c) Eight Dollars (\$8.00) of each additional fee collected on distinctive license tags issued pursuant to this

section shall be distributed to the Police Benevolent Foundation, Inc.

(d) 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.

(e) 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.

(f) 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 Lawrence County School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Lawrence County 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, 2014, 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 Lawrence County 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 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 the Pass Christian School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Pass Christian 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, 2014, 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 Pass Christian School District for use to support school-authorized or education-related extracurricular activities including, but not limited to, athletics, academic teams, art, band, choir, honor societies, music and theatre.

(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 the Mississippi Vision Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Optometric 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, 2014, 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 Vision 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 11. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Band of Choctaw Indians. The distinctive license tags so issued shall display the word "Chahta" and shall be of such color and design as the Department of Revenue, with the advice of the Tribal Council of the Mississippi Band of Choctaw Indians, 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, 2014, 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 Tribal Council of the Mississippi Band of Choctaw Indians.

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

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

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

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

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

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

SECTION 12. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the State Board of Cosmetology. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the State Board of Cosmetology, 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, 2014, 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 State Board of Cosmetology.

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

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

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

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

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

SECTION 13. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Meridian 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 Meridian 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, 2014, 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 Meridian 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 the Pontotoc City School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Pontotoc City 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, 2014, 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 Pontotoc City 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 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 any motor

vehicle registered in his name identifying such person as a supporter of Moss Point 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 Moss Point 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, 2014, 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 Moss Point School District for deposit into a special fund created by the district and used for the purpose of supporting academic programs and activities in the 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 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 the Forest 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 Forest 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, 2014, 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 Forest High School for use by the school in establishing and operating a scholarship program.

(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 Mississippi MoToSteps Motorcycle Safety Training. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Mississippi MoToSteps Motorcycle Safety Training, 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, 2014, 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 MoToSteps Motorcycle Safety Training.

(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 Choctaw County Chargers. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Choctaw County 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, 2014, 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 Choctaw County School District for deposit into its general 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 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, for any motor vehicle registered in his name, a distinctive license tag honoring fallen law enforcement officers in the State of Mississippi and designating the motor vehicle owner as a supporter of the Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund created under Section 45-2-1. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of

the Department of Public Safety, 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, 2014, 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 Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund created under Section 45-2-1.

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

an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Wildlife Enforcement Officers' Association, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Wildlife Enforcement Officers' 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, 2014, 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-two Dollars (\$22.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Wildlife Enforcement Officers' Association, Inc.

(b) Two Dollars (\$2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Blair E. Batson Hospital for Children.

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

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

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

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

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

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

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

SECTION 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 West Lauderdale 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 West Lauderdale 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, 2014, 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 West Lauderdale Touchdown Club.

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

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

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

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

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

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

SECTION 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 Mississippi FCA. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Mississippi FCA, 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, 2014, 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 FCA.

(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 the catfish industry. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Catfish Farmers of 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, 2014, 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 Catfish Farmers of 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 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 the preservation of the Kemp's ridley sea turtle. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the

Institute for Marine Mammal Studies, 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, 2014, 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 Institute for Marine Mammal Studies.

(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 the Mississippi's Toughest Kids Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi's Toughest Kids 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, 2014, 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's Toughest Kids 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 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 Dallas Cowboys professional football team. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the National Football League, 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, 2014, any person applying for a distinctive license

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

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

(a) Forty-four Dollars (\$44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Friends of Children's Hospital.

(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 and a member of the Grand Chapter of the Mississippi Order of the Eastern Star or the spouse and children of a deceased member, 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 entitled to be issued a distinctive license tag for any motor vehicle registered in their name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Grand Chapter of the Mississippi Order of the Eastern Star, 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, 2014, 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 or she 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 Grand Chapter of the Mississippi Order of the Eastern Star.

(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 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 commemorating the City of Marks, Mississippi, as the home of "The Mule Train." In 1968, Marks was the starting point of Dr. Martin Luther King Jr.'s "Poor People's Campaign" which was the second phase of the Civil Rights Movement. One (1) of nine (9) "caravans" traveling to Washington, D.C., the Marks caravan was named "The Mule Train." The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Quitman County Development 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, 2014, 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 Quitman County Development 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 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 epilepsy awareness license tag for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Epilepsy Foundation of 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, 2014, 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 Epilepsy Foundation of Mississippi.

