

## REPORT OF CONFERENCE COMMITTEE

MADAM PRESIDENT AND MR. SPEAKER:

We, the undersigned conferees, have had under consideration the amendments to the following entitled BILL:

S. B. No. 2058: 1987 Four-Lane Highway Program; authorize additional federal funds to be used in lieu of state funds.

We, therefore, respectfully submit the following report and recommendation:

1. That the House recede from its Amendment No. 1.
2. That the Senate and House adopt the following amendment:

Amend by striking all after the enacting clause and inserting in lieu thereof the following:

65           **SECTION 1.** Section 65-3-97, Mississippi Code of 1972, is  
66 amended as follows:

67           65-3-97. (1) In addition to and including all other  
68 highways designated as a part of the state highway system, there  
69 is hereby designated as a part thereof a four-lane highway system  
70 to connect various areas of the state with interstate and primary  
71 highways. For the segments described in subsection (3) of this  
72 section, the Mississippi Department of Transportation shall  
73 construct and reconstruct four-lane highways, that is, not less  
74 than two (2) lanes for traffic flowing in each direction, along  
75 the routes designated in this section.

76           (2) In the construction and reconstruction of the four-lane  
77 highway system designated in subsection (3) of this section, the  
78 Mississippi Department of Transportation may utilize the roadway  
79 of any existing highway under its jurisdiction and control and  
80 shall do so when such utilization is feasible, provided that such  
81 highways which are utilized shall be constructed to current  
82 standards for such roadways. When it is not feasible to utilize  
83 existing designated highways, the Transportation Department shall  
84 relocate such highways and construct entirely new facilities  
85 whether in urban or rural areas.

86           (3) Construction of the four-lane highway system designated

87 in this subsection shall commence, proceed and be performed by the  
88 Mississippi Department of Transportation strictly in accordance  
89 with the following set of priorities established for the letting  
90 of contracts on and along various segments thereof:

91 (a) Of the following group of highway segments not less  
92 than fifteen percent (15%) of all contracts necessary to be let  
93 for completion of all segments within the group shall be let by  
94 June 30, 1988, not less than thirty percent (30%) of such  
95 contracts shall be let by June 30, 1989, not less than fifty  
96 percent (50%) of such contracts shall be let by June 30, 1990, not  
97 less than seventy percent (70%) of such contracts shall be let by  
98 June 30, 1991, not less than ninety percent (90%) of such  
99 contracts shall be let by June 30, 1992, and one hundred percent  
100 (100%) of such contracts shall be let by June 30, 1993:

101 (i) Highway segments along or near U.S. 45  
102 beginning at the Clarke/Lauderdale county line and extending  
103 northerly to I-59; then beginning at Macon and extending northerly  
104 to Brooksville; then beginning at Columbus Air Force Base and  
105 extending northerly to Aberdeen; then beginning at U.S. 278 and  
106 extending northerly to Shannon; then beginning at Saltillo and  
107 extending northerly to Corinth.

108 (ii) Highway segments along or near U.S. 45A  
109 beginning at U.S. 82 and extending northerly to West Point; then  
110 beginning four (4) miles south of Okolona and extending northerly  
111 to Shannon.

112 (iii) A highway segment along or near U.S. 49W  
113 beginning at U.S. 49 and extending westerly through Yazoo City to  
114 the Yazoo River.

115 (iv) A highway segment along or near U.S. 49W  
116 beginning at Inverness and extending northerly to Indianola.

117 (v) A highway segment along or near U.S. 61  
118 beginning at Port Gibson and extending northerly to the four-lane  
119 south of Vicksburg.

120 (vi) Highway segments along or near U.S. 72  
121 beginning at or near Mt. Pleasant and extending southeasterly to  
122 Mississippi 5; then beginning at Walnut and extending

123 southeasterly to Corinth; then beginning at Strickland and  
124 extending southeasterly to Burnsville.

125 (vii) Highway segments along or near U.S. 78  
126 beginning at Holly Springs and extending southeasterly to the New  
127 Albany bypass; then beginning at Mississippi 25 and extending  
128 southeasterly to Tremont.

129 (viii) Highway segments along or near U.S. 82  
130 beginning at I-55 and extending easterly to Kilmichael; then  
131 beginning at Eupora and extending easterly to Mathiston; then  
132 beginning at Mississippi 12 and extending easterly to the Alabama  
133 state line.

134 (ix) A highway segment along or near U.S. 84  
135 beginning at I-59 and extending easterly to the Jones/Wayne county  
136 line.

137 (x) Highway segments along or near U.S. 98  
138 beginning at Columbia and extending easterly to the Marion/Lamar  
139 county line; then beginning at U.S. 49 and extending southeasterly  
140 to the Alabama state line.

141 (b) Of the following group of highway segments not less  
142 than five percent (5%) of all contracts necessary to be let for  
143 completion of all segments within the group shall be let by June  
144 30, 1991, not less than ten percent (10%) of such contracts shall  
145 be let by June 30, 1992, not less than twenty-five percent (25%)  
146 of such contracts shall be let by June 30, 1993, not less than  
147 forty percent (40%) of such contracts shall be let by June 30,  
148 1994, not less than fifty-five percent (55%) of such contracts  
149 shall be let by June 30, 1995, not less than seventy percent (70%)  
150 of such contracts shall be let by June 30, 1996, not less than  
151 eighty-five percent (85%) of such contracts shall be let by June  
152 30, 1997, and one hundred percent (100%) of such contracts shall  
153 be let by June 30, 1998:

154 (i) Highway segments along or near Mississippi 25  
155 beginning at Mississippi 471 and extending northeasterly to  
156 Mississippi 43; then beginning at the Winston/Oktibbeha county  
157 line and extending northeasterly to Starkville.

158 (ii) A highway segment along or near Mississippi

159 63 beginning at the Jackson/George county line and extending  
160 northerly to Lucedale.

161 (iii) A highway segment along or near Mississippi  
162 302 beginning at I-55 in Southaven and extending easterly to U.S.  
163 72 at or near Mt. Pleasant.

164 (iv) Highway segments along or near U.S. 45  
165 beginning at the Alabama state line and extending northerly to the  
166 Clarke/Lauderdale county line; then beginning at Lauderdale and  
167 extending northerly to Macon; then beginning at Aberdeen and  
168 extending northerly to U.S. 278.

169 (v) A highway segment along or near U.S. 45A  
170 beginning at West Point and extending northerly to four (4) miles  
171 south of Okolona.

172 (vi) A highway segment beginning at Brooksville  
173 along or near U.S. 45 or U.S. 45A and extending northerly to U.S.  
174 82, such segment having been designated by the Transportation  
175 Commission pursuant to the provisions of paragraph (1)(c) of this  
176 section.

177 (vii) A highway segment along or near U.S. 49W  
178 beginning at the Yazoo River and extending northerly to Inverness.

179 (viii) Highway segments along or near U.S. 61  
180 beginning at the Louisiana state line and extending northerly to  
181 the Wilkinson/Adams county line; then beginning at Washington and  
182 extending northerly to Port Gibson; then beginning at Merigold and  
183 extending northerly to Shelby; then beginning at the north end of  
184 the Clarksdale bypass and extending northerly to the Tennessee  
185 state line.

186 (ix) A highway segment along or near U.S. 72  
187 beginning at Mississippi 5 and extending southeasterly to Walnut.

188 (x) A highway segment along or near U.S. 78  
189 beginning at Tremont and extending southeasterly to the Alabama  
190 state line.

191 (xi) Highway segments along or near U.S. 82  
192 beginning at the Montgomery/Webster county line and extending  
193 easterly to Eupora; then beginning at Mathiston and extending  
194 easterly to Starkville.

195                   (xii) Highway segments along or near U.S. 84  
196 beginning at Leesdale and extending easterly to Roxie; then  
197 beginning at Auburn Road and extending easterly to I-55; then  
198 beginning at the east end of the Brookhaven bypass and extending  
199 easterly to Prentiss; then beginning at the Jones/Covington county  
200 line and extending easterly to Horse Creek; then beginning at the  
201 Jones/Wayne county line and extending easterly to Waynesboro.

202                   (xiii) Highway segments along or near U.S. 98  
203 beginning at the Pike/Walthall county line and extending easterly  
204 to Columbia; then beginning at the Marion/Lamar county line and  
205 extending easterly to the four-lane west of Hattiesburg.

206                   (c) Of the following group of highway segments not less  
207 than ten percent (10%) of all contracts necessary to be let for  
208 completion of all segments within the group shall be let by June  
209 30, 1996, not less than twenty percent (20%) of such contracts  
210 shall be let by June 30, 1997, not less than forty percent (40%)  
211 of such contracts shall be let by June 30, 1998, and one hundred  
212 percent (100%) of such contracts shall be let by June 30, 1999:

213                   (i) A highway segment along or near Mississippi 25  
214 beginning at Mississippi 43 and extending northeasterly to the  
215 Winston/Oktibbeha county line.

216                   (ii) A highway segment along or near Mississippi  
217 63 beginning at Lucedale and extending northerly to U.S. 45 at  
218 State Line.

219                   (iii) A highway segment along or near U.S. 61  
220 beginning at Shelby and extending northerly to U.S. 49.

221                   (iv) A highway segment along or near U.S. 82  
222 beginning at Kilmichael and extending easterly to the  
223 Montgomery/Webster county line.

224                   (v) Highway segments along or near U.S. 84  
225 beginning at Eddiceton and extending easterly to Auburn Road; then  
226 beginning at Prentiss and extending easterly to Collins; then  
227 beginning at Waynesboro and extending easterly to the Alabama  
228 state line.

229                   \* \* \*

230                   (4) (a) The Mississippi Department of Transportation shall

231 construct and reconstruct four-lane highways, that is, not less  
232 than two (2) lanes for traffic flowing in each direction along the  
233 following routes:

234 (i) Highway segment along or near Mississippi 15  
235 beginning at I-10 and extending northerly to the  
236 Mississippi/Tennessee state line.

237 (ii) A highway segment along or near Mississippi 6  
238 beginning at or near U.S. 61 and extending easterly to or near  
239 I-55 at or near Batesville.

240 (iii) A highway segment along or near Mississippi  
241 6 beginning at or near Mississippi 9 and extending easterly to  
242 U.S. 45.

243 (iv) A highway segment along or near Mississippi  
244 25 beginning at or near U.S. 45 and extending northerly to or near  
245 Iuka, and the portion of such segment that is described in Section  
246 65-3-137 shall be constructed in compliance with such section.

247 (v) A highway segment along or near Mississippi 43  
248 beginning at or near the Stennis Airport and extending northerly  
249 and northwesterly to the Hancock/Pearl River county line.

250 (b) (i) Contracts for the highway segments designated  
251 in this subsection may be let after the letting of all contracts  
252 necessary for completion of the highway segments designated in  
253 subsection (3) of this section; however, contracts for the highway  
254 segments described in this subsection may be let concurrently with  
255 the letting of contracts for highway segment designated in  
256 subsection (3) of this section if funds are available and are not  
257 necessary to be utilized for the segments designated in subsection  
258 (3) of this section.

259 (ii) Contracts for highway segments designated in  
260 this subsection shall have priority over contracts for highway  
261 segments that have the same level of service in any priority  
262 schedule adopted by the Transportation Commission under subsection  
263 (5) of this section.

264 (iii) It is the intention of the Legislature that  
265 no contracts to highway segments in subsections (4) and (5) of  
266 this section may be let before all highway segments under

267 subsection (3) of this section have been let for contract.

268 (c) In the construction and reconstruction of the  
269 four-lane highway segments designated in this subsection, the  
270 Mississippi Department of Transportation may utilize the roadway  
271 of any existing highway under its jurisdiction and control and  
272 shall do so when such utilization is feasible, provided that such  
273 highways which are utilized shall be constructed to current  
274 standards for such roadways. When it is not feasible to utilize  
275 existing designated highways, the Transportation Department shall  
276 relocate such highways and construct entirely new facilities  
277 whether in urban or rural areas.

278 (5) (a) (i) The Transportation Commission shall construct,  
279 upgrade or improve the segments described in paragraphs (f), (g)  
280 and (h) of this subsection, the projects described in Section  
281 65-39-1 and other highway construction under its jurisdiction, in  
282 accordance with a priority schedule based upon a needs analysis  
283 performed by the Mississippi Department of Transportation. The  
284 priority schedule shall be reviewed annually by the Department of  
285 Transportation to determine if the priority schedule is in need of  
286 revision. The analytic methods and procedures utilized by the  
287 Mississippi Department of Transportation to perform the needs  
288 analysis shall conform to current standards and practices of the  
289 transportation sciences and industry as promulgated in appropriate  
290 documentation of the United States Department of Transportation,  
291 the Transportation Research Board, the American Association of  
292 Highway and Transportation Officials, and other recognized and  
293 relevant bodies. Such conforming methodologies shall be applied  
294 utilizing considerations appropriate to the specific situation and  
295 may include capacity analysis, traffic counting, traffic  
296 projection, cost estimation, benefit-cost analysis, user cost  
297 analysis, land use projections and similar analyses and  
298 projections, so that all analyses are completed with the best  
299 tools available at the time of the analysis. The Transportation  
300 Commission may establish and publish standards for setting the  
301 priorities and in so doing may consider other factors, not in  
302 violation of federal law, as the Transportation Commission may

303 consider relevant, including, but not limited to, economic  
304 development, safety and highways that may serve as hurricane  
305 evacuation routes. The first determinant for construction of  
306 highway segments shall be the year of need. "Year of need" for  
307 purposes of this section is the year in which the level of service  
308 on a segment is projected to deteriorate to an unacceptable level.  
309 For segments with the same year of need, prioritization shall be  
310 based on the volume to capacity ratio and the daily traffic  
311 volume. In the event that the Transportation Commission deviates  
312 from the recommended priorities presented through the needs  
313 analysis, the commission shall spread the specific reasons for the  
314 deviation on its minutes. The priority schedule shall reflect  
315 immediate needs which shall be construction, upgrades and  
316 improvements to the state highway system needed over a five-year  
317 period based upon the criteria established in this paragraph which  
318 shall be reviewed annually by the Mississippi Department of  
319 Transportation. The priority schedule shall project mid-range  
320 needs which shall include highway corridors that are projected to  
321 reach an unacceptable level of service within ten (10) years after  
322 each annual review of the priority schedule. The priority  
323 schedule shall project long-range needs which shall include  
324 highway corridors that are projected to reach an unacceptable  
325 level of service ten (10) years or more after each annual review  
326 of the priority schedule.

327 (ii) Notwithstanding any other provisions of this  
328 section to the contrary, projects for the construction,  
329 reconstruction, improvement or modification of any highway or  
330 highway segment required to be performed by the Mississippi  
331 Transportation Commission and/or the Mississippi Department of  
332 Transportation by any act of the Legislature that was enacted and  
333 became effective before July 1, 2002, shall be given priority over  
334 any other projects that are authorized or directed to be performed  
335 by the Mississippi Transportation Commission and/or the  
336 Mississippi Department of Transportation under the provisions of  
337 this act or under the provisions of any other legislation that is  
338 enacted or becomes effective after July 1, 2002.

339           (b) On or before October 1, 2005, and on or before  
340 October 1 of each year thereafter, the Transportation Commission  
341 shall present to the Highways and Transportation Committee of the  
342 Senate and the Transportation Committee of the House of  
343 Representatives the schedule of priorities developed as provided  
344 for in paragraph (a) of this subsection reflecting the proposed  
345 schedule of construction for segments. The proposed schedule  
346 shall be followed until later modified based on the criteria  
347 established in paragraph (a) of this subsection.

348           (c) The Transportation Commission shall begin letting  
349 projects based upon the prioritized schedule of need not later  
350 than January 1, 2006; however, the commission shall have the  
351 flexibility to adjust the sequencing of projects as may be  
352 required in order to maximize the utilization of available funding  
353 or to accommodate the relative requirement of each individual  
354 project. Nothing in this section shall be construed to authorize  
355 the Transportation Commission to let contracts for projects based  
356 upon the prioritized schedule of need before completion of the  
357 letting or contracts under subsection (3)(c) of this section.

358           (d) Funds deposited into the special funds created in  
359 Section 65-39-3 or 65-39-17 may only be expended as provided for  
360 in Sections 65-39-1 through 65-39-37; however, funds otherwise  
361 generated may be expended on segments included in Section 65-39-1  
362 that are in the prioritized schedule established pursuant to this  
363 subsection, as well as other projects included in such schedule.

364           (e) For fiscal year 2006 and each fiscal year  
365 thereafter, the Transportation Commission shall dedicate not less  
366 than Two Hundred Million Dollars (\$200,000,000.00) in state and/or  
367 federal funds to fund the program established by this subsections  
368 (4) and (5) of this section.

369           (f) The Transportation Commission and the Mississippi  
370 Department of Transportation shall, in addition to all other  
371 projects, consider the following as immediate needs when  
372 establishing the initial priority schedule pursuant to paragraph  
373 (a) of this subsection:

374           (i) An Interstate highway segment along or near

375 I-55 beginning at or near Hernando and extending northerly to the  
376 Tennessee state line.

377 (ii) A highway segment along or near Mississippi  
378 304 beginning at or near U.S. 61 and extending easterly to or near  
379 I-55.

380 (iii) A highway segment along or near U.S. 82  
381 beginning at the east end of the proposed Greenville River Bridge  
382 and extending northeasterly to or near Stoneville.

383 (iv) A highway segment along or near Mississippi  
384 278 beginning at or near Amory and extending westerly to U.S. 45.

385 (v) A highway segment along or near Mississippi 41  
386 beginning at U.S. 45 and extending westerly to or near Okolona.

