

By: Stringer

To: Local and Private
Legislation; Ways and
Means

HOUSE BILL NO. 1707

1 AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS OF JASPER
2 COUNTY, MISSISSIPPI, IN ITS DISCRETION, FOR A CERTAIN PERIOD OF
3 TIME, TO LEVY AN ADDITIONAL OIL AND GAS SEVERANCE TAX IN THE
4 AMOUNT OF TWO PERCENT OF CERTAIN OIL AND GAS PRODUCTION WITHIN THE
5 COUNTY; AND FOR RELATED PURPOSES.

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

7 SECTION 1. (1) For the purpose of providing funds for the
8 construction and maintenance of the roads and bridges within the
9 borders of Jasper County, the Board of Supervisors of Jasper
10 County, Mississippi, is authorized, in its discretion, for a
11 period of five (5) years from and after the effective date of this
12 act, to levy an additional two percent (2%) severance tax upon
13 every person engaging or continuing in the business of producing
14 or severing oil from any soil or water that is located within the
15 boundaries of Jasper County, Mississippi, for sale, transport,
16 storage, profit or commercial use. The tax levied under this
17 subsection shall be in addition to the tax levied under Section
18 27-25-503.

19 (2) For the purpose of providing funds for the construction
20 and maintenance of the roads and bridges within the borders of
21 Jasper County, the Board of Supervisors of Jasper County,
22 Mississippi, is authorized, in its discretion, for a period of
23 five (5) years from and after the effective date of this act, to
24 levy an additional two percent (2%) severance tax upon every
25 person engaging or continuing in the business of producing or
26 severing gas from below any soil or water that is located within
27 the boundaries of Jasper County, Mississippi, for sale, transport,

28 storage, profit or commercial use. The tax levied under this
29 subsection shall be in addition to the tax levied under Section
30 27-25-703.

31 (3) Such additional tax shall be collected by and paid to
32 the State Tax Commission on a form prescribed by the State Tax
33 Commission in the manner that state severance taxes are computed,
34 collected and paid; and full enforcement provisions and all other
35 provisions of Articles 5 and 7, Chapter 25, Title 27, Mississippi
36 Code of 1972, shall apply as necessary to the implementation and
37 administration of this act.

38 (4) The proceeds of such tax, less three percent (3%)
39 thereof which shall be retained by the State Tax Commission to
40 defray the cost of collection, shall be paid to the Board of
41 Supervisors of Jasper County, Mississippi, on or before the
42 fifteenth day of the month following the month in which collected.

43 (5) The proceeds of such tax shall not be considered by the
44 Board of Supervisors of Jasper County as general fund revenues but
45 shall be dedicated to and expended solely for the purposes
46 specified in this section.

47 (6) The proceeds of such additional tax shall be spent only
48 for the construction and maintenance of roads and bridges located
49 within the borders of Jasper County, Mississippi, as directed by
50 the board of supervisors.

51 SECTION 2. Before the tax authorized under this act may be
52 imposed, the board of supervisors shall adopt a resolution
53 declaring its intention to levy the tax, setting forth the amount
54 of the tax and establishing the date on which the tax initially
55 shall be levied and collected. Notice of the proposed tax shall
56 be published once each week for at least three (3) consecutive
57 weeks in a newspaper having a general circulation in the county.
58 The first publication of the notice shall be made not less than
59 twenty-one (21) days before the date fixed in the resolution on
60 which the tax initially is to be levied and collected, and the
61 last publication of the notice shall be made not more than seven
62 (7) days before that date. If, within the time of giving notice,
63 twenty percent (20%) or fifteen hundred (1500), whichever is less,
64 of the qualified electors of the county, file a written petition

65 against the levy of the tax, then the tax shall not be levied
66 unless authorized by a majority of the qualified electors of the
67 county, voting at an election to be called and held for that
68 purpose. At least thirty (30) days before the effective date of
69 the tax, the board of supervisors shall furnish to the State Tax
70 Commission a certified copy of the resolution evidencing the tax.

71 SECTION 3. Accounting for receipts of expenditures of the
72 funds described in this act must be made separately from the
73 accounting of receipts and expenditures of the general fund and
74 any other funds of Jasper County. The records reflecting the
75 receipts and expenditures of the funds prescribed in this act
76 shall be audited annually by an independent certified public
77 accountant, and the accountant shall make a written report of his
78 audit to the Board of Supervisors of Jasper County, Mississippi.
79 The audit shall be made and completed as soon as practicable after
80 the close of the fiscal year, and expenses of such audit shall be
81 paid from the funds derived under this act.

82 SECTION 4. The Board of Supervisors of Jasper County,
83 Mississippi, shall submit this act, immediately upon approval by
84 the Governor, or upon approval by the Legislature subsequent to a
85 veto, to the Attorney General of the United States or to the
86 United States District Court for the District of Columbia in
87 accordance with the provisions of the Voting Rights Act of 1965,
88 as amended and extended.

89 SECTION 5. This act shall take effect and be in force from
90 and after the date it is effectuated under Section 5 of the Voting
91 Rights Act of 1965, as amended and extended.