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

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

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

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

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

SECTION 30. Section 27-19-56.7, Mississippi Code of 1972, is amended as follows:

27-19-56.7. (1) Beginning with any registration year commencing on or after July 1, 2008, owners of motor vehicles 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 Fifty Dollars (\$50.00), shall be issued a special license tag which displays the emblem of the public junior college or community college of his choice located in this state.

(2) Each junior college and community college shall design the emblem which shall be displayed on the special license tag. The emblem shall be affixed during the production of the 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. 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) Thirty-two Dollars and Fifty Cents (\$32.50) of each additional fee collected on special license tags shall be deposited in a special fund hereby created in the State Treasury to the credit of the public junior college or community college named on the special license tag. The funds shall be available for expenditure at the discretion of the public junior college or community college.

(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 order for a license tag for a community or junior college to be prepared and issued by the * * * Department of

Revenue, the provisions of Section 27-19-44(2) shall be satisfied prior to July 1, * * * 2017.

SECTION 31. Section 27-19-56.14, Mississippi Code of 1972, is amended as follows:

27-19-56.14. (1) * * * Any owner of a motor vehicle or motorcycle, or both, who is (a) a member of the Grand Lodge of Mississippi, Free and Accepted Masons, his wife, * * * daughter, mother, * * * sister or widow, or (b) a person approved by a Master Mason in good standing with the Grand Lodge of Mississippi, Free and Accepted Masons, 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 entitled to a special motor vehicle license tag or motorcycle license tag, as applicable, which displays the Freemason emblem and displays the words "Grand Lodge of Mississippi." * * *

(2) 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.

(3) Application for the special 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 documentation from the Grand Lodge of Mississippi as 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. 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-five Dollars (\$25.00) of each additional fee collected on special license tags shall be deposited in a special fund hereby created in the State Treasury to the credit of the Grand Lodge of Mississippi. The funds shall be available for expenditure at the discretion of the Grand Lodge of Mississippi.

(b) 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 .

SECTION 32. Section 27-19-56.15, Mississippi Code of 1972, is amended as follows:

27-19-56.15. (1) (a) Beginning with any registration year commencing on or after July 1, 2012, 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 of Fifty Dollars (\$50.00), shall be issued a distinctive license tag that displays the emblem of any public or private university of his choice located in another state.

(b) The design of the emblems for the distinctive license tags authorized under this subsection shall be determined by agreement between the Department of Revenue and the governing authorities of public or private universities in the states where the universities are located. Such other design characteristics and information to be contained on such distinctive license tags shall be determined by the Department of Revenue.

(c) Application for the distinctive license tag authorized under this subsection shall be made to the county tax collector on forms prescribed by the Department of Revenue. 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.

(d) (i) The Department of Revenue shall deposit all fees that it receives under this subsection 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, except as otherwise provided in this paragraph (d), shall distribute such collections as follows:

1. Forty-four Dollars (\$44.00) of the additional fees collected from each distinctive license tag issued under this subsection shall be deposited into the State General Fund.

2. 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.

3. 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.

4. 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.

(ii) The Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of Auburn University as follows:

1. Except as otherwise provided in this item 1, Forty-four Dollars (\$44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Adult Education Department of the Rankin County School District for the purpose of providing funds for the Rankin County School District GED Scholarship Endowment. However, from and after January 1, 2013, Forty-four Dollars (\$44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to Habitat for Humanity/Metro Jackson, Inc.

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

3. Two Dollars (\$2.00) of each additional fee collected on such 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.

4. One Dollar (\$1.00) of each additional fee collected on such 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.

(iii) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the University of Alabama as follows:

1. Forty-four Dollars (\$44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Friends of Children's Hospital.

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

3. Two Dollars (\$2.00) of each additional fee collected on such 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.

4. One Dollar (\$1.00) of each additional fee collected on such 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.

(iv) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the University of South Alabama as follows:

1. Forty-four Dollars (\$44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be deposited into the Mississippi Trauma Care Systems Fund established in Section 41-59-75.