387 (vi) A highway segment along or near Mississippi 9  
388 beginning at Mississippi 6 north of Pontotoc and extending  
389 northerly to U.S. 78.

390 (vii) A highway segment along or near Mississippi  
391 25 beginning at or near Itawamba county line and extending  
392 northerly to or near U.S. 72.

393 (viii) A highway segment along or near Mississippi  
394 35 beginning at the end of the existing four-lane at Forest and  
395 extending northerly to or near Hillsboro.

396 (ix) A highway segment along or near Mississippi  
397 35 beginning at or near Mississippi 487 and extending northerly to  
398 or near Mississippi 25.

399 (x) A highway segment along or near Mississippi 16  
400 beginning at or near I-55 and extending easterly to or near  
401 Philadelphia.

402 (xi) An Interstate highway segment along or near  
403 I-20 beginning at the Mississippi River Bridge and extending  
404 easterly to or near U.S. 61 north.

405 (xii) A highway segment consisting of two (2)  
406 lanes of construction and two (2) lanes of right-of-way  
407 acquisition beginning at the Port of Vicksburg and extending  
408 easterly to or near U.S. 61.

409 (xiii) An Interstate highway segment along or near  
410 I-20 beginning at or near the Clinton Raymond Road Interchange and

411 extending easterly to or near the Mississippi 18 Interchange.

412 (xiv) An Interstate highway segment along or near  
413 I-20 beginning at or near I-55 south and extending easterly to or  
414 near I-55 north.

415 (xv) An Interstate highway segment along or near  
416 I-55 beginning at or near I-20 and extending northerly to or near  
417 the High Street Interchange.

418 (xvi) An Interstate highway segment along or near  
419 I-55 beginning at or near the Elton Road Interchange and extending  
420 northerly to or near I-20.

421 (xvii) An Interstate highway segment along or near  
422 I-59 beginning at or near U.S. 98 and extending northerly to or  
423 near U.S. 49.

424 (xviii) A highway segment along or near  
425 Mississippi 43 beginning at or near the Hancock county line and  
426 extending westerly to or near I-59.

427 (xix) An Interstate highway segment along or near  
428 Canal Road (Mississippi 601) beginning at or near U.S. 90 and  
429 extending northerly to or near I-10.

430 (xx) An Interstate highway segment consisting of  
431 four (4) lanes along or near U.S. 49 beginning at or near I-10 and  
432 extending northerly to or near Lyman; then beginning at or near  
433 I-59 and extending westerly to or near U.S. 49; then beginning at  
434 or near I-59 and extending northwesterly to U.S. 49; then  
435 beginning at or near Florence and extending northerly to or near  
436 I-20.

437 (xxi) A highway segment along or near U.S. 49  
438 beginning along or near Lyman and extending northerly to I-20 with  
439 geometric type improvements along the entire corridor at or near  
440 the One Hundred Million Dollar (\$100,000,000.00) estimate.

441 (xxii) An Interstate highway along or near I-20/59  
442 beginning at or near the merger of I-20 and I-59 and extending  
443 easterly to or near Mississippi 39.

444 (xxiii) A highway segment along or near  
445 Mississippi 67 beginning at or near I-10 and extending  
446 northwesterly to or near U.S. 49.

447 (xxiv) A highway segment along or near Mississippi  
448 605 beginning at or near I-10 and extending northerly to or near  
449 Mississippi 67.

450 (xxv) A highway segment along or near Mississippi  
451 43 beginning at the end of the existing four-lane and extending  
452 northerly to or near Kiln.

453 (xxvi) A highway segment along or near Mississippi  
454 24/Mississippi 48 beginning at or near Mississippi 33 south and  
455 extending easterly to or near Mississippi 33 north.

456 (xxvii) A highway segment along or near  
457 Mississippi 24/Mississippi 48 beginning at or near Mississippi 569  
458 and extending easterly to or near I-55.

459 (xxviii) A highway segment along or near  
460 Mississippi 27 beginning at or near I-55 and extending northerly  
461 to or near I-20.

462 (xxix) A highway segment along or near Mississippi  
463 57 beginning at or near I-10 and extending northerly to or near  
464 Vancleave.

465 (xxx) A highway segment along or near Mississippi  
466 19 beginning at or near Collinsville and extending northerly to or  
467 near Philadelphia.

468 (xxxi) A highway segment along or near Mississippi  
469 12 beginning at or near I-55 and extending to or near U.S. 51.

470 (xxxii) A highway segment along or near  
471 Mississippi 18 beginning at or near Mississippi 27 and extending  
472 northerly to or near the end of the four-lane at or near Raymond.

473 (xxxiii) A highway segment along or near  
474 Mississippi 28 beginning at or near Fayette and extending easterly  
475 to I-55.

476 (xxxiv) A highway segment along or near U.S. 61  
477 beginning at or near Redwood and extending northerly to or near  
478 Leland.

479 (xxxv) A highway segment along or near Mississippi  
480 24/Mississippi 48 beginning at or near Woodville and extending  
481 easterly to or near Mississippi 569.

482 (xxxvi) A highway segment along or near

483 Mississippi 18 beginning at or near U.S. 61 and extending  
484 northerly to or near Mississippi 27.

485 (xxxvii) A highway segment consisting of four (4)  
486 lanes along or near Mississippi 12 beginning at or near U.S. 51  
487 and extending to or near Kosciusko.

488 (xxxviii) A highway segment along or near  
489 Mississippi 25 beginning at Iuka and extending northerly to the  
490 Mississippi/Tennessee state line.

491 (xxxix) A highway segment along or near  
492 Mississippi 25 beginning at U.S. 45 Alternate and extending  
493 northeasterly to or near Aberdeen.

494 (xl) A highway segment along or near Mississippi 7  
495 beginning at I-55 and extending northeasterly to Mississippi 9W.

496 (xli) A highway segment along or near Mississippi  
497 7 beginning at Greenwood and extending northeasterly to Grenada.

498 (xlii) A highway segment along or near Mississippi  
499 7 beginning at or near and extending northeasterly to I-55.

500 (xliii) A highway segment along or near U.S. 98  
501 beginning at or near U.S. 84 at or near Meadville and extending  
502 easterly to or near I-55.

503 (xliv) A highway segment along or near Mississippi  
504 7 beginning at or near U.S. 82 and extending northerly to or near  
505 I-55.

506 (xlv) A highway segment along or near Mississippi  
507 35 beginning at the Mississippi/Louisiana state line and extending  
508 northerly to or near U.S. 98 at or near Foxworth.

509 (xlvi) A highway segment along or near Mississippi  
510 53 beginning at or near U.S. 49 and extending northwesterly to or  
511 near I-59.

512 (xlvii) A highway segment along or near  
513 Mississippi 603 beginning at or near Mississippi 43 and extending  
514 northerly to or near Mississippi 53.

515 (g) The Transportation Commission and the Mississippi  
516 Department of Transportation shall, in addition to all other  
517 projects, consider the following as mid-range needs when  
518 establishing the initial priority schedule pursuant to paragraph

519 (a) of this section:

520 (i) A highway segment along or near U.S. 49  
521 beginning at U.S. 61 and extending northwesterly to the Arkansas  
522 state line.

523 (ii) A highway segment along or near Mississippi 8  
524 beginning at or near Rosedale and extending easterly to or near  
525 Grenada.

526 (iii) A highway segment along or near Mississippi  
527 25 beginning at the end of the existing four-lane and extending  
528 northerly to or near the Tishomingo county line.

529 (iv) A highway segment along or near Mississippi  
530 25 beginning at or near Mississippi 23 and extending northerly to  
531 or near U.S. 78.

532 (v) A highway segment along or near Mississippi 12  
533 beginning at or near Kosciusko and extending northeasterly to or  
534 near Ethel; then beginning at or near Weir and extending  
535 northeasterly to or near Mississippi 15; then beginning at or near  
536 Longview and extending northeasterly to or near Starkville.

537 (vi) A highway segment along or near Mississippi  
538 35 beginning at or near Hillsboro and extending northerly to or  
539 near Mississippi 487.

540 (vii) A highway segment along or near Mississippi  
541 35 beginning at or near Mississippi 25 and extending northerly to  
542 or near I-55.

543 (viii) A highway segment along or near Mississippi  
544 16 beginning at or near Mississippi 25 and extending easterly to  
545 or near BIA 22.

546 (ix) A highway segment along or near Mississippi  
547 22 beginning at or near Edwards and extending northeasterly to or  
548 near Canton.

549 (x) An Interstate highway segment along or near  
550 I-55 beginning at or near I-220 and extending northerly to or near  
551 Canton.

552 (xi) An Interstate highway segment along or near  
553 I-20 beginning at or near U.S. 61 north and extending easterly to  
554 or near the Flowers Interchange.

555                   (xii) An Interstate highway segment along or near  
556 I-20 beginning at or near the Mississippi 18 Interchange and  
557 extending easterly to or near I-55 south.

558                   (xiii) An Interstate highway segment along or near  
559 I-20 beginning at or near I-55 north and extending easterly to or  
560 near U.S. 49.

561                   (xiv) A highway segment along or near Mississippi  
562 43 beginning at or near Kiln and extending northwesterly to or  
563 near the Pearl River county line.

564                   (xv) A highway segment along or near Mississippi  
565 12 beginning at or near Ethel and extending northeasterly to or  
566 near Weir; then beginning at or near Mississippi 15 and extending  
567 northeasterly to Longview.

568                   (xvi) A highway segment along or near Mississippi  
569 27 beginning at the Mississippi/Louisiana state line and extending  
570 northerly to or near Crystal Springs.

571                   (xvii) A highway segment along or near Mississippi  
572 33 beginning at or near Fayette and extending southerly to or near  
573 the Mississippi/Louisiana state line.

574                   (xviii) A highway segment along or near  
575 Mississippi 18 beginning at or near Bay Springs and extending  
576 northeasterly to or near Brandon.

577                   (xix) A highway segment along or near Mississippi  
578 24 beginning at or near Gloster and extending to or near Liberty.

579                   (h) The Transportation Commission and the Mississippi  
580 Department of Transportation shall, in addition to all other  
581 projects, consider the following as long-range needs when  
582 establishing the initial priority schedule pursuant to paragraph  
583 (a) of this section:

584                   (i) A highway segment along or near Mississippi 19  
585 beginning at or near Mississippi 15 and extending northwesterly to  
586 or near Kosciusko.

587                   (ii) An Interstate highway segment along or near  
588 I-55 beginning at or near Senatobia and extending northerly to  
589 Hernando.

590                   (iii) An Interstate highway segment along or near

591 I-20 beginning at or near the Flowers Interchange and extending  
592 easterly to or near Clinton Raymond Road Interchange.

593 (iv) An Interstate highway segment along or near  
594 I-20 beginning at or near the Brandon Crossgates Interchange and  
595 extending easterly to or near the Pelahatchie Mississippi 43  
596 Interchange.

597 (v) An Interstate highway segment along or near  
598 I-55 beginning at or near the High Street Interchange and  
599 extending northerly to or near Mississippi 25.

600 (vi) An Interstate highway segment along or near  
601 I-55 beginning at or near Terry and extending northerly to or near  
602 the Elton Road Interchange.

603 (vii) An Interstate highway along or near I-20  
604 beginning at or near Chunky and extending easterly to or near  
605 I-59.

606 (viii) An Interstate highway along or near I-20/59  
607 beginning at or near Mississippi 39 and extending easterly to or  
608 near Toomsuba.

609 (ix) A highway segment along or near Mississippi  
610 16 beginning at or near I-55 and extending to or near U.S. 49.

611 (x) A highway segment along or near Mississippi 4  
612 beginning at or near U.S. 61 and extending easterly to or near  
613 I-55 at or near Senatobia.

614 (xi) A roadway segment along or near Lakeshore  
615 Road beginning at or near U.S. 90 and extending northerly to or  
616 near South Beach Boulevard.

617 (xii) A highway segment beginning at or near  
618 Ellisville and extending northerly to or near the northern city  
619 limits of Laurel.

620 (xiii) An Interstate highway segment along or near  
621 I-110 beginning at or near U.S. 90 and extending northerly to or  
622 near I-10.

623 (xiv) A highway segment along or near Mississippi  
624 16 beginning at or near Scooba and extending westerly to or near  
625 DeKalb.

626 (xv) A highway segment along or near U.S. 49 East

627 beginning at or near Yazoo City and extending northerly to or near  
628 U.S. 82.

629 (xvi) A highway segment along or near Mississippi  
630 7 beginning at or near Oxford and extending northerly to the  
631 Mississippi/Tennessee state line.

632 (xvii) A highway segment along or near Mississippi  
633 57 beginning at or near Vancleave and extending northerly to or  
634 near U.S. 98.

635 (xviii) A highway segment along or near  
636 Mississippi 35 beginning at or near I-55 and extending northerly  
637 to Mississippi 6.

638 (xix) A highway segment along or near Mississippi  
639 35 beginning at or near U.S. 98 and extending northerly to I-20.

640 (6) The commission shall, in addition to other projects,  
641 consider the following highway segments for improvements and  
642 highway modifications, including, but not limited to,  
643 straightening and realignment of the existing roadway, the  
644 addition of passing lanes and the widening of existing lanes, the  
645 addition of turn lanes and improvement of shoulders:

646 (a) Mississippi 3 from U.S. 61 to U.S. 49 West.

647 (b) Mississippi 3 from Tutwiler to U.S. 61.

648 (c) Mississippi 7 from Mississippi 9 West to I-55.

649 (d) Mississippi 7 from U.S. 82 to I-55.

650 (e) Mississippi 8 from U.S. 49 West to I-55.

651 (f) Mississippi 9 from Mississippi 7 to U.S. Highway  
652 82.

653 (g) Mississippi 9 from Mississippi 6 to U.S. 78.

654 (h) Mississippi 9 from Mississippi 7 to Mississippi  
655 300.

656 (i) Mississippi 12 from U.S. 61 to I-55.

657 (j) Mississippi 12 from U.S. 82 to the

658 Mississippi/Alabama state line.

659 (k) Mississippi 12 from the city limits of Ackerman to  
660 the city limits of Sturgis.

661 (l) Mississippi 12 from U.S. 49 West to U.S. 61.

662 (m) Mississippi 12 from Kosciusko to I-55.

663           (n) Mississippi 15 from I-10 to U.S. 98.  
664           (o) Mississippi 15 from Mississippi 18 to I-20.  
665           (p) Mississippi 16 from Mississippi 39 to U.S. 45.  
666           (q) Mississippi 16 from Mississippi 39 to Philadelphia.  
667           (r) Mississippi 18 from U.S. 61 to the city limits of  
668 Utica.  
669           (s) Mississippi 18 from U.S. 45 to U.S. 80.  
670           (t) Mississippi 24 from Mississippi 33 to Mississippi  
671 48.  
672           (u) Mississippi 24 from U.S. 61 to Fort Adams.  
673           (v) Mississippi 26 from Mississippi 43 to Mississippi  
674 63.  
675           (w) Mississippi 27 from the Mississippi/Louisiana state  
676 line to I-55.  
677           (x) Mississippi 28 from Mississippi 33 to I-55.  
678           (y) Mississippi 28 from U.S. 51 to U.S. 49.  
679           (z) Mississippi 28 from U.S. 84 to U.S. 49.  
680           (aa) Mississippi 33 from U.S. 61 to the  
681 Mississippi/Louisiana state line.  
682           (bb) Mississippi 35 from U.S. 98 to I-20.  
683           (cc) Mississippi 39 from DeKalb to the Meridian Naval  
684 Air Station.  
685           (dd) Mississippi 42 from U.S. 84 to U.S. 49.  
686           (ee) Mississippi 43 from Mississippi 26 to Picayune.  
687           (ff) Mississippi 48 from Mississippi 35 to U.S. 51.  
688           (gg) Mississippi 50 from Mississippi 15 to the  
689 Mississippi/Alabama state line.  
690           (hh) Mississippi 69 from Columbus to the  
691 Mississippi/Alabama state line.  
692           (ii) Mississippi 389 from Starkville to Mississippi 15.  
693           (jj) Mississippi 469 from U.S. 49 to Mississippi 28.  
694           (kk) Mississippi 469 from U.S. 49 to Mississippi 468.  
695           (ll) Mississippi 547 from Mississippi 28 to U.S. 61.  
696           (mm) Mississippi 550 from Mississippi 28 to I-55.  
697           (nn) Mississippi 563 from U.S. 61 to Mississippi 33.  
698           (oo) Mississippi 567 from Mississippi 24 to U.S. 98.

699 (pp) Mississippi 569 from Liberty to Mississippi 570.

700 (qq) Mississippi 570 from Summitt to Smithdale.

701 (rr) Mississippi 589 from Liberty to I-55.

702 (ss) Mississippi 589 from U.S. 98 to I-59.

703 (tt) Mississippi 603 from I-10 to Kiln/Delisle Road.

704 (uu) Old U.S. 45 beginning in the City of Meridian at

705 or near the old Coca-Cola Company and extending northerly

706 approximately two (2) miles to just beyond the Town of Marion.

707 (vv) U.S. 49 East from Yazoo City to Tutwiler.

708 (ww) U.S. 49 from Tutwiler to Clarksdale.

709 (xx) U.S. 49 from Indianola to Clarksdale.

710 (7) The Mississippi Transportation Commission shall conduct

711 a feasibility study and prepare a conceptual design for a

712 thoroughfare that encircles the City of Hattiesburg.

713 (8) The construction priorities established in this section

714 shall not be construed as prohibiting the completion of highway

715 segments which, on July 1, 1987, are included in the current

716 three-year plan under Section 65-1-141, and for which, on July 1,

717 1987, grade and drainage has been completed or contracts for grade

718 and drainage have been let. Nothing shall preclude the

719 construction of fully controlled access highways.

