MISSISSIPPI LEGISLATURE
REGULAR SESSION 2001

By: Senator(s) Furniss
To: Highways and Transportation; Appropriations

SENATE BILL NO. 2060

1 AN ACT TO REQUIRE THE MISSISSIPPI DEPARTMENT OF
2 TRANSPORTATION TO DEVELOP, IMPLEMENT AND UTILIZE A PAVEMENT
3 MANAGEMENT SYSTEM FOR THE PURPOSE OF IDENTIFYING AND ESTABLISHING
4 PRIORITIES AMONG FOUR-LANE, NONINTERSTATE HIGHWAYS THAT ARE IN
5 NEED OF REPAIR AND MAINTENANCE AND FOR THE PURPOSE OF SCHEDULING
6 AND PERFORMING REPAIR AND MAINTENANCE PROJECTS ON SUCH HIGHWAYS;
7 TO REQUIRE THE TRANSPORTATION COMMISSION TO ENSURE THAT FOUR-LANE
8 HIGHWAY MAINTENANCE IS PERFORMED BY THE DEPARTMENT THROUGHOUT THE
9 STATE IN ACCORDANCE WITH CRITERIA ESTABLISHED BY THE PAVEMENT
10 MANAGEMENT SYSTEM; TO CREATE A SPECIAL ACCOUNT WITHIN THE STATE
11 HIGHWAY FUND TO BE KNOWN AND DESIGNATED AS THE "FOUR-LANE HIGHWAY
12 MAINTENANCE ACCOUNT"; TO PROVIDE THAT MONEY IN SUCH ACCOUNT MAY BE
13 EXPENDED BY THE DEPARTMENT OF TRANSPORTATION ONLY FOR THE PURPOSE
14 OF REPAIRING, REHABILITATING AND MAINTAINING THE PAVEMENT
15 STRUCTURE AND SHOULDERS OF NONINTERSTATE FOUR-LANE HIGHWAYS; TO
16 AMEND SECTION 75-76-177, MISSISSIPPI CODE OF 1972, TO PHASE IN A
17 3% INCREASE IN CERTAIN GAMING LICENSE FEES; TO AMEND SECTION
18 75-76-129, MISSISSIPPI CODE OF 1972, TO REQUIRE COLLECTIONS
19 RESULTING FROM SUCH FEE INCREASE TO BE DEPOSITED INTO THE
20 FOUR-LANE HIGHWAY MAINTENANCE ACCOUNT; AND FOR RELATED PURPOSES.

21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:
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23 SECTION 1. (1) The Mississippi Department of Transportation
24 shall develop, implement and utilize a pavement management system
25 for the purpose of identifying and establishing priorities among
26 four-lane highways that are in need of repair and maintenance and
27 for the purpose of scheduling and performing repair and
28 maintenance projects on such highways. The system shall be
29 designed to collect, process and analyze data necessary for
30 evaluating pavement condition and distress levels, and shall
31 include geometric, lane and crossing route data; construction and
32 rehabilitation history data; pavement survey data; traffic data;
33 project cost data and other data critical in formulating objective
34 criteria for the proper planning and performance of highway
35 maintenance. The Mississippi Transportation Commission shall have
36 the duty to ensure that four-lane highway maintenance is performed
36 by the department throughout the state in accordance with criteria
37 established by the pavement management system.
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(2) There is created within the State Highway Fund a special
39 account to be known and designated as the "Four-Lane Highway
40 Maintenance Account." The account shall be administered by the
41 Mississippi Department of Transportation and shall consist of the
42 monies required to be deposited in such fund pursuant to Section
43 75-76-129 and such other monies as the Legislature designates for
44 deposit therein. Monies in the account may be expended by the
45 Department of Transportation, upon appropriation by the
46 Legislature, only for the purpose of repairing, rehabilitating and
47 maintaining the pavement structure and shoulders of four-lane
48 highways. For the purpose of this section, the term "four-lane
49 highway" means a roadway or segment of roadway, other than an
50 interstate highway, (a) that consists of at least four (4) lanes
51 for use by motor vehicles, with two (2) or more lanes extending in
52 each of two (2) directions; and (b) that is included as a part of
53 the designated state highway system under the jurisdiction of the
54 Mississippi Transportation Commission for construction and
55 maintenance.
56
(3) The Mississippi Department of Transportation shall
57 submit a report to the Legislature by January 15 of each year
58 setting forth the current status of the four-lane highway
59 maintenance program. The report shall be filed with the Secretary
60 of the Senate, the Clerk of the House, the Chairman of the Senate
61 Highways and Transportation Committee and the Chairman of the
62 House Transportation Committee. The report shall contain the
63 following information:
64
(a) A detailed description of the specific projects
65 completed during the preceding fiscal year and the costs
66 associated with such projects;
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(b) A list of the specific projects planned for the
68 current fiscal year and the estimated costs of such projects;
(c) A complete recap of all program receipts by source and of all disbursements for the preceding fiscal year;

(d) The average pavement condition ratings of the state's four-lane highways as determined by the department's pavement management system; and

(e) Such other information as the department determines to be important or helpful to the Legislature.