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

3. Two Dollars (\$2.00) of each additional fee collected on such 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.

4. One Dollar (\$1.00) of each additional fee collected on such 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.

(v) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive

license tags displaying the emblem of the University of Oklahoma as follows:

1. Forty-four Dollars (\$44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to Mississippi Gulf Coast Y.M.C.A., Inc.

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

3. Two Dollars (\$2.00) of each additional fee collected on such 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.

4. One Dollar (\$1.00) of each additional fee collected on such 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.

(vi) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the Louisiana State University as follows:

1. Forty-four Dollars (\$44.00) of each additional fee collected on such distinctive license tags pursuant

to this section shall be distributed to the Bayou Bengal Booster Club of Mississippi to be utilized by the club to make contributions to charitable organizations that are approved by the Chancellor of Louisiana State University.

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

3. Two Dollars (\$2.00) of each additional fee collected on such 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.

4. One Dollar (\$1.00) of each additional fee collected on such 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.

(vii) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the University of Memphis as follows:

1. Twenty-two Dollars (\$22.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to Baptist Memorial Hospital DeSoto.

2. Twenty-two Dollars (\$22.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Methodist Healthcare Foundation for the Methodist Olive Branch Hospital.

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

4. Two Dollars (\$2.00) of each additional fee collected on such 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.

5. One Dollar (\$1.00) of each additional fee collected on such 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.

(2) 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.

(3) 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.

(4) In order for a distinctive license tag for a university to be issued pursuant to this section, the provisions of Section 27-19-44(3) must be satisfied for such university license tag prior to July 1, * ' * 2017.

SECTION 33. Section 27-19-56.108, Mississippi Code of 1972, 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(* * *5) must be satisfied for the distinctive license tag before July 1, * * * 2017.

SECTION 34. 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, * * * 2017.

SECTION 35. Section 27-19-56.307, Mississippi Code of 1972, is amended as follows:

27-19-56.307. (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 Phi Kappa Tau Fraternity. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Phi Kappa Tau National Council, 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, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars (\$50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

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

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

(a) Forty-four Dollars (\$44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Phi Kappa Tau 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.

(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, 2017.

SECTION 36. Section 27-19-56.22, Mississippi Code of 1972, is amended as follows:

27-19-56.22. (1) Any owner of a motor vehicle who is a resident of this state and who is a member of Alpha Kappa Alpha sorority or Alpha Phi Alpha fraternity, 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 of Thirty Dollars (\$30.00), shall

be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a member or supporter of such organization. The distinctive license tags so issued shall display the Greek letters of the organization and shall be of such color and design as the Department of Revenue may prescribe * * *; however, from and after July 1, 2014, there shall be two (2) special tag designs which may be issued under this section to a person who is a member of Alpha Phi Alpha fraternity. One (1) shall be the design issued prior to July 1, 2014, and the other shall be a new design which shall be of such color and design as the Department of Revenue, with the advice of Alpha Phi Alpha fraternity, may prescribe. Tags issued pursuant to this section shall also 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. Applicants for an Alpha Phi Alpha distinctive license tag must present either a current or past Alpha Phi Alpha membership card or documentation signed by the president of the local chapter of Alpha Phi Alpha in which the county is located verifying that the applicant is a member of Alpha Phi Alpha Fraternity. Upon applying for an Alpha Phi Alpha distinctive license tag, the applicant shall select which of the two (2) tag designs he desires to be issued. The application and the additional fee imposed under subsection (1) 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) The distinctive 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.

(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) (i) Twenty-five Dollars (\$25.00) of each additional fee collected on the distinctive license tags issued to members of Alpha Kappa Alpha Sorority pursuant to this section shall be distributed to the Coleman, Alexander, Possner Foundation. However, upon the request of a local chapter of Alpha Kappa Alpha Sorority, the Coleman, Alexander, Possner Foundation shall distribute to the local chapter an amount equal to the fees generated by the purchase, on or after the first day of the next month beginning after the date of such request, of the distinctive license tags by members of the local chapter of Alpha Kappa Alpha Sorority and by those members who purchased distinctive license tags by documentation signed by the president of the local chapter

of Alpha Kappa Alpha Sorority in which the county is located. The Department of Revenue shall furnish to the Coleman, Alexander, Possner Foundation such information as is necessary for the foundation to distribute the fees in such manner. The Coleman, Alexander, Possner Foundation may deduct an administrative fee in the amount of Two Dollars (\$2.00) from the additional fee generated from the purchase of each distinctive license tag which is distributed to a local chapter of Alpha Kappa Alpha Sorority.