720 (9) Contracts may be let and construction may commence and

721 be performed concurrently on any of the highway segments

722 designated in subsections (3), (4) and (5) of this section,

723 notwithstanding the priorities established for the letting of

724 contracts on the various segments designated therein, provided

725 that funds are available and, provided that, at all times, the

726 percentages of all contracts required to be let on the segments

727 designated in subsection (3) \* \* \* of this section are, in fact,

728 let no later than the dates established therein.

729 (10) (a) All highway construction and reconstruction

730 authorized under this section shall be performed by contract let

731 on competitive bid in the manner provided by statute; however,

732 highway segments shall be constructed in lengths of not less than

733 ten (10) miles.

734 (b) It is the intent of the Legislature that not less

735 than ten percent (10%) of the amounts authorized to be expended  
736 for construction and reconstruction of the four-lane highway  
737 segments designated in this section shall be expended with small  
738 business concerns owned and controlled by socially and  
739 economically disadvantaged individuals. The term "socially and  
740 economically disadvantaged individuals" shall have the meaning  
741 ascribed to such term under Section 8(d) of the Small Business Act  
742 (15 USCS, Section 637(d)) and relevant subcontracting regulations  
743 promulgated pursuant thereto; except that women shall be presumed  
744 to be socially and economically disadvantaged individuals for the  
745 purposes of this paragraph (b).

746 (11) (a) Notwithstanding the provisions of subsection  
747 (10)(a) of this section, the Mississippi Transportation Commission  
748 may construct highway segments of less than ten (10) miles in  
749 length if:

750 (i) The segment as described in subsection (3) and  
751 (4) of this section or the schedule of priorities established in  
752 subsection (5) of this section is less than ten (10) miles in  
753 length;

754 (ii) The segment will connect two (2) existing  
755 four-lane highways;

756 (iii) The segment will connect an existing  
757 four-lane highway with an incorporated municipality;

758 (iv) The segment will connect an existing  
759 four-lane highway with a river, the state boundary or any other  
760 natural or man-made barrier;

761 (v) For a particular project, the costs of  
762 constructing a single segment of at least ten (10) miles in length  
763 would greatly exceed the aggregate costs of constructing two (2)  
764 or more segments; or

765 (vi) The segment is in an urban area and involves  
766 the completion of bypasses or other construction which will  
767 facilitate and accommodate major traffic movement.

768 (b) In any case in which the Transportation Commission  
769 authorizes the construction of a highway segment of less than ten  
770 (10) miles in length, the commission shall set forth and record in

771 its official minutes explanation and justification therefor based  
772 upon one or more of the conditions prescribed in paragraph \* \* \*  
773 (a) of this subsection.

774 (12) (a) To assist in defraying the costs and expenses for  
775 construction, reconstruction and relocation of the four-lane  
776 highway system described in this section, the following revenues  
777 shall be paid out of such funds made available to the  
778 Transportation Commission and the Mississippi Department of  
779 Transportation:

780 (i) From matched federal funds or other federal  
781 funds, Thirty-two Million Dollars (\$32,000,000.00) for fiscal year  
782 1988, Twenty-five Million Dollars (\$25,000,000.00) for fiscal year  
783 1989, Thirty Million Dollars (\$30,000,000.00) for fiscal year 1990  
784 and fifty percent (50%) of such federal funds for fiscal year 1991  
785 and each fiscal year thereafter; and

786 (ii) Five Million Dollars (\$5,000,000.00) from  
787 matched federal bridge replacement funds for fiscal year 1988 and  
788 each fiscal year thereafter when the segments proposed for  
789 construction contain bridges that are eligible for replacement  
790 under the Federal Aid Bridge Replacement Program.

791 (b) Federal funds in addition to the federal funds  
792 specified in paragraph (a) of this subsection may be used for the  
793 construction, reconstruction and relocation of the four-lane  
794 highway system described in this section. Such federal funds may  
795 be utilized in lieu of state funding that would otherwise be  
796 utilized for such system; provided, however, that the annual total  
797 amount of funding for the construction, reconstruction and  
798 relocation of the highway system described in this section shall  
799 not be less than it would have otherwise been without the  
800 utilization of such additional federal funds.

801 (13) The Transportation Department shall submit a report to  
802 the Legislature by January 10 of each calendar year setting forth  
803 the current status of the construction program set forth in this  
804 section to include, but not be limited to, the following  
805 information:

806 (a) Specific segments on which engineering is being

807 performed or has been completed;

808           (b) Specific segments for which right-of-way has been  
809 acquired or is being acquired;

810           (c) Specific segments for which construction contracts  
811 have been let;

812           (d) Specific segments on which construction is in  
813 progress;

814           (e) Specific segments on which construction has been  
815 completed;

816           (f) Projections for completion of the next step on each  
817 segment;

818           (g) Revenue derived for such construction program from  
819 each revenue source contained in Chapter 322, Laws, 1987, and in  
820 Chapter 557, Laws, 1994;

821           (h) For each fiscal year beginning in 1994, a detailed  
822 cash flow projection by source of program activities and an  
823 estimate of when the program will encounter a funding shortage due  
824 to costs exceeding original projections;

825           (i) A schedule of all complete and open-to-traffic  
826 highway segments and the related total cost of each segment;

827           (j) A schedule of all highway segments on which all  
828 contracts necessary for completion of the segments were not let as  
829 of the date required by law;

830           (k) A complete recap of all program receipts by source,  
831 and of all disbursements for the prior fiscal year and cumulative  
832 totals since the inception of the program as compared to  
833 projections; and

834           (l) A statement from the Department of Transportation  
835 regarding the status of the funding of the program based on agency  
836 cost experience and projections for the future.

837           The report shall be deemed submitted when ten (10) copies are  
838 submitted to the Clerk of the House of Representatives and ten  
839 (10) copies are submitted to the Secretary of the Senate.

840           **SECTION 2.** Section 75-76-129, Mississippi Code of 1972, is  
841 amended as follows:

842           **[Through June 30, 2022, this section shall read as follows:]**

843  
844           75-76-129. On or before the last day of each month all  
845 taxes, fees, interest, penalties, damages, fines or other monies  
846 collected by the State Tax Commission during that month under the  
847 provisions of this chapter, with the exception of (a) the local  
848 government fees imposed under Section 75-76-195, and (b) an amount  
849 equal to Three Million Dollars (\$3,000,000.00) of the revenue  
850 collected pursuant to the fee imposed under Section  
851 75-76-177(1)(c), or an amount equal to twenty-five percent (25%)  
852 of the revenue collected pursuant to the fee imposed under Section  
853 75-76-177(1)(c), whichever is the greater amount, shall be paid by  
854 the State Tax Commission to the State Treasurer to be deposited in  
855 the State General Fund. The local government fees shall be  
856 distributed by the State Tax Commission pursuant to Section  
857 75-76-197. An amount equal to Three Million Dollars  
858 (\$3,000,000.00) of the revenue collected during that month  
859 pursuant to the fee imposed under Section 75-76-177(1)(c) shall be  
860 deposited by the State Tax Commission into the bond sinking fund  
861 created in Section 65-39-3. The revenue collected during that  
862 month pursuant to the fee imposed under Section 75-76-177(1)(c)  
863 that is in excess of Three Million Dollars (\$3,000,000.00), but is  
864 less than twenty-five percent (25%) of the amount of revenue  
865 collected during that month, shall be deposited into the State  
866 Highway Fund to be used exclusively for the reconstruction and  
867 maintenance of highways of the State of Mississippi.

868           **[From and after July 1, 2022, this section shall read as**  
869 **follows:]**

870           75-76-129. On or before the last day of each month, all  
871 taxes, fees, interest, penalties, damages, fines or other monies  
872 collected by the State Tax Commission during that month under the  
873 provisions of this chapter, with the exception of the local  
874 government fees imposed under Section 75-76-195, shall be paid by  
875 the State Tax Commission to the State Treasurer to be deposited in  
876 the State General Fund. The local government fees shall be  
877 distributed by the State Tax Commission pursuant to Section  
878 75-76-197.

879           **SECTION 3.** Section 65-39-1, Mississippi Code of 1972, is  
880 amended as follows:

881           65-39-1. (1) The Mississippi Transportation Commission is  
882 authorized, subject to the availability of funds in the Gaming  
883 Counties State-Assisted Infrastructure Fund created in Section  
884 65-39-17, to conduct feasibility studies and, pursuant to  
885 information gathered in such studies, select routes and locations,  
886 perform preliminary engineering, acquire necessary right-of-way  
887 and property, construct and/or reconstruct and improve existing or  
888 new highways, roads, streets and bridges, including two-lane,  
889 four-lane and multi-lane roads (or segments thereof), perform  
890 intersection improvements, provide signal retiring, turnbay  
891 extensions, additional interchanges and other traffic  
892 modifications, within and approaching those counties in this state  
893 where legal gaming is being conducted or is authorized. Any  
894 highway, road, street or bridge that is authorized to be  
895 constructed, reconstructed or improved shall meet design standards  
896 established by the Mississippi Department of Transportation, shall  
897 be constructed to bear a load limit of at least eighty thousand  
898 (80,000) pounds and, upon completion, shall become a part of the  
899 state highway system, and thereafter shall be under the  
900 jurisdiction of the Mississippi Transportation Commission and the  
901 Mississippi Department of Transportation for construction and  
902 maintenance.

903           (2) The projects authorized in subsection (1) of this  
904 section shall include, but shall not be limited to, highways,  
905 roads, streets and bridges on and along the following locations:

906           (a) U.S. Highway 90 from its intersection with  
907 Mississippi 607 in Hancock County to Ocean Springs, and including  
908 Lakeshore Road in Hancock County from its intersection with U.S.  
909 Highway 90 to Beach Boulevard;

910           (b) Mississippi 4 from U.S. Highway 61 to Mississippi  
911 3;

912           (c) Mississippi 4 from Mississippi 3 to Senatobia;

913           (d) Lorraine/Cowan Road from U.S. Highway 90 to I-10;

914           (e) U.S. Highway 49 from U.S. Highway 90 to I-10 in

915 Gulfport;

916 (f) Mississippi 304 beginning at the Tennessee state  
917 line at or near U.S. 72 and thence running in a southwesterly  
918 direction to intersect with U.S. 78 at or near Byhalia and thence  
919 running in a westerly direction to intersect I-55 at or near  
920 Hernando and thence running in a westerly direction to intersect  
921 with U.S. 61 in DeSoto County, with a spur extending southwesterly  
922 to or near Robinsonville in Tunica County;

923 (g) I-10 from Exit 28 to Exit 57;

924 (h) A new location from the northernmost point on I-110  
925 to U.S. 49;

926 (i) U.S. Highway 61 from the Tunica County line to the  
927 Tennessee state line;

928 (j) (i) Four-lanes for traffic along Mississippi 16  
929 beginning at its intersection with Mississippi 25 and extending  
930 easterly to join the existing four-lane on the west side of  
931 Carthage within the corporate boundaries;

932 (ii) Passing lanes and turn lanes, as needed,  
933 along Mississippi 16 beginning at a point on the east side of  
934 Carthage within the corporate boundaries where the existing  
935 four-lane ends and extending easterly to the Leake/Neshoba county  
936 line; and

937 (iii) Four-lanes for traffic along Mississippi 16  
938 beginning at the Leake/Neshoba county line and extending easterly  
939 to not more than ten (10) miles east of Mississippi 15;

940 (k) Lorraine/Cowan Road Extension from I-10 North to  
941 relocated/reconstructed Mississippi 67;

942 (l) At various locations on and along U.S. Highway 82  
943 and Mississippi 1 in the City of Greenville;

944 (m) At various locations on and along I-20, U.S.  
945 Highway 61 and U.S. Highway 80 in the City of Vicksburg, including  
946 a truck route from Harbor Industrial Park to U.S. Highway 61 north  
947 and an extension of South Frontage Road with railroad bridge to  
948 Interstate Highway 20;

949 (n) At various locations on and along U.S. Highway 61,  
950 U.S. Highway 65 and Washington Street in the City of Natchez;

951 (o) At various locations on and along U.S. Highway 90  
952 in the City of Pass Christian;

953 (p) Mississippi 43/603 beginning where the existing  
954 four-lane ends north of I-10 and extending northerly to a point  
955 approximately one (1) mile north of Kiln where Mississippi 43/603  
956 divides into Mississippi 43 and Mississippi 603;

957 (q) Mississippi 43 beginning where Mississippi 43 and  
958 Mississippi 603 divide and extending northwesterly to or near  
959 Picayune;

960 (r) U.S. 49 from U.S. 61 west to the Mississippi River  
961 bridge;

962 (s) Subject to the conditions prescribed in subsection  
963 (3) of this section, a central Harrison County connector from I-10  
964 to U.S. 90 in the vicinity of Canal Road to the Mississippi State  
965 Port at Gulfport; \* \* \*

966 (t) An east Harrison County connector from U.S. 90 to  
967 I-10 to be located between the Cowan-Lorraine Road interchange and  
968 the I-110 interchange; and

969 (u) At various locations on, along and approaching U.S.  
970 Highway 90 in Harrison, Hancock and Jackson Counties, which the  
971 Mississippi Transportation Commission determines will alleviate  
972 traffic congestion in Harrison, Hancock and Jackson Counties.

973 (3) Authorization for the project described in paragraph  
974 (2)(s) of this section is conditioned upon receipt by the  
975 Mississippi Transportation Commission of a written commitment by  
976 the Mississippi Development Authority to make available for such  
977 project not less than Six Million Dollars (\$6,000,000.00).

978 (4) \* \* \* If a project authorized in this section is also  
979 included in the four-lane highway program under Section  
980 65-3-97(3), then all contracts necessary to be let for the  
981 completion of the project under this section shall be let not  
982 later than the priorities established for the letting of contracts  
983 for the project under Section 65-3-97(3). Prioritization of  
984 construction for all other projects authorized in this section  
985 shall be conducted as provided for in Section 65-3-97(4).

986 (5) (a) Funds for the projects authorized under this

987 section may be provided through the issuance of bonds under  
988 Sections 65-39-5 through 65-39-33, through the issuance of notes  
989 for such purposes under Section 31-17-127 or from such monies as  
990 may be available in the Gaming Counties State-Assisted  
991 Infrastructure Fund created under Section 65-39-17.

992 (b) In addition to the funds provided for under  
993 paragraph (a) of this subsection, funds for the project described  
994 in subsection (2)(s) of this section also may be provided from any  
995 available federal, state, county or municipal funds authorized for  
996 such project, including the Economic Development Highway Act.

997 **SECTION 4.** Section 27-5-101, Mississippi Code of 1972, is  
998 amended as follows:

999 **[With regard to any county which is exempt from the**  
1000 **provisions of Section 19-2-3, this section shall read as follows:]**

1001 27-5-101. Unless otherwise provided in this section, on or  
1002 before the fifteenth day of each month, all gasoline, diesel fuel  
1003 or kerosene taxes which are levied under the laws of this state  
1004 and collected during the previous month shall be paid and  
1005 apportioned by the State Tax Commission as follows:

1006 (a) (i) Except as otherwise provided in Section  
1007 31-17-127, from the gross amount of gasoline, diesel fuel or  
1008 kerosene taxes produced by the state, there shall be deducted an  
1009 amount equal to one-sixth (1/6) of principal and interest  
1010 certified by the State Treasurer to the State Tax Commission to be  
1011 due on the next semiannual bond and interest payment date, as  
1012 required under the provisions of Chapter 130, Laws of 1938, and  
1013 subsequent acts authorizing the issuance of bonds payable from  
1014 gasoline, diesel fuel or kerosene tax revenue on a parity with the  
1015 bonds issued under authority of said Chapter 130. The State  
1016 Treasurer shall certify to the State Tax Commission on or before  
1017 the fifteenth day of each month the amount to be paid to the  
1018 "Highway Bonds Sinking Fund" as provided by said Chapter 130, Laws  
1019 of 1938, and subsequent acts authorizing the issuance of bonds  
1020 payable from gasoline, diesel fuel or kerosene tax revenue, on a  
1021 parity with the bonds issued under authority of said Chapter 130;  
1022 and the State Tax Commission shall, on or before the twenty-fifth

1023 day of each month, pay into the State Treasury for credit to the  
1024 "Highway Bonds Sinking Fund" the amount so certified to him by the  
1025 State Treasurer due to be paid into such fund each month. The  
1026 payments to the "Highway Bonds Sinking Fund" shall be made out of  
1027 gross gasoline, diesel fuel or kerosene tax collections before  
1028 deductions of any nature are considered; however, such payments  
1029 shall be deducted from the allocation to the Mississippi  
1030 Department of Transportation under paragraph (c) of this section.

1031 (ii) From collections derived from the portion of  
1032 the gasoline excise tax that exceeds Seven Cents (7¢) per gallon,  
1033 from the portion of the tax on aviation gas under Section 27-55-11  
1034 that exceeds Six and Four-tenths Cents (6.4¢) per gallon, from the  
1035 portion of the special fuel tax levied under Sections 27-55-519  
1036 and 27-55-521, at Eighteen Cents (18¢) per gallon that exceeds Ten  
1037 Cents (10¢) per gallon, from the portion of the taxes levied under  
1038 Section 27-55-519, at Five and Three-fourths Cents (5.75¢) per  
1039 gallon that exceeds One Cent (1¢) per gallon on special fuel and  
1040 Five and One-fourth Cents (5.25¢) per gallon on special fuel used  
1041 as aircraft fuel, from the portion of the excise tax on compressed  
1042 gas used as a motor fuel that exceeds the rate of tax in effect on  
1043 June 30, 1987, and from the portion of the gasoline excise tax in  
1044 excess of Seven Cents (7¢) per gallon and the diesel excise tax in  
1045 excess of Ten Cents (10¢) per gallon under Section 27-61-5 there  
1046 shall be deducted:

1047 1. An amount as provided in Section  
1048 27-65-75(4) to the credit of a special fund designated as the  
1049 "Office of State Aid Road Construction."

