

## **Title 35 Mississippi State Tax Commission**

### **Part VII Motor Vehicles**

#### **Subpart 02 Tags**

##### **Chapter 01 Special Tags**

- 100 In accordance with the Miss. Code Ann. Section 27-19-44(2), for any distinctive license tag or plate authorized by the Legislature from and after July 1, 2002 through June 30, 2007, the Mississippi State Tax Commission must have two hundred (200) signed applications plus the special tag fees for two hundred (200) tags before the State Tax Commission will begin producing a particular distinctive tag series. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy these requirements 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.
- 101 In accordance with the Miss. Code Ann. Section 27-19-44(3), for any distinctive license tag or plate authorized by the Legislature from and after July 1, 2007, the Mississippi State Tax Commission must have three hundred (300) signed applications plus the special tag fees for three hundred (300) tags before the State Tax Commission will begin producing a particular distinctive tag series. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy these requirements 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.
- 102 Along with the required applications and said fees, an official design for this particular special tag shall be submitted by a legal representative of the organization. The tag design must show support of said organization and must be submitted in photo ready copy. The final design will be approved by the State Tax Commission.
- 103 Applications can be acquired from the State Tax Commission.
- 104 The above mentioned items may be submitted to the State Tax Commission upon completion. The distinctive license tag or plate will be included in the next issue of special plates. These issues will occur two (2) times each year on May 1 and November 1.
- 105 The State Tax Commission will notify the County Tax Collectors when the initial order is ready with a list of taxpayers in their county who applied and pre-paid for the special distinctive tag. The State Tax Commission will also notify the organization or entity involved, because they will need to communicate to the initial applicants that they will need to go now to their county tax collector's

office to register the plate to their vehicle. The applicant will need to take care of this transaction as soon as he is notified by the organization that the plate is available. At this point the special distinctive plate will be available to anyone through their County Tax Collector.

106 If the initial applicants choose to wait until the expiration date of their tag to receive same, the special tag fee shall be paid again.

107 (Reserved)