MISSISSIPPI LEGISLATURE REGULAR SESSION 2009

By: Representative Patterson To: Ways and Means

HOUSE BILL NO. 1237

AN ACT TO AMEND SECTION 27-19-56.1, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT A PORTION OF THE FEE FOR THE DISTINCTIVE MOTOR VEHICLE LICENSE TAG FOR FIRE FIGHTERS SHALL BE DISTRIBUTED TO THE MISSISSIPPI FIREFIGHTERS ASSOCIATION; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 27-19-56.1, Mississippi Code of 1972, is amended as follows:

27-19-56.1. (1) Any owner of a motor vehicle who is a fire fighter, including a career fire fighter, a volunteer fire fighter or an industrial fire fighter, employed by or in the service of any municipality, county, fire district, state agency or industry in the state who is a resident of this state, or who is a retired fire fighter who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a fire fighter or retired fire fighter. The distinctive license tags so issued shall be of such color and design as may be agreed upon by the Executive Committee of the Mississippi Firefighters Association and the State Tax Commission, shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag and may, in the discretion of the State Tax Commission, display the county name.

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

prescribed by the State Tax Commission. Applicants for such distinctive license tags (a) shall present to the issuing official proof of their employment or service as a fire fighter by presentation of the applicant's official fire fighter identification card or a signed and notarized affidavit from the governing authority or chief executive officer of the municipality, county, fire district, agency or industry by or for whom the applicant is employed or serves as a fire fighter; or (b) shall present proof that they are a retired fire fighter by presentation of a signed and notarized affidavit from the governing authority or chief executive officer of the municipality, county, fire district, agency or industry from whom the fire fighter retired. The application and the additional fee imposed under subsection (3) of this section, less three percent (3%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. 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, 1992, 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 concurrent 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, or if the owner resigns from or otherwise vacates his

employment or service as a fire fighter, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of distinctive license tags. The State Treasurer shall distribute an amount equal to Seven Dollars ($7.00) of the additional fees collected for each such distinctive license tag issued under this section to the State General Fund, and the remainder of such additional fees collected shall be distributed by the State Treasurer to the Mississippi Firefighters Association.

(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, Mississippi Code of 1972. 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 lieu of the distinctive license tag authorized under subsections (1) through (6) of this section, any person who

presents proof of his employment or service as a fire fighter in the manner provided in subsection (2) of this section, may be issued a distinctive license tag decal for each motor vehicle registered in his name identifying such person as a fire fighter. The distinctive license tag decal shall be of such size, color and design as may be agreed upon by the Executive Committee of the Mississippi Firefighters Association and the State Tax Commission; however, the State Tax Commission shall have final approval of the size, color and design. The distinctive license tag decals shall be prepared and sold at Two Dollars ($2.00) each through the Mississippi Firefighters Training Academy.

SECTION 2. This act shall take effect and be in force from and after July 1, 2009.

ST: Distinctive tag for fire fighters; distribute a portion of the fee to the Mississippi Firefighters Association.