1050 2. An amount equal to the tax collections  
1051 derived from Two Cents (2¢) per gallon of the gasoline excise tax  
1052 for distribution to the State Highway Fund to be used exclusively  
1053 for the construction, reconstruction and maintenance of highways  
1054 of the State of Mississippi or the payment of interest and  
1055 principal on bonds when specifically authorized by the Legislature  
1056 for that purpose.

1057 3. The balance shall be deposited in the  
1058 State Treasury to the credit of the State Highway Fund.

1059           (b) Subject to the provisions that said basis of  
1060 distribution shall in nowise affect adversely the amount  
1061 specifically pledged in paragraph (a) of this section to be paid  
1062 into the "Highway Bonds Sinking Fund," the following shall be  
1063 deducted from the amount produced by the state tax on gasoline,  
1064 diesel fuel or kerosene tax collections, excluding collections  
1065 derived from the portion of the gasoline excise tax that exceeds  
1066 Seven Cents (7¢) per gallon, from the portion of the tax on  
1067 aviation gas under Section 27-55-11 that exceeds Six and  
1068 Four-tenths Cents (6.4¢) per gallon, from the portion of the  
1069 special fuel tax levied under Sections 27-55-519 and 27-55-521, at  
1070 Eighteen Cents (18¢) per gallon that exceeds Ten Cents (10¢) per  
1071 gallon, from the portion of the taxes levied under Section  
1072 27-55-519, at Five and Three-fourths Cents (5.75¢) per gallon that  
1073 exceeds One Cent (1¢) per gallon on special fuel and Five and  
1074 One-fourth Cents (5.25¢) per gallon on special fuel used as  
1075 aircraft fuel, from the portion of the excise tax on compressed  
1076 gas used as a motor fuel that exceeds the rate of tax in effect on  
1077 June 30, 1987, and from the portion of the gasoline excise tax in  
1078 excess of Seven Cents (7¢) per gallon and the diesel excise tax in  
1079 excess of Ten Cents (10¢) per gallon under Section 27-61-5:

1080           (i) Twenty percent (20%) of such amount which  
1081 shall be earmarked and set aside for the construction,  
1082 reconstruction and maintenance of the highways and roads of the  
1083 state, provided that if such twenty percent (20%) should reduce  
1084 any county to a lesser amount than that received in the fiscal  
1085 year ending June 30, 1966, then such twenty percent (20%) shall be  
1086 reduced to a percentage to provide that no county shall receive  
1087 less than its portion for the fiscal year ending June 30, 1966;

1088           (ii) The amount allowed as refund on gasoline or  
1089 as tax credit on diesel fuel or kerosene used for agricultural,  
1090 maritime, industrial, domestic, and nonhighway purposes;

1091           (iii) Five percent (5%) of such amount shall be  
1092 paid to the State Highway Fund;

1093           (iv) The amount or portion thereof authorized by  
1094 legislative appropriation to the Fisheries and Wildlife Fund

1095 created under Section 59-21-25;

1096 (v) The amount for deposit into the special  
1097 aviation fund under paragraph (d) of this section; and

1098 (vi) The remainder shall be divided on a basis of  
1099 nine-fourteenths (9/14) and five-fourteenths (5/14) (being the  
1100 same basis as Four and One-half Cents (4-1/2¢) and Two and  
1101 One-half Cents (2-1/2¢) is to Seven Cents (7¢) on gasoline, and  
1102 six and forty-three one-hundredths (6.43) and three and  
1103 fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel  
1104 fuel or kerosene). The amount produced by the nine-fourteenths  
1105 (9/14) division shall be allocated to the Transportation  
1106 Department and paid into the State Treasury as provided in this  
1107 section and in Section 27-5-103 and the five-fourteenths (5/14)  
1108 division shall be returned to the counties of the state on the  
1109 following basis:

1110 1. In each fiscal year, each county shall be  
1111 paid each month the same percentage of the monthly total to be  
1112 distributed as was paid to that county during the same month in  
1113 the fiscal year which ended April 9, 1960, until the county  
1114 receives One Hundred Ninety Thousand Dollars (\$190,000.00) in such  
1115 fiscal year, at which time funds shall be distributed under the  
1116 provisions of paragraph (b)(vi)4 of this section.

1117 2. If after payments in 1 above, any county  
1118 has not received a total of One Hundred Ninety Thousand Dollars  
1119 (\$190,000.00) at the end of the fiscal year ending June 30, 1961,  
1120 and each fiscal year thereafter, then any available funds not  
1121 distributed under 1 above shall be used to bring such county or  
1122 counties up to One Hundred Ninety Thousand Dollars (\$190,000.00)  
1123 or such funds shall be divided equally among such counties not  
1124 reaching One Hundred Ninety Thousand Dollars (\$190,000.00) if  
1125 there is not sufficient money to bring all the counties to said  
1126 One Hundred Ninety Thousand Dollars (\$190,000.00).

1127 3. When a county has been paid an amount  
1128 equal to the total which was paid to the same county during the  
1129 fiscal year ended April 9, 1960, such county shall receive no  
1130 further payments during the then current fiscal year until the

1131 last month of such current fiscal year, at which time distribution  
1132 will be made under 2 above, except as set out in 4 below.

1133                   4. During the last month of the current  
1134 fiscal year, should it be determined that there are funds  
1135 available in excess of the amount distributed for the year under 1  
1136 and 2 above, then such excess funds shall be distributed among the  
1137 various counties as follows:

1138                                 One-third (1/3) of such excess to be  
1139 divided equally among the counties;

1140                                 One-third (1/3) of such excess to be paid  
1141 to the counties in the proportion which the population of each  
1142 county bears to the total population of the state according to the  
1143 last federal census;

1144                                 One-third (1/3) of such excess to be paid  
1145 to the counties in the proportion which the number of square miles  
1146 of each county bears to the total square miles in the state.

1147                   5. It is the declared purpose and intent of  
1148 the Legislature that no county shall be paid less than was paid  
1149 during the year ended April 9, 1960, unless the amount to be  
1150 distributed to all counties in any year is less than the amount  
1151 distributed to all counties during the year ended April 9, 1960.

1152                 The Municipal Aid Fund as established by Section 27-5-103  
1153 shall not participate in any portion of any funds allocated to any  
1154 county hereunder over and above One Hundred Ninety Thousand  
1155 Dollars (\$190,000.00).

1156                 In any county having countywide road or bridge bonds, or  
1157 supervisors district or district road or bridge bonds outstanding,  
1158 which exceed, in the aggregate, twelve percent (12%) of the  
1159 assessed valuation of the taxable property of the county or  
1160 district, it shall be the duty of the board of supervisors to set  
1161 aside not less than sixty percent (60%) of such county's share or  
1162 district's share of the gasoline, diesel fuel or kerosene taxes to  
1163 be used in paying the principal and interest on such road or  
1164 bridge bonds as they mature.

1165                 In any county having such countywide road or bridge bonds or  
1166 district road or bridge bonds outstanding which exceed, in the

1167 aggregate, eight percent (8%) of the assessed valuation of the  
1168 taxable property of the county, but which do not exceed, in the  
1169 aggregate, twelve percent (12%) of the assessed valuation of the  
1170 taxable property of the county, it shall be the duty of the board  
1171 of supervisors to set aside not less than thirty-five percent  
1172 (35%) of such county's share of the gasoline, diesel fuel or  
1173 kerosene taxes to be used in paying the principal and interest of  
1174 such road or bridge bonds as they mature.

1175 In any county having such countywide road or bridge bonds or  
1176 district road or bridge bonds outstanding which exceed, in the  
1177 aggregate, five percent (5%) of the assessed valuation of the  
1178 taxable property of the county, but which do not exceed, in the  
1179 aggregate, eight percent (8%) of the assessed valuation of the  
1180 taxable property of the county, it shall be the duty of the board  
1181 of supervisors to set aside not less than twenty percent (20%) of  
1182 such county's share of the gasoline, diesel fuel or kerosene taxes  
1183 to be used in paying the principal and interest of such road and  
1184 bridge bonds as they mature.

1185 In any county having such countywide road or bridge bonds or  
1186 district road or bridge bonds outstanding which do not exceed, in  
1187 the aggregate, five percent (5%) of the assessed valuation of the  
1188 taxable property of the county, it shall be the duty of the board  
1189 of supervisors to set aside not less than ten percent (10%) of  
1190 such county's share of the gasoline, diesel fuel or kerosene taxes  
1191 to be used in paying the principal and interest on such road or  
1192 bridge bonds as they mature.

1193 The portion of any such county's share of the gasoline,  
1194 diesel fuel or kerosene taxes thus set aside for the payment of  
1195 the principal and interest of road or bridge bonds, as provided  
1196 for in this section, shall be used first in paying the currently  
1197 maturing installments of the principal and interest of such  
1198 countywide road or bridge bonds, if there be any such countywide  
1199 road or bridge bonds outstanding, and secondly, in paying the  
1200 currently maturing installments of principal and interest of  
1201 district road or bridge bonds outstanding. It shall be the duty  
1202 of the board of supervisors to pay bonds and interest maturing in

1203 each supervisors district out of the supervisors district's share  
1204 of the gasoline, diesel fuel or kerosene taxes of such district.

1205         The remaining portion of such county's share of the gasoline,  
1206 diesel fuel or kerosene taxes, after setting aside the portion  
1207 above provided for the payment of the principal and interest of  
1208 bonds, shall be used in the construction and maintenance of any  
1209 public highways, bridges, or culverts of the county, including the  
1210 roads in special or separate road districts, in the discretion of  
1211 the board of supervisors, or in paying the interest and principal  
1212 of county road and bridge bonds or district road and bridge bonds,  
1213 in the discretion of the board of supervisors.

1214         In any county having no countywide road or bridge bonds or  
1215 district road or bridge bonds outstanding, all such county's share  
1216 of the gasoline, diesel fuel or kerosene taxes shall be used in  
1217 the construction, reconstruction, and maintenance of the public  
1218 highways, bridges, or culverts of the county as the board of  
1219 supervisors may determine.

1220         In every county in which there are county road bonds or  
1221 seawall or road protection bonds outstanding which were issued for  
1222 the purpose of building bridges or constructing public roads or  
1223 seawalls, such funds shall be used in the manner provided by law.

1224                 (c) From the amount produced by the nine-fourteenths  
1225 (9/14) division allocated to the Transportation Department, there  
1226 shall be deducted:

1227                         (i) The amount paid to the State Treasurer for the  
1228 "Highway Bonds Sinking Fund" under paragraph (a) of this section;

1229                         (ii) Any amounts due counties in accordance with  
1230 Section 65-33-45 which have outstanding bonds issued for seawall  
1231 or road protection purposes, issued under provisions of Chapter  
1232 319, Laws of 1924, and amendments thereto;

1233                         (iii) Beginning August 15, 2002, and on or before  
1234 the fifteenth day of each month thereafter, an amount equal to  
1235 one-sixth (1/6) of the principal and interest certified by the  
1236 State Treasurer to the State Tax Commission to be due on the next  
1237 semiannual bond and interest payment date for the bonds issued  
1238 under Sections 65-39-5 through 65-39-33. On or before the

1239 twenty-fifth day of each month the State Tax Commission shall pay  
1240 into the State Treasury for credit to the Gaming Counties Bond  
1241 Sinking Fund created in Section 65-39-3, the amount so certified  
1242 by the State Treasurer;

1243                   (iv) Except as otherwise provided in Section  
1244 31-17-127, the remainder shall be paid by the State Tax Commission  
1245 to the State Treasurer on the fifteenth day of each month next  
1246 succeeding the month in which the gasoline, diesel fuel or  
1247 kerosene taxes were collected to the credit of the State Highway  
1248 Fund.

1249           The funds allocated for the construction, reconstruction, and  
1250 improvement of state highways, bridges, and culverts, or so much  
1251 thereof as may be necessary, shall first be used in conjunction  
1252 with funds supplied by the federal government for such purposes  
1253 and allocated to the State Transportation Department to be  
1254 expended on the state highway system. It is specifically provided  
1255 hereby that the necessary portion of such funds hereinabove  
1256 allocated to the State Transportation Department may be used for  
1257 the prompt payment of principal and interest on highway bonds  
1258 heretofore issued, including such bonds issued or to be issued  
1259 under the provisions of Chapter 312, Laws of 1956, and amendments  
1260 thereto.

1261           Nothing contained in this section shall be construed to  
1262 reduce the amount of such gasoline, diesel fuel or kerosene excise  
1263 taxes levied by the state, allotted under the provisions of Title  
1264 65, Chapter 33, Mississippi Code of 1972, to counties in which  
1265 there are outstanding bonds issued for seawall or road protection  
1266 purposes issued under the provisions of Chapter 319, Laws of 1924,  
1267 and amendments thereto; the amount of said gasoline, diesel fuel  
1268 or kerosene excise taxes designated in this section for the  
1269 payment of bonds and interest authorized and issued or to be  
1270 issued under the provisions of Chapter 130, Laws of 1938, and  
1271 subsequent acts authorizing the issuance of bonds payable from  
1272 gasoline, diesel fuel or kerosene tax revenue, shall, in such  
1273 counties, be considered as being paid "into the State Treasury to  
1274 the credit of the State Highway Fund" within the meaning of

1275 Section 65-33-45 in computing the amount to be paid to such  
1276 counties under the provisions of said section, and this section  
1277 shall be administered in connection with Title 65, Chapter 33,  
1278 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and  
1279 65-33-49 dealing with seawalls, as if made a part of this section.

1280 (d) The proceeds of the Five and One-fourth Cents  
1281 (5.25¢) of the tax per gallon on oils used as a propellant for jet  
1282 aircraft engines, and Six and Four-tenths Cents (6.4¢) of the tax  
1283 per gallon on aviation gasoline and the tax of One Cent (1¢) per  
1284 gallon for each gallon of gasoline for which a refund has been  
1285 made pursuant to Section 27-55-23 because such gasoline was used  
1286 for aviation purposes, shall be paid to the State Treasury into a  
1287 special fund to be used exclusively, pursuant to legislative  
1288 appropriation, for the support and development of aeronautics as  
1289 defined in Section 61-1-3.

1290 (e) State highway funds in an amount equal to the  
1291 difference between Forty-two Million Dollars (\$42,000,000.00) and  
1292 the annual debt service payable on the state's highway revenue  
1293 refunding bonds, Series 1985, shall be expended for the  
1294 construction or reconstruction of highways designated under  
1295 the \* \* \* highway program created under Section 65-3-97.

1296 (f) "Gasoline, diesel fuel or kerosene taxes" as used  
1297 in this section shall be deemed to mean and include state  
1298 gasoline, diesel fuel or kerosene taxes levied and imposed on  
1299 distributors of gasoline, diesel fuel or kerosene, and all state  
1300 excise taxes derived from any fuel used to propel vehicles upon  
1301 the highways of this state, when levied by any statute.

1302 **[With regard to any county which is required to operate on a**  
1303 **countywide system of road administration as described in Section**  
1304 **19-2-3, this section shall read as follows:]**

1305 27-5-101. Unless otherwise provided in this section, on or  
1306 before the fifteenth day of each month, all gasoline, diesel fuel  
1307 or kerosene taxes which are levied under the laws of this state  
1308 and collected during the previous month shall be paid and  
1309 apportioned by the State Tax Commission as follows:

1310 (a) (i) Except as otherwise provided in Section

1311 31-17-127, from the gross amount of gasoline, diesel fuel or  
1312 kerosene taxes produced by the state, there shall be deducted an  
1313 amount equal to one-sixth (1/6) of principal and interest  
1314 certified by the State Treasurer to the State Tax Commission to be  
1315 due on the next semiannual bond and interest payment date, as  
1316 required under the provisions of Chapter 130, Laws of 1938, and  
1317 subsequent acts authorizing the issuance of bonds payable from  
1318 gasoline, diesel fuel or kerosene tax revenue on a parity with the  
1319 bonds issued under authority of said Chapter 130. The State  
1320 Treasurer shall certify to the State Tax Commission on or before  
1321 the fifteenth day of each month the amount to be paid to the  
1322 "Highway Bonds Sinking Fund" as provided by said Chapter 130, Laws  
1323 of 1938, and subsequent acts authorizing the issuance of bonds  
1324 payable from gasoline, diesel fuel or kerosene tax revenue, on a  
1325 parity with the bonds issued under authority of said Chapter 130;  
1326 and the State Tax Commission shall, on or before the twenty-fifth  
1327 day of each month, pay into the State Treasury for credit to the  
1328 "Highway Bonds Sinking Fund" the amount so certified to him by the  
1329 State Treasurer due to be paid into such fund each month. The  
1330 payments to the "Highway Bonds Sinking Fund" shall be made out of  
1331 gross gasoline, diesel fuel or kerosene tax collections before  
1332 deductions of any nature are considered; however, such payments  
1333 shall be deducted from the allocation to the Transportation  
1334 Department under paragraph (c) of this section.