SECTION 2. Section 75-76-177, Mississippi Code of 1972, is amended as follows:

75-76-177. (1) From and after August 1, 1990, there is hereby imposed and levied on each gaming licensee a license fee based upon all the gross revenue of the licensee as follows:

(a) Four percent (4%) of all the gross revenue of the licensee which does not exceed Fifty Thousand Dollars ($50,000.00) per calendar month;

(b) Six percent (6%) of all the gross revenue of the licensee which exceeds Fifty Thousand Dollars ($50,000.00) per calendar month and does not exceed One Hundred Thirty-four Thousand Dollars ($134,000.00) per calendar month; * * *

(c) Eight percent (8%) of all the gross revenue of the licensee which exceeds One Hundred Thirty-four Thousand Dollars ($134,000.00) per calendar month;

(d) From and after July 1, 2001, an additional two percent (2%) of all the gross revenue of the licensee which exceeds One Hundred Thirty-four Thousand Dollars ($134,000.00) per calendar month;

(e) From and after July 1, 2002, an additional one-half percent (1/2%) of all the gross revenue of the licensee which exceeds One Hundred Thirty-four Thousand Dollars ($134,000.00) per calendar month; and

(f) From and after July 1, 2003, an additional one-half percent (1/2%) of all the gross revenue of the licensee which
exceeds One Hundred Thirty-four Thousand Dollars ($134,000.00) per calendar month.

(2) All revenue received from any game or gaming device which is leased for operation on the premises of the licensee-owner to a person other than the owner thereof or which is located in an area or space on such premises which is leased by the licensee-owner to any such person, must be attributed to the owner for the purposes of this section and be counted as part of the gross revenue of the owner. The lessee is liable to the owner for his proportionate share of such license fees.

(3) If the amount of license fees required to be reported and paid pursuant to this section is later determined to be greater or less than the amount actually reported and paid by the licensee, the Chairman of the State Tax Commission shall:

(a) Assess and collect the additional license fees determined to be due, with interest thereon until paid; or

(b) Refund any overpayment, with interest thereon, to the licensee.

Interest must be computed, until paid, at the rate of one percent (1%) per month from the first day of the first month following either the due date of the additional license fees or the date of overpayment.

(4) Failure to pay the fees provided for in this section when they are due for continuation of a license shall be deemed a surrender of the license.

SECTION 3. Section 75-76-129, Mississippi Code of 1972, is amended as follows:

[Through June 30, 2012, this section shall read as follows:]

75-76-129. (1) Except as otherwise provided in subsection (2) of this section, on or before the last day of each month all taxes, fees, interest, penalties, damages, fines or other monies collected by the State Tax Commission during that month under the provisions of this chapter, with the exception of (a) the local...
government fees imposed under Section 75-76-195, and (b) an amount equal to Three Million Dollars ($3,000,000.00) of the revenue collected pursuant to the fee imposed under Section 75-76-177(1)(c), or an amount equal to twenty-five percent (25%) of the revenue collected pursuant to the fee imposed under Section 75-76-177(1)(c), whichever is the greater amount, shall be paid by the State Tax Commission to the State Treasurer to be deposited in the State General Fund. The local government fees shall be distributed by the State Tax Commission pursuant to Section 75-76-197. An amount equal to Three Million Dollars ($3,000,000.00) of the revenue collected during that month pursuant to the fee imposed under Section 75-76-177(1)(c) shall be deposited by the State Tax Commission into the bond sinking fund created in Section 65-39-3. The revenue collected during that month pursuant to the fee imposed under Section 75-76-177(1)(c) that is in excess of Three Million Dollars ($3,000,000.00), but is less than twenty-five percent (25%) of the amount of revenue collected during that month, shall be deposited into the State Highway Fund to be used exclusively for the reconstruction and maintenance of highways of the State of Mississippi.

(2) All of the fees imposed and collected pursuant to Section 75-76-177(1)(d), (e) and (f) shall be deposited into the Four-Lane Highway Maintenance Account within the State Highway Fund established in Section 1 of Senate Bill No. 2060, 2001 Regular Session.

[From and after July 1, 2012, this section shall read as follows:]

75-16-129. (1) Except as otherwise provided in subsection (2) of this section, on or before the last day of each month, all taxes, fees, interest, penalties, damages, fines or other monies collected by the State Tax Commission during that month under the provisions of this chapter, with the exception of the local government fees imposed under Section 75-76-195, shall be paid by
the State Tax Commission to the State Treasurer to be deposited in the State General Fund. The local government fees shall be distributed by the State Tax Commission pursuant to Section 75-76-197.

(2) All of the fees imposed and collected pursuant to Section 75-76-177(1)(d), (e) and (f) shall be deposited into the Four-Lane Highway Maintenance Account within the State Highway Fund established in Section 1 of Senate Bill No. 2060, 2001 Regular Session.

SECTION 4. This act shall take effect and be in force from and after July 1, 2001.