(ii) Twenty-five Dollars (\$25.00) of each additional fee collected on the distinctive license tags issued to members of Alpha Phi Alpha Fraternity pursuant to this section shall be distributed to Alpha Foundation, Inc., of Jackson, Mississippi. However, upon the request of a local chapter of Alpha Phi Alpha Fraternity, Alpha Foundation, Inc., of Jackson, Mississippi, shall distribute to the local chapter an amount equal to the fees generated by the purchase of the distinctive license tags by members of the local chapter of Alpha Phi Alpha Fraternity and by those members who purchased distinctive license tags by documentation signed by the president of the local chapter of Alpha Phi Alpha Fraternity in which the county is located.

(iii) It is the intent of the Legislature that fees paid to the Coleman, Alexander, Possner Foundation, which fees were collected on distinctive license tags issued to members of Alpha Phi Alpha Fraternity before July 1, 2003, shall be paid

by the Coleman, Alexander, Possner Foundation to Alpha Foundation, Inc., of Jackson, MS.

(b) One Dollar (\$1.00) of each additional fee collected on the distinctive license tags 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.

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

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

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

(7) In order for a distinctive license tag displaying the new design authorized under this section to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag displaying such emblem before July 1, 2017.

SECTION 37. 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 and displaying one (1) of two (2) emblems designed by the Department of Marine Resources, subject to the guidelines of the Department of Revenue.

(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.~~

(7) In order for a distinctive license tag displaying either of the emblems described in subsection (1) of this section to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag displaying such emblem before July 1, 2017.

SECTION 38. 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 * * *, 27-19-56.203 and 27-19-56.315 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) The distinctive license tags authorized under Section 27-19-56.108 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 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.

(* * *6) 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) * * *, (4) or (5) of this section, the Department of Revenue shall prepare and issue the distinctive license tag or plate.

(* * *7) 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.

(* * *8) If a distinctive or special license tag or plate is discontinued under subsection (* * *7) 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.

(* * *9) 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, Section 27-19-56.239 * * *, Sections 27-19-56.292 and 27-19-56.318 or Section 19 of this act; or

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

SECTION 39. 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) One (1) motor vehicle owned by a disabled American veteran, or by the spouse of a deceased disabled American veteran, who is entitled to purchase a distinctive license plate or tag in accordance with Section 27-19-53, regardless of the license plate or tag issued to the disabled American veteran or the veteran's spouse if the disabled American veteran is deceased.

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

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

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

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

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

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

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

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

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

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

(s) One (1) motor vehicle owned by the mother of a service member who 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 27-19-56.284.

(w) One (1) motor vehicle owned by a person who is a law enforcement officer and who (i) was wounded or otherwise received intentional or accidental bodily injury, regardless of whether occurring before or after July 1, 2014, while engaged in the performance of his official duties, provided the wound or injury was not self-inflicted, (ii) was required to receive medical treatment for the wound or injury due to the nature and extent of the wound or injury, and (iii) is eligible to receive a special license plate or tag under Section 27-19-56 as a result of

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

(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

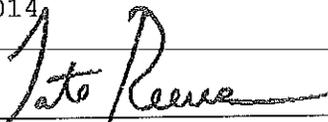
credit allowed for taxes due or any certificate of credit issued may be applied to like taxes owed in any county by the person to whom the credit is allowed or by the person possessing the certificate of credit. No credit, however, shall be allowed on the charge made for the license plate. Such license 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 40. This act shall take effect and be in force from and after July 1, 2014.

PASSED BY THE SENATE
April 1, 2014



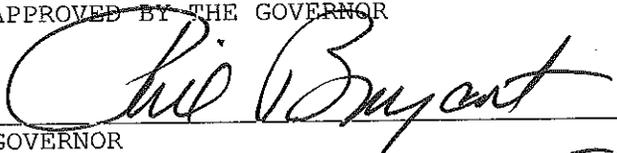
PRESIDENT OF THE SENATE

PASSED BY THE HOUSE OF REPRESENTATIVES
April 1, 2014



SPEAKER OF THE HOUSE OF REPRESENTATIVES

APPROVED BY THE GOVERNOR



GOVERNOR

4/10/14

3:51pm