1335 (ii) From collections derived from the portion of  
1336 the gasoline excise tax that exceeds Seven Cents (7¢) per gallon,  
1337 from the portion of the tax on aviation gas under Section 27-55-11  
1338 that exceeds Six and Four-tenths Cents (6.4¢) per gallon, from the  
1339 portion of the special fuel tax levied under Sections 27-55-519  
1340 and 27-55-521, at Eighteen Cents (18¢) per gallon that exceeds Ten  
1341 Cents (10¢) per gallon, from the portion of the taxes levied under  
1342 Section 27-55-519, at Five and Three-fourths Cents (5.75¢) per  
1343 gallon that exceeds One Cent (1¢) per gallon on special fuel and  
1344 Five and One-fourth Cents (5.25¢) per gallon on special fuel used  
1345 as aircraft fuel, from the portion of the excise tax on compressed  
1346 gas used as a motor fuel that exceeds the rate of tax in effect on

1347 June 30, 1987, and from the portion of the gasoline excise tax in  
1348 excess of Seven Cents (7¢) per gallon and the diesel excise tax in  
1349 excess of Ten Cents (10¢) per gallon under Section 27-61-5 there  
1350 shall be deducted:

1351                   1. An amount as provided in Section  
1352 27-65-75(4) to the credit of a special fund designated as the  
1353 "Office of State Aid Road Construction."

1354                   2. An amount equal to the tax collections  
1355 derived from Two Cents (2¢) per gallon of the gasoline excise tax  
1356 for distribution to the State Highway Fund to be used exclusively  
1357 for the construction, reconstruction and maintenance of highways  
1358 of the State of Mississippi or the payment of interest and  
1359 principal on bonds when specifically authorized by the Legislature  
1360 for that purpose.

1361                   3. The balance shall be deposited in the  
1362 State Treasury to the credit of the State Highway Fund.

1363                   (b) Subject to the provisions that said basis of  
1364 distribution shall in nowise affect adversely the amount  
1365 specifically pledged in paragraph (a) of this section to be paid  
1366 into the "Highway Bonds Sinking Fund," the following shall be  
1367 deducted from the amount produced by the state tax on gasoline,  
1368 diesel fuel or kerosene tax collections, excluding collections  
1369 derived from the portion of the gasoline excise tax that exceeds  
1370 Seven Cents (7¢) per gallon, from the portion of the tax on  
1371 aviation gas under Section 27-55-11 that exceeds Six and  
1372 Four-tenths Cents (6.4¢) per gallon, from the portion of the  
1373 special fuel tax levied under Sections 27-55-519 and 27-55-521, at  
1374 Eighteen Cents (18¢) per gallon, that exceeds Ten Cents (10¢) per  
1375 gallon, from the portion of the taxes levied under Section  
1376 27-55-519, at Five and Three-fourths Cents (5.75¢) that exceeds  
1377 One Cent (1¢) per gallon on special fuel and Five and One-fourth  
1378 Cents (5.25¢) per gallon on special fuel used as aircraft fuel,  
1379 from the portion of the excise tax on compressed gas used as a  
1380 motor fuel that exceeds the rate of tax in effect on June 30,  
1381 1987, and from the portion of the gasoline excise tax in excess of  
1382 Seven Cents (7¢) per gallon and the diesel excise tax in excess of

1383 Ten Cents (10¢) per gallon under Section 27-61-5:

1384 (i) Twenty percent (20%) of such amount which  
1385 shall be earmarked and set aside for the construction,  
1386 reconstruction and maintenance of the highways and roads of the  
1387 state, provided that if such twenty percent (20%) should reduce  
1388 any county to a lesser amount than that received in the fiscal  
1389 year ending June 30, 1966, then such twenty percent (20%) shall be  
1390 reduced to a percentage to provide that no county shall receive  
1391 less than its portion for the fiscal year ending June 30, 1966;

1392 (ii) The amount allowed as refund on gasoline or  
1393 as tax credit on diesel fuel or kerosene used for agricultural,  
1394 maritime, industrial, domestic and nonhighway purposes;

1395 (iii) Five percent (5%) of such amount shall be  
1396 paid to the State Highway Fund;

1397 (iv) The amount or portion thereof authorized by  
1398 legislative appropriation to the Fisheries and Wildlife Fund  
1399 created under Section 59-21-25;

1400 (v) The amount for deposit into the special  
1401 aviation fund under paragraph (d) of this section; and

1402 (vi) The remainder shall be divided on a basis of  
1403 nine-fourteenths (9/14) and five-fourteenths (5/14) (being the  
1404 same basis as Four and One-half Cents (4-1/2¢) and Two and  
1405 One-half Cents (2-1/2¢) is to Seven Cents (7¢) on gasoline, and  
1406 six and forty-three one-hundredths (6.43) and three and  
1407 fifty-seven one-hundredths (3.57) is to Ten Cents (10¢) on diesel  
1408 fuel or kerosene). The amount produced by the nine-fourteenths  
1409 (9/14) division shall be allocated to the Transportation  
1410 Department and paid into the State Treasury as provided in this  
1411 section and in Section 27-5-103 and the five-fourteenths (5/14)  
1412 division shall be returned to the counties of the state on the  
1413 following basis:

1414 1. In each fiscal year, each county shall be  
1415 paid each month the same percentage of the monthly total to be  
1416 distributed as was paid to that county during the same month in  
1417 the fiscal year which ended April 9, 1960, until the county  
1418 receives One Hundred Ninety Thousand Dollars (\$190,000.00) in such

1419 fiscal year, at which time funds shall be distributed under the  
1420 provisions of paragraph (b) (vi)4 of this section.

1421           2. If after payments in 1 above, any county  
1422 has not received a total of One Hundred Ninety Thousand Dollars  
1423 (\$190,000.00) at the end of the fiscal year ending June 30, 1961,  
1424 and each fiscal year thereafter, then any available funds not  
1425 distributed under 1 above shall be used to bring such county or  
1426 counties up to One Hundred Ninety Thousand Dollars (\$190,000.00)  
1427 or such funds shall be divided equally among such counties not  
1428 reaching One Hundred Ninety Thousand Dollars (\$190,000.00) if  
1429 there is not sufficient money to bring all the counties to said  
1430 One Hundred Ninety Thousand Dollars (\$190,000.00).

1431           3. When a county has been paid an amount  
1432 equal to the total which was paid to the same county during the  
1433 fiscal year ended April 9, 1960, such county shall receive no  
1434 further payments during the then current fiscal year until the  
1435 last month of such current fiscal year, at which time distribution  
1436 will be made under 2 above, except as set out in 4 below.

1437           4. During the last month of the current  
1438 fiscal year, should it be determined that there are funds  
1439 available in excess of the amount distributed for the year under 1  
1440 and 2 above, then such excess funds shall be distributed among the  
1441 various counties as follows:

1442                   One-third (1/3) of such excess to be  
1443 divided equally among the counties;

1444                   One-third (1/3) of such excess to be paid  
1445 to the counties in the proportion which the population of each  
1446 county bears to the total population of the state according to the  
1447 last federal census;

1448                   One-third (1/3) of such excess to be paid  
1449 to the counties in the proportion which the number of square miles  
1450 of each county bears to the total square miles in the state.

1451           5. It is the declared purpose and intent of  
1452 the Legislature that no county shall be paid less than was paid  
1453 during the year ended April 9, 1960, unless the amount to be  
1454 distributed to all counties in any year is less than the amount

1455 distributed to all counties during the year ended April 9, 1960.

1456         The Municipal Aid Fund as established by Section 27-5-103  
1457 shall not participate in any portion of any funds allocated to any  
1458 county hereunder over and above One Hundred Ninety Thousand  
1459 Dollars (\$190,000.00).

1460         In any county having road or bridge bonds outstanding which  
1461 exceed, in the aggregate, twelve percent (12%) of the assessed  
1462 valuation of the taxable property of the county, it shall be the  
1463 duty of the board of supervisors to set aside not less than sixty  
1464 percent (60%) of such county's share of the gasoline, diesel fuel  
1465 or kerosene taxes to be used in paying the principal and interest  
1466 on such road or bridge bonds as they mature.

1467         In any county having such road or bridge bonds outstanding  
1468 which exceed, in the aggregate, eight percent (8%) of the assessed  
1469 valuation of the taxable property of the county, but which do not  
1470 exceed, in the aggregate, twelve percent (12%) of the assessed  
1471 valuation of the taxable property of the county, it shall be the  
1472 duty of the board of supervisors to set aside not less than  
1473 thirty-five percent (35%) of such county's share of the gasoline,  
1474 diesel fuel or kerosene taxes to be used in paying the principal  
1475 and interest of such road or bridge bonds as they mature.

1476         In any county having such road or bridge bonds outstanding  
1477 which exceed, in the aggregate, five percent (5%) of the assessed  
1478 valuation of the taxable property of the county, but which do not  
1479 exceed, in the aggregate, eight percent (8%) of the assessed  
1480 valuation of the taxable property of the county, it shall be the  
1481 duty of the board of supervisors to set aside not less than twenty  
1482 percent (20%) of such county's share of the gasoline, diesel fuel  
1483 or kerosene taxes to be used in paying the principal and interest  
1484 of such road and bridge bonds as they mature.

1485         In any county having such road or bridge bonds outstanding  
1486 which do not exceed, in the aggregate, five percent (5%) of the  
1487 assessed valuation of the taxable property of the county, it shall  
1488 be the duty of the board of supervisors to set aside not less than  
1489 ten percent (10%) of such county's share of the gasoline, diesel  
1490 fuel or kerosene taxes to be used in paying the principal and

1491 interest on such road or bridge bonds as they mature.

1492         The portion of any such county's share of the gasoline,  
1493 diesel fuel or kerosene taxes thus set aside for the payment of  
1494 the principal and interest of road or bridge bonds, as provided  
1495 for in this section, shall be used in paying the currently  
1496 maturing installments of the principal and interest of such road  
1497 or bridge bonds, if there be any such road or bridge bonds  
1498 outstanding.

1499         The remaining portion of such county's share of the gasoline,  
1500 diesel fuel or kerosene taxes, after setting aside the portion  
1501 above provided for the payment of the principal and interest of  
1502 bonds, shall be used in the construction and maintenance of any  
1503 public highways, bridges or culverts of the county, in the  
1504 discretion of the board of supervisors.

1505         In any county having no road or bridge bonds outstanding, all  
1506 such county's share of the gasoline, diesel fuel or kerosene taxes  
1507 shall be used in the construction, reconstruction and maintenance  
1508 of the public highways, bridges or culverts of the county, as the  
1509 board of supervisors may determine.

1510         In every county in which there are county road bonds or  
1511 seawall or road protection bonds outstanding which were issued for  
1512 the purpose of building bridges or constructing public roads or  
1513 seawalls, such funds shall be used in the manner provided by law.

1514                 (c) From the amount produced by the nine-fourteenths  
1515 (9/14) division allocated to the Transportation Department, there  
1516 shall be deducted:

1517                         (i) The amount paid to the State Treasurer for the  
1518 "Highway Bonds Sinking Fund" under paragraph (a) of this section;

1519                         (ii) Any amounts due counties in accordance with  
1520 Section 65-33-45 which have outstanding bonds issued for seawall  
1521 or road protection purposes, issued under provisions of Chapter  
1522 319, Laws of 1924, and amendments thereto; and

1523                         (iii) Beginning August 15, 2002, and on or before  
1524 the fifteenth day of each month thereafter, an amount equal to  
1525 one-sixth (1/6) of the principal and interest certified by the  
1526 State Treasurer to the State Tax Commission to be due on the next

1527 semiannual bond and interest payment date for the bonds issued  
1528 under Sections 65-39-5 through 65-39-33. On or before the  
1529 twenty-fifth day of each month the State Tax Commission shall pay  
1530 into the State Treasury for credit to the Gaming Counties Bond  
1531 Sinking Fund created in Section 65-39-3, the amount certified by  
1532 the State Treasurer;

1533 (iv) Except as otherwise provided in Section  
1534 31-17-127, the remainder shall be paid by the State Tax Commission  
1535 to the State Treasurer on the fifteenth day of each month next  
1536 succeeding the month in which the gasoline, diesel fuel or  
1537 kerosene taxes were collected to the credit of the State Highway  
1538 Fund.

1539 The funds allocated for the construction, reconstruction and  
1540 improvement of state highways, bridges and culverts, or so much  
1541 thereof as may be necessary, shall first be used in conjunction  
1542 with funds supplied by the federal government for such purposes  
1543 and allocated to the Transportation Department to be expended on  
1544 the state highway system. It is specifically provided hereby that  
1545 the necessary portion of such funds hereinabove allocated to the  
1546 Transportation Department may be used for the prompt payment of  
1547 principal and interest on highway bonds heretofore issued,  
1548 including such bonds issued or to be issued under the provisions  
1549 of Chapter 312, Laws of 1956, and amendments thereto.

1550 Nothing contained in this section shall be construed to  
1551 reduce the amount of such gasoline, diesel fuel or kerosene excise  
1552 taxes levied by the state, allotted under the provisions of Title  
1553 65, Chapter 33, Mississippi Code of 1972, to counties in which  
1554 there are outstanding bonds issued for seawall or road protection  
1555 purposes issued under the provisions of Chapter 319, Laws of 1924,  
1556 and amendments thereto; the amount of said gasoline, diesel fuel  
1557 or kerosene excise taxes designated in this section for the  
1558 payment of bonds and interest authorized and issued or to be  
1559 issued under the provisions of Chapter 130, Laws of 1938, and  
1560 subsequent acts authorizing the issuance of bonds payable from  
1561 gasoline, diesel fuel or kerosene tax revenue, shall, in such  
1562 counties, be considered as being paid "into the State Treasury to

1563 the credit of the State Highway Fund" within the meaning of  
1564 Section 65-33-45 in computing the amount to be paid to such  
1565 counties under the provisions of said section, and this section  
1566 shall be administered in connection with Title 65, Chapter 33,  
1567 Mississippi Code of 1972, and Sections 65-33-45, 65-33-47 and  
1568 65-33-49 dealing with seawalls, as if made a part of this section.

1569 (d) The proceeds of the Five and One-fourth Cents  
1570 (5.25¢) of the tax per gallon on oils used as a propellant for jet  
1571 aircraft engines, and Six and Four-tenths Cents (6.4¢) of the tax  
1572 per gallon on aviation gasoline and the tax of One Cent (1¢) per  
1573 gallon for each gallon of gasoline for which a refund has been  
1574 made pursuant to Section 27-55-23 because such gasoline was used  
1575 for aviation purposes, shall be paid to the State Treasury into a  
1576 special fund to be used exclusively, pursuant to legislative  
1577 appropriation, for the support and development of aeronautics as  
1578 defined in Section 61-1-3.

1579 (e) State highway funds in an amount equal to the  
1580 difference between Forty-two Million Dollars (\$42,000,000.00) and  
1581 the annual debt service payable on the state's highway revenue  
1582 refunding bonds, Series 1985, shall be expended for the  
1583 construction or reconstruction of highways designated under  
1584 the \* \* \* highway program created under Section 65-3-97.

1585 (f) "Gasoline, diesel fuel or kerosene taxes" as used  
1586 in this section shall be deemed to mean and include state  
1587 gasoline, diesel fuel or kerosene taxes levied and imposed on  
1588 distributors of gasoline, diesel fuel or kerosene, and all state  
1589 excise taxes derived from any fuel used to propel vehicles upon  
1590 the highways of this state, when levied by any statute.

1591 **SECTION 5.** Section 27-19-99, Mississippi Code of 1972, is  
1592 amended as follows:

1593 27-19-99. The State Tax Commission shall furnish the tax  
1594 collector of each county a sufficient supply of license tags or  
1595 plates and a sufficient supply of license receipts with which to  
1596 make the collection of the taxes imposed by the provisions of this  
1597 article, which such tax collectors are required to collect. The  
1598 license tag receipts shall be on forms prescribed by the

1599 commission. Upon the payment of the taxes and fees required by  
1600 this article, the tax collector shall issue the license receipt in  
1601 the form prescribed by the commission. The commission shall keep  
1602 account against the tax collector for the license taxes and fees  
1603 collected. The tax collector shall keep a similar account.

1604 The tax collector shall, at the end of each month or within  
1605 twenty (20) days thereafter, pay into the county road fund all  
1606 privilege taxes collected by him during the preceding month upon  
1607 motor vehicle privilege licenses which he is entitled to issue,  
1608 less the county's commission.

1609 The tax collector shall keep a record of the information  
1610 furnished by the owners of each motor vehicle registered. The  
1611 record shall be made in numerical order by tag number or decal  
1612 number, whichever is appropriate. At the end of each month, or  
1613 within twenty (20) days thereafter, the tax collector shall submit  
1614 to the commission a copy of such record, together with the copy of  
1615 each registration receipt, and shall, at the same time, remit to  
1616 the commission the registration fee for each license tag or decal  
1617 sold by him during the preceding month. When the tax collector  
1618 shall have complied with the provisions of this section and shall  
1619 have forwarded to the commission, within the time specified, all  
1620 reports required of him hereunder, he shall then be entitled to  
1621 retain five percent (5%) of the registration fees imposed in  
1622 paragraphs (a) and (b) of Section 27-19-43, Mississippi Code of  
1623 1972, to be paid into the county general fund; otherwise the  
1624 county's commission shall be forfeited. The five percent (5%)  
1625 shall not apply to any additional registration fee imposed above  
1626 the amounts imposed in paragraphs (a) and (b) of Section 27-19-43.

1627 The commission shall keep a record from the duplicates filed by  
1628 the tax collectors of all registered vehicles.

1629 Counties that use their existing computer system to  
1630 communicate all data regarding vehicle title and registration  
1631 transactions to the state's central computer system shall be  
1632 allotted Fifty Cents (50¢) for each registration fee collected by  
1633 the county and remitted to the State Tax Commission. Such  
1634 communication must successfully pass any edit features and

1635 successfully create or update title/registration records on the  
1636 network system. This amount paid to the county shall be deposited  
1637 into the county general fund to be expended only for costs  
1638 incurred for the purchase of equipment, software, maintenance or  
1639 other costs directly related to the title/registration network  
1640 system.

1641 All monies remitted to the commission by tax collectors as  
1642 registration or tag fees from the portion of the rate imposed in  
1643 paragraphs (a) and (b) of Section 27-19-43, and all monies  
1644 received by the commission directly as registration or tag fees  
1645 from the portion of the rate imposed in paragraphs (a) and (b) of  
1646 Section 27-19-43, shall be paid by the commission into the General  
1647 Fund of the State Treasury on the first day of the month  
1648 succeeding the month in which such fees are received by the  
1649 commission. Except as otherwise provided in Section 31-17-127,  
1650 all monies remitted to the commission by tax collectors as  
1651 registration or tag fees from the additional rate of Five Dollars  
1652 (\$5.00) and all monies received by the commission directly as  
1653 registration or tag fees from the additional rate of Five Dollars  
1654 (\$5.00) shall be paid into the State Treasury to the credit of the  
1655 State Highway Fund for the construction or reconstruction of  
1656 highways designated under the \* \* \* highway program created under  
1657 Section 65-3-97.

1658 **SECTION 6.** Section 27-57-37, Mississippi Code of 1972, is  
1659 amended as follows:

1660 27-57-37. Except as otherwise provided in Section 31-17-127,  
1661 the amount received from lubricating oil excise tax, as defined in  
1662 this article, shall be deposited by the commission, in the State  
1663 Treasury to the credit of the State Highway Fund, and until the  
1664 date specified in Section 65-39-35, such amount shall be used for  
1665 the construction or reconstruction of highways designated under  
1666 the \* \* \* highway program created under Section 65-3-97.

1667 **SECTION 7.** Section 27-65-75, Mississippi Code of 1972, as  
1668 amended by House Bill No. 1127, 2002 Regular Session, and Senate  
1669 Bill No. 3120, 2002 Regular Session, is amended as follows:

1670 **[From and after the effective date of House Bill No. 1127,**

1671 **2002 Regular Session, through July 31, 2002, this section shall**  
1672 **read as follows:]**

1673 27-65-75. On or before the fifteenth day of each month, the  
1674 revenue collected under the provisions of this chapter during the  
1675 preceding month shall be paid and distributed as follows:

1676 (1) On or before August 15, 1992, and each succeeding month  
1677 thereafter through July 15, 1993, eighteen percent (18%) of the  
1678 total sales tax revenue collected during the preceding month under  
1679 the provisions of this chapter, except that collected under the  
1680 provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on  
1681 business activities within a municipal corporation shall be  
1682 allocated for distribution to such municipality and paid to such  
1683 municipal corporation. On or before August 15, 1993, and each  
1684 succeeding month thereafter, eighteen and one-half percent  
1685 (18-1/2%) of the total sales tax revenue collected during the  
1686 preceding month under the provisions of this chapter, except that  
1687 collected under the provisions of Sections 27-65-15, 27-65-19(3)  
1688 and 27-65-21, on business activities within a municipal  
1689 corporation shall be allocated for distribution to such  
1690 municipality and paid to such municipal corporation.

1691 A municipal corporation, for the purpose of distributing the  
1692 tax under this subsection, shall mean and include all incorporated  
1693 cities, towns and villages.

1694 Monies allocated for distribution and credited to a municipal  
1695 corporation under this subsection may be pledged as security for  
1696 any loan received by the municipal corporation for the purpose of  
1697 capital improvements as authorized under Section 57-1-303, or  
1698 loans as authorized under Section 57-44-7, or water systems  
1699 improvements as authorized under Section 41-3-16.

1700 In any county having a county seat which is not an  
1701 incorporated municipality, the distribution provided hereunder  
1702 shall be made as though the county seat was an incorporated  
1703 municipality; however, the distribution to such municipality shall  
1704 be paid to the county treasury wherein the municipality is located  
1705 and such funds shall be used for road, bridge and street  
1706 construction or maintenance therein.

1707           (2) On or before September 15, 1987, and each succeeding  
1708 month thereafter, from the revenue collected under this chapter  
1709 during the preceding month One Million One Hundred Twenty-five  
1710 Thousand Dollars (\$1,125,000.00) shall be allocated for  
1711 distribution to municipal corporations as defined under subsection  
1712 (1) of this section in the proportion that the number of gallons  
1713 of gasoline and diesel fuel sold by distributors to consumers and  
1714 retailers in each such municipality during the preceding fiscal  
1715 year bears to the total gallons of gasoline and diesel fuel sold  
1716 by distributors to consumers and retailers in municipalities  
1717 statewide during the preceding fiscal year. The State Tax  
1718 Commission shall require all distributors of gasoline and diesel  
1719 fuel to report to the commission monthly the total number of  
1720 gallons of gasoline and diesel fuel sold by them to consumers and  
1721 retailers in each municipality during the preceding month. The  
1722 State Tax Commission shall have the authority to promulgate such  
1723 rules and regulations as is necessary to determine the number of  
1724 gallons of gasoline and diesel fuel sold by distributors to  
1725 consumers and retailers in each municipality. In determining the  
1726 percentage allocation of funds under this subsection for the  
1727 fiscal year beginning July 1, 1987, and ending June 30, 1988, the  
1728 State Tax Commission may consider gallons of gasoline and diesel  
1729 fuel sold for a period of less than one (1) fiscal year. For the  
1730 purposes of this subsection, the term "fiscal year" means the  
1731 fiscal year beginning July 1 of a year.

1732           (3) On or before September 15, 1987, and on or before the  
1733 fifteenth day of each succeeding month, until the date specified  
1734 in Section 65-39-35, the proceeds derived from contractors' taxes  
1735 levied under Section 27-65-21 on contracts for the construction or  
1736 reconstruction of highways designated under the \* \* \* highway  
1737 program created under Section 65-3-97 shall, except as otherwise  
1738 provided in Section 31-17-127, be deposited into the State  
1739 Treasury to the credit of the State Highway Fund to be used to  
1740 fund such \* \* \* highway program. The Mississippi Department of  
1741 Transportation shall provide to the State Tax Commission such  
1742 information as is necessary to determine the amount of proceeds to

1743 be distributed under this subsection.

1744 (4) On or before August 15, 1994, and on or before the  
1745 fifteenth day of each succeeding month through July 15, 1999, from  
1746 the proceeds of gasoline, diesel fuel or kerosene taxes as  
1747 provided in Section 27-5-101(a)(ii)1, Four Million Dollars  
1748 (\$4,000,000.00) shall be deposited in the State Treasury to the  
1749 credit of a special fund designated as the "State Aid Road Fund,"  
1750 created by Section 65-9-17. On or before August 15, 1999, and on  
1751 or before the fifteenth day of each succeeding month, from the  
1752 total amount of the proceeds of gasoline, diesel fuel or kerosene  
1753 taxes apportioned by Section 27-5-101(a)(ii)1, Four Million  
1754 Dollars (\$4,000,000.00) or an amount equal to twenty-three and  
1755 one-fourth percent (23.25%) of such funds, whichever is the  
1756 greater amount, shall be deposited in the State Treasury to the  
1757 credit of the "State Aid Road Fund," created by Section 65-9-17.  
1758 Such funds shall be pledged to pay the principal of and interest  
1759 on state aid road bonds heretofore issued under Sections 19-9-51  
1760 through 19-9-77, in lieu of and in substitution for the funds  
1761 heretofore allocated to counties under this section. Such funds  
1762 may not be pledged for the payment of any state aid road bonds  
1763 issued after April 1, 1981; however, this prohibition against the  
1764 pledging of any such funds for the payment of bonds shall not  
1765 apply to any bonds for which intent to issue such bonds has been  
1766 published, for the first time, as provided by law prior to March  
1767 29, 1981. From the amount of taxes paid into the special fund  
1768 pursuant to this subsection and subsection (9) of this section,  
1769 there shall be first deducted and paid the amount necessary to pay  
1770 the expenses of the Office of State Aid Road Construction, as  
1771 authorized by the Legislature for all other general and special  
1772 fund agencies. The remainder of the fund shall be allocated  
1773 monthly to the several counties in accordance with the following  
1774 formula:

1775 (a) One-third (1/3) shall be allocated to all counties  
1776 in equal shares;

1777 (b) One-third (1/3) shall be allocated to counties  
1778 based on the proportion that the total number of rural road miles

1779 in a county bears to the total number of rural road miles in all  
1780 counties of the state; and

1781 (c) One-third (1/3) shall be allocated to counties  
1782 based on the proportion that the rural population of the county  
1783 bears to the total rural population in all counties of the state,  
1784 according to the latest federal decennial census.

1785 For the purposes of this subsection, the term "gasoline,  
1786 diesel fuel or kerosene taxes" means such taxes as defined in  
1787 paragraph (f) of Section 27-5-101.

1788 The amount of funds allocated to any county under this  
1789 subsection for any fiscal year after fiscal year 1994 shall not be  
1790 less than the amount allocated to such county for fiscal year  
1791 1994. Monies allocated to a county from the State Aid Road Fund  
1792 for fiscal year 1995 or any fiscal year thereafter that exceed the  
1793 amount of funds allocated to that county from the State Aid Road  
1794 Fund for fiscal year 1994, first must be expended by the county  
1795 for replacement or rehabilitation of bridges on the state aid road  
1796 system that have a sufficiency rating of less than twenty-five  
1797 (25), according to National Bridge Inspection standards before  
1798 such monies may be approved for expenditure by the State Aid Road  
1799 Engineer on other projects that qualify for the use of state aid  
1800 road funds.

1801 Any reference in the general laws of this state or the  
1802 Mississippi Code of 1972 to Section 27-5-105 shall mean and be  
1803 construed to refer and apply to subsection (4) of Section  
1804 27-65-75.

1805 (5) One Million Six Hundred Sixty-six Thousand Six Hundred  
1806 Sixty-six Dollars (\$1,666,666.00) each month shall be paid into  
1807 the special fund known as the "State Public School Building Fund"  
1808 created and existing under the provisions of Sections 37-47-1  
1809 through 37-47-67. Such payments into said fund are to be made on  
1810 the last day of each succeeding month hereafter.

1811 (6) An amount each month beginning August 15, 1983, through  
1812 November 15, 1986, as specified in Section 6 of Chapter 542, Laws  
1813 of 1983, shall be paid into the special fund known as the  
1814 Correctional Facilities Construction Fund created in Section 6 of

1815 Chapter 542, Laws of 1983.

1816 (7) On or before August 15, 1992, and each succeeding month  
1817 thereafter through July 15, 2000, two and two hundred sixty-six  
1818 one-thousandths percent (2.266%) of the total sales tax revenue  
1819 collected during the preceding month under the provisions of this  
1820 chapter, except that collected under the provisions of Section  
1821 27-65-17(2) shall be deposited by the commission into the School  
1822 Ad Valorem Tax Reduction Fund created pursuant to Section  
1823 37-61-35. On or before August 15, 2000, and each succeeding month  
1824 thereafter, two and two hundred sixty-six one-thousandths percent  
1825 (2.266%) of the total sales tax revenue collected during the  
1826 preceding month under the provisions of this chapter, except that  
1827 collected under the provisions of Section 27-65-17(2), shall be  
1828 deposited into the School Ad Valorem Tax Reduction Fund created  
1829 under Section 37-61-35 until such time that the total amount  
1830 deposited into the fund during a fiscal year equals Forty-two  
1831 Million Dollars (\$42,000,000.00). Thereafter, the amounts  
1832 diverted under this subsection (7) during the fiscal year in  
1833 excess of Forty-two Million Dollars (\$42,000,000.00) shall be  
1834 deposited into the Education Enhancement Fund created under  
1835 Section 37-61-33 for appropriation by the Legislature as other  
1836 education needs and shall not be subject to the percentage  
1837 appropriation requirements set forth in Section 37-61-33.

1838 (8) On or before August 15, 1992, and each succeeding month  
1839 thereafter, nine and seventy-three one-thousandths percent  
1840 (9.073%) of the total sales tax revenue collected during the  
1841 preceding month under the provisions of this chapter, except that  
1842 collected under the provisions of Section 27-65-17(2) shall be  
1843 deposited into the Education Enhancement Fund created pursuant to  
1844 Section 37-61-33.

1845 (9) On or before August 15, 1994, and each succeeding month  
1846 thereafter, from the revenue collected under this chapter during  
1847 the preceding month, Two Hundred Fifty Thousand Dollars  
1848 (\$250,000.00) shall be paid into the State Aid Road Fund.

1849 (10) On or before August 15, 1994, and each succeeding month  
1850 thereafter through August 15, 1995, from the revenue collected

1851 under this chapter during the preceding month, Two Million Dollars  
1852 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad  
1853 Valorem Tax Reduction Fund established in Section 27-51-105.

1854 (11) Notwithstanding any other provision of this section to  
1855 the contrary, on or before February 15, 1995, and each succeeding  
1856 month thereafter, the sales tax revenue collected during the  
1857 preceding month under the provisions of Section 27-65-17(2) and  
1858 the corresponding levy in Section 27-65-23 on the rental or lease  
1859 of private carriers of passengers and light carriers of property  
1860 as defined in Section 27-51-101 shall be deposited, without  
1861 diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund  
1862 established in Section 27-51-105.

1863 (12) Notwithstanding any other provision of this section to  
1864 the contrary, on or before August 15, 1995, and each succeeding  
1865 month thereafter, the sales tax revenue collected during the  
1866 preceding month under the provisions of Section 27-65-17(1) on  
1867 retail sales of private carriers of passengers and light carriers  
1868 of property, as defined in Section 27-51-101 and the corresponding  
1869 levy in Section 27-65-23 on the rental or lease of these vehicles,  
1870 shall be deposited, after diversion, into the Motor Vehicle Ad  
1871 Valorem Tax Reduction Fund established in Section 27-51-105.

1872 (13) On or before July 15, 1994, and on or before the  
1873 fifteenth day of each succeeding month thereafter, that portion of  
1874 the avails of the tax imposed in Section 27-65-22, which is  
1875 derived from activities held on the Mississippi state fairgrounds  
1876 complex, shall be paid into a special fund hereby created in the  
1877 State Treasury and shall be expended pursuant to legislative  
1878 appropriations solely to defray the costs of repairs and  
1879 renovation at such Trade Mart and Coliseum.

1880 (14) On or before August 15, 1998, and each succeeding month  
1881 thereafter through July 15, 2005, that portion of the avails of  
1882 the tax imposed in Section 27-65-23 which is derived from sales by  
1883 cotton compresses or cotton warehouses and which would otherwise  
1884 be paid into the General Fund, shall be deposited in an amount not  
1885 to exceed Two Million Dollars (\$2,000,000.00) into the special  
1886 fund created pursuant to Section 69-37-39.

1887           (15) Notwithstanding any other provision of this section to  
1888 the contrary, on or before September 15, 2000, and each succeeding  
1889 month thereafter, the sales tax revenue collected during the  
1890 preceding month under the provisions of Section 27-65-19(1)(f),  
1891 shall be deposited, without diversion, into the Telecommunications  
1892 Ad Valorem Tax Reduction Fund established in Section 27-38-7.

1893           (16) On or before August 15, 2000, and each succeeding month  
1894 thereafter, the sales tax revenue collected during the preceding  
1895 month under the provisions of this chapter on the gross proceeds  
1896 of sales of a project as defined in Section 57-30-1 shall be  
1897 deposited, after all diversions except the diversion provided for  
1898 in subsection (1) of this section, into the Sales Tax Incentive  
1899 Fund created in Section 57-30-3.

1900           (17) Notwithstanding any other provision of this section to  
1901 the contrary, on or before April 15, 2002, and each succeeding  
1902 month thereafter, the sales tax revenue collected during the  
1903 preceding month under Section 27-65-23 on sales of parking  
1904 services of parking garages and lots at airports shall be  
1905 deposited, without diversion, into the special fund created  
1906 pursuant to Section 27-5-101(d).

1907           (18) The remainder of the amounts collected under the  
1908 provisions of this chapter shall be paid into the State Treasury  
1909 to the credit of the General Fund.

1910           (19) It shall be the duty of the municipal officials of any  
1911 municipality which expands its limits, or of any community which  
1912 incorporates as a municipality, to notify the commissioner of such  
1913 action thirty (30) days before the effective date. Failure to so  
1914 notify the commissioner shall cause such municipality to forfeit  
1915 the revenue which it would have been entitled to receive during  
1916 this period of time when the commissioner had no knowledge of the  
1917 action. If any funds have been erroneously disbursed to any  
1918 municipality or any overpayment of tax is recovered by the  
1919 taxpayer, the commissioner may make correction and adjust the  
1920 error or overpayment with such municipality by withholding the  
1921 necessary funds from any subsequent payment to be made to the  
1922 municipality.

1923           **[From and after August 1, 2002, this section shall read as**  
1924 **follows:]**

1925           27-65-75. On or before the fifteenth day of each month, the  
1926 revenue collected under the provisions of this chapter during the  
1927 preceding month shall be paid and distributed as follows:

1928           (1) On or before August 15, 1992, and each succeeding month  
1929 thereafter through July 15, 1993, eighteen percent (18%) of the  
1930 total sales tax revenue collected during the preceding month under  
1931 the provisions of this chapter, except that collected under the  
1932 provisions of Sections 27-65-15, 27-65-19(3) and 27-65-21, on  
1933 business activities within a municipal corporation shall be  
1934 allocated for distribution to such municipality and paid to such  
1935 municipal corporation. On or before August 15, 1993, and each  
1936 succeeding month thereafter, eighteen and one-half percent  
1937 (18-1/2%) of the total sales tax revenue collected during the  
1938 preceding month under the provisions of this chapter, except that  
1939 collected under the provisions of Sections 27-65-15, 27-65-19(3)  
1940 and 27-65-21, on business activities within a municipal  
1941 corporation shall be allocated for distribution to such  
1942 municipality and paid to such municipal corporation.

1943           A municipal corporation, for the purpose of distributing the  
1944 tax under this subsection, shall mean and include all incorporated  
1945 cities, towns and villages.

1946           Monies allocated for distribution and credited to a municipal  
1947 corporation under this subsection may be pledged as security for  
1948 any loan received by the municipal corporation for the purpose of  
1949 capital improvements as authorized under Section 57-1-303, or  
1950 loans as authorized under Section 57-44-7, or water systems  
1951 improvements as authorized under Section 41-3-16.

1952           In any county having a county seat which is not an  
1953 incorporated municipality, the distribution provided hereunder  
1954 shall be made as though the county seat was an incorporated  
1955 municipality; however, the distribution to such municipality shall  
1956 be paid to the county treasury wherein the municipality is located  
1957 and such funds shall be used for road, bridge and street  
1958 construction or maintenance therein.

1959           (2) On or before September 15, 1987, and each succeeding  
1960 month thereafter, from the revenue collected under this chapter  
1961 during the preceding month One Million One Hundred Twenty-five  
1962 Thousand Dollars (\$1,125,000.00) shall be allocated for  
1963 distribution to municipal corporations as defined under subsection  
1964 (1) of this section in the proportion that the number of gallons  
1965 of gasoline and diesel fuel sold by distributors to consumers and  
1966 retailers in each such municipality during the preceding fiscal  
1967 year bears to the total gallons of gasoline and diesel fuel sold  
1968 by distributors to consumers and retailers in municipalities  
1969 statewide during the preceding fiscal year. The State Tax  
1970 Commission shall require all distributors of gasoline and diesel  
1971 fuel to report to the commission monthly the total number of  
1972 gallons of gasoline and diesel fuel sold by them to consumers and  
1973 retailers in each municipality during the preceding month. The  
1974 State Tax Commission shall have the authority to promulgate such  
1975 rules and regulations as is necessary to determine the number of  
1976 gallons of gasoline and diesel fuel sold by distributors to  
1977 consumers and retailers in each municipality. In determining the  
1978 percentage allocation of funds under this subsection for the  
1979 fiscal year beginning July 1, 1987, and ending June 30, 1988, the  
1980 State Tax Commission may consider gallons of gasoline and diesel  
1981 fuel sold for a period of less than one (1) fiscal year. For the  
1982 purposes of this subsection, the term "fiscal year" means the  
1983 fiscal year beginning July 1 of a year.

1984           (3) On or before September 15, 1987, and on or before the  
1985 fifteenth day of each succeeding month, until the date specified  
1986 in Section 65-39-35, the proceeds derived from contractors' taxes  
1987 levied under Section 27-65-21 on contracts for the construction or  
1988 reconstruction of highways designated under the \* \* \* highway  
1989 program created under Section 65-3-97 shall, except as otherwise  
1990 provided in Section 31-17-127, be deposited into the State  
1991 Treasury to the credit of the State Highway Fund to be used to  
1992 fund such Four-Lane Highway Program. The Mississippi Department  
1993 of Transportation shall provide to the State Tax Commission such  
1994 information as is necessary to determine the amount of proceeds to

1995 be distributed under this subsection.

1996 (4) On or before August 15, 1994, and on or before the  
1997 fifteenth day of each succeeding month through July 15, 1999, from  
1998 the proceeds of gasoline, diesel fuel or kerosene taxes as  
1999 provided in Section 27-5-101(a)(ii)1, Four Million Dollars  
2000 (\$4,000,000.00) shall be deposited in the State Treasury to the  
2001 credit of a special fund designated as the "State Aid Road Fund,"  
2002 created by Section 65-9-17. On or before August 15, 1999, and on  
2003 or before the fifteenth day of each succeeding month, from the  
2004 total amount of the proceeds of gasoline, diesel fuel or kerosene  
2005 taxes apportioned by Section 27-5-101(a)(ii)1, Four Million  
2006 Dollars (\$4,000,000.00) or an amount equal to twenty-three and  
2007 one-fourth percent (23.25%) of such funds, whichever is the  
2008 greater amount, shall be deposited in the State Treasury to the  
2009 credit of the "State Aid Road Fund," created by Section 65-9-17.  
2010 Such funds shall be pledged to pay the principal of and interest  
2011 on state aid road bonds heretofore issued under Sections 19-9-51  
2012 through 19-9-77, in lieu of and in substitution for the funds  
2013 heretofore allocated to counties under this section. Such funds  
2014 may not be pledged for the payment of any state aid road bonds  
2015 issued after April 1, 1981; however, this prohibition against the  
2016 pledging of any such funds for the payment of bonds shall not  
2017 apply to any bonds for which intent to issue such bonds has been  
2018 published, for the first time, as provided by law prior to March  
2019 29, 1981. From the amount of taxes paid into the special fund  
2020 pursuant to this subsection and subsection (9) of this section,  
2021 there shall be first deducted and paid the amount necessary to pay  
2022 the expenses of the Office of State Aid Road Construction, as  
2023 authorized by the Legislature for all other general and special  
2024 fund agencies. The remainder of the fund shall be allocated  
2025 monthly to the several counties in accordance with the following  
2026 formula:

2027 (a) One-third (1/3) shall be allocated to all counties  
2028 in equal shares;

2029 (b) One-third (1/3) shall be allocated to counties  
2030 based on the proportion that the total number of rural road miles

2031 in a county bears to the total number of rural road miles in all  
2032 counties of the state; and

2033 (c) One-third (1/3) shall be allocated to counties  
2034 based on the proportion that the rural population of the county  
2035 bears to the total rural population in all counties of the state,  
2036 according to the latest federal decennial census.

2037 For the purposes of this subsection, the term "gasoline,  
2038 diesel fuel or kerosene taxes" means such taxes as defined in  
2039 paragraph (f) of Section 27-5-101.

2040 The amount of funds allocated to any county under this  
2041 subsection for any fiscal year after fiscal year 1994 shall not be  
2042 less than the amount allocated to such county for fiscal year  
2043 1994. Monies allocated to a county from the State Aid Road Fund  
2044 for fiscal year 1995 or any fiscal year thereafter that exceed the  
2045 amount of funds allocated to that county from the State Aid Road  
2046 Fund for fiscal year 1994, first must be expended by the county  
2047 for replacement or rehabilitation of bridges on the state aid road  
2048 system that have a sufficiency rating of less than twenty-five  
2049 (25), according to National Bridge Inspection standards before  
2050 such monies may be approved for expenditure by the State Aid Road  
2051 Engineer on other projects that qualify for the use of state aid  
2052 road funds.

2053 Any reference in the general laws of this state or the  
2054 Mississippi Code of 1972 to Section 27-5-105 shall mean and be  
2055 construed to refer and apply to subsection (4) of Section  
2056 27-65-75.

2057 (5) One Million Six Hundred Sixty-six Thousand Six Hundred  
2058 Sixty-six Dollars (\$1,666,666.00) each month shall be paid into  
2059 the special fund known as the "State Public School Building Fund"  
2060 created and existing under the provisions of Sections 37-47-1  
2061 through 37-47-67. Such payments into said fund are to be made on  
2062 the last day of each succeeding month hereafter.

2063 (6) An amount each month beginning August 15, 1983, through  
2064 November 15, 1986, as specified in Section 6 of Chapter 542, Laws  
2065 of 1983, shall be paid into the special fund known as the  
2066 Correctional Facilities Construction Fund created in Section 6 of

2067 Chapter 542, Laws of 1983.

2068 (7) On or before August 15, 1992, and each succeeding month  
2069 thereafter through July 15, 2000, two and two hundred sixty-six  
2070 one-thousandths percent (2.266%) of the total sales tax revenue  
2071 collected during the preceding month under the provisions of this  
2072 chapter, except that collected under the provisions of Section  
2073 27-65-17(2) shall be deposited by the commission into the School  
2074 Ad Valorem Tax Reduction Fund created pursuant to Section  
2075 37-61-35. On or before August 15, 2000, and each succeeding month  
2076 thereafter, two and two hundred sixty-six one-thousandths percent  
2077 (2.266%) of the total sales tax revenue collected during the  
2078 preceding month under the provisions of this chapter, except that  
2079 collected under the provisions of Section 27-65-17(2), shall be  
2080 deposited into the School Ad Valorem Tax Reduction Fund created  
2081 under Section 37-61-35 until such time that the total amount  
2082 deposited into the fund during a fiscal year equals Forty-two  
2083 Million Dollars (\$42,000,000.00). Thereafter, the amounts  
2084 diverted under this subsection (7) during the fiscal year in  
2085 excess of Forty-two Million Dollars (\$42,000,000.00) shall be  
2086 deposited into the Education Enhancement Fund created under  
2087 Section 37-61-33 for appropriation by the Legislature as other  
2088 education needs and shall not be subject to the percentage  
2089 appropriation requirements set forth in Section 37-61-33.

2090 (8) On or before August 15, 1992, and each succeeding month  
2091 thereafter, nine and seventy-three one-thousandths percent  
2092 (9.073%) of the total sales tax revenue collected during the  
2093 preceding month under the provisions of this chapter, except that  
2094 collected under the provisions of Section 27-65-17(2) shall be  
2095 deposited into the Education Enhancement Fund created pursuant to  
2096 Section 37-61-33.

2097 (9) On or before August 15, 1994, and each succeeding month  
2098 thereafter, from the revenue collected under this chapter during  
2099 the preceding month, Two Hundred Fifty Thousand Dollars  
2100 (\$250,000.00) shall be paid into the State Aid Road Fund.

2101 (10) On or before August 15, 1994, and each succeeding month  
2102 thereafter through August 15, 1995, from the revenue collected

2103 under this chapter during the preceding month, Two Million Dollars  
2104 (\$2,000,000.00) shall be deposited into the Motor Vehicle Ad  
2105 Valorem Tax Reduction Fund established in Section 27-51-105.

2106 (11) Notwithstanding any other provision of this section to  
2107 the contrary, on or before February 15, 1995, and each succeeding  
2108 month thereafter, the sales tax revenue collected during the  
2109 preceding month under the provisions of Section 27-65-17(2) and  
2110 the corresponding levy in Section 27-65-23 on the rental or lease  
2111 of private carriers of passengers and light carriers of property  
2112 as defined in Section 27-51-101 shall be deposited, without  
2113 diversion, into the Motor Vehicle Ad Valorem Tax Reduction Fund  
2114 established in Section 27-51-105.

2115 (12) Notwithstanding any other provision of this section to  
2116 the contrary, on or before August 15, 1995, and each succeeding  
2117 month thereafter, the sales tax revenue collected during the  
2118 preceding month under the provisions of Section 27-65-17(1) on  
2119 retail sales of private carriers of passengers and light carriers  
2120 of property, as defined in Section 27-51-101 and the corresponding  
2121 levy in Section 27-65-23 on the rental or lease of these vehicles,  
2122 shall be deposited, after diversion, into the Motor Vehicle Ad  
2123 Valorem Tax Reduction Fund established in Section 27-51-105.

2124 (13) On or before July 15, 1994, and on or before the  
2125 fifteenth day of each succeeding month thereafter, that portion of  
2126 the avails of the tax imposed in Section 27-65-22, which is  
2127 derived from activities held on the Mississippi state fairgrounds  
2128 complex, shall be paid into a special fund hereby created in the  
2129 State Treasury and shall be expended pursuant to legislative  
2130 appropriations solely to defray the costs of repairs and  
2131 renovation at such Trade Mart and Coliseum.

2132 (14) On or before August 15, 1998, and each succeeding month  
2133 thereafter through July 15, 2005, that portion of the avails of  
2134 the tax imposed in Section 27-65-23 which is derived from sales by  
2135 cotton compresses or cotton warehouses and which would otherwise  
2136 be paid into the General Fund, shall be deposited in an amount not  
2137 to exceed Two Million Dollars (\$2,000,000.00) into the special  
2138 fund created pursuant to Section 69-37-39.

2139 (15) Notwithstanding any other provision of this section to  
2140 the contrary, on or before September 15, 2000, and each succeeding  
2141 month thereafter, the sales tax revenue collected during the  
2142 preceding month under the provisions of Section 27-65-19(1)(f) and  
2143 (g)(i)2, shall be deposited, without diversion, into the  
2144 Telecommunications Ad Valorem Tax Reduction Fund established in  
2145 Section 27-38-7.

2146 (16) On or before August 15, 2000, and each succeeding month  
2147 thereafter, the sales tax revenue collected during the preceding  
2148 month under the provisions of this chapter on the gross proceeds  
2149 of sales of a project as defined in Section 57-30-1 shall be  
2150 deposited, after all diversions except the diversion provided for  
2151 in subsection (1) of this section, into the Sales Tax Incentive  
2152 Fund created in Section 57-30-3.

2153 (17) Notwithstanding any other provision of this section to  
2154 the contrary, on or before April 15, 2002, and each succeeding  
2155 month thereafter, the sales tax revenue collected during the  
2156 preceding month under Section 27-65-23 on sales of parking  
2157 services of parking garages and lots at airports shall be  
2158 deposited, without diversion, into the special fund created  
2159 pursuant to Section 27-5-101(d).

2160 (18) The remainder of the amounts collected under the  
2161 provisions of this chapter shall be paid into the State Treasury  
2162 to the credit of the General Fund.

2163 (19) It shall be the duty of the municipal officials of any  
2164 municipality which expands its limits, or of any community which  
2165 incorporates as a municipality, to notify the commissioner of such  
2166 action thirty (30) days before the effective date. Failure to so  
2167 notify the commissioner shall cause such municipality to forfeit  
2168 the revenue which it would have been entitled to receive during  
2169 this period of time when the commissioner had no knowledge of the  
2170 action. If any funds have been erroneously disbursed to any  
2171 municipality or any overpayment of tax is recovered by the  
2172 taxpayer, the commissioner may make correction and adjust the  
2173 error or overpayment with such municipality by withholding the  
2174 necessary funds from any subsequent payment to be made to the

2175 municipality.

2176           **SECTION 8.** Section 65-1-59, Mississippi Code of 1972, is  
2177 amended as follows:

2178           65-1-59. (1) It shall be the duty of the Mississippi  
2179 Transportation Commission to have the Mississippi Transportation  
2180 Department carry out all contracts and agreements, including  
2181 federal-aid projects and agreements under the County Highway Aid  
2182 Law of 1946, being Sections 65-11-1 through 65-11-37, heretofore  
2183 made or entered into with any county, subject, however, to  
2184 applicable rules and regulations of the Federal Highway  
2185 Administration. It shall be the duty of the Transportation  
2186 Commission to continue to have the Mississippi Transportation  
2187 Department maintain all state highways now under maintenance or  
2188 hereafter taken over for maintenance, the purpose of this  
2189 provision being to preserve the status quo of all state highways  
2190 insofar as such highways have been taken over and control and  
2191 jurisdiction has been assumed by the Mississippi Transportation  
2192 Commission and Mississippi Transportation Department; however,  
2193 except as otherwise provided in this section, if any highway or  
2194 link of highway is removed from the state highway system by  
2195 legislative act or by relocation or reconstruction, it shall no  
2196 longer be maintained by or be under the jurisdiction of the  
2197 Mississippi Transportation Commission or Mississippi  
2198 Transportation Department, but shall be returned to the  
2199 jurisdiction of the board of supervisors of the county or  
2200 governing authorities of the municipality through which such road  
2201 runs. Except as to segments of highways shorter than three (3)  
2202 miles which have been or which are hereafter replaced through  
2203 curve straightening or minor realignment, the Transportation  
2204 Commission shall retain and have the Mississippi Transportation  
2205 Department maintain as state highways all portions of U.S.  
2206 highways that either before or after July 1, 1989, have been or  
2207 are replaced and constructed as a part of the interstate highway  
2208 system, or four-lane primary system, or which are replaced and  
2209 constructed or are designated to be replaced and constructed as  
2210 part of the \* \* \* highway system under Section 65-3-97, including

2211 portions of all such highways so replaced, or which under Section  
2212 65-3-97 are designated to be replaced, by municipal bypasses; and  
2213 such highways and portions thereof shall be continued to be  
2214 maintained as a part of the Mississippi state highway system until  
2215 removed from such system by legislative act. All such highways and  
2216 portions thereof which, by virtue of the provisions of this  
2217 section, are returned on or after July 1, 1989, to the  
2218 jurisdiction of the Mississippi Transportation Commission shall be  
2219 maintained by the Mississippi Transportation Department only to  
2220 the traffic capacities existing at the time that they are returned  
2221 and any subsequent traffic capacity improvements or other  
2222 improvements desired by the county or municipality within which  
2223 such highway or portion thereof is located shall be performed in  
2224 accordance with highway standards approved by the Transportation  
2225 Commission and the expenses for making such improvements shall be  
2226 paid by the county or municipality; however, all highways and  
2227 portions thereof so improved by the county or municipality shall  
2228 thereafter be maintained by the Mississippi Transportation  
2229 Department. Before any highway or portion thereof is returned to  
2230 the Transportation Commission under this section, the county or  
2231 municipality having jurisdiction thereof shall remove or cause to  
2232 be removed by July 1, 1991, all right-of-way encroachments along  
2233 the entire length of the highway or portion thereof which are not  
2234 permitted by Transportation Commission and Transportation  
2235 Department policies and rules and regulations adopted pursuant to  
2236 state and federal law. Any such encroachments may be allowed to  
2237 remain only by permits issued by the Mississippi Transportation  
2238 Department in the manner and subject to the same conditions for  
2239 the issuance of permits for similar encroachments on other  
2240 highways on the state highway system. If traffic counts indicate  
2241 that any highway or portions thereof placed under the jurisdiction  
2242 of the Transportation Commission under the provisions of this  
2243 section no longer form a substantial part of the state highway  
2244 system, the Transportation Commission may request the Legislature  
2245 to remove such highways or portions thereof from the state highway  
2246 system and return said roads for maintenance to the county or

2247 municipality in which they are located, as provided in subsection  
2248 (2) of this section. The highways which the Transportation  
2249 Department is required to continue to maintain by virtue of the  
2250 provisions of this section shall be in addition to the total  
2251 mileage limitation of eight thousand six hundred (8,600) miles  
2252 provided in Section 65-3-3.

2253 (2) The Mississippi Transportation Commission shall, no  
2254 later than October 1, 1981, and October 1 each year thereafter,  
2255 furnish the Transportation Committee of the House of  
2256 Representatives and the Highways and Transportation Committee of  
2257 the Senate a recommendation for deletion of those highways or  
2258 sections of highways which should be removed from the system.

2259 **SECTION 9.** Section 65-39-35, Mississippi Code of 1972, is  
2260 amended as follows:

2261 65-39-35. The date upon which the taxes and fees levied and  
2262 charged under the provisions of Sections 27-55-11, 27-57-37,  
2263 27-59-11, 27-19-43, 27-19-309, 27-65-75, and Sections 27-55-519  
2264 and 27-55-521 are reduced under such sections shall be the first  
2265 day of the month immediately following the date upon which:

2266 (a) The Mississippi Transportation Commission certifies  
2267 to the State Tax Commission that:

2268 (i) The \* \* \* highway program created under  
2269 Section 65-3-97 and the Gaming Counties Infrastructure Program  
2270 created under Section 65-39-3, are completed and no funds are any  
2271 longer necessary to pay the costs of such programs; and

2272 (ii) The Mississippi Transportation Commission  
2273 will not declare the necessity for additional borrowings under  
2274 Section 65-9-27, or for additional bonds under Sections 65-39-5  
2275 through 65-39-33; and

2276 (b) The State Treasurer certifies:

2277 (i) That the amount on deposit in the Gaming  
2278 Counties Bond Sinking Fund, together with earnings on investments  
2279 to accrue to such fund, is equal to or greater than the aggregate  
2280 of the entire principal, redemption premium (if any), and interest  
2281 due and to become due (until the final maturity date or earlier  
2282 scheduled redemption date) on all general obligation bonds issued

2283 under Sections 65-39-5 through 65-39-33; and

2284 (ii) That all principal, interest, cost and other  
2285 expenses for all bonds, notes or other borrowings under Section  
2286 65-9-27 and Section 31-17-127 (including redemption notes, if any)  
2287 have been paid and are completely satisfied.

2288 **SECTION 10.** Notwithstanding any provision of law to the  
2289 contrary, the Mississippi Transportation Commission shall submit  
2290 the route location of Mississippi 477 (West Rankin Parkway) to the  
2291 Federal Highway Administration for approval. Funding for  
2292 Mississippi 477 (West Rankin Parkway) shall be limited to funds  
2293 that originate from federal government, local government or  
2294 private sources; however, the federal funds utilized for such  
2295 route may only be federal funds allocated to the Central  
2296 Transportation Commission District or federal funds specifically  
2297 earmarked for Mississippi 477 (West Rankin Parkway).

2298 **SECTION 11.** The following highway is deleted from the state  
2299 highway system, removed from the jurisdiction of the Mississippi  
2300 Transportation Commission and returned to the jurisdiction of the  
2301 Board of Supervisors of Tippah County:

2302 Northern District - Tippah County:

2303 Mississippi Highway 368 beginning at the end of state  
2304 maintenance at its intersection of County Route 700 and  
2305 extending easterly approximately four and one-half (4.5)  
2306 miles to its intersection with County Route 701 at or  
2307 near Buena Vista.

2308 **SECTION 12.** The following segment of highway is designated  
2309 as a state highway and placed under the jurisdiction of the  
2310 Mississippi Transportation Commission for construction and  
2311 maintenance; and such highway, together with the highways  
2312 designated in Section 65-3-3, and all other laws adding links to  
2313 the designated state highway system, are declared to be the state  
2314 highway system of Mississippi:

2315 Northern District - Union County:

2316 An extension of Mississippi 30 in the City of New Albany  
2317 beginning at its intersection with Mississippi 178 and  
2318 extending east and northerly to its intersection with Sam

2319 T. Barkley Road.

2320 **SECTION 13.** Section 11 of Chapter 562, Laws of 1997, is  
2321 amended as follows:

2322 Section 11. (1) In addition to such funds as are allocated  
2323 in accordance with the provisions of Section 27-65-75, Mississippi  
2324 Code of 1972, to Clay County for use on state aid system roads,  
2325 and notwithstanding any restrictions, conditions or eligibility  
2326 for the expenditure of such funds or any limitations on the total  
2327 mileage for the state aid road system as may be otherwise provided  
2328 under Chapter 9, Title 65, Mississippi Code of 1972, the State Aid  
2329 Road Engineer shall distribute, approve and make available for  
2330 expenditure and use by the Board of Supervisors of Clay County  
2331 such additional monies, not to exceed Five Million Dollars  
2332 (\$5,000,000.00) as may be provided by the Mississippi  
2333 Transportation Commission to the Office of State Aid Road  
2334 Construction for reconstruction and improvement of the following  
2335 roads located in Clay County for the purpose of providing  
2336 necessary and convenient access to the site and surrounding area  
2337 of the 1999 United States Ladies Professional Golf Association  
2338 Tour:

2339 (a) Old Waverly Road from Eshman Avenue to 8.2 miles to  
2340 Town Creek Road;

2341 (b) Eshman Avenue from Old Waverly Road to Industrial  
2342 Access Road;

2343 (c) Industrial Access Road from U.S. Highway 45A to  
2344 Eshman Avenue;

2345 (d) Cow Palace Road from U.S. Highway 45A to Old Tibbee  
2346 Road;

2347 (e) Old Tibbee Road from Cow Palace Road to Section  
2348 Road;

2349 (f) Section Road from Old Tibbee Road to 1.1 miles east  
2350 of Curtis Orman Road;

2351 (g) Curtis Orman Road from Section Road to Old Waverly  
2352 Road;

2353 (h) Churchill Road from Eshman Avenue to Pinkerton  
2354 Road;

2355 (i) Railroad Road from Churchill Road to Old Waverly  
2356 Road;

2357 (j) Pinkerton Road from Mississippi Highway 50 to Old  
2358 Waverly Road;

2359 (k) Mathews Gin Road from Mississippi Highway 50  
2360 southerly to Old Waverly Road; and

2361 (l) Town Creek Road from Old Waverly Road to  
2362 Mississippi Highway 50.

2363 (2) Notwithstanding the provisions of any previous agreement  
2364 between the Mississippi Department of Transportation, the  
2365 Mississippi Office of the State Aid Road Construction, the County  
2366 of Clay and the City of West Point, the monies provided by the  
2367 Mississippi Transportation Commission to the Office of State Aid  
2368 Road Construction for use and expenditure on the projects  
2369 described in subsection (1) of this section shall not be deducted  
2370 from future allocations of state aid road monies to Clay County  
2371 and shall not be required to be repaid by the Office of State Aid  
2372 Road Construction to the Mississippi Transportation Commission;  
2373 nor shall any portion of Surface Transportation Program funds or  
2374 any other federal funds allocated or distributed by the  
2375 Mississippi Transportation Commission to the City of West Point be  
2376 reduced and the City of West Point shall not be required to repay  
2377 any monies to the Mississippi Transportation Commission as a  
2378 result of the expenditure of monies by the commission for the  
2379 projects described in subsection (1) of this section.

2380 **SECTION 14.** (1) There is hereby created a joint study  
2381 committee to examine the desirability of authorizing the  
2382 construction of toll roads in this state. The joint committee  
2383 shall consist of the Chairman of the Senate Highways and  
2384 Transportation Committee and three (3) members of the Senate  
2385 Highways and Transportation Committee appointed by the Lieutenant  
2386 Governor, and the Chairman of the House Transportation Committee  
2387 and three (3) members of the House Transportation Committee  
2388 appointed by the Speaker of the House. The Chairman of the Senate  
2389 Highways and Transportation Committee and the Chairman of the  
2390 House Transportation Committee shall serve as co-chairmen of the

2391 joint committee. The joint committee shall examine desirability  
2392 of constructing toll roads in this state.

2393 (2) The joint committee shall make a report of its findings  
2394 and recommendations, including necessary legislation, to the  
2395 Legislature on or before December 1, 2002.

2396 (3) The joint committee shall meet on the call of the  
2397 co-chairmen and shall organize by selecting from its membership a  
2398 vice chairman who shall also serve as secretary and shall be  
2399 responsible for keeping all records of the joint committee. A  
2400 majority of the members of the joint committee shall constitute a  
2401 quorum. All members shall be notified in writing of all meetings  
2402 and such notices shall be mailed at least five (5) days prior to  
2403 the date on which a meeting is to be held.

2404 (4) Members of the committee shall be paid from the  
2405 contingent expense funds of their respective houses in the same  
2406 amounts as provided for committee meetings when the Legislature is  
2407 not in session.

2408 (5) All state agencies shall cooperate with the joint  
2409 committee in providing information and resources necessary for the  
2410 joint committee to make its study.

2411 (6) The joint committee shall utilize the staff of the  
2412 Legislature and any other assistance made available to it.

2413 (7) Upon presentation of its report the joint committee  
2414 shall be dissolved.

2415 **SECTION 15.** This act shall take effect and be in force from  
2416 and after July 1, 2002.

**Further, amend by striking the title in its entirety and  
inserting in lieu thereof the following:**

1 AN ACT TO AMEND SECTION 65-3-97, MISSISSIPPI CODE OF 1972, TO  
2 REQUIRE THE MISSISSIPPI DEPARTMENT OF TRANSPORTATION TO FOUR-LANE  
3 CERTAIN ADDITIONAL HIGHWAY SEGMENTS; TO REVISE THE MANNER IN WHICH  
4 ALL HIGHWAY PROJECTS UNDER THE JURISDICTION OF THE MISSISSIPPI  
5 TRANSPORTATION COMMISSION, EXCEPT PROJECTS IN PHASES ONE, TWO AND  
6 THREE OF THE 1987 FOUR-LANE HIGHWAY PROGRAM AND CERTAIN OTHER  
7 HIGHWAY PROJECTS, ARE PRIORITIZED; TO PROVIDE THAT THE PRIORITIES  
8 SHALL BE IN ACCORDANCE WITH A PRIORITY SCHEDULE BASED UPON A NEEDS  
9 ANALYSIS PERFORMED BY THE MISSISSIPPI DEPARTMENT OF TRANSPORTATION  
10 USING CERTAIN ANALYTIC METHODS AND PROCEDURES WHICH SHALL BE  
11 UPDATED ANNUALLY IF NECESSARY; TO PROVIDE THAT IN THE EVENT THE  
12 TRANSPORTATION COMMISSION DEVIATES FROM THE SCHEDULE, THE  
13 COMMISSION SHALL SPREAD THE SPECIFIC REASONS FOR SUCH DEVIATION ON  
14 ITS MINUTES; TO REQUIRE THE PRIORITIZED SCHEDULE TO INCLUDE  
15 IMMEDIATE NEEDS, MID-RANGE NEEDS AND LONG-RANGE NEEDS; TO PROVIDE

16 THAT CERTAIN HIGHWAY PROJECTS AUTHORIZED BY LEGISLATION ENACTED  
17 BEFORE JULY 1, 2002, SHALL HAVE PRIORITY OVER HIGHWAY PROJECTS  
18 AUTHORIZED UNDER THIS ACT OR AFTER JULY 1, 2002; TO REQUIRE THE  
19 PRIORITIZED SCHEDULE TO BE PRESENTED TO THE HIGHWAYS AND  
20 TRANSPORTATION COMMITTEE OF THE SENATE AND THE TRANSPORTATION  
21 COMMITTEE OF THE HOUSE OF REPRESENTATIVES ON OCTOBER 1 OF EACH  
22 YEAR BEGINNING IN 2005; TO REQUIRE THE TRANSPORTATION COMMISSION  
23 TO DEDICATE NOT LESS THAN \$200,000,000.00 ANNUALLY TO FUND SUCH  
24 PROGRAM BEGINNING IN FISCAL YEAR 2006; TO REQUIRE CERTAIN PROJECTS  
25 TO BE CONSIDERED AS IMMEDIATE, MID-RANGE AND LONG-RANGE NEEDS; TO  
26 REQUIRE THE MISSISSIPPI TRANSPORTATION COMMISSION TO CONSIDER  
27 CERTAIN HIGHWAY SEGMENTS FOR CERTAIN IMPROVEMENTS AND HIGHWAY  
28 MODIFICATIONS; TO AUTHORIZE ADDITIONAL FEDERAL FUNDS TO BE USED  
29 FOR THE 1987 FOUR-LANE HIGHWAY PROGRAM; TO PROVIDE THAT SUCH  
30 FEDERAL FUNDS MAY BE UTILIZED IN LIEU OF STATE FUNDING THAT WOULD  
31 OTHERWISE BE UTILIZED FOR SUCH PROGRAM; TO PROVIDE THAT THE ANNUAL  
32 TOTAL AMOUNT OF FUNDING FOR THE 1987 FOUR-LANE HIGHWAY PROGRAM  
33 SHALL NOT BE LESS THAN IT WOULD HAVE OTHERWISE BEEN WITHOUT THE  
34 UTILIZATION OF SUCH ADDITIONAL FEDERAL FUNDS; TO AMEND SECTION  
35 75-76-129, MISSISSIPPI CODE OF 1972, TO EXTEND UNTIL JULY 1, 2022,  
36 THE DIVERSION OF GAMING FEE COLLECTIONS TO THE GAMING COUNTIES  
37 STATE-ASSISTED INFRASTRUCTURE BOND SINKING FUND; TO AMEND SECTIONS  
38 65-39-1, 27-5-101, 27-19-99, 27-57-37, 27-65-75, 65-1-59 AND  
39 65-39-35, MISSISSIPPI CODE OF 1972, IN CONFORMITY THERETO; TO  
40 REVISE THE PROJECTS INCLUDED IN THE GAMING COUNTIES STATE-ASSISTED  
41 INFRASTRUCTURE PROGRAM TO INCLUDE ANY PROJECT AT VARIOUS LOCATIONS  
42 ON, ALONG AND APPROACHING U.S. HIGHWAY 90 IN HARRISON, HANCOCK AND  
43 JACKSON COUNTIES, WHICH THE MISSISSIPPI TRANSPORTATION COMMISSION  
44 DETERMINES WILL ALLEVIATE TRAFFIC CONGESTION IN HARRISON, HANCOCK  
45 AND JACKSON COUNTIES; TO DELETE A CERTAIN SECTION OF HIGHWAY IN  
46 TIPPAAH COUNTY FROM THE STATE HIGHWAY SYSTEM; TO REMOVE IT FROM THE  
47 JURISDICTION OF THE MISSISSIPPI TRANSPORTATION COMMISSION; TO  
48 AMEND SECTION 11, CHAPTER 562, LAWS OF 1997, TO EXTINGUISH ANY  
49 OBLIGATION OF CLAY COUNTY OR THE CITY OF WEST POINT TO REPAY  
50 MONIES TO THE MISSISSIPPI TRANSPORTATION COMMISSION FOR CERTAIN  
51 ROAD PROJECTS PERFORMED IN PREPARATION OF THE 1999 UNITED STATES  
52 LADIES PROFESSIONAL GOLF ASSOCIATION TOUR; TO EXTEND A SEGMENT OF  
53 MISSISSIPPI 30 IN THE CITY OF NEW ALBANY AND TO PLACE SUCH SEGMENT  
54 OF HIGHWAY UNDER THE JURISDICTION OF THE MISSISSIPPI  
55 TRANSPORTATION COMMISSION FOR CONSTRUCTION AND MAINTENANCE; TO  
56 REQUIRE THE MISSISSIPPI TRANSPORTATION COMMISSION TO SUBMIT THE  
57 ROUTE LOCATION OF MISSISSIPPI 477 (WEST RANKIN PARKWAY) TO THE  
58 FEDERAL HIGHWAY ADMINISTRATION FOR APPROVAL; TO CREATE A JOINT  
59 STUDY COMMITTEE OF THE SENATE AND THE HOUSE; TO PROVIDE THAT THE  
60 COMMITTEE SHALL EXAMINE THE DESIRABILITY OF CONSTRUCTING TOLL  
61 ROADS IN THIS STATE; TO REQUIRE THE COMMITTEE TO MAKE A REPORT OF  
62 ITS FINDINGS AND RECOMMENDATIONS TO THE LEGISLATURE ON DECEMBER 1,  
63 2002; ABLE AND FOR RELATED PURPOSES.

CONFEREES FOR THE SENATE

**X** \_\_\_\_\_  
Bob M. Dearing

**X** \_\_\_\_\_  
William R. Minor

**X** \_\_\_\_\_  
Jack Gordon

CONFEREES FOR THE HOUSE

**X** \_\_\_\_\_  
J. P. Compretta

**X** \_\_\_\_\_  
Randy Mitchell

**X** \_\_\_\_\_  
Randy